



RESOLUTION NO. 2025-59

FY26 State Budget Adjustments

SUBJECT: Fiscal Year 2025/2026 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					
401-100-39000	11000-0001-39000	TRANSFER IN		142,000.00	142,000.00
401-100-37070	11000-0001-46900	COUNTY HOSPITAL DONATIONS	-	150,000.00	150,000.00
401-100-37700	11000-0001-46900	MISCELLANEOUS REVENUE	25,000.00	200,000.00	225,000.00
401-100-37234	11000-0001-46900	RECEIPTS (PROPERTY ABATEMENT)	-	1,000.00	1,000.00
401-100-51100	11000-0001-51100	TRANSFER OUT		(338,438.00)	(338,438.00)
401-101-45800	11000-1001-57150	MEMBERSHIP DUES	58.70	1,000.00	1,058.70
401-403-45030	11000-2004-55030	PROFESSIONAL SERVICES	20,000.00	70,000.00	90,000.00
401-109-42010	11000-2014-52010	FICA - REGULAR	-	4,000.00	4,000.00
401-909-41040	11000-3004-51050	SALARIES - TEMPORARY POSITIONS			-
401-909-42010	11000-3004-52010	FICA - REGULAR			-
Description: 1st Qtr transfers and recognize new revenue lines					
LGBMS FUND 20400 - COUNTY ROADS					
402-100-39000	20400-0001-39000	TRANSFERS IN	(3,990,000.00)	7,980,000.00	3,990,000.00
402-100-39000	20400-0001-51100	TRANSFER OUT	-	(72,067.21)	(72,067.21)
402-199-48060	20400-2002-58010	BUILDINGS & STRUCTURES	1,200,000.00	(72,067.21)	1,127,932.79
Description: 1st Qtr transfer and correct in budget line item					
LGBMS FUND 20600 - EMERGENCY MEDICAL SERVICES					
502-100-37272	20600-0001-47060	GRANT RECEIPTS	485,596.92	9,910.31	495,507.23
502-578-49080	20600-3003-57999	RESERVE FROM PRIOR YEAR	-	1,224.37	1,224.37
Description: 1st Qtr adjustments and recognize reversion amount					
LGBMS FUND 20800 - FARM & RANGE					
403-100-37620	20800-0001-47610	TAYLOR GRAZING ACT RECEIPTS	3,358.00	1,142.00	4,500.00
Description:					
LGBMS FUND 20900 - FIRE PROTECTION					
340-100-37234	20900-0001-47100	RECEIPTS	(111,774.00)	223,548.00	111,774.00
344-526-45703	20900-2002-57070	MULTI-LINE INSURANCE	40,000.00	10,000.00	50,000.00
Description: Increase revenue line for fiscal year allowance					
LGBMS FUND 21800- INTERGOVERNMENTAL GRANTS					
501-100-39000	21800-0001-39000	TRANSFER IN	-	338,438.00	338,438.00
524-100-39900	21800-0001-39000	TRANSFER IN FR 418	-	1,663.74	1,663.74
457-100-37272	21800-0001-47499	GRANT REVENUES	20,691.05	36,465.30	57,156.35
523-100-37236	21800-0001-47499	GRANT RECEIPTS	106,045.82	(3,187.80)	102,858.02
523-100-37232	21800-0001-47499	GRANT RECEIPTS	102,858.02	142,000.00	244,858.02
524-100-37236	21800-0001-47499	GRANTS RECEIPTS	-	16,637.35	16,637.35
525-100-37232	21800-0001-47499	GRANT RECEIPTS	985,505.96	21,000.00	1,006,505.96
525-100-37232	21800-0001-47499	GRANTS RECEIPTS	985,505.96	100,000.00	1,085,505.96
525-100-37236	21800-0001-47499	GRANT RECEIPTS	1,006,505.96	72,067.21	1,078,573.17
523-100-51100	21800-0001-61100	TRANSFER OUT	-	(142,000.00)	(142,000.00)
525-100-39000	21800-2002-39000	TRANSFERS IN	-	72,067.21	72,067.21

