

**AGENDA PLACEMENT FORM**

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

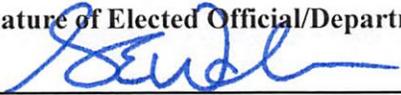
Date: 09/18/2025

Meeting Date: 10/14/2025

Submitted By: Steve Watson

Department: Auditor

Signature of Elected Official/Department Head:



<p><b>Court Decision:</b> This section to be completed by County Judge's Office</p>  <p style="text-align: center; color: red;">10-14-2025</p> <p style="text-align: center; color: red;"><b>Motion: Healthcare Fund is (0119)</b></p>
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**Description:**

Consider and approve amendment to the FY 2025 Budget in accordance with the Johnson County Fund Balance Policy. Specifically:

Authorize an amendment to the FY25 General Fund Transfers To budget in the amount of \$8,500,000 from the General Fund unassigned fund balance (0100) to the following County funds, consistent with the County's adopted Fund Balance Policy: \$1,500,000 to the Healthcare Fund (0190); \$450,000 to the Construction Reserve Fund (0545); \$6,550,000 to the JoCo Annex Renovation Capital Project Fund (7073). This amendment is intended to align the FY 2025 year-end fund balance with the County's minimum fund balance requirements by committing resources for specific purposes as established by Commissioners Court.

(May attach additional sheets if necessary)

Person to Present: County Judge, Christopher Boedeker

(Presenter must be present for the item unless the item is on the Consent Agenda)

Supporting Documentation: (check one)     PUBLIC     CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

Estimated Length of Presentation: 5 minutes

Session Requested: (check one)

Action Item     Consent     Workshop     Executive     Other \_\_\_\_\_

**Check All Departments That Have Been Notified:**

County Attorney     IT     Purchasing     Auditor

Personnel     Public Works     Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

**BUDGET AMENDMENT**

Date: 10/14/2025

Department: Non-Departmental

HONORABLE COMMISSIONERS COURT OF JOHNSON COUNTY:

PURSUANT TO CHAPTER 111 OF LOCAL GOVERNMENT CODE:

THE COMMISSIONERS COURT MAY AUTHORIZE AN EXPENDITURE AS AN AMENDMENT TO THE ORIGINAL BUDGET TO MEET AN UNUSUAL AND UNFORESEEN CONDITION THAT COULD NOT HAVE BEEN INCLUDED IN THE ORIGINAL BUDGET THROUGH THE USE OF REASONABLY DILIGENT THOUGHT AND ATTENTION. (Ref. LGC Sec. 111.011)

I WOULD LIKE TO REQUEST THE FOLLOWING AMENDMENTS TO THE COUNTY BUDGET:

FUND	DEPARTMENT	LINE ITEM TITLE	AMOUNT
0100	5100	57000	8,500,000.00

REASON This amendment is intended to align the FY 2025 year-end fund balance with the County's minimum fund balance requirements by committing resources for specific purposes as established by Commissioners Court.  
Funding Source - General Fund Unassigned Fund Balance

COUNTY AUDITOR *[Signature]*

THERE ARE NOT AREAS IN THE CURRENT BUDGET TO REDUCE IN ORDER TO FUND THE ABOVE MENTIONED ITEMS.

*[Signature]*  
 Christopher Boedeker, Johnson County Judge  
 Voted:  yes, \_\_\_ no, \_\_\_ abstained

*[Signature]*  
 Rick Bailey, Comm. Pct. #1  
 Voted:  yes, \_\_\_ no, \_\_\_ abstained

*[Signature]*  
 Kenny Howell, Comm. Pct. #2  
 Voted:  yes, \_\_\_ no, \_\_\_ abstained

*[Signature]*  
 Mike White, Pct. #3  
 Voted:  yes, \_\_\_ no, \_\_\_ abstained

*[Signature]*  
 Larry Woolley, Comm. Pct. #4  
 Voted:  yes, \_\_\_ no, \_\_\_ abstained

ATTEST: *[Signature]*  
 April Long, County Clerk



**FUND BALANCE POLICY**  
**COUNTY OF JOHNSON, TEXAS**

**Purpose:** The purpose of this policy is to establish operating guidelines for the fund balances of the governmental funds of Johnson County, Texas.

**Fund Balance Classification:** The county governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

- **Non-spendable:** This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment)
- **Restricted:** This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners Court.<sup>1</sup> These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.
- **Assigned:** This classification includes amounts intended by the county for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners Court or by a Court designee (e.g., a department head).<sup>2</sup> This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.
- **Unassigned:** This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

**Order of Spending:** Where appropriate, Johnson County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

**Minimum Fund Balances:** Johnson County generally aims to maintain the following minimum fund balances:

- **General:** Unassigned fund balance of approximately 25% - 50% of budgeted expenditures for the fiscal year, to be used for unanticipated needs.
- **Debt Service Funds:** Restricted fund balances of approximately 1/12th of the following year's debt service requirements, to be used for debt service.

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1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.
  2. An assignment of fund balance implies an intent of Commissioners Court, but operationally, the ability to implement the intent may be delegated to one or more persons. Designees may be listed in this document or, alternatively, in the county's budgetary policy.

**REQUEST FOR AGENDA PLACEMENT FORM**

Submission Deadline - Tuesday, 12:00 PM before Court Dates

**SUBMITTED BY:** J. R. Kirkpatrick

**TODAY'S DATE:** ~~12/28/2016~~ 1/9/17

**DEPARTMENT:**

X Auditor

**SIGNATURE OF DEPARTMENT HEAD:**

X \_\_\_\_\_

**REQUESTED AGENDA DATE:**

X 01/09/17

**SPECIFIC AGENDA WORDING:**

Consideration and approval of Johnson County Fund Balance Policy

**PERSON(S) TO PRESENT ITEM:**

**SUPPORT MATERIAL: (Must enclose supporting documentation)**

**TIME:**

5 minutes

**ACTION ITEM:** \_\_\_\_\_

**WORKSHOP:**

(Anticipated number of minutes needed to discuss item) **CONSENT:** \_\_\_\_\_

**EXECUTIVE:** \_\_\_\_\_

**STAFF NOTICE:**

**COUNTY ATTORNEY:** \_\_\_x\_\_\_ **ISS DEPARTMENT:** \_\_\_\_\_

**AUDITOR:** \_\_\_\_\_ **PURCHASING DEPARTMENT:** \_\_\_\_\_

**PERSONNEL:** \_\_\_\_\_ **PUBLIC WORKS:** \_\_\_\_\_

**BUDGET COORDINATOR:** \_\_\_\_\_ **OTHER:** \_\_\_\_\_

\*\*\*\*\*This Section to be Completed by County Judge's Office\*\*\*\*\*

ASSIGNED AGENDA DATE: \_\_\_\_\_

REQUEST RECEIVED BY COUNTY JUDGE'S OFFICE \_\_\_\_\_

COURT MEMBER APPROVAL \_\_\_\_\_ Date \_\_\_\_\_