

**100 General Operating Fund**  
**Profit & Loss Budget Overview**  
 July 2019 through June 2020

|   | <u>Jul '19 - Jun 20</u> |
|---|-------------------------|
| <b>Income</b>                             |                         |
| 100- · General Fund                       |                         |
| 31.1100 · Real Property Tax - Current YE  | 43,970.00               |
| 31.1110 · Public Utility Tax - Current YE | 4,380.00                |
| 31.1200 · Real Property Tax - Prior YE    | 3,300.00                |
| 31.1301 · GA Trans Corp - ADVAl Tax       | 840.00                  |
| 31.1310 · Motor Vehicle Tax               | 8,742.00                |
| 31.1320 · Mobile Home Tax                 | 75.00                   |
| 31.1340 · Intangible Tax                  | 215.00                  |
| 31.1350 · Railroad Equipment Tax          | 0.00                    |
| 31.1600 · Real Estate Transfer Tax        | 0.00                    |
| 31.1710 · Franchsie Taxes - Electric      | 175.00                  |
| 31.1730 · Franchise Tax - Gas             | 2,400.00                |
| 31.1750 · Franchise Tax - Cable           | 6,000.00                |
| 31.1760 · Franchise Tax - Telephone       | 3,815.00                |
| 31.3100 · LOST (Local Option Sales Tax)   | 68,400.00               |
| 31.4200 · Alcoholic Beverage Tax - Beer   | 3,000.00                |
| 31.4201 · Alcoholic Beverage Tax - Wine   | 0.00                    |
| 31.6200 · Fire Insurance Premium Tax      | 25,590.00               |
| 32.1110 · Beer License                    | 1,000.00                |
| 32.1120 · Wine License                    | 0.00                    |
| 32.1200 · City Occupation Tax & Permits   | 1,140.00                |
| 32.1220 · Insurance Occupation Tax        | 2,346.00                |
| 33.4100 · LMIG Revenue                    | 0.00                    |
| 34.1910 · Election Qualifying Fee         | 105.00                  |
| 34.2310 · Beer/Wine Application Fees      | 400.00                  |
| 34.4610 · Charges for Service - Other     | 210.00                  |
| 34.9900 · Late Fees                       | 4,921.00                |
| 36.1000 · Interest Revenue                | 0.00                    |
| 38.1004 · Rent - Old City Hall            | 0.00                    |
| 38.1008 · Rent of Community House         | 1,575.00                |
| 38.9000 · Misc Income                     | 0.00                    |
| <b>Total 100- · General Fund</b>          | <b>182,599.00</b>       |
| 900- · Othe Financing Uses                |                         |
| 39.0001 · Use of Fund Balance             | 93,635.13               |
| 39.1000 · Interfund Transfers IN          | 192,470.00              |
| <b>Total 900- · Othe Financing Uses</b>   | <b>286,105.13</b>       |
| <b>Total Income</b>                       | <b>468,704.13</b>       |
| <b>Expense</b>                            |                         |
| 100 · 100 General Fund                    |                         |
| 51.1100 · Payroll Full Time Employee      | 142,958.00              |
| 51.1190 · Tax expense                     | 0.00                    |
| 51.2100 · Group Insurance                 | 26,487.00               |
| 52.1210 · Professional/Technical Services | 47,508.00               |
| 52.1250 · Elections Expense               | 5,000.00                |
| 52.2200 · Repairs and Maint Building      | 500.00                  |
| 52.2201 · Repair and Maint Vehicle        | 5,100.00                |
| 52.2202 · Repair and Maint on Equipment   | 2,700.00                |
| 52.3100 · Insurance Building & Equipment  | 19,510.00               |
| 52.3200 · Fire Station #6                 | 15,399.00               |
| 52.3300 · Advertising                     | 1,200.00                |
| 52.3500 · Travel                          | 1,200.00                |
| 52.3600 · Dues and Fees                   | 6,000.00                |
| 52.3601 · Bank Fees                       | 2,400.00                |
| 52.3602 · Payroll fees                    | 1,428.00                |
| 52.3850 · Contract Labor - 1099           | 26,676.00               |
| 52.3900 · Contract Services - other       | 14,400.00               |
| 53.1100 · Supplies - Office               | 4,800.00                |
| 53.1270 · Supplies - FUEL                 | 3,600.00                |
| 53.1400 · Postage                         | 2,070.00                |
| 53.1500 · Training                        | 4,500.00                |
| 53.1540 · Telephone                       | 5,800.00                |

