



RESOLUTION NO. 2025- 24

FY25 State Budget Adjustments

SUBJECT: Fiscal Year 2024/2025 Budget - State Budget Adjustments

WHEREAS, the Board of Valencia County Commissioners, meeting in regular session, did determine to make the following state budget adjustments.

<u>Fund-Dept-Line</u>					
<u>Item</u>	<u>LGBMS EQUIVALENT</u>	<u>Line Item Name</u>	<u>Current Budget</u>	<u>Adjustment</u>	<u>Adjusted Budget</u>
LGBMS FUND 11000 - GENERAL OPERATING FUND					
401-100-31200	11000-0001-41200	GROSS RECEIPTS - COUNTY LOCAL	4,000,000.00	600,000.00	4,600,000.00
401-100-31201	11000-0001-41214	HOLD HARMLESS GRT	6,200,000.00	50,000.00	6,250,000.00
401-100-31510	11000-0001-41510	PROPERTY TAX - DELINQUENT	490,000.00	275,000.00	765,000.00
401-100-31530	11000-0001-41520	PROPERTY TAX - INTEREST & PEN	250,000.00	100,000.00	350,000.00
401-100-32400	11000-0001-42400	COUNTY EQUALIZATION PROGRAM	2,498,754.00	201,246.00	2,700,000.00
401-100-32600	11000-0001-42600	MOTOR VEHICLE STATE MILES/ROAD	300,000.00	100,000.00	400,000.00
401-100-32610	11000-0001-42600	MOTOR VEHICLE REGISTRATION FEE	200,000.00	50,000.00	250,000.00
401-100-33100	11000-0001-43100	ANIMAL LICENCES	125,000.00	75,000.00	200,000.00
401-100-33600	11000-0001-43600	SUBDIVISION FEES	12,000.00	8,000.00	20,000.00
401-100-34040	11000-0001-43800	PLANNING & ZONING FEES	25,000.00	15,000.00	40,000.00
401-100-34030	11000-0001-43900	MH INSPECTION PERMIT FEES	6,000.00	6,000.00	12,000.00
401-100-34000	11000-0001-44030	ANIMAL POUND FEES	-	3,000.00	3,000.00
401-100-34400	11000-0001-44090	ELECTION EXPENSE REIMBURSEMENT	66,229.00	135,000.00	201,229.00
401-100-34160	11000-0001-44160	PROBATE CLERK FEES	5,000.00	3,000.00	8,000.00
401-100-34020	11000-0001-44990	GIS/MAPPING FEES	3,000.00	7,000.00	10,000.00
401-100-34261	11000-0001-44990	DECLARATION PENALTY-ASSESS	12,000.00	15,000.00	27,000.00
401-100-37180	11000-0001-46010	VC ANIMAL SHELTER DONATIONS	17,580.00	28,420.00	46,000.00
401-100-36030	11000-0001-46040	INTEREST COUNTY INVESTMENTS	325,000.00	350,000.00	675,000.00
401-100-37234	11000-0001-46900	RECEIPTS-PROPERTY ABATE	-	100.00	100.00
401-100-37700	11000-0001-46900	MISCELLANEOUS REVENUE	50,000.00	350,000.00	400,000.00
401-101-42010	11000-1001-52011	FICA - REGULAR	2,190.00	1,500.00	3,690.00
401-106-41020	11000-1003-51020	SALARIES - FULL TIME POSITIONS	296,646.00	(19,755.00)	276,891.00
401-107-47999	11000-1006-57999	OTHER OPERATING COSTS	5,000.00	6,500.00	11,500.00
401-102-45030	11000-2001-55030	PROFESSIONAL SERVICES	122,000.00	20,000.00	142,000.00
401-102-45980	11000-2001-57999	CONTINGENCY	260,000.00	(20,000.00)	240,000.00
401-516-45300	11000-2002-55999	CONTRACTUAL SERVICES	17,100.00	9,500.00	26,600.00
401-403-41050	11000-2004-51060	SALARIES - OVERTIME	1,000.00	1,000.00	2,000.00
401-403-42050	11000-2004-52030	HEALTH & MEDICAL PREMIUMS	71,243.00	3,000.00	74,243.00
401-403-45305	11000-2004-55010	AUDIT	64,111.00	(74.13)	64,036.87
401-403-45030	11000-2004-55030	PROFESSIONAL SERVICES	15,025.00	(2,500.00)	12,525.00
401-403-45300	11000-2004-55999	CONTRACTUAL SERVICES	13,728.00	(2,000.00)	11,728.00
401-403-46011	11000-2004-56020	SUPPLIES - GENERAL OFFICE	7,000.00	4,574.13	11,574.13
401-403-46012	11000-2004-56040	SUPPLIES - FURN/FIXT/EQUIP	2,500.00	2,023.00	4,523.00
401-403-45210	11000-2004-57160	TELEPHONE	2,023.00	(2,023.00)	-
401-508-41900	11000-3001-51080	SALARIES - OTHER WAGES	64,000.00	196,000.00	260,000.00
401-508-45701	11000-3001-57070	LIABILITY	520,265.00	77,995.00	598,260.00

