

**CITY OF MANSFIELD, NEWTON COUNTY, GEORGIA  
A RESOLUTION**

**TO ADOPT THE FISCAL YEAR 2022-2023 BUDGET FOR EACH FUND OF THE CITY OF MANSFIELD, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE AND APPROVE AMENDING THE CURRENT FISCAL YEAR 2021-2022 BUDGET TO INCLUDE ADDITIONAL REVENUES AND EXPENDITURES AS ACTUAL FIGURES BECOME AVAILABLE**

**WHEREAS**, sound governmental operations require a budget in-order-to plan the financing of services for the residents of the City of Mansfield; and

**WHEREAS**, Title 36, Chapter 81, Article 3 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's fiscal year, which runs from July 1 to June 30 of each year; and

**WHEREAS**, the Mayor and City Council of the City of Mansfield have reviewed the proposed FY2022-2023 budget as presented by the City Administrator; and

**WHEREAS**, advertised public hearing has been held on the FY2022-2023 proposed budget, as required by State and Local laws and regulations; and

**WHEREAS**, each of these funds has a balanced budget, such that anticipated funding sources equal proposed expenditures or expenses; and

**WHEREAS**, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year Annual Budget, effective from July 1, 2023 through June 30, 2023.

**NOW THEREFORE BE IT RESOLVED** by the Mayor and City Council of the City of Mansfield, Georgia, as follows:

**Section 1.** That the proposed FY2022-2023 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the budget for the City of Mansfield, Georgia for the Fiscal Year 2022-2023, which begins July 1, 2022 and ends on June 30, 2023.

**Section 2.** That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

**Section 3.** That the "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the Mayor in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

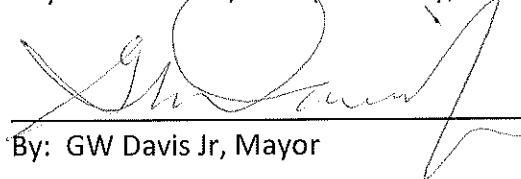
**Section 4.** That the Mayor and City Council of the City of Mansfield can approve amending the current fiscal year budget to include additional revenues and expenditures as actual figures become available.

**Section 5.** That all appropriations shall lapse at the end of the fiscal year.

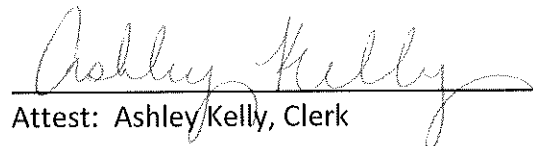
**Section 6.** That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 23 day of June, 2022.

City of Mansfield, Newton County, State of Georgia

  
By: GW Davis Jr, Mayor

This is to certify that I am the Clerk of the City of Mansfield. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

  
Attest: Ashley Kelly, Clerk



# 100 General Operating Fund Profit & Loss Budget Overview July 2022 through June 2023

Jul '22 - Jun 23

Income	
100- · General Fund	
31.1100 · Real Property Tax - Current YE	48,000.00
31.1110 · Public Utility Tax - Current YE	0.00
31.1200 · Real Property Tax - Prior YE	4,000.00
31.1301 · GA Trans Corp - ADVal Tax	2,700.00
31.1310 · Motor Vehicle Tax	31,000.00
31.1320 · Mobile Home Tax	0.00
31.1340 · Intangible Tax	1,500.00
31.1350 · Railroad Equipment Tax	200.00
31.1600 · Real Estate Transfer Tax	500.00
31.1710 · Franchsie Taxes - Electric	0.00
31.1730 · Franchise Tax - Gas	3,000.00
31.1750 · Franchise Tax - Cable	300.00
31.1760 · Franchise Tax - Telephone	2,000.00
31.3100 · LOST (Local Option Sales Tax)	150,000.00
31.4200 · Alcohol Bev Excise Tax - Beer	6,000.00
31.4201 · Alcohol Bev Excise Tax - Wine	200.00
31.6200 · Fire Insurance Premium Tax	34,000.00
31.9100 · Interest - Delinquent Taxes	0.00
31.9400 · Penalties	0.00
31.9500 · FiFa - Delinquent Taxes	0.00
31.9900 · Other Fees - Tax Deed Advertisi	0.00
32.1110 · Beer License	1,500.00
32.1120 · Wine License	1,500.00
32.1200 · City OccupTax&Golf Cart Permits	1,500.00
32.1201 · Film Industry Permits	0.00
32.1220 · Insurance Occupation Tax	3,000.00
32.2210 · Zoning & Variance Request Fees	500.00
32.2990 · Yard Sale Permits	0.00
32.4100 · Occupation Tax Penalty	0.00
33.4100 · LMIG Revenue	10,000.00
34.1300 · Copy & Fax Services	0.00
34.1500 · Data Processing Fee	0.00
34.1910 · Election Qualifying Fee	72.00
34.2310 · Beer/Wine Application Fees	1,200.00
34.4610 · Charges for Service - Other	240.00
34.9300 · Bad Check Fees	0.00
34.9900 · Late Fees	500.00
36.1000 · Interest Revenue	0.00
38.1004 · Rent - Old City Hall	0.00
38.1008 · Rent of Community House	2,000.00
38.9000 · Misc Income	0.00
	305,412.00
33.4000 · State Gov't Grant - CARES Act	0.00
33.4101 · Firewise Grant	0.00
33.4110 · State Aid	82,000.00
38.1000 · Water Tower Rent - 57 Pine St	2,400.00
39.0001 · Use of Fund Balance	0.00
900- · Othe Financing Uses	
39.1000 · Interfund Transfers IN	237,890.00
39.1001 · Return to Fund Blance	0.00
	237,890.00
<b>Total Income</b>	<b>627,702.00</b>
<b>Gross Profit</b>	<b>627,702.00</b>

