

# 100 General Operating Fund Profit & Loss Budget Overview July 2020 through June 2021

	Jul '20 - Jun 21
<b>Income</b>	
100- General Fund	
31.1100 · Real Property Tax - Current YE	46,705.00
31.1110 · Public Utility Tax - Current YE	2,891.55
31.1200 · Real Property Tax - Prior YE	13,716.00
31.1301 · GA Trans Corp - ADVal Tax	0.00
31.1310 · Motor Vehicle Tax	14,280.00
31.1320 · Mobile Home Tax	90.00
31.1340 · Intangible Tax	684.00
31.1350 · Railroad Equipment Tax	1,824.00
31.1600 · Real Estate Transfer Tax	240.00
31.1710 · Franchsie Taxes - Electric	375.00
31.1730 · Franchise Tax - Gas	3,036.00
31.1750 · Franchise Tax - Cable	612.00
31.1760 · Franchise Tax - Telephone	0.00
31.3100 · LOST (Local Option Sales Tax)	64,635.00
31.4200 · Alcoholic Beverage Tax - Beer	3,800.00
31.4201 · Alcoholic Beverage Tax - Wine	0.00
31.6200 · Fire Insurance Premium Tax	30,530.00
32.1110 · Beer License	1,000.00
32.1120 · Wine License	1,000.00
32.1200 · City Occupation Tax & Permits	1,500.00
32.1220 · Insurance Occupation Tax	4,000.00
33.4100 · LMIG Revenue	10,738.45
34.1910 · Election Qualifying Fee	140.00
34.2310 · Beer/Wine Application Fees	2,500.00
34.4610 · Charges for Service - Other	360.00
34.9900 · Late Fees	3,000.00
36.1000 · Interest Revenue	0.00
38.1004 · Rent - Old City Hall	0.00
38.1008 · Rent of Community House	700.00
38.9000 · Misc Income	10,944.00
	219,301.00
Total 100- General Fund	219,301.00
31.4001 · Gas Tax Refund	0.00
33.1150 · Federal Aid	0.00
33.4110 · State Aid	0.00
900- Othe Financing Uses	
39.0001 · Use of Fund Balance	33,200.00
39.1000 · Interfund Transfers IN	185,364.00
	218,564.00
Total 900- Othe Financing Uses	218,564.00
<b>Total Income</b>	<b>437,865.00</b>
<b>Gross Profit</b>	<b>437,865.00</b>
<b>Expense</b>	
100 · 100 General Fund	
51.1100 · Payroll Full Time Employee	144,000.00
51.1190 · Tax expense	12,000.00
51.2100 · Group Insurance	36,624.00
52.1210 · Professional/Technical Services	26,900.00
52.1250 · Elections Expense	5,140.00
52.2100 · Cleaning Services	800.00
52.2200 · Repairs and Maint Building	1,500.00
52.2201 · Repair and Maint Vehicle	2,000.00
52.2202 · Repair and Maint on Equipment	5,000.00
52.3100 · Insurance Building & Equipment	25,000.00
52.3200 · Fire Station #6	17,171.00
52.3300 · Advertising	2,160.00
52.3500 · Travel	1,200.00
52.3600 · Dues and Fees	5,100.00
52.3601 · Bank Fees	1,680.00
52.3602 · Payroll fees	1,620.00
52.3850 · Contract Labor - 1099	20,544.00

100 General Operating Fund  
Profit & Loss Budget Overview  
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
52.3900 · Contract Services - other	1,200.00
53.1100 · Supplies - Office	4,830.00
53.1270 · Supplies - FUEL	5,040.00
53.1400 · Postage	3,600.00
53.1500 · Training	2,400.00
53.1540 · Telephone	6,500.00
53.1550 · Landfill Dump Fees	176.00
53.1600 · Supplies - Small Equipment	9,000.00
53.1700 · Supplies - Other	3,000.00
53.1730 · City of Mansfield Utilities	12,000.00
53.1740 · Uniforms	2,580.00
53.1750 · Misc Charges	700.00
53.1799 · Return checks from Bank	0.00
53.2000 · Employee Appreciation	2,160.00
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Total 100 · 100 General Fund	361,625.00
51.1400 · 100-Council Compensation	4,800.00
52.3101 · Insurance - Casualty Loss	0.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1402 · City Center Project	49,200.00
54.2100 · Machinery & Equipment	0.00
54.2200 · Vehicles	8,280.00
540 · Charge to Garbage	0.00
56.1000 · Depreciation	0.00
57.1002 · Intergovernmental - LMIG w/30%	13,960.00
66900 · Reconciliation Discrepancies	0.00
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Total Expense	437,865.00
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Net Income	<u>0.00</u>

