



RESOLUTION NO. 2024-75

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						
401-100-32400	11000-0001-42400	COUNTY EQUALIZATION PROGRAM	2,000,000.00	498,754.00	2,498,754.00	
401-100-34400	11000-0001-44090	ELECTION EXPENSE REIMBURSEMENT	0.00	66,229.00	66,229.00	66,464.00
401-100-34996	11000-0001-44090	VOTER'S LIST	0.00	235.00	235.00	
401-100-34060	11000-0001-44990	POLICE SVCS/COMMUNITY EVENTS	0.00	3,000.00	3,000.00	
401-100-34261	11000-0001-44990	DECLARATION PENALTY - ASSESSOR	0.00	5,000.00	5,000.00	
401-100-37180	11000-0001-46010	VC ANIMAL SHELTER DONATIONS	10,000.00	7,580.00	17,580.00	
401-100-37085	11000-0001-46090	SALE OF REAL PROPERTY	0.00	132,000.00	132,000.00	
401-100-37700	11000-0001-46900	MISCELLANEOUS REVENUE	0.00	50,000.00	50,000.00	
401-100-39000	11000-0001-61100	TRANSFERS IN	766,048.00	(576,701.00)	189,347.00	
401-100-51100	11000-0001-61200	TRANSFERS OUT	9,743,206.00	(107,551.00)	9,635,655.00	
401-100-51100	11000-0001-61200	TRANSFERS OUT	9,635,655.00	1,110.93	9,636,765.93	
401-109-41040	11000-2014-51050	SALARIES - TEMPORARY POSITIONS	0.00	7,000.00	7,000.00	
401-109-42010	11000-2014-52010	FICA - REGULAR	0.00	600.00	600.00	
401-517-41020	11000-3002-51040	SALARIES - PART TIME POSITIONS	0.00	1,044.00	1,044.00	
401-517-41040	11000-3002-51050	SALARIES - TEMPORARY POSITIONS	0.00	1,308.00	1,308.00	
401-909-41040	11000-3004-51050	SALARIES - TEMP POSITION	0.00	7,040.00	7,040.00	
401-909-42010	11000-3004-52010	FICA - REGULAR	0.00	500.00	500.00	
401-909-42020	11000-3004-52011	FICA - MEDICARE	12,650.00	103.00	12,753.00	
401-909-48030	11000-3004-58080	VEHICLE PURCHASE	64,762.00	120.00	64,882.00	
Description:						
LGBMS FUND 202000 - ENVIRONMENTAL/SOLID WASTE						
446-100-39000	20200-0001-61100	TRANSFERS IN	350,000.00	(107,551.00)	242,449.00	
Description: Decrease Transfer IN from Fund 401 to reflect Solid Waste franchise fees received during FY2024.						
LGBMS FUND 21800 - INTERGOVERNMENTAL GRANTS						
465-100-37232	21800-0001-47499	GRANT RECEIPTS	7,469.56	1,000.00	8,469.56	
465-571-46012	21800-2002-56040	SUPPLIES - FURN/FIX/EQUIPMENT	0.00	1,000.00	1,000.00	
Description: Above BAR is required in the State's LGBMS system ONLY. This was reporting in LGBMS Fund 29900-Other Special Revenue; Should be reported in LGBMS Fund 21800 - Intergovernmental Grants.						
LGBMS FUND 21800 - INTERGOVERNMENTAL GRANTS						
522-100-37236	21800-0001-47499	GRANT RECEIPTS	304,400.94	(300,073.94)	4,327.00	
523-100-37232	21800-0001-47499	GRANT RECEIPTS	70,318.96	120,000.00	190,318.96	
523-100-39000	21800-0001-61100	TRANSFER IN	0.00	1,110.93	1,110.93	
523-404-41020	21800-2002-51020	SALARIES - FULL TIME POSITIONS	0.00	11,440.82	11,440.82	
523-404-41040	21800-2002-51050	SALARIES - TEMPORARY POSITIONS	0.00	53,427.17	53,427.17	
523-404-42010	21800-2002-52010	SOCIAL SECUTIRY (PED SUMMER ENR.)	0.00	3,312.46	3,312.46	
523-404-42020	21800-2002-52011	MEDICARE (PED SUMMER ENRICH.)	0.00	937.45	937.45	
523-404-42030	21800-2002-52020	P.E.R.A. (PED SUMMER ENRICH.)	0.00	1,585.88	1,585.88	
523-404-42060	21800-2002-52021	RETIREE HEALTH CARE (PED SUMM	0.00	1,847.46	1,847.46	
523-404-42080	21800-2002-52110	WORKERS' COMPENSATION EMPLOY	0.00	225.22	225.22	
522-527-48030	21800-2002-58080	VEHICLE PURCHASE	0.00	300,000.00	300,000.00	
Description: Fund 522: FY24 New Mexico Fire Protection Grant. Fund 523: FY24-25 Summer Internship.						
LGBMS FUND 20600 - EMERGENCY MEDICAL SERVICES						
341-517-37234	20600-0001-47499	RECEIPTS	8,947.00	(8,947.00)	0.00	
341-517-45540	20600-2002-54050	MAINTENANCE & REPAIRS - FURNITURE	300.00	(300.00)	0.00	
341-517-46010	20600-2002-56999	SUPPLIES - OTHER	7,000.00	(7,000.00)	0.00	(12,000.00)
354-529-46010	20600-2002-56999	SUPPLIES - OTHER	5,000.00	(5,000.00)	0.00	
341-517-45310	20600-2002-57050	EMPLOYEE TRAINING	1,647.00	(1,647.00)	0.00	
Description: To zero out Fund 341 EMS-VC Administration. Chief Propp requested this be combined with EMS Fund 345. Revenues received in the amount of \$100,000 are deposited into Fund 345. Chief Propp needs to create a BAR to for expenses into fund 345 to match these revenues.						
LGBMS FUND 21900 - SENIOR CITIZENS						
495-100-37060	21900-0001-46060	REIMBURSEMENTS	0.00	1,413.00	1,413.00	