401-517-41020	11000-3002-51020	SALARIES - FULL TIME POSITIONS	1,603,577.00	(10,625.00)	1,592,952.00
401-517-41030	11000-3002-51040	SALARIES - PART-TIME POSITIONS	1,044.00	1,000.00	2,044.00
401-517-41040	11000-3002-51050	SALARIES - TEMPORARY POSITIONS	1,308.00	9,625.00	10,933.00
401-909-41020	11000-3004-51020	SALARIES - FULL TIME POSITIONS	832,402.00	(18,600.00)	813,802.00
401-909-41040	11000-3004-51050	SALARIES - TEMPORARY POSITIONS	7,040.00	18,000.00	25,040.00
401-909-42010	11000-3004-52010	FICA - REGULAR	500.00	600.00	1,100.00

Description: 3rd Quarter Budget Adjustment for GF Revenue received and adjustments to accommodate upcoming end of FY25

LGBMS FUND 20200 - ENVIRONMENTAL

446-839-41020	20200-2002-51050	SALARIES - TEMPORARY	-	8,000.00	8,000.00
446-839-45030	20200-2002-55030	PROFESSIONAL SERVICESS	70,000.00	(8,000.00)	62,000.00
446-839-46010	20200-2002-56999	SUPPLIES	8,000.00	1,000.00	9,000.00

Description: To establish Temp Employee Salary for Meadow Lake Center and increase supply account as needed

LGBMS FUND 20300 - COUNTY PROPERTY VALUATION

420-100-31500	20300-0001-31500	CURRENT TAX RECEIPTS	545,000.00	20,000.00	565,000.00
420-733-41020	20300-2002-51020	SALARIES - FULL TIME POSITIONS	306,930.00	44,505.00	351,435.00
420-733-45366	20300-2002-51020	APPRAISAL CERTIFICATIONS	24,750.00	(24,750.00)	-

Description: To re-align salary funding and recognize additional revenue

LGBMS FUND 20400 - COUNTY ROADS

402-100-37310	20400-0001-46900	EL CERRO COMM CENTER PROCEEDS	-	2,000.00	2,000.00
402-100-37350	20400-0001-46900	DEL RIO COMM CENTER PROCEEDS	500.00	500.00	1,000.00
402-100-37700	20400-0001-46900	MISCELLANEOUS REVENUE	-	1,000.00	1,000.00
402-199-48060	20400-2002-58010	BUILDING & STRUCTURES	500,000.18	250,488.86	750,489.04
402-620-48040	20400-5001-58050	ACQUISITION OF LAND	-	15,600.00	15,600.00
402-620-48040	20400-5001-58050	ROAD CONSTRUCTION	253,153.40	(200,000.00)	53,153.40
402-620-48010	20400-5001-58090	CONSTRUCTION PROJECT	385,461.20	(15,600.00)	369,861.20
402-620-48010	20400-5001-58090	CONSTRUCTION PROJECT	369,861.20	(50,488.86)	319,372.34

Description: To recognize additional revenues received and re-align accounts to accommodate FY25 expenses