**100 General Operating Fund**  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

	Jul '22 - Jun 23
Expense	
100 · 100 General Fund	
51.1100 · Payroll Full Time Employee	155,000.00
51.1190 · Tax expense	0.00
51.2100 · Group Insurance	36,000.00
52.1210 · Professional/Technical Services	36,000.00
52.1250 · Elections Expense	8,000.00
52.2100 · City Celebration	2,100.00
52.2200 · Repairs and Maint Building	500.00
52.2201 · Repair and Maint Vehicle	5,000.00
52.2202 · Repair and Maint on Equipment	4,000.00
52.3100 · Insurance Building & Equipment	17,000.00
52.3150 · Work Comp Self Insurance Fund	5,000.00
52.3200 · Fire Station #6	21,000.00
52.3300 · Advertising	1,200.00
52.3500 · Travel	2,200.00
52.3600 · Dues and Fees	4,000.00
52.3601 · Bank Fees	2,200.00
52.3602 · Payroll fees	1,000.00
52.3850 · Contract Labor - 1099	20,000.00
52.3855 · Part Time Help - 1099	12,000.00
52.3900 · Contract Services - other	1,800.00
53.1100 · Supplies - Office	6,000.00
53.1270 · Supplies - FUEL	5,000.00
53.1400 · Postage	2,500.00
53.1500 · Training	4,000.00
53.1540 · Telephone	5,000.00
53.1550 · Landfill Dump Fees	100.00
53.1600 · Supplies - Small Equipment	500.00
53.1700 · Supplies - Other	3,600.00
53.1730 · City of Mansfield Utilities	12,000.00
53.1740 · Uniforms	3,000.00
53.1750 · Utility Vehicle	11,000.00
53.2000 · Employee Appreciation	2,200.00
	388,900.00
Total 100 · 100 General Fund	
48.0000 · Depreciation Expense	0.00
51.1400 · 100-Council Compensation	8,400.00
54.1400 · Infrastructure - Soft & Hard	197,000.00
54.1402 · City Center Project	0.00
54.2100 · Machinery & Equipment	0.00
54.2200 · Vehicles	3,000.00
540 · Charge to Garbage	0.00
57.1002 · LMIG w/30% (sidewalks)	13,962.00
57.5000 · Loss on Capital Assets	0.00
58.2001 · Interest Expense for Vehicle	0.00
61.1000 · Interfund Transfers OUT	0.00
61.1001 · Return to Fund Balance	16,440.00
66900 · Reconciliation Discrepancies	0.00
	627,702.00
Total Expense	
Net Income	0.00

**510 Electric Fund - City of Mansfield**  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

Jul '22 - Jun 23

Ordinary Income/Expense	
<b>Income</b>	
34.4212 · Electric Service Upgrade Fee	2,500.00
34.4291 · Other Electric Service Fees	4,000.00
34.4310 · Charges for Electric Service	820,000.00
34.4311 · Power Adjustment	0.00
34.4400 · Franchise Fee	0.00
34.9900 · Late Fees	10,000.00
36.1000 · Interest Income	5,000.00
36.2000 · Change in FMV Investments	0.00
37.0000 · Lawsuit Settlement	0.00
38.1001 · Pole Rent - AT&T	4,500.00
38.1002 · Pole Rent - Comcast	3,000.00
38.9000 · Misc Income	0.00
39.0001 · Use of Fund Balance	0.00
39.1000 · Transfer From General Fund	0.00
39.1002 · Transfer from Water/Sewer Fund	0.00
39.1003 · Transfer from Garbage Fund	0.00
<b>Total Income</b>	<b>849,000.00</b>
<b>Expense</b>	
41.5001 · Depreciation	0.00
45.7000 · Bad Debt Exp	0.00
51.1100 · Payroll - Electric	0.00
51.1190 · PR Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.1105 · Legal Electric	0.00
52.1350 · Electric Purchases	600,000.00
52.1355 · Electric Services	30,000.00
52.1400 · FICA	0.00
52.3601 · Bank Fee	1,500.00
52.3850 · Contract Labor - Electric	30,000.00
52.7000 · Bad Debt Expense	0.00
52.9004 · Electric Salaries	0.00
52.9005 · Repairs and Maintenance	0.00
53.1100 · Tree Trimming	30,000.00
53.1110 · Electric Supplies	34,500.00
53.1500 · Training	0.00
53.1750 · Misc Expense	0.00
53.1799 · Return Checks from Bank	0.00
53.5006 · MEAG Payments	0.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1402 · City Center Project	0.00
61.1000 · Transfer to General Fund	123,000.00
<b>Total Expense</b>	<b>849,000.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
36.3000 · Unrealized G/L on Investment	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Other Expense</b>	
56.1000 · Depreciation - Electric	0.00
61.1200 · Transfer to Water/Sewer	0.00
<b>Total Other Expense</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>

