

## **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*

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