LGBMS FUND 20900 - FIRE PROTECTION

340-517-45510	20900-2002-54010	MAINTENANCE & REPAIRS-BUILDING	10,000.00	(10,000.00)	-
344-526-45555	20900-2002-54040	MAINTENANCE & REPAIRS - VEHICLES	71,431.00	10,000.00	81,431.00
344-526-45540	20900-2002-54050	MAINTENANCE & REPAIRS - FURN/EQUIF	65,930.00	(10,000.00)	55,930.00
340-517-45300	20900-2002-55999	CONTRACTUAL SERVICES	733.00	(733.00)	-
340-517-45704	20900-2002-57070	MULTI-LINE INSURANCE POOL	8,800.00	(8,800.00)	-
340-517-45220	20900-2002-57170	UTILITIES	25,860.00	(15,860.00)	10,000.00
340-517-48025	20900-2002-58020	EQUIPMENT & MACHINERY	37,255.99	(2,702.60)	34,553.39

Description: To move money for anticipated expenditures through the end of FY25

LGBMS FUND 21211 - LAWS OF FY22 - LERF YEAR 3

607-100-37232	21211-0001-37232	GRANT RECEIPTS	-	18,824.21	18,824.21
607-508-41040	21211-3001-51061	SALARIES - FULL TIME	-	18,555.15	18,555.15
607-508-42020	21211-3001-52011	FICA - MEDICARE	-	269.06	269.06

Description: To recognize and budget NMDPS LERF Fund

LGBMS FUND 21700- RECREATION

404-124-45300	27000-4003-55999	CONTRACTUAL SERVICES	15,000.00	(1,000.00)	14,000.00
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Description: To increase supply budget for community event

LGBMS FUND 21800- INTERGOVERNMENTAL GRANTS

465-100-37272	21800-0001-47170	TRAFFIC SAFETY GRANT (STEP)	8,469.56	5,616.00	14,085.56
465-100-37272	21800-0001-47170	TRAFFIC SAFETY GRANT (BKLUP)	-	3,564.00	3,564.00
465-100-37272	21800-0001-47170	GRANT RECEIPTS	8,469.56	(2,698.62)	5,770.94
525-100-37232	21800-0001-47499	GRANT RECEIPTS	1,927,964.79	5,000.00	1,932,964.79
525-508-48025	21800-2002-48020	EQUIPMENT - 24-ID081	150,000.00	157.00	150,157.00
523-517-41040	21800-2002-51050	TEMPORARY SALARIES (YCC)	76,578.20	941.80	77,520.00
465-571-41050	21800-2002-51060	SALARIES - OVERTIME (STEP)	-	5,616.00	5,616.00
465-571-41050	21800-2002-51060	SALARIES - OVERTIME (BKLUP)	-	3,564.00	3,564.00
523-517-42010	21800-2002-52010	SOCÍAL SECURITY (YCC)	5,871.89	(1,065.65)	4,806.24
523-517-42020	21800-2002-52011	MEDICARE	-	1,124.04	1,124.04
520-585-43010	21800-2002-53999	MILEAGE AND PER DIEM	5,000.00	(3,000.00)	2,000.00
520-585-46012	21800-2002-56040	SUPPLIES - FURN/FIXT/EQUIP (NON-CAP)	15,593.76	(806.91)	14,786.85
520-585-46010	21800-2002-56999	SUPPLIES - OTHER	5,000.00	3,913.91	8,913.91
407-407-47999	21800-2002-57999	OTHER OPERATING EXPENSE	3,000.00	(315.00)	2,685.00
525-983-46903	21800-2002-57999	SUPPLIES & RAW FOOD	-	5,000.00	5,000.00
520-585-47999	21800-2002-57999	OTHER OPERATING EXPENSE	1,000.00	(107.00)	893.00
525-508-48030	21800-2002-58080	VEHICLE PURCHASE - 24-ID081	50,000.00	(157.00)	49,843.00