**505 Water Sewer Fund**  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

Jul '22 - Jun 23

Ordinary Income/Expense	
Income	
33.1000 · Federal Gov't Grant - ARP	0.00
34.4210 · Charges for Water Services	210,000.00
34.4212 · Water TAP & Reconnect Fees	18,000.00
34.4255 · Charges for Sewer Services	110,000.00
34.4257 · Sewer TAP & Reconnect Fees	15,000.00
34.4260 · Charges for Stormwater Utility	0.00
34.4291 · Water Misc - Other Fees	0.00
34.4292 · Sewer Misc - Other Fees	0.00
34.4293 · Stormwater Misc - Other Fees	0.00
36.1000 · Interest Earned	0.00
39.0001 · Use of Fund Balance	0.00
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Total Income	353,000.00
Expense	
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.1210 · Professional/Technical Services	0.00
52.1216 · Testing Services - Water	2,200.00
52.1217 · Testing Services - Sewer	0.00
52.1218 · Testing Services - Stormwater	0.00
52.1300 · Sewer Services	21,000.00
52.1301 · Water Services	0.00
52.1302 · Stormwater Services	0.00
52.2200 · Repairs & Maintenance - Sewer	4,000.00
52.2201 · Repairs & Maintenance - Water	4,000.00
52.2202 · Repairs&Maintenance-Stormwater	0.00
52.3600 · Dues & Fees - Water	360.00
52.3601 · Dues & Fees - Sewer	0.00
52.3602 · Bank Fees	0.00
52.3603 · Dues&Fees-Stormwater	0.00
52.3800 · Other Expense - Water	0.00
52.3801 · Other Expense - Sewer	0.00
52.3802 · OtherExpense-Stormwater	0.00
52.3850 · Contract Labor - Water	38,000.00
52.3851 · Contract Labor - Sewer	26,000.00
52.3852 · ContractLabor-Stormwater	0.00
52.3901 · Courier Service - Sewer	6,000.00
52.9007 · Depreciation Expense	0.00
53.1100 · Office Supplies	0.00
53.1210 · Water Supplies	18,000.00
53.1211 · Sewer Supplies	6,000.00
53.1510 · Water Purchases	82,000.00
53.1550 · Sewerage Refuse Dump Fee	0.00
53.1600 · Supplies - Small Equipment	2,000.00
53.1700 · Supplies - Other	0.00
53.1735 · Sewerage Plant Utilities	31,000.00
53.7000 · Bad Debt Expense	0.00
53.9009 · Other	0.00
53.9011 · Interest Expense	0.00
54.1400 · Infrastructure - Sewer	0.00
54.1401 · Infrastructure - Water	0.00
54.1402 · City Center Project	0.00
54.1403 · Infrastructure-Stormwater	0.00
58.2000 · Interest Expense for Bonds	0.00
58.6001 · Debt Service	0.00
61.1000 · Transfer to General Fund	112,440.00
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Total Expense	353,000.00
Net Ordinary Income	0.00

**540 Garbage Fund - City of Mansfield**  
**Profit & Loss Budget Overview**  
 July 2022 through June 2023

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	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
34.4110 · Charges for Svcs - Garbage	51,000.00
38.9000 · Miscellaneous Income	0.00
38.9001 · Use of Fund Balance	0.00
39.1000 · Transfer from General Fund	0.00
Total Income	51,000.00
Expense	
34.4150 · Landfill Dump Fees	300.00
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.2200 · Repairs and Maintenance	0.00
52.3601 · Bank Fee	250.00
52.3850 · Contract Labor	48,000.00
53.1270 · Supplies - FUEL	0.00
53.1550 · Supplies - Garbage Cans	0.00
53.1750 · Misc Expense	0.00
57.4000 · Bad Debt Expense	0.00
61.1000 · Transfer to General Fund	2,450.00
Total Expense	51,000.00
Net Ordinary Income	0.00
Net Income	0.00