**505 Water Sewer Fund**  
**Profit & Loss Budget Overview**  
 July 2020 through June 2021

	Jul '20 - Jun 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
34.4210 · Charges for Water Services	172,200.00
34.4212 · Water TAP & Reconnect Fees	13,000.00
34.4255 · Charges for Sewer Services	103,800.00
34.4257 · Sewer TAP & Reconnect Fees	18,000.00
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	9.00
39.0001 · Use of Fund Balance	0.00
	307,009.00
<b>Total Income</b>	
<b>Expense</b>	
12.1901 · Due to Other Fund - Sinking	3,000.00
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	1,700.00
52.1218 · Testing Services - Stormwater	0.00
52.1300 · Sewer Services	20,400.00
52.1301 · Water Services	0.00
52.1302 · Stormwater Services	0.00
52.2200 · Repairs & Maintenance - Sewer	26,400.00
52.2201 · Repairs & Maintenance - Water	38,400.00
52.2202 · Repairs&Maintenance-Stormwater	12,000.00
52.3600 · Dues & Fees - Water	350.00
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	30,000.00
52.3851 · Contract Labor - Sewer	15,000.00
52.3852 · ContractLabor-Stormwater	12,000.00
52.3901 · Courier Service - Sewer	5,700.00
52.9007 · Depreciation Expense	0.00
53.1100 · Office Supplies	0.00
53.1210 · Water Supplies	7,200.00
53.1211 · Sewer Supplies	2,100.00
53.1212 · Stormwater Supplies	3,000.00
53.1270 · Gas, Oil, Tires	0.00
53.1500 · Training	999.00
53.1510 · Water Purchases	66,000.00
53.1550 · Sewerage Refuse Dump Fee	360.00
53.1600 · Supplies - Small Equipment	1,200.00
53.1700 · Supplies - Other	1,200.00
53.1735 · Sewerage Plant Utilities	30,000.00
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
61.1000 · Transfer to General Fund	30,000.00
	307,009.00
<b>Total Expense</b>	<b>307,009.00</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 2020 through June 2021

	Jul '20 - Jun 21
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
34.4291 · Other Electric Fees - Reconnect	360.00
34.4310 · Charges for Service - Electric	804,432.00
34.4400 · Franchise Fee	0.00
34.9900 · Late Fees	0.00
36.1000 · Interest Income	0.00
38.1001 · Pole Rent - AT&T	3,958.00
38.1002 · Pole Rent - Comcast	2,657.00
38.9000 · Misc Income	1,800.00
39.0001 · Use of Fund Balance	0.00
39.1000 · Transfer From General Fund	0.00
<b>Total Income</b>	<b>813,207.00</b>
<b>Expense</b>	
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	600,504.00
52.1355 · Electric Services	25,200.00
52.3601 · Bank Fee	360.00
52.3850 · Contract Labor - Electric	10,800.00
52.7000 · Bad Debt Expense	4,200.00
52.9005 · Repairs and Maintenance	12,000.00
53.1110 · Electric Supplies	2,100.00
53.1500 · Training	3,843.00
53.1750 · Misc Expense	0.00
53.1799 · Return Checks from Bank	4,200.00
54.1400 · Infrastructure - Soft & Hard	0.00
54.1402 · City Center Project	0.00
61.1000 · Transfer to General Fund	150,000.00
<b>Total Expense</b>	<b>813,207.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
36.3000 · Unreal. Gain (L) on Investment	0.00
<b>Total Other Income</b>	<b>0.00</b>
<b>Other Expense</b>	
56.1000 · Depreciation - Electric	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>

540 Garbage Fund - City of Mansfield  
Profit & Loss Budget Overview  
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
Ordinary Income/Expense	
Income	
34.4110 · Charges for Svcs - Garbage	47,784.00
38.9000 · Miscellaneous Income	0.00
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Total Income	47,784.00
Expense	
34.4150 · Landfill Dump Fees	360.00
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	240.00
52.3850 · Contract Labor	41,820.00
57.4000 · Bad Debt Expense	0.00
61.1000 · Transfer to General Fund	5,364.00
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Total Expense	47,784.00
Net Ordinary Income	<hr/> 0.00
Net Income	<hr/> <hr/> 0.00

320 SPLOST Fund - City of Mansfield  
Profit & Loss Budget Overview  
July 2020 through June 2021

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	<u>Jul '20 - Jun 21</u>
<b>Income</b>	
33.7100 · SPLOST Revenue	78,000.00
36.1000 · Interest Revenue	60.00
39.0001 · Use of Fund Balance-2011SPLOST	0.00
39.0002 · Use of Fund Balance-2017SPLOST	120,000.00
Test · Income Clearing	0.00
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<b>Total Income</b>	198,060.00
<b>Expense</b>	
54.1400 · Infrastructure - Soft & Hard	120,060.00
54.1401 · 2017 SPLOST Public Safety	0.00
54.1402 · City Center Project	0.00
54.1403 · 2017 SPLOST Trans & Infrastruct	78,000.00
54.1404 · 2017 SPLOST Facil / His Facil	0.00
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<b>Total Expense</b>	198,060.00
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<b>Net Income</b>	<b>0.00</b>

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

**TO ADOPT THE FISCAL YEAR 2020-2021 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 2019-2020 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 FY2020-2021 budget as presented by the City Administrator; and

**WHEREAS**, advertised public hearing has been held on the FY2020-2021 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, 2020 through June 30, 2021.

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

**Section 1.** That the proposed FY2020-2021 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 2020-2021, which begins July 1, 2020 and ends on June 30, 2021.

**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 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.

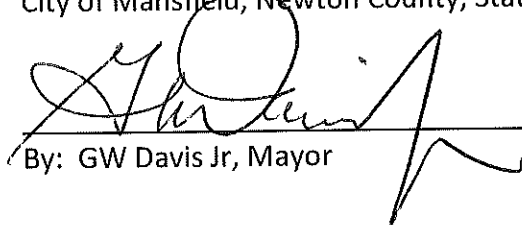
**Section 4.** That the Mayor and City Council of the City of Mansfield can approve amending the current fiscal year budget to include additional revenues and expenditures as actual figures become available.

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

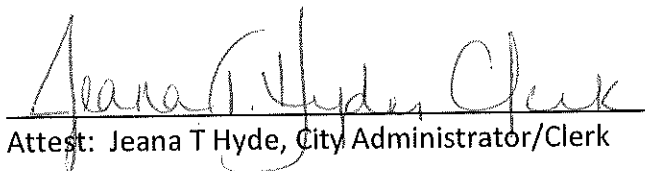
**Section 6.** That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 22 day of JUNE, 2020.

City of Mansfield, Newton County, State of Georgia

  
By: GW Davis Jr, Mayor

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