Description: To reduce budget in order to balance revenues and expenses for FY25

LGBMS FUND 21900 - SENIOR CITIZENS

497-100-37610	21900-0001-47999	CASH IN LIEU	70,214.43	214.88	70,429.31
493-100-39000	21900-0001-61100	TRANSFERS IN	52,469.00	27,525.00	79,994.00
495-100-51100	21900-0001-61200	TRANSFERS OUT	-	21,240.00	21,240.00
496-100-51100	21900-0001-61200	TRANSFERS OUT	-	6,285.00	6,285.00
493-980-41020	21900-2002-51020	SALARIES - FULL TIME	48,008.48	1,000.00	49,008.48
495-982-41020	21900-2002-51020	SALARIES - FULL TIME	88,188.48	(500.00)	87,688.48
493-980-41030	21900-2002-51040	SALARIES - PART TIME	51,647.61	4,800.00	56,447.61
495-982-41030	21900-2002-51040	SALARIES - PART TIME	106,009.47	(10,000.00)	96,009.47
496-983-41030	21900-2002-51040	SALARIES - PART TIME	135,847.20	(5,000.00)	130,847.20
493-980-42010	21900-2002-52010	FICA - REGULAR	876.18	525.00	1,401.18
495-982-42010	21900-2002-52010	FICA - REGULAR	1,770.91	60.00	1,830.91
496-983-42010	21900-2002-52010	FICA - REGULAR	1,878.62	200.00	2,078.62
493-980-42020	21900-2002-52011	FICA - MEDICARE	1,445.17	200.00	1,645.17
493-980-42030	21900-2002-52020	RETIREMENT	11,961.81	700.00	12,661.81
496-983-42030	21900-2002-52020	RETIREMENT	25,433.05	(685.00)	24,748.05
493-980-42060	21900-2002-52021	RETIREE HEALTH CARE	1,564.62	300.00	1,864.62
495-982-42060	21900-2002-52021	RETIREE HEALTH CARE	3,162.37	200.00	3,362.37
496-983-42060	21900-2002-52021	RETIREE HEALTH CARE	3,354.72	200.00	3,554.72
493-980-42050	21900-2002-52030	HEALTH AND MEDICAL PREMIUMS	30,324.73	20,000.00	50,324.73
492-982-42050	21900-2002-52030	HEALTH AND MEDICAL PREMIUMS	61,291.66	(11,000.00)	50,291.66
496-983-42050	21900-2002-52030	HEALTH AND MEDICAL PREMIUMS	69,942.67	(1,000.00)	68,942.67
497-984-46903	21900-2002-57999	SUPPLIES & RAW FOOD	70,200.00	20.00	70,220.00

Description: To increase benefit budgets to cover remainder of FY25 payroll

LGBMS FUND 22000 - INDIGENT FUND

435-100-31200	22000-0001-41201	GROSS RECEIPTS	2,000,000.00	300,000.00	2,300,000.00
435-936-45300	22000-0001-57010	CONTRACTUAL SERVICES	629,175.00	120,000.00	749,175.00

Description: To recognize additional revenue and increase contractual services for anticipated expenses for the remainder of FY25

LGBMS FUND 22200 COUNTY FIRE GRT

346-100-31200	22200-0001-41200	GROSS RECEIPTS TAX	80,000.00	40,024.00	120,024.00
423-100-37525	22200-0001-46900	FIRE/MEDICAL STANDBY	-	5,000.00	5,000.00
464-570-41040	22200-3002-51050	SALARIES - TEMPORARY POSITIONS	68,975.00	(10,000.00)	58,975.00
464-570-45030	22200-3002-55030	PROFESSIONAL SERVICES	32,037.00	10,000.00	42,037.00

Description: To recognize additional revenues received and reprogram accounts to accommodate expenses

LGBMS FUND 22600 - JAIL/DETENTION

422-100-31200	22600-0001-41210	CORRECTION GRT	2,000,000.00	300,000.00	2,300,000.00
422-585-41050	22600-8002-51060	SALARIES - OVERTIME	200,000.00	150,000.00	350,000.00
422-585-45345	22600-8002-55030	CARE OF INMATES - MEDICAL	629,175.00	120,000.00	749,175.00
422-585-45704	22600-8002-57070	MULTI-LINE INSURANCE POOL	451,500.00	325,000.00	776,500.00

Description: To recognize additional revenue and increase line item accounts to accommodate anticipated expenditures through the end of FY25

