

**Commissioners Court**

**Meeting Date:** 08/25/2025

Approval of the FY 2026 Fund Balance Commitments

**Submitted By:** Monika Arris

**Department:** Budget/Finance

**Request Type:** GENERAL

**Information**

**Department Action**

Consideration and any action regarding restrictions on funds in compliance with Government Accounting Standards Board (GASB) Statement Number 54 for FY 2026.

**Purchasing Department Action**

No action by Purchasing.

**HR / IT / Equipment Services Action**

**Budget Department Action**

General Fund 5-Year Plan utilizes the following committed funding:

\$2,000,000 Courts – Capital Murder

\$500,000 Utilities

\$200,000 Special Elections

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\$2,700,000 Total Committed Funding for General Fund

Road & Bridge Fund 5-Year Plan utilizes the following committed funding:

\$500,000 Fuel Cost

\$500,000 Material Cost

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\$1,000,000 Total Committed Funding for Road & Bridge Fund

**Auditor's Office Action**

No action by Auditor.

**Commissioners Court**

Restrictions on funds in compliance with Government Accounting Standards Boards (GASB) Statement Number 54 for FY 2026.

**Budget Information**

*Information about available funds*

**Budgeted:**

**Funds Available:**

**Adjustment:**

**Amount Available:**

**Unbudgeted:**

**Funds NOT Available:**

**Amendment:**

**Account Code(s) for Available Funds**

1:

**Fund Transfers**

**Attachments**

Court Order 2025-880-08-25

