

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: July 15, 2026

SUBJECT: Budget Amendment – Transfer to Solid Waste Enterprise Fund

PRESENTER: Samantha Reynolds, Financial Services Director

ATTACHMENTS: Yes
1. Budget Amendment

SUMMARY OF REQUEST:

The Board is requested to approve the attached budget amendment, transferring \$1,422,956 from the Capital Reserve Fund to the Solid Waste Enterprise Fund.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached Budget Amendment as presented.

Suggested Motion(s):

I move the Board approve the attached Budget Amendment 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 |
|--------------------|---|-------------|
| 605472-551000 | Capital Outlay-Equipment | \$1,300,206 |
| 605472-551000-9063 | Capital Outlay-Equipment | \$96,750 |
| 605472-555000-9086 | Capital Outlay-Buildings & Improvements | \$26,000 |
| 215400-598060 | Transfer to Solid Waste Fund | \$1,422,956 |
| | | |
| | | |
| | | |
| | | \$2,845,912 |

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

| Account | Line-Item Description | Amount |
|--------------------|------------------------------------|-------------|
| 604472-402100 | Transfer From Capital Reserve Fund | \$1,300,206 |
| 604472-402100-9063 | Transfer From Capital Reserve Fund | \$96,750 |
| 604472-402100-9086 | Transfer From Capital Reserve Fund | \$26,000 |
| 214400-401000 | Fund Balance Appropriated | \$1,422,956 |
| | | |
| | | |
| | | |
| | | \$2,845,912 |

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

Budget Amendment to transfer fund from Capital Reserve Fund to Solid Waste Fund for the purchase of equipment and HHW Building. BOC approved 7.15.2026.

| | |
|-------------------------------|-----------|
| _____ | 7.15.2026 |
| Authorized by Department Head | Date |
| _____ | _____ |
| Authorized by Budget Office | Date |
| _____ | _____ |
| Authorized by County Manager | Date |

For Budget Use Only

Batch # _____

BA # _____

Batch Date _____