



JASON E. MUMPOWER
Comptroller

May 22, 2026

Mr. Joe Rewa, General Manager
and Board of Commissioners
Hendersonville Utility District
125 Indian Lake Road
Hendersonville, Tennessee 37075

Dear General Manager Rewa and Board of Commissioners:

This letter acknowledges receipt of a copy of the annual budget for the Hendersonville Utility District for the fiscal year ending June 30, 2027.

We have reviewed the District's budget and have determined that budgeted revenues are sufficient to meet anticipated expenses for the fiscal year. Local officials are required to ensure the budget remains balanced throughout the year and that the District remains financially self-supporting. Budget amendments must be uploaded to our online portal for formal acknowledgement after they are approved by the local governing body: tncot.cc/budget-submission.

Approval

This letter constitutes approval, by our office, for the District's 2027 fiscal year budget as adopted by the governing body.

Commendation

We commend the governing body for adopting this year's budget prior to the beginning of the budget year. Timely adoption will result in better management of public dollars in the coming year by immediately instituting appropriate budgetary controls. Adopting the budget in a timely manner allows your financial staff more time to close the official accounting records and have those records available for audit no later than two months after the close of your fiscal year as required by Tenn. Code Ann. § 9-2-102.

May 22, 2026
Hendersonville Utility District

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, Charlie Lester, at 615.401.7762 or Charlie.Lester@col.in.gov.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ross Colona".

Ross Colona, Assistant Director
Division of Local Government Finance

A handwritten signature in cursive script, appearing to read "Charlie Lester".

Charlie Lester, Senior Data Analyst
Division of Local Government Finance

cc: Ms. Maggie Panter, Hendersonville Utility District

RC:cl

A Resolution
of
Hendersonville Utility District
Adopting the Annual Budget
for
the fiscal year beginning July 1, 2026, and ending June 30, 2027

WHEREAS, the Hendersonville Utility District is a political subdivision of the State of Tennessee located in Hendersonville, Tennessee; and

WHEREAS, Tenn. Code Ann. § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated and that appropriations only be spent from available monies; and

WHEREAS, pursuant to Tenn. Code Ann. § 7-82-501, all utility districts must adopt a balanced annual operating budget that identifies revenues by source and expenditures by type and submit the budget to the Comptroller of the Treasury for review and approval.

NOW, THEREFORE, be it resolved by the Board of Commissioners that it hereby adopts the attached detailed budget as the appropriated annual budget, for the fiscal year ending June 30, 2027.

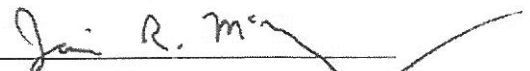
Duly passed and adopted by the Board of Commissioners this 21st day of April, 2026.

Attested

Signed: 

Printed Name: William C. Boyers

Chairman, Board of Commissioners

Signed: 

Printed Name: Jamie McMurry

Secretary, Board of Commissioners

Hendersonville Utility District 2026-2027 Budget

Operating Revenues		Budget 2026-2027
Water Distributed	\$	7,615,000
Income from Sewer Service	\$	8,915,000
Income - Sewer Users Fee	\$	4,120,000
Income From Customer Penalties	\$	187,000
Income from Sign Up Fee	\$	50,000
Total Operating Revenue	\$	20,887,000
Operating Expenses		
Depreciation	\$	6,000,000
Management Salaries	\$	590,000
Plant Salaries	\$	1,980,000
Overtime Salaries	\$	60,000
Office Salaries	\$	780,000
Chemicals	\$	950,000
Lab Services	\$	53,000
Telephone	\$	18,000
Small Tools	\$	36,500
Supplies	\$	151,500
Utilities	\$	1,200,000
Travel Expense	\$	20,000
Licenses	\$	2,000
Accounting & Auditing Fee	\$	29,000
Legal Fees	\$	8,000
Easements & Record Fee	\$	15,000
Office Supplieess & Expense	\$	52,200
Postage	\$	95,000
Equipment Repair	\$	898,300
Insurance	\$	150,000
Line Repair	\$	431,500
General & Misc. Expense	\$	12,000
FICA Taxes	\$	250,000
Unemployment Taxes	\$	1,300

