

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: November 3, 2025

SUBJECT: Budget Amendment – Return Unspent Debt Service Funds to Capital Reserve Fund

PRESENTERS: Samantha R. Reynolds, Financial Services Director

ATTACHMENTS: Yes
1. Budget Amendment

SUMMARY OF REQUEST:

The Board is requested to approve a Budget Amendment, transferring \$6,712,422 from the General Fund to the Capital Reserve Fund. These funds are the result of cost savings in debt service from the financing of the JCAR Courthouse Project – Detention Center portion and the refinancing of the Health Sciences Center.

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 the General Fund to the Capital Reserve Fund.

LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY



Department: ADMINISTRATIVE SERVICES

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
115912-572004	2015 SERIES LOBS - INTEREST	\$3,491
115913-572004	2015 SERIES LOBS - INTEREST	\$6,981
115980-598021	TRANSFER TO CAPITAL RESERVE FUND	\$6,712,422
215400-555000	CAPITAL OUTLAY - BDGS & IMPROVMNT	\$6,712,422
		\$13,435,316

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

Account	Line-Item Description	Amount
115913-571012	2025 SERIES LOBS - PRINCIPAL	\$3,050,000
115913-572012	2025 SERIES LOBS - INTEREST	\$1,301,206
115913-572013	2026 SERIES LOBS - INTEREST	\$2,371,688
214400-403500	TRANSFER FROM GENERAL FUND	\$6,712,422

\$13,435,316

Justification: Please provide a brief justification for this line-item transfer request. \$0
TO RETURN AMOUNTS BUDGETED FOR DEBT SERVICE FOR JCAR DETENTION AND COURTHOUSE PROJECTS NO LONGER NEEDED IN
FY2025 FOLLOWING CLOSING ON FINANCING AND TO ADJUST DEBT SERVICE BUDGETED FOR THE HEALTH SCIENCES CENTER FOLLOWING
CLOSING ON REFINANCING OF EXISTING DEBT. BOC APPROVED ON 11.3.2025.

ADMINISTRATIVE SERVICES	11.3.2025
Authorized by Department Head	Date
Authorized by Budget Office	Date
Authorized by County Manager	Date

For Budget Use Only	
Batch #	
BA #	
Batch Date	