REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE:	September 5, 2023	
SUBJECT:	Budget Amendment – Fund Balance Appropriation	
PRESENTER:	Samantha R. Reynolds, Finance Director	
ATTACHMENT:	Yes 1. Budget Amendment	

SUMMARY OF REQUEST:

Staff is requesting the Board approve the attached budget amendment which appropriates fund balance for purchases that will not be fulfilled until FY24. These items, included on the attached listing, were approved, budgeted for, and encumbered in FY23 but were not delivered or fulfilled by the end of the fiscal year because of supply chain disruptions or other delays.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached budget amendment to appropriate fund balance.

Suggested Motion:

I move the Board approve the budget amendment to appropriate fund balance.

Department: FINANCE

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount	
115408-526000	ELECTIONS: DEPT SUPPLIES AND MATERIALS	\$9,115	
115419-526012	FACILITIES: SIGN PROGRAM SUPPLIES	\$3,147	
115419-535100	FACILITIES: MAINT AND REPAIR - BLDS AND GRNDS	\$16,271	
115419-535103	FACILITIES: PLANNED PROJECTS	\$114,225	
115422-539000	IT: CONTRACTED SERVICES	\$271,768	
115431-547500-9035	SHERIFF: RENTAL OF EQUIPMENT	\$24,850	
115432-526201	DETENTION: WEAPONS AND TACTICAL	\$2,487	
115611-532100	LIBRARY: TELEPHONE AND COMMUNICATIONS	\$10,000	
335497-538100-3310	TRANSIT: PROFESSIONAL SERVICES	\$26,161	
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			\$478,024

What expense line-item is to be decreased? Or what additional revenue is now expected?

Account	Line-Item Description	Amount	
114990-401000	FUND BALANCE APPROPRIATED	\$427,013	
114990-401000-9035	FUND BALANCE APPROPRRIATED	\$24,850	
334497-401000-3310	RETAINED EARNINGS APPROPRIATED	\$26,161	
			\$478,024

Justification: Please provide a brief justification for this line-item transfer request.

TO BUDGET FOR BOARD APPROVED PURCHASES INITIATED IN FY2023, BUT WILL NOT BE FULFILLED UNTIL FY2024. BOC APPROVED 9.5.2023.

Authorized by Department Head	Date	For Budget Use Only
		Batch #
Authorized by Budget Office	Date	
		BA #
		Batch Date
Authorized by County Manager	Date	