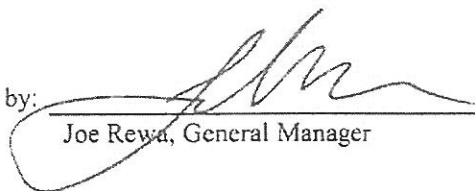
Budget
2026-2027

Gifts & Flowers	\$ 2,000
Dues & Subscriptions	\$ 15,000
Building Repair & Maintenance	\$ 142,935
Vehicle Expense	\$ 102,400
CCR Reporting	\$ 6,500
Commissioner Fee	\$ 10,800
Uniforms/Laundry	\$ 30,000
Clothing Expense	\$ 16,800
Equipment Rental	\$ 21,000
Equipment Maint. Policies	\$ 837,534
Advertising	\$ 4,000
Training Expense	\$ 56,000
Employee Benefit/Retirement	\$ 665,000
Employee Benefit/Group Insurance	\$ 907,200
Retiree Ben/Group Insurance Admin	\$ 160,000
Sewer Users Exp - (Metro)	\$ 3,500,000
Sewer Expense - (W.H.)	\$ 20,500
Computer Repair & Maintenance	\$ 57,900
Internet Service	\$ 54,000
Cell Phone	\$ 24,200
Security Expense	\$ 16,420
Printing Expense	\$ 2,000
Recruiting Expense	\$ 4,000
Garbage Service	\$ 30,000
Contract Labor - Inspection	\$ -
Safety Equipment and Expense	\$ 35,500
Bottling Supplies & Expense	\$ 20,000
Total	\$ 20,524,989
Operating Surplus	\$ 362,011
Other Income	\$ 2,000,000
Other Deductions	\$ 1,270,000
Net Income	\$ 1,092,011

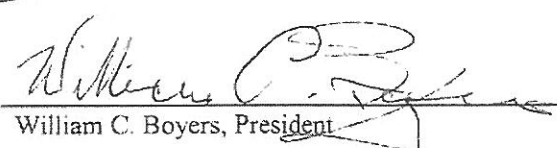
Budget	
2026-2027	
Net Income	\$ 1,092,011
Add: Interest on LTD	\$ 752,035
Depreciation	\$ 6,000,000
Available for Debt Service	\$ 7,844,046
Subtract: Bond Principal and Interest	\$ 3,121,502
Capital Contributions	\$ -
Available for Capital Projects	\$ 4,722,544
Projected Debt Ratio	\$ 2.51

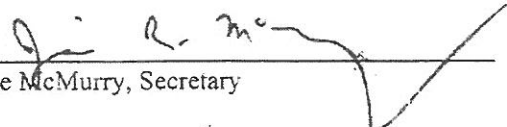
This is to certify that this is a true and exact copy of the 2026-2027 Budget of the Hendersonville Utility District as passed by the Board of Commissioners on April 21, 2026.

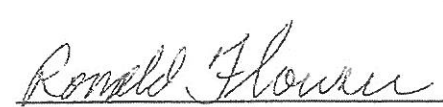
Recommended by:


Joe Rewa, General Manager

Approved by:


William C. Boyers, President


Jamie McMurry, Secretary


Ronald Flowers, Treasurer

Hendersonville Utility District 2026-2027 Budget

		Budget
		2026-2027
Other Income		
Water Tap Fees	\$	45,000
Capacity Recovery Charges	\$	700,000
Meter Install/Recovery Charges	\$	82,000
Sewer Tap Fees	\$	503,000
Landlord Activation Fee	\$	7,000
Sprinkler Head Fee	\$	5,000
Fire Tap Fee	\$	16,000
Interest Income Investments	\$	400,000
Recon Fees & Service Charges	\$	50,000
Rental Fees Received	\$	70,000
Backflow Testing Fee	\$	70,000
Line Testing Fee	\$	4,000
Plan Review Fees	\$	3,000
Grease Trap Inspection Fee	\$	5,000
Meter Testing and Calibration Fee	\$	40,000
Total Other Income	\$	2,000,000
Other Deductions		
Finance Charges	\$	8,000
St of TN Misc Fees	\$	80,000
Bank Fees	\$	1,000
Credit Card Bank Expense	\$	20,000
Operating Incentive Bonus	\$	70,000
Uncollectible Accounts	\$	30,000
Collection Agency Fees	\$	1,000
Interest Loan Payable (1995)	\$	8,810
Interest Bonds Payable (2020)	\$	112,050
Interest Bonds Payable (2021A)	\$	152,575
Interest Bonds Payable (2021B)	\$	158,400
Interest Bonds Payable (2021C)	\$	53,000
Interest Bonds Payable (2022A)	\$	172,000
Interest Bonds Payable (2022B)	\$	95,200
Damages	\$	127,965
Engineering Fees	\$	150,000
Consulting Fees	\$	20,000
Bond Handling Expense	\$	5,000
City Stormwater Fees	\$	5,000
Total Other Deductions	\$	1,270,000