100 General Operating Fund  
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July 2019 through June 2020

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|  | Jul '19 - Jun 20 |
|--|------------------|
| 53.1550 · Landfill Dump Fees             | 180.00           |
| 53.1600 · Supplies - Small Equipment     | 3,000.00         |
| 53.1700 · Supplies - Other               | 4,800.00         |
| 53.1730 · City of Mansfield Utilities    | 6,600.00         |
| 53.1740 · Uniforms                       | 2,400.00         |
| 53.1750 · Misc Charges                   | 2,400.00         |
| 53.1799 · Return checks from Bank        | 108.00           |
| 53.2000 · Employee Appreciation          | 2,145.00         |
|  | <hr/>            |
| Total 100 · 100 General Fund             | 360,869.00       |
| 51.1400 · 100-Council Compensation       | 4,800.00         |
| 52.3101 · Insurance - Casualty Loss      | 1,000.00         |
| 54.1400 · Infrastructure - Soft & Hard   | 0.00             |
| 54.1402 · City Center Project            | 93,635.13        |
| 54.2100 · Machinery & Equipment          | 0.00             |
| 54.2200 · Vehicles                       | 8,400.00         |
| 540 · Charge to Garbage                  | 0.00             |
| 56.1000 · Depreciation                   | 0.00             |
| 57.1002 · Intergovernmental - LMIG w/30% | 0.00             |
|  | <hr/>            |
| Total Expense                            | 468,704.13       |
|  | <hr/>            |
| Net Income                               | 0.00             |
|  | <hr/> <hr/>      |

**505 Water Sewer Fund**  
**Profit & Loss Budget Overview**  
 July 2019 through June 2020

|   | Jul '19 - Jun 20 |
|---|------------------|
| Ordinary Income/Expense                   |                  |
| Income                                    |                  |
| 34.4210 · Charges for Water Services      | 139,381.33       |
| 34.4212 · Water TAP & Reconnect Fees      | 2,600.00         |
| 34.4255 · Charges for Sewer Services      | 78,709.17        |
| 34.4257 · Sewer TAP & Reconnect Fees      | 850.00           |
| 34.4291 · Other Fees Charged - Misc Water | 0.00             |
| 34.4292 · Other Fees Charged - Misc Sewer | 0.00             |
| 36.1000 · Interest Earned                 | 15.00            |
| 39.0001 · Use of Fund Balance             | 31,189.36        |
|   | 31,189.36        |
| Total Income                              | 252,744.86       |
| Expense                                   |                  |
| 51.1100 · Payroll Expense                 | 0.00             |
| 51.1190 · Payroll Tax Expense             | 0.00             |
| 51.2100 · Group Insurance Expense         | 0.00             |
| 52.1216 · Testing Services - Water        | 0.00             |
| 52.1217 · Testing Services - Sewer        | 700.00           |
| 52.1300 · Sewer Services                  | 18,180.00        |
| 52.1301 · Water Services                  | 0.00             |
| 52.2200 · Repairs & Maintenance - Sewer   | 15,000.00        |
| 52.2201 · Repairs & Maintenance - Water   | 600.00           |
| 52.3600 · Dues & Fees - Water             | 2,170.00         |
| 52.3601 · Dues & Fees - Sewer             | 0.00             |
| 52.3602 · Bank Fees                       | 0.00             |
| 52.3800 · Other Expense - Water           | 0.00             |
| 52.3801 · Other Expense - Sewer           | 0.00             |
| 52.3850 · Contract Labor - Water          | 18,000.00        |
| 52.3851 · Contract Labor - Sewer          | 4,500.00         |
| 52.3901 · Courier Service - Sewer         | 4,500.00         |
| 52.9007 · Depreciation Expense            | 0.00             |
| 53.1100 · Office Supplies                 | 300.00           |
| 53.1210 · Water Supplies                  | 2,400.00         |
| 53.1211 · Sewer Supplies                  | 1,200.00         |
| 53.1500 · Training                        | 1,500.00         |
| 53.1510 · Water Purchases                 | 66,000.00        |
| 53.1550 · Sewerage Refuse Dump Fee        | 541.50           |
| 53.1600 · Supplies - Small Equipment      | 0.00             |
| 53.1700 · Supplies - Other                | 0.00             |
| 53.1735 · Sewerage Plant Utilities        | 30,244.00        |
| 53.9009 · Other                           | 26,825.00        |
| 53.9011 · Interest Expense                | 0.00             |
| 54.1400 · Infrastructure - Sewer          | 0.00             |
| 54.1401 · Infrastructure - Water          | 0.00             |
| 54.1402 · City Center Project             | 12,373.36        |
| 57.4000 · BAD DEB EXPENSE                 | 0.00             |
| 58.6001 · Debt Service                    | 0.00             |
| 61.1000 · Transfer to General Fund        | 47,711.00        |
|   | 47,711.00        |
| Total Expense                             | 252,744.86       |
| Net Ordinary Income                       | 0.00             |
| Net Income                                | 0.00             |

**540 Garbage Fund - City of Mansfield**  
**Profit & Loss Budget Overview**  
 July 2019 through June 2020

|                                      | Jul '19 - Jun 20 |
|--------------------------------------|------------------|
| Ordinary Income/Expense              |                  |
| Income                               |                  |
| 34.4110 · Charges for Svcs - Garbage | 44,820.00        |
| <b>Total Income</b>                  | <b>44,820.00</b> |
| Expense                              |                  |
| 34.4150 · Landfill Dump Fees         | 180.00           |
| 51.1100 · Payroll Expense            | 0.00             |
| 51.1190 · Payroll Tax Expense        | 0.00             |
| 51.2100 · Group Insurance Expense    | 0.00             |
| 52.3601 · Bank Fee                   | 240.00           |
| 52.3850 · Contract Labor             | 42,000.00        |
| 57.4000 · Bad Debt Expense           | 0.00             |
| 61.1000 · Transfer to General Fund   | 2,400.00         |
| <b>Total Expense</b>                 | <b>44,820.00</b> |
| <b>Net Ordinary Income</b>           | <b>0.00</b>      |
| <b>Net Income</b>                    | <b>0.00</b>      |

