



RESOLUTION NO. 2025- 64

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.

Fund-Dept-Line

Item	LGBMS EQUIVALENT	Line Item Name	Current Budget	Adjustment	Adjusted Budget
LGBMS FUND 11000 - GENERAL OPERATING FUND					
401-100-34000	11000-0001-44030	ANIMAL POUND FEES	1,000.00	4,000.00	5,000.00
401-100-37070	11000-0001-46900	COUNTY HOSPITAL DONATIONS	-	150,000.00	150,000.00
401-100-37090	11000-0001-46900	COUNTY COMMUNITY EVENT DONATIONS	-	10,000.00	10,000.00
401-100-37077	11000-0001-46900	ANIMAL CONTROL CLINIC DONATIONS	-	50,000.00	50,000.00
401-100-37234	11000-0001-46900	RECEIPTS (PROPERTY ABATEMENT PMTS)	-	500.00	500.00
401-100-37700	11000-0001-46900	MISCELLANEOUS REVENUE	25,000.00	175,000.00	200,000.00
401-100-39000	11000-0001-61100	TRANSFERS IN	(142,000.00)	284,000.00	142,000.00
401-100-39000	11000-0001-61100	TRANSFERS IN	142,000.00	338,438.00	480,438.00
401-100-51100	11000-0001-61200	TRANSFERS OUT	(12,321,579.00)	(180,000.00)	(12,501,579.00)
401-100-51100	11000-0001-61200	TRANSFERS OUT	(12,501,579.00)	(349,397.00)	(12,850,976.00)
401-104-41040	11000-1004-51050	SALARIES - TEMPORARY POSITIONS	-	10,000.00	10,000.00
401-104-42010	11000-1004-52010	FICA - REGULAR	-	3,000.00	3,000.00
401-102-42010	11000-2001-51020	FICA - REGULAR	-	500.00	500.00
401-109-42010	11000-2014-52010	FICA - REGULAR	-	5,000.00	5,000.00
401-508-46017	11000-3001-56999	SUPPLIES-SHERIFF'S COMMUNITY EVENT	1,763.00	5,800.00	7,563.00
401-517-41040	11000-3002-51050	SALARIES - TEMPORARY POSITIONS	-	5,000.00	5,000.00
401-517-48030	11000-3002-58080	PURCHASE OF VEHICLE	-	21,347.06	21,347.06
401-909-41040	11000-3004-51050	SALARIES - TEMPORARY POSITIONS	-	13,000.00	13,000.00
401-909-42010	11000-3004-52010	FICA - REGULAR	-	500.00	500.00

Description: To increase revenue and expense accounts as necessary; to correct 401 transfers in; temporary loan from 401 to 464

LGBMS FUND 20400 - COUNTY ROADS

402-100-39000	20400-0001-61100	TRANSFERS IN	3,990,000.00	180,000.00	4,170,000.00
402-199-46030	20400-2002-56040	SUPPLIES - