

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: February 18, 2026
SUBJECT: Budget Amendment – Transfer to General Fund
PRESENTER: Kevin L. Hensley, Tax Assessor
ATTACHMENT(S): Yes

SUMMARY OF REQUEST:

The Tax Assessor is requesting approval to transfer the budget and accounting of two existing positions from the Revaluation Reserve Fund to the County Assessor Department. While these positions are currently budgeted within the Revaluation Reserve Fund, the employees provide essential support services across all divisions of the department and do not function exclusively in revaluation activities. Reassigning the positions to the County Assessor Department more accurately reflects their operational roles and ensures staffing costs are aligned with actual workload and departmental benefits. This change will also improve financial transparency, planning, and reporting by reducing the misalignment between staffing functions and funding sources.

Staff requests approval of a budget amendment to transfer both positions from the Revaluation Reserve Fund to the County Assessor Department within the General Fund, including all associated expenses incurred during the fiscal year to date.

BOARD ACTION REQUESTED:

The Board is requested to approve the transfer of two existing positions from the Revaluation Reserve Fund to County Assessor Department and to authorize the associated budget amendment.

SUGGESTED MOTION:

I move that the Board approve the transfer of two positions from the Revaluation Reserve Fund to County Assessor as well as the associated budget amendment.

LINE-ITEM TRANSFER REQUEST
HENDERSON COUNTY



Department: Tax Assessor

Please make the following line-item transfers:

What expense line-item is to be increased?

Account	Line-Item Description	Amount
254417-411120	Current Year Taxes	\$168,089
115414-512100	Salaries & Wages-Regular	\$110,874
115414-512700	Salaries & Wages-Cellphn Allow	\$261
115414-513500	401(K) Supp Deferred Compensat	\$2,263
115414-518000	FICA	\$8,502
115414-518100	Retirement-LGERS	\$15,956
115414-518300	Medical Insurance	\$28,841
115414-518400	Dental Insurance	\$1,392
		\$336,178

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

Account	Line-Item Description	Amount
255417-512100	Salaries & Wages-Regular	\$110,874
255417-512700	Salaries & Wages-Cellphn Allow	\$261
255417-513500	401(K) Supp Deferred Compensat	\$2,263
255417-518000	FICA	\$8,502
255417-518100	Retirement-LGERS	\$15,956
255417-518300	Medical Insurance	\$28,841
255417-518400	Dental Insurance	\$1,392
114100-411120	Current Year Taxes	\$168,089
		\$336,178

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

Budget amendment to transfer salary and benefit funding for two positions currently budgeted in the Revaluation Reserve to the Tax Assessor's Office to better reflect their ongoing operational responsibilities for FY 2026. BOC approved 2.18.26.

2/18/2026

Authorized by Department Head

Date

Authorized by Budget Office

Date

Authorized by County Manager

Date

For Budget Use Only

Batch #

BA #

Batch Date
