100 General Operating Fund
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
Income	
100- · General Fund	
31.1100 · Real Property Tax - Current YE	52,746.00
31.1110 · Public Utility Tax - Current YE	0.00
31.1200 · Real Property Tax - Prior YE	0.00
31.1310 · Motor Vehicle Tax	64,200.00
31.1340 · Intangible Tax	960.00
31.1350 · Railroad Equipment Tax	0.00
31.1600 · Real Estate Transfer Tax	500.00
31.1730 · Franchise Tax - Gas	3,300.00
31.1750 · Franchise Tax - Cable	1,100.00
31.1760 · Franchise Tax - Telephone	300.00
31.3100 · LOST (Local Option Sales Tax)	172,356.00
31.4200 · Alcohol Bev Excise Tax - Beer	6,800.00
31.6200 · Fire Insurance Premium Tax	39,206.00
32.1110 · Beer License	2,000.00
32.1120 · Wine License	1,500.00
32.1200 · City OccupTax&Golf Cart Permits	2,000.00
32.1220 · Insurance Occupation Tax	2,800.00
32.2210 · Zoning & Variance Request Fees	0.00
33.4100 · LMIG Revenue	11,690.44
34.1910 · Election Qualifying Fee	70.00
34.2310 · Beer/Wine Application Fees	0.00
34.4610 · Charges for Service - Other	0.00
34.9900 · Late Fees	0.00
38.1008 · Rent of Community House	2,775.00
38.9000 · Misc Income	0.00
Total 100- · General Fund	364,303.44
33.4110 · State Aid	0.00
38.1000 · Water Tower Rent - 57 Pine St	2,400.00
900- · Othe Financing Uses	
39.1000 · Interfund Transfers IN	185,358.00
Total 900- · Othe Financing Uses	185,358.00
Total Income	552,061.44
Gross Profit	552,061.44

100 General Operating Fund
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
Expense	
100 · 100 General Fund	
51.1100 · Payroll Full Time Employee	184,376.00
51.1190 · Tax expense	0.00
51.1200 · Temp Employees - Part-time	0.00
51.2100 · Group Insurance	24,366.00
52.1210 · Professional/Technical Services	32,000.00
52.1250 · Elections Expense	7,000.00
52.2100 · City Celebration	3,000.00
52.2200 · Repairs and Maint Building	10,400.00
52.2201 · Repair and Maint Vehicle	3,000.00
52.2202 · Repair and Maint on Equipment	4,000.00
52.3100 · Insurance Building & Equipment	23,000.00
52.3150 · Work Comp Self Insurance Fund	4,332.00
52.3200 · Fire Station #6	29,620.00
52.3300 · Advertising	1,200.00
52.3500 · Travel	3,000.00
52.3600 · Dues and Fees	5,400.00
52.3601 · Bank Fees	3,960.00
52.3602 · Payroll fees	960.00
52.3850 · Contract Labor - 1099	6,000.00
52.3855 · Part Time Help - 1099	0.00
52.3900 · Contract Services - other	2,520.00
53.1100 · Supplies - Office	5,040.00
53.1270 · Supplies - FUEL	7,000.00
53.1400 · Postage	3,720.00
53.1500 · Training	4,000.00
53.1540 · Telephone	4,872.00
53.1550 · Landfill Dump Fees	200.00
53.1600 · Supplies - Small Equipment	480.00
53.1610 · Locate Equipment	0.00
53.1700 · Supplies - Other	6,000.00
53.1730 · City of Mansfield Utilities	8,100.00
53.1740 · Uniforms	1,500.00
53.1750 · Misc	0.00
53.2000 · Employee Appreciation	1,000.00
Total 100 · 100 General Fund	390,046.00

100 General Operating Fund
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
51.1400 · 100-Council Compensation	8,400.00
54.2100 · Machinery & Equipment	0.00
54.2200 · Vehicles	12,000.00
61.1000 · Interfund Transfers OUT	0.00
61.1001 · Return to Fund Balance	141,615.44
Total Expense	552,061.44
Net Income	**0.00**

510 Electric Fund - City of Mansfield
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
34.4310 · Charges for Electric Service	946,080.00
34.9900 · Late Fees	10,800.00
38.1001 · Pole Rent - AT&T	6,500.00
38.1002 · Pole Rent - Comcast	3,300.00
38.1003 · Pole Rent - Charter	0.00
45000 · Investments	
45030 · Interest-Savings, Short-term CD	7,900.00
Total 45000 · Investments	7,900.00
Total Income	974,580.00
Expense	
52.1350 · Electric Purchases	773,000.00
52.1355 · Electric Services	42,230.00
52.3601 · Bank Fee	0.00
52.3850 · Contract Labor - Electric	20,520.00
53.1100 · Tree Trimming	20,000.00
53.1110 · Electric Supplies	18,000.00
61.1000 · Transfer to General Fund	100,830.00
Total Expense	974,580.00
Net Ordinary Income	0.00
Net Income	**0.00**

