

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** May 3, 2021

**SUBJECT:** Budget Amendment – FEMA expenditures

**PRESENTERS:** Samantha R. Reynolds, Finance Director

**ATTACHMENTS:** Yes  
1. Budget Amendment

**SUMMARY OF REQUEST:**

The Board is requested to approve a Budget Amendment, transferring \$311,829 from the General Fund (COVID response funds) to the COVID-19 Special Revenue Fund. This transfer represents the amount of COVID response expenditures which were eligible for FEMA reimbursement, and were incurred in FY2020. Due to the nature and timing of FEMA reimbursements, the Board is requested to fund these expenditures with the general fund appropriation for COVID response. Future FEMA reimbursements received will subsequently be recorded into the County's General Fund.

**BOARD ACTION REQUESTED:**

The Board is requested to approve the attached Budget Amendment as presented.

***Suggested Motion:***

*I move the Board approve the budget amendment as presented, transferring funds from General Fund to COVID-19 Fund.*



LINE-ITEM TRANSFER REQUEST  
HENDERSON COUNTY

Department: Finance

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
<u>115980-598039</u>	<u>TRANSFER TO COVID FUND</u>	<u>\$311,829</u>
<u>395930-538100-9002</u>	<u>PROFESSIONAL SERVICES</u>	<u>\$311,829</u>
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What expense line-item is to be decreased? Or what additional revenue is now expected?

Account	Line-Item Description	Amount
<u>115930-538100</u>	<u>PROFESSIONAL SERVICES</u>	<u>\$311,829</u>
<u>394980-403500-9002</u>	<u>TRANSFER FROM GENERAL FUND</u>	<u>\$311,829</u>
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**Justification:** Please provide a brief justification for this line-item transfer request.  
TO TRANSFER FUNDS FROM GENERAL FUND (RESERVED FOR COVID RESPONSE) TO THE COVID FUND IN PLACE OF FEMA ELIGIBLE DISBURSEMENTS. BOARD APPROVED 5.3.2021

Finance 5.3.2021  
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 Authorized by Department Head Date

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 Authorized by Budget Office Date

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 Authorized by County Manager Date

*For Budget Use Only*

Batch # \_\_\_\_\_

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