

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

TO ADOPT THE FISCAL YEAR 2026-2027 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 2026-2027 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 FY2026-2027 budget as presented by the City Administrator; and

WHEREAS, advertised public hearing has been held on the FY2026-2027 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, 2026 through June 30, 2027.

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

Section 1. That the proposed FY2026-2027 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 2026-2027, which begins July 1, 2026 and ends on June 30, 2027.

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.

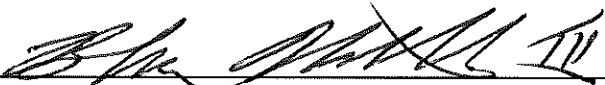
Section 4. That the Mayor and City Council of the City of Mansfield can approve amending the current fiscal year budget to include additional revenues and expenditures as actual figures become available.

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.

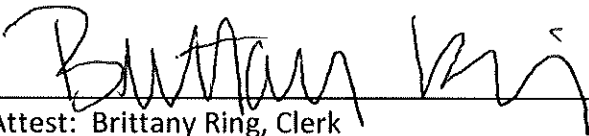
Adopted this 5th day of June, 2026.

City of Mansfield, Newton County, State of Georgia



By: Blair H Northen III, 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: Brittany Ring, Clerk

{SEAL}

5:05 PM
06/08/26
Accrual Basis

510 Electric Fund - City of Mansfield
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
34.4291 · Other Electric Service Fees	0.00	0.00	0.00	0.0%
34.4310 · Charges for Electric Service	0.00	946,080.00	-946,080.00	0.0%
34.4311 · Power Adjustment	0.00	0.00	0.00	0.0%
34.9900 · Late Fees	0.00	10,800.00	-10,800.00	0.0%
38.1001 · Pole Rent - AT&T	0.00	6,500.00	-6,500.00	0.0%
38.1002 · Pole Rent - Comcast	0.00	3,300.00	-3,300.00	0.0%
38.1003 · Pole Rent - Charter	0.00	0.00	0.00	0.0%
45000 · Investments				
45030 · Interest-Savings, Short-term CD	0.00	7,900.00	-7,900.00	0.0%
Total 45000 · Investments	0.00	7,900.00	-7,900.00	0.0%
Total Income	0.00	974,580.00	-974,580.00	0.0%
Expense				
52.1350 · Electric Purchases	0.00	773,000.00	-773,000.00	0.0%
52.1355 · Electric Services	0.00	46,573.00	-46,573.00	0.0%
52.3601 · Bank Fee	0.00	0.00	0.00	0.0%
52.3850 · Contract Labor - Electric	0.00	20,520.00	-20,520.00	0.0%
53.1100 · Tree Trimming	0.00	20,000.00	-20,000.00	0.0%
53.1110 · Electric Supplies	0.00	18,000.00	-18,000.00	0.0%
53.1799 · Return Checks from Bank	0.00	0.00	0.00	0.0%
61.1000 · Transfer to General Fund	0.00	96,487.00	-96,487.00	0.0%
Total Expense	0.00	974,580.00	-974,580.00	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%

4:57 PM
06/08/26
Accrual Basis

540 Garbage Fund - City of Mansfield
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	<u>Jul '26 - Jun 27</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
34.4110 · Charges for Svcs - Garbage	0.00	76,320.00	-76,320.00	0.0%
Total Income	<u>0.00</u>	<u>76,320.00</u>	<u>-76,320.00</u>	<u>0.0%</u>
Expense				
52.3850 · Contract Labor	0.00	59,196.00	-59,196.00	0.0%
61.1000 · Transfer to General Fund	0.00	17,124.00	-17,124.00	0.0%
Total Expense	<u>0.00</u>	<u>76,320.00</u>	<u>-76,320.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