505 Water Sewer Fund
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
23.0000 · Income & Expense Clearing Acct	0.00
34.4210 · Charges for Water Services	204,000.00
34.4212 · Water TAP & Reconnect Fees	5,200.00
34.4255 · Charges for Sewer Services	102,000.00
34.4257 · Sewer TAP & Reconnect Fees	3,600.00
Total Income	314,800.00
Expense	
52.1217 · Testing Services - Sewer	1,800.00
52.1300 · Sewer Services	50,400.00
52.2200 · Repairs & Maintenance - Sewer	4,200.00
52.2201 · Repairs & Maintenance - Water	4,200.00
52.3600 · Dues & Fees - Water	360.00
52.3602 · Bank Fees	0.00
52.3850 · Contract Labor - Water	24,000.00
52.3851 · Contract Labor - Sewer	20,400.00
52.3901 · Courier Service - Sewer	6,000.00
53.1210 · Water Supplies	18,000.00
53.1211 · Sewer Supplies	6,000.00
53.1510 · Water Purchases	88,776.00
53.1550 · Sewerage Refuse Dump Fee	500.00
53.1600 · Supplies - Small Equipment	2,000.00
53.1735 · Sewerage Plant Utilities	20,400.00
53.9011 · Interest Expense	360.00
61.1000 · Transfer to General Fund	67,404.00
Total Expense	314,800.00
Net Ordinary Income	0.00
Net Income	**0.00**

540 Garbage Fund - City of Mansfield
Profit & Loss Budget Overview
July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
34.4110 · Charges for Svcs - Garbage	76,320.00
Total Income	76,320.00
Expense	
34.4150 · Landfill Dump Fees	0.00
51.1100 · Payroll Expense	0.00
51.1190 · Payroll Tax Expense	0.00
51.2100 · Group Insurance Expense	0.00
52.3601 · Bank Fee	0.00
52.3850 · Contract Labor	59,196.00
53.1270 · Supplies - FUEL	0.00
61.1000 · Transfer to General Fund	17,124.00
Total Expense	76,320.00
Net Ordinary Income	0.00
Net Income	**0.00**

City of Mansfield

FY 2024-25

SPLOST REVENUE FUNDS BUDGET

	Description				FY 2022 Budget	FY 2022 Actual	FY 2023-2024 Budget	FY 2023 Actual	FY 2024 Budget	Total
SPLOST REVENUE FUNDS-REVENUE										
1	SPLOST				$120,000.00	$125,281.56	$137,484.00	$33,203.70	$0.00	
2	SPLOST							$84,437.10	$108,000.00	
	Total Revenue				$120,000.00	$125,281.56	$137,484.00	$117,640.80	$108,000.00	
	INTEREST									
	Beginning Balance									**392,624.70**
										108,000.00
SPLOST REVENUE FUNDS - EXPENDITURES										500,624.70
1	SLOST FUNDS									
	Sidewalk & Pedistrian Safety				120,100	0				
	Ed Needham				200,000	0				
1	SPLOST FUNDS									
	Infrastructure									
		Sidewalk from Hwy 11 to Ed Needham					$11,675.00	11,675.00		
		Paving								
			Ivy St				$20,417.64	20,417.64		
			Hwy 213 patch				$16,048.80	16,048.80		
			Poplar				$82,188.00	82,188.00		
			Cypress				$38,011.88	38,011.88		
			5th Ave Road Repair				$11,261.00	11,261.00		
		LCRR					$60,000.00	20,758.74	40,000.00	
		Speed bumps (voted 9/23)					$13,000.00	13,000.00		
		Sewer Plant							463,000.00	
						total	$252,602.32	$213,361.06		

CITY OF MANSFIELD, NEWTON COUNTY, GEORGIA
A RESOLUTION

TO ADOPT THE FISCAL YEAR 2024-2025 BUDGET FOR EACH FUND OF THE CITY OF MANSFIELD, GEORGIA, APPORPIRATING 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 2024-2025 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 FY2024-2025 budget as presented by the City Administrator; and

WHEREAS, advertised public hearing has been held on the FY2024-2025 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, 2024 through June 30, 2025.

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

Section 1. That the proposed FY2024-2025 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 2024-2025, which begins July 1, 2024 and ends on June 30, 2024.

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 10th day of June, 2024.

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: Crystal Smallwood, Clerk

CITY OF SEAL MANSFIELD