510 Electric Fund - City of Mansfield  
Profit & Loss Budget Overview  
July 2019 through June 2020

|   | <u>Jul '19 - Jun 20</u> |
|---|-------------------------|
| Ordinary Income/Expense                   |                         |
| Income                                    |                         |
| 34.4291 · Other Electric Fees - Reconnect | 360.00                  |
| 34.4310 · Charges for Service - Electric  | 741,216.00              |
| 34.4400 · Franchise Fee                   | 1,500.00                |
| 34.9900 · Late Fees                       | 0.00                    |
| 36.1000 · Interest Income                 | 0.00                    |
| 38.1001 · Pole Rent - AT&T                | 4,358.38                |
| 38.1002 · Pole Rent - Comcast             | 3,800.00                |
| 38.9000 · Misc Income                     | 0.00                    |
| 39.0001 · Use of Fund Balance             | 78,870.07               |
| 39.1000 · Transfer From General Fund      | 0.00                    |
| Total Income                              | <u>830,104.45</u>       |
| Expense                                   |                         |
| 41.5001 · Depreciation                    | 0.00                    |
| 51.1100 · Payroll - Electric              | 0.00                    |
| 51.1190 · PR Tax Expense                  | 0.00                    |
| 51.2100 · Group Insurance Expense         | 0.00                    |
| 52.1350 · Electric Purchases              | 521,292.00              |
| 52.1355 · Electric Services               | 33,792.00               |
| 52.3601 · Bank Fee                        | 900.00                  |
| 52.3850 · Contract Labor - Electric       | 40,000.00               |
| 52.7000 · Bad Debt Expense                | 3,291.38                |
| 52.9005 · Repairs and Maintenance         | 36,000.00               |
| 53.1110 · Electric Supplies               | 6,000.00                |
| 53.1500 · Training                        | 3,600.00                |
| 53.1799 · Return Checks from Bank         | 0.00                    |
| 54.1400 · Infrastructure - Soft & Hard    | 30,000.00               |
| 54.1402 · City Center Project             | 12,870.07               |
| Total Expense                             | <u>687,745.45</u>       |
| Net Ordinary Income                       | 142,359.00              |
| Other Income/Expense                      |                         |
| Other Income                              |                         |
| 36.3000 · Unreal. Gain (L) on Investment  | 0.00                    |
| Total Other Income                        | 0.00                    |
| Other Expense                             |                         |
| 61.1000 · Transfer to General Fund        | 142,359.00              |
| Total Other Expense                       | <u>142,359.00</u>       |
| Net Other Income                          | <u>-142,359.00</u>      |
| Net Income                                | <u><u>0.00</u></u>      |

320 SPLOST Fund - City of Mansfield  
Profit & Loss Budget Overview  
July 2019 through June 2020

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|  | <u>Jul '19 - Jun 20</u> |
|--|-------------------------|
| Income   |                         |
| 33.7100 · SPLOST Revenue   | 74,400.00               |
| 36.1000 · Interest Revenue   | 60.00                   |
| 39.0001 · Use of Fund Balance-2011SPLOST<br>Test · Income Clearing | 145,361.31              |
|  | <u>0.00</u>             |
| Total Income   | 219,821.31              |
| Expense  |                         |
| 54.1400 · Infrastructure - Soft & Hard                             | 0.00                    |
| 54.1401 · 2017 SPLOST Public Safety                                | 0.00                    |
| 54.1402 · City Center Project                                      | 145,361.31              |
| 54.1403 · 2017 SPLOST Trans & Infrastruct                          | 38,850.00               |
|  | <u>184,211.31</u>       |
| Total Expense  | 184,211.31              |
| Net Income   | <u><u>35,610.00</u></u> |

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

**TO ADOPT THE FISCAL YEAR 2019-2020 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 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 FY2019-2020 budget as presented by the City Administrator; and

**WHEREAS**, advertised public hearing has been held on the FY2019-2020 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, 2019 through June 30, 2020.

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

**Section 1.** That the proposed FY2019-2020 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 2019-2020, which begins July 1, 2019 and ends on June 30, 2020.

**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 City Administrator in his capacity as Budget Officer is

COPY

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.

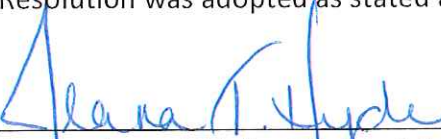
Adopted this 17th day of June, 2019.

City of Mansfield, Newton County, State of Georgia

  
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By: GW Davis Jr, Mayor

**COPY**

This is to certify that I am the City Administrator/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: Jeana T Hyde, City Administrator/Clerk