LGBMS FUND 27000 - LG ABATEMENT OPIOID FUND

504-101-47999	27000-2002-57999	OTHER OPERATING EXPENSE	5,000.00	10,000.00	15,000.00
504-101-45300	27000-2002-55999	CONTRACTUAL SERVICES	743,802.00	60,000.00	803,802.00
504-101-47999	27000-2002-57999	OTHER OPERATION EXPENSES	5,000.00	11,000.00	16,000.00
504-101-46012	27000-2002-56040	SUPPLIES	311,100.00	5,000.00	316,100.00

Description: To adjust ORC budget and allocate additional funding to accommodate expenditures the the end of FY25

LGBMS FUND 29900 - OTHER SPECIAL REVENUE

418-573-42050	29900-2002-42050	HEALTH & MEDICAL PREMIUMS	2,709.00	5,491.00	8,200.00
462-565-46020	29900-2002-51060	SALARIES - OVERTIME	330,000.00	75,000.00	405,000.00
462-565-42020	29900-2002-52011	FICA - MEDICARE	4,130.00	2,000.00	6,130.00
418-573-42060	29900-2002-52030	RETIREE HEALTH CARE	1,919.00	(300.00)	1,619.00
418-573-42080	29900-2002-52110	WORKERS' COMPENSATION EM	95.00	(55.00)	40.00
418-573-46030	29900-2002-56040	SAFETY SUPPLIES	15,000.00	(1,256.00)	13,744.00
462-565-46020	29900-2002-56040	SUPPLIES-FURN/FIXT.EQUIP, NON CAP	785,306.46	(75,000.00)	710,306.46
418-573-48025	29900-2002-58020	EQUIPMENT & MACHINERY	40,083.00	(5,670.00)	34,413.00

Description: To increase and re-align accounts to accommodate anticipated expenditures for the remainder of FY25

LGBMS FUND 30900 -OTHER FEDERAL FUNDED PROJECTS

825-100-37272	30900-0001-47699	GRANT RECEIPTS	827,550.00	159,600.00	987,150.00
825-100-37232	30900-0001-47699	GRANT RECEIPTS (ENDWI)	-	5,616.00	5,616.00
825-571-41050	30900-2002-51060	SALARIES - OVERTIME (ENDWI)	-	5,616.00	5,616.00
825-585-42010	30900-2002-52010	FICA-REGULAR (BUILDING BRIDGES)	-	504.92	504.92
825-573-45300	30900-2002-55999	CONTRACTUAL SERVICES (CWPP)	-	159,600.00	159,600.00
825-585-46012	30900-2002-56040	SUPPLIES-FURN/FIXT/EQUIP	147,151.04	(504.92)	146,646.12

Description: To re-align accounts as needed for anticipated expenditures for the remainder of FY25

LGBMS FUND 39900 -OTHER CAPITAL PROJECTS

314-946-46012	39900-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (G5365-ML)	-	36,500.00	36,500.00
314-947-46012	39900-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (G5361)	45,000.00	(15,746.00)	29,254.00
314-946-48025	39900-2002-58020	EQUIPMENT (G5365-ML)	73,000.00	(36,500.00)	36,500.00
314-947-48025	39900-2002-58020	EQUIPMENT (G5361)	13,000.00	15,749.00	28,749.00

Description: To adjust budget as needed for purchase of supplies & equipment

LGBMS FUND 51000 -CARE OF PRISONERS

486-100-37234	51000-0001-46900	RECEIPTS (INMATE BOOKING)	270,000.00	100,000.00	370,000.00
486-787-45900	51000-8003-57999	INMATE RELEASE CHECKS	110,000.00	50,000.00	160,000.00
486-787-45930	51000-8003-57999	INMATE COMMISSARY	120,000.00	50,000.00	170,000.00

Description: To increase incoming receipts and inmate expense accounts as needed to accommodate anticipated expenditures through the end of FY25

VALENCIA COUNTY BOARD OF COUNTY COMMISSIONERS

Approved this 2nd day of April, 2025



Gerard Saiz, Chair, District I

Morris Sparkman, Commissioner, District III



Troy Richardson, Vice-Chair, District II



Joseph Bizzell, Commissioner, District IV



Dante Berry, Commissioner, District V



ATTEST: Mike Milam, County Clerk