523-404-41020	21800-2002-51020	SALARIES-FULL TIME POSITIONS (PED)	-	12,616.57	12,616.57
525-585-41010	21800-2002-51020	SALARIES-FULL TIME	-	37,481.66	37,481.66
523-517-41040	21800-2002-51050	TEMPORARY SALARIES (FY25 YCC GRANT)	-	7,960.00	7,960.00
523-404-41040	21800-2002-51050	SALARIES-TEMPORARY POSITIONS (PED)	10,921.28	65,210.72	76,132.00
523-517-42010	21800-2002-52010	SOCIAL SECURITY (FY25 YCC GRANT)	-	493.52	493.52
523-404-42010	21800-2002-52010	SOCIAL SECURITY (PED)	677.10	4,096.38	4,773.48
523-517-42020	21800-2002-52011	MEDICARE (FY25 YCC GRANT)	-	115.42	115.42
523-404-42020	21800-2002-52011	MEDICARE (PED)	158.35	1,127.92	1,286.27
525-585-42020	21800-2002-52011	MEDICARE	-	543.48	543.48
523-404-42030	21800-2002-52020	PERA (PED)	-	1,689.20	1,689.20
523-404-42060	21800-2002-52021	RETIREE HEALTH CARE (PED)	-	230.80	230.80
525-585-42060	21800-2002-52021	RETIREE HEALTH CARE	-	749.63	749.63
523-404-42050	21800-2002-52030	GROUP INSURANCES (PED)	-	1,754.03	1,754.03
525-585-42050	21800-2002-52030	HEALTH & MEDICAL PREMIUMS	-	9,931.44	9,931.44
523-404-42080	21800-2002-52110	WORKERS' COMP (PED)	-	115.00	115.00
520-585-45030	21800-2002-55030	PROFESSIONAL SERVICES (RISE GRANT)	134,684.17	(11,685.66)	122,998.51
525-415-45030	21800-2002-55030	PROFESSIONAL SERVICES	29,582.12	100,000.00	129,582.12
520-585-45300	21800-2002-55999	CONTRACTUAL SERVICES (RISE GRANT)	-	7,812.26	7,812.26
525-578-45300	21800-2002-55999	CONTRACTUAL SERVICES	-	2,500.00	2,500.00
525-517-45300	21800-2002-55999	CONTRACTUAL SERVICES (FF CITY READINESS GRANT)	-	6,625.00	6,625.00
525-585-47999	21800-2002-55999	MILEAGE & PER DIEM	-	167.00	167.00
524-517-46012	21800-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (PPE & FFE)	-	18,301.09	18,301.09
525-578-46012	21800-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (NON-CAP)	-	2,892.07	2,892.07
525-585-46012	21800-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (NON-CAP)	-	1,000.00	1,000.00
525-565-46012	21800-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (NON-CAP)	-	21,000.00	21,000.00
520-585-45613	21800-2002-57999	RENT (RISE GRANT)	-	3,873.40	3,873.40
525-517-49080	21800-2002-57999	RESERVE FOR PRIOR YEAR	-	79,611.18	79,611.18
525-517-49080	21800-2002-57999	RESERVE FROM PRIOR YEAR	-	79,611.18	79,611.18
525-199-48060	21800-2002-58010	BUILDINGS & STRUCTURES	-	144,134.42	144,134.42
457-922-48025	21800-2002-58020	EQUIPMENT & MACHINERY	-	36,465.30	36,465.30
525-517-48025	21800-2002-58020	EQUIPMENT (FF CITY READINESS GRANT)	-	6,624.99	6,624.99
501-532-48030	21800-2002-58080	VEHICLE PURCHASE	600,000.00	338,438.00	938,438.00

Description: 1st Qtr adjustments

LGBMS FUND 21900 - SENIOR CITIZENS

496-983-45540	21900-2002-54050	MAINTENANCE & REPAIRS-FURNITURE	1,280.00	(37.57)	1,242.43
496-983-45300	21900-2002-55999	CONTRACTUAL SERVICES	-	37.57	37.57
495-982-46903	21900-2002-57999	SUPPLIES & RAW FOOD	-	88,884.76	88,884.76
495-984-46903	21900-2002-57999	FOOD (ARP C1)	88,884.76	(88,884.76)	-

Description:

LGBMS FUND 22200 - COUNTY FIRE GRT

464-570-48030	22200-3002-58030	VEHICLE PURCHASE	-	500,000.00	500,000.00
---------------	------------------	------------------	---	------------	------------

Description: Recognize fund balance to be used for purchase of a fire engine

LGBMS FUND 22500 - Clerks Record & Filing

449-741-48025	22500-2002-58020	EQUIPMENT & MACHINERY	-	20,000.00	20,000.00
---------------	------------------	-----------------------	---	-----------	-----------

Description: Increase budget to purchase necessary equipment

LGBMS FUND 22600 - JAIL/DETENTION

422-585-42900	22600-8002-57999	RECRUITMENT	-	2,500.00	2,500.00
---------------	------------------	-------------	---	----------	----------

Description: Recognize expense line not included in FY26 budget

LGBMS FUND 39900 -OTHER CAPITAL PROJECTS

316-100-37232	39900-0001-47398	GRANT RECEIPTS	1,049,000.00	240,000.00	1,289,000.00
316-100-37232	39900-0001-47398	GRANT RECEIPTS	1,289,000.00	190,000.00	1,479,000.00

316-100-37232	39900-0001-47398	GRANT RECEIPTS	1,479,000.00	1,100,000.00	2,579,000.00
316-100-37232	39900-0001-47398	GRANT RECEIPTS	950,000.00	99,000.00	1,049,000.00
316-100-37232	39900-0001-47398	GRANT RECEIPTS	-	400,000.00	400,000.00
316-100-37232	39900-0001-47398	GRANT RECEIPTS	400,000.00	400,000.00	800,000.00
316-100-37232	39900-0001-47398	GRANT RECEIPTS	800,000.00	150,000.00	950,000.00
315-100-37232	39900-0001-47398	GRANT RECEIPTS	2,788,644.00	348,588.00	3,137,232.00
316-124-45030	39900-2002-55030	PROFESSIONAL SERVICES (25-J3204)	-	1,100,000.00	1,100,000.00
316-561-45030	39900-2002-55030	PROFESSIONAL SERVICES (25-J3201)	-	99,000.00	99,000.00
316-508-46012	39900-2002-56040	SUPPLIES-FURN/FIXT/EQUIP (NON-CAP) (25	-	95,000.00	95,000.00
315-101-48040	39900-2002-58010	BUILDINGS & STRUCTURES (Z15052-14)	400,000.00	348,588.00	748,588.00
316-508-48025	39900-2002-58020	EQUIPMENT & MACHINERY (25-J3203)	-	95,000.00	95,000.00
316-517-48025	39900-2002-58020	EQUIPMENT & MACHINERY (25-J3200)	-	150,000.00	150,000.00
316-508-48030	39900-2002-58080	VEHICLE PURCHASE (25-J3202)	-	240,000.00	240,000.00
316-517-48030	39900-2002-58080	VEHICLE PURCHASE (25-J3198)	-	400,000.00	400,000.00
316-573-48030	39900-2002-58080	VEHICLE PURCHASE (25-J3199)	-	400,000.00	400,000.00

Description: 1st Qtr adjustments

LGBMS FUND 40100 - GO BOND DEBT SERVICE

559-100-36030	40100-0001-46030	INTEREST-COUNTY INVESTMENT	-	155,000.00	155,000.00
559-620-45920	40100-2002-59050	AGENCY FEE	-	323.00	323.00

Description: Recognize revenue received and budget fee line item

LGBMS FUND 40400 - NMFA LOAN DEBT SVC

469-100-36030	40400-0001-46030	INTEREST-COUNTY INVESTMENT	-	3,500.00	3,500.00
---------------	------------------	----------------------------	---	----------	----------

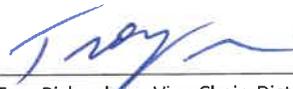
Description: Recognize revenue received

COUNTY BOARD OF COUNTY COMMISSIONERS

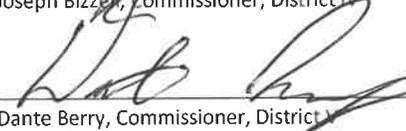
Approved this XX day of XXX, 2025


 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