5:03 PM
 06/08/26
 Accrual Basis

**100 General Operating Fund
 Profit & Loss Budget vs. Actual
 July 2026 through June 2027**

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Income				
100 - General Fund				
31.1100 · Real Property Tax - Current YE	0.00	61,000.00	-61,000.00	0.0%
31.1110 · Public Utility Tax - Current YE	0.00	0.00	0.00	0.0%
31.1200 · Real Property Tax - Prior YE	0.00	0.00	0.00	0.0%
31.1310 · Motor Vehicle Tax	0.00	60,000.00	-60,000.00	0.0%
31.1320 · Mobile Home Tax	0.00	0.00	0.00	0.0%
31.1340 · Intangible Tax	0.00	960.00	-960.00	0.0%
31.1600 · Real Estate Transfer Tax	0.00	500.00	-500.00	0.0%
31.1730 · Franchise Tax - Gas	0.00	3,300.00	-3,300.00	0.0%
31.1750 · Franchise Tax - Cable	0.00	1,100.00	-1,100.00	0.0%
31.1760 · Franchise Tax - Telephone	0.00	300.00	-300.00	0.0%
31.3100 · LOST (Local Option Sales Tax)	0.00	172,356.00	-172,356.00	0.0%
31.4200 · Alcohol Bev Excise Tax - Beer	0.00	6,800.00	-6,800.00	0.0%
31.6200 · Fire Insurance Premium Tax	0.00	39,206.00	-39,206.00	0.0%
32.1110 · Beer License	0.00	2,000.00	-2,000.00	0.0%
32.1120 · Wine License	0.00	1,500.00	-1,500.00	0.0%
32.1200 · City OccupTax&Golf Cart Permits	0.00	2,000.00	-2,000.00	0.0%
32.1220 · Insurance Occupation Tax	0.00	2,800.00	-2,800.00	0.0%
33.4100 · LMIG Revenue	0.00	26,452.29	-26,452.29	0.0%
34.1910 · Election Qualifying Fee	0.00	300.00	-300.00	0.0%
34.4610 · Charges for Service - Other	0.00	0.00	0.00	0.0%
36.1000 · Interest Revenue	0.00	0.00	0.00	0.0%
38.1008 · Rent of Community House	0.00	2,775.00	-2,775.00	0.0%
38.9000 · Misc Income	0.00	0.00	0.00	0.0%
Total 100 - General Fund	0.00	383,349.29	-383,349.29	0.0%
32.0000 · Taxes	0.00	0.00	0.00	0.0%
38.1000 · Water Tower Rent - 57 Pine St	0.00	6,000.00	-6,000.00	0.0%
900 - Othe Financing Uses				
39.1000 · Interfund Transfers IN	0.00	159,084.96	-159,084.96	0.0%
Total 900 - Othe Financing Uses	0.00	159,084.96	-159,084.96	0.0%
Total Income	0.00	548,434.25	-548,434.25	0.0%
Gross Profit	0.00	548,434.25	-548,434.25	0.0%
Expense				
100 - 100 General Fund				
51.1100 · Payroll Full Time Employee	0.00	195,000.00	-195,000.00	0.0%
51.2100 · Group Insurance	0.00	10,000.00	-10,000.00	0.0%
52.1210 · Professional/Technical Services	0.00	60,000.00	-60,000.00	0.0%
52.1250 · Elections Expense	0.00	10,000.00	-10,000.00	0.0%
52.2100 · City Celebration	0.00	3,000.00	-3,000.00	0.0%
52.2200 · Repairs and Maint Building	0.00	10,400.00	-10,400.00	0.0%
52.2201 · Repair and Maint Vehicle	0.00	3,000.00	-3,000.00	0.0%
52.2202 · Repair and Maint on Equipment	0.00	4,000.00	-4,000.00	0.0%