496-983-41050	21900-2002-51060	SALARIES - OVERTIME	0.00	7.00	7.00
415-950-42080	21900-2002-52120	WORKERS' COMPENSATION EMPLO	0.00	35.00	35.00

Description:

LGBMS FUND 29900 - OTHER SPECIAL REVENUE

465-100-37232	21800-0001-47499	GRANT RECEIPTS	8,469.56	(1,000.00)	7,469.56
465-571-46012	21800-2002-56040	SUPPLIES - FURN/FIX/EQUIPMENT	1,000.00	(1,000.00)	0.00

Description: Above BAR is required in the State's LGBMS system ONLY. This was reporting in LGBMS Fund 29900-Other Special Revenue; Should be reported in LGBMS Fund 21800 - Intergovernmental Grants.

LGBMS FUND 22000 - INDIGENT FUND

435-100-51100	22000-0001-61200	TRANSFERS OUT	1,088,216.00	522,556.00	1,610,772.00
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Description: Increase transfer OUT based on Safety Net Care Pool required contribution for FY2025.

LGBMS FUND 22600 JAIL/DETENTION

422-585-42010	22600-8002-52010	FICA - REGULAR	0.00	700.00	700.00
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Description:

LGBMS FUND 26000 AMERICAN RESCUE PLAN ACT (ARPA)

503-102-41040	26000-2002-57999	OTHER OPERATING EXPENSE (ARPA)	0.00	10.00	10.00
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Description:

LGBMS FUND 27000 LG ABATEMENT OPIOID FUND

504-100-37234	27000-0001-47700	RECEIPTS	0.00	1,588,652.00	1,588,652.00
504-101-45080	27000-2002-45080	PRINTING & PUBLISHING	0.00	1,000.00	1,000.00

Description:

LGBMS FUND 28000 CANNABIS REGULATION TAX

466-100-31200	28000-0001-42700	GROSS RECEIPTS TAX	0.00	6,000.00	6,000.00
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Description:

LGBMS FUND 29900 - OTHER SPECIAL REVENUE

462-100-37060	29900-0001-46060	REIMBURSEMENTS	204,000.00	200,000.00	404,000.00
490-100-39000	29900-0001-61100	TRANSFERS IN	1,088,216.00	522,556.00	1,610,772.00
418-573-41050	29900-2002-51060	SALARIES - OVERTIME	0.00	18,000.00	18,000.00
418-573-42020	29900-2002-52011	FICA - MEDICARE	1,497.00	261.00	1,758.00
415-573-42030	29900-2002-52020	RETIREMENT	0.00	4,337.00	4,337.00
418-573-42060	29900-2002-52021	RETIREE HEALTH CARE	0.00	419.00	419.00

Description: Increase transfer IN to Fund 490 based on Safety Net Care Pool required contribution for FY2025.

LGBMS FUND 30900 - OTHER FEDERAL FUNDED PROJECTS

821-100-37650	30900-0001-47699	FY21 FEDERAL FUNDING	762,557.00	(576,702.00)	185,855.00
821-100-51100	30900-0001-61200	TRANSFERS OUT	762,557.00	(576,701.00)	185,856.00

Description: Decrease transfers OUT based on reimbursement received for Meadow Lake Road project. VC did not receive the full reimbursement amount for the project; thus, money borrowed from the General Fund could not be reimbursed at the the entire amount of \$762,557.00.

LGBMS FUND 40100 - GO BOND DEBT SERVICE

561-100-31510	40100-0001-41510	DELINQUENT TAX RECEIPTS	0.00	20,000.00	20,000.00
563-100-31510	40100-0001-41510	DELINQUENT TAX RECEIPTS	0.00	15,000.00	15,000.00

Description: These were not budgeted within the FY25 Budget.

LGBMS FUND 40400 - NMFA DEBT SERVICE

468-100-36030	40400-0001-46030	INTEREST - COUNTY INVESTMENTS	0.00	1,000.00	1,000.00
469-100-36030	40400-0001-46030	INTEREST - COUNTY INVESTMENTS	0.00	10,000.00	10,000.00
613-100-36030	40400-0001-46030	INTEREST - COUNTY INVESTMENTS	0.00	7,000.00	7,000.00
614-100-36030	40400-0001-46030	INTEREST - COUNTY INVESTMENTS	0.00	1,200.00	1,200.00

19,200.00

Description: These were not budgeted within the FY25 Budget.

LGBMS FUND 70200 - PROPERTY TAXES HELD FOR OTHERS

801-100-31510	70200-0001-41510	PROPERTY TAX - PRIOR YEAR	67,000.00	1,310,950.00	1,377,950.00
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Description: Increase budget based on projected revenues.

LGBMS FUND 79900 - T & A

436-100-37234	79900-0001-46900	RECEIPTS	0.00	6,500.00	6,500.00
445-100-37234	79900-0001-46900	RECEIPTS	0.00	1,691,200.00	1,691,200.00
471-100-31500	79900-0001-46900	CURRENT TAX RECEIPTS	0.00	10,000.00	10,000.00
471-100-37234	79900-0001-46900	RECEIPTS	0.00	460,326.00	460,326.00
436-100-45900	79900-2002-57999	DISBURSEMENTS	0.00	6,500.00	6,500.00

2,168,026.00

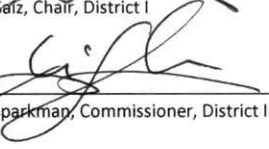
445-100-45900	79900-2002-57999	DISBURSEMENTS	0.00	1,763,257.00	1,763,257.00	1,819,757.00
470-100-45900	79900-2002-57999	DISBURSEMENTS	0.00	50,000.00	50,000.00	
Description:						

VALENCIA COUNTY BOARD OF COUNTY COMMISSIONERS

Done this 6th day of November, 2024



 Gerard Saiz, Chair, District I



 Morris Sparkman, Commissioner, District III



 Troy Richardson, Vice-Chair, District II



 Joseph Bizzell, Commissioner, District IV



 Christian Garcia, Commissioner, District V



 ATTEST: Mike Milam, County Clerk

