



4303 Lawrenceville Highway • Loganville, GA 30052 • 770-466-1165 • www.loganville-ga.gov

Staff Report

To: Mayor and City Council

Through: Danny Roberts, City Manager

From: Natalie Warnack, Finance Director

Date: November 13, 2025

Subject: Audit Required Budget Amendments Fiscal Year 2025

RECOMMENDATION:

We respectfully request that the Mayor and City Council authorize the required budget amendments for General Fund department 1535 (IT) and Hotel/Motel Fund.

FISCAL IMPLICATION:

The fiscal impact of this will be an increase to General Fund 100-1535-542100 (Machinery & Equipment) of \$54,596.00, and Hotel/Motel Fund 275-7540-572010 (Events – Tourism) of \$68,935.59. These increases will cause these department budgets to exceed their appropriations.

BACKGROUND:

Based on the preliminary draft audit of FY 6-30-2025, these audit journal entries will be required. The General Fund entry is due to a new accounting rule to record large leases on small equipment. Our copier leases exceed our threshold of \$20,000 and therefore, now have to be recorded as assets instead of general expenses. The Hotel/Motel Fund entry is at the auditor's proposal to expense events and tourism directly from the Hotel/ Motel fund.