

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** October 6, 2025

**SUBJECT:** Budget Amendment – Restricted Fund Balance

**PRESENTER:** Sheriff Lowell Griffin

**ATTACHMENT:** Yes  
1. Budget Amendment

#### **SUMMARY OF REQUEST:**

The Sheriff's Office is requesting the Board approve the attached budget amendment which appropriates fund balance for unused restricted donations for Sheriff's Office special funds received in previous fiscal years. These funds are derived from restricted donations, to be used for specific programs, including K-9, VIP, STAR, Honor Guard, Shop with a Hero, and Motor Unit.

The amounts reflected in the budget amendment are the unspent portion of restricted donations remaining from FY2025, to be carried over and spent in FY2026.

#### **BOARD ACTION REQUESTED:**

The Board is requested to approve the attached budget amendment to appropriate restricted fund balance for the special Sheriff's Office accounts.

#### ***Suggested Motion:***

*I move the Board approve the budget amendment to appropriate restricted fund balance for the special Sheriff's Office accounts as presented.*

**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
115431-537111	K9 - R	\$185,921
115431-537112	VIP - R	\$19,589
115431-537113	STAR - R	\$136,792
115431-537114	Honor Guard	\$10,325
115431-569953	Shop With A Hero - R	\$1,515
115431-537115	Motor Unit - R	\$1,600
		\$355,742

**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	\$355,742
		\$355,742

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

To appropriate fund balance for special funds set up within Sheriff's Office budget. Unused funds in these accounts roll forward as they are contributions/revenues designated for particular purposes. BOC Approved 10.6.2025.

_____	10.6.2025
Authorized by Department Head	Date
_____	_____
Authorized by Budget Office	Date
_____	_____
Authorized by County Manager	Date

<i>For Budget Use Only</i>	
Batch #	_____
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Batch Date	_____