

CITY OF LILBURN AGENDA ITEM NO. 4

Date:	September 29, 2025	To: Mayor and Council	September 29, 2025
From:	Sherrie Smith	Department:	Finance
Regular Meeting Date Requested:	October 13, 2025	Presenter:	Sherrie Smith
Agenda Title:	Approval of Ordinance No. 2025-658, an ordinance to amend the FY24-25 budget by increasing General Fund revenue by \$479,850 and reconciling expenditures across 6 departments and increasing ARPA Fund by \$68,320 and reconciling expenditure across 5 departments. The General Fund adjustments are due to GASB 87 which require capital leases to be expended upon contract execution for the full 5-year value of the lease. ARPA adjustments are reflective of reimbursements received and expended.		
Audio/Visual Requirements:	N/A		

Agenda Item of Business (Background/History/Details):
Since the adoption of the amended FY2024/2025 budget in June 2025 (Ordinance No. 2025-652), changes to revenues and appropriations in the General Fund are required to reflect conformity with Audit Rule GASB 87. The ARPA Fund changes to revenues and appropriations reflect reimbursements that should be reflected in the FY 2024/2025 Budget. The amended budget for FY 24-25 General Fund Budget will result in revenue and expenditures totaling \$14,246,082; the amended budget for FY 24-25 ARPA Fund Budget will result in revenue and expenditures totaling \$824,181.

Staff Recommendations:
Staff recommends the following: “Motion to approve Ordinance No. 2025-658, an ordinance amending FY24-25 increasing General Fund revenue by \$479,850 reconciling expenditures across 6 departments, increasing ARPA Fund revenue by \$68,320 and reconciling expenditures across 5 departments. “

Department Head Approval:	
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Mayor’s Signature Required:	YES	NO
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List Attachments:
1. Ordinance No. 2025-658, FY24-25 2. Budget Amendment Ordinance

Financial Information (For Financial Services Use Only)

Budgeted Yes/No	Fund Name & Code	Current Balance	Requested Allocation	City Manager’s Initials