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06/08/26

Accrual Basis

**100 General Operating Fund
Profit & Loss Budget vs. Actual
July 2026 through June 2027**

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
52.3100 · Insurance Building & Equipment	0.00	27,000.00	-27,000.00	0.0%
52.3150 · Work Comp Self Insurance Fund	0.00	4,580.41	-4,580.41	0.0%
52.3200 · Fire Station #6	0.00	32,000.00	-32,000.00	0.0%
52.3300 · Advertising	0.00	1,200.00	-1,200.00	0.0%
52.3500 · Travel	0.00	3,000.00	-3,000.00	0.0%
52.3600 · Dues and Fees	0.00	5,400.00	-5,400.00	0.0%
52.3601 · Bank Fees	0.00	5,000.00	-5,000.00	0.0%
52.3602 · Payroll fees	0.00	3,000.00	-3,000.00	0.0%
52.3850 · Contract Labor - 1099	0.00	6,000.00	-6,000.00	0.0%
52.3900 · Contract Services - other	0.00	2,520.00	-2,520.00	0.0%
53.1100 · Supplies - Office	0.00	7,000.00	-7,000.00	0.0%
53.1270 · Supplies - FUEL	0.00	7,000.00	-7,000.00	0.0%
53.1400 · Postage	0.00	3,720.00	-3,720.00	0.0%
53.1500 · Training	0.00	4,000.00	-4,000.00	0.0%
53.1540 · Telephone	0.00	4,872.00	-4,872.00	0.0%
53.1550 · Landfill Dump Fees	0.00	200.00	-200.00	0.0%
53.1600 · Supplies - Small Equipment	0.00	480.00	-480.00	0.0%
53.1700 · Supplies - Other	0.00	15,000.00	-15,000.00	0.0%
53.1730 · City of Mansfield Utilities	0.00	8,100.00	-8,100.00	0.0%
53.1740 · Uniforms	0.00	1,000.00	-1,000.00	0.0%
53.1750 · Misc	0.00	993.58	-993.58	0.0%
53.2000 · Employee Appreciation	0.00	3,000.00	-3,000.00	0.0%
100 · 100 General Fund - Other	0.00	0.00	0.00	0.0%
Total 100 · 100 General Fund	0.00	440,465.99	-440,465.99	0.0%
51.1400 · 100-Council Compensation	0.00	8,750.00	-8,750.00	0.0%
54.2100 · Machinery & Equipment	0.00	0.00	0.00	0.0%
54.2200 · Vehicles	0.00	12,000.00	-12,000.00	0.0%
61.1001 · Return to Fund Balance	0.00	87,218.26	-87,218.26	0.0%
Total Expense	0.00	548,434.25	-548,434.25	0.0%
Net Income	0.00	0.00	0.00	0.0%

505 Water Sewer Fund
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
34.4210 · Charges for Water Services	0.00	221,000.00	-221,000.00	0.0%
34.4212 · Water TAP & Reconnect Fees	0.00	18,000.00	-18,000.00	0.0%
34.4255 · Charges for Sewer Services	0.00	111,999.96	-111,999.96	0.0%
34.4257 · Sewer TAP & Reconnect Fees	0.00	12,000.00	-12,000.00	0.0%
Total Income	0.00	362,999.96	-362,999.96	0.0%
Expense				
52.1217 · Testing Services - Sewer	0.00	1,800.00	-1,800.00	0.0%
52.1300 · Sewer Services	0.00	56,000.00	-56,000.00	0.0%
52.1301 · Water Services	0.00	0.00	0.00	0.0%
52.2200 · Repairs & Maintenance - Sewer	0.00	11,476.00	-11,476.00	0.0%
52.2201 · Repairs & Maintenance - Water	0.00	0.00	0.00	0.0%
52.3600 · Dues & Fees - Water	0.00	360.00	-360.00	0.0%
52.3801 · Other Expense - Sewer	0.00	0.00	0.00	0.0%
52.3850 · Contract Labor - Water	0.00	20,000.00	-20,000.00	0.0%
52.3851 · Contract Labor - Sewer	0.00	12,000.00	-12,000.00	0.0%
52.3901 · Courier Service - Sewer	0.00	6,000.00	-6,000.00	0.0%
53.1210 · Water Supplies	0.00	8,000.00	-8,000.00	0.0%
53.1211 · Sewer Supplies	0.00	6,000.00	-6,000.00	0.0%
53.1510 · Water Purchases	0.00	116,390.00	-116,390.00	0.0%
53.1550 · Sewerage Refuse Dump Fee	0.00	500.00	-500.00	0.0%
53.1600 · Supplies - Small Equipment	0.00	2,000.00	-2,000.00	0.0%
53.1735 · Sewerage Plant Utilities	0.00	17,000.00	-17,000.00	0.0%
53.9011 · Interest Expense	0.00	60,000.00	-60,000.00	0.0%
54.1401 · Infrastructure - Water	0.00	0.00	0.00	0.0%
61.1000 · Transfer to General Fund	0.00	45,473.96	-45,473.96	0.0%
Total Expense	0.00	362,999.96	-362,999.96	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%