

## REQUEST FOR BOARD ACTION

### HENDERSON COUNTY BOARD OF COMMISSIONERS

**MEETING DATE:** June 17, 2026

**SUBJECT:** Budget Amendment – Solid Waste Appropriated Retained Earnings

**PRESENTER:** Samantha Reynolds, Financial Services Director

**ATTACHMENTS:** Yes  
1. Budget Amendment

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

The Board is requested to appropriate restricted retained earnings for unspent borrowing proceeds related to Solid Waste's 3rd Transfer Station Bay to apply against FY2026 debt service costs related to the 2024 3rd Bay installment financing contract.

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

The Board is requested to authorize the attached budget amendment to appropriate restricted earnings in Solid Waste.

#### ***SUGGESTED MOTION:***

*I move the Board approve the budget amendment as shown.*

**LINE-ITEM TRANSFER REQUEST  
HENDERSON COUNTY**



**Department:** \_\_\_\_\_ Finance \_\_\_\_\_

*Please make the following line-item transfers:*

**What expense line-item is to be increased?**

<b>Account</b>	<b>Line-Item Description</b>	<b>Amount</b>
<u>605472-574011-2073</u>	<u>IFC Int - 3rd Bay</u>	<u>\$379,867</u>
<u>605472-573011-2073</u>	<u>IFC Prin - 3rd Bay</u>	<u>\$36,690</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	<b>\$416,557</b>

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

<b>Account</b>	<b>Line-Item Description</b>	<b>Amount</b>
<u>604472-401011-2073</u>	<u>Retained Earn App-3rd Bay Int</u>	<u>\$384,098</u>
<u>604472-481001-2073</u>	<u>Interest Earned</u>	<u>\$32,459</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	<b>\$416,557</b>

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

To appropriation restricted retained earnings for unspent borrowing proceeds related to 3rd Transfer Station Bay project to reimburse against FY26 debt service for 2024 3rd Bay installment financing contract. BOC approved 6.17.26.

_____	6/17/2026
Authorized by Department Head	Date
_____	_____
Authorized by Budget Office	Date
_____	_____
Authorized by County Manager	Date

*For Budget Use Only*

Batch # \_\_\_\_\_

BA # \_\_\_\_\_

Batch Date \_\_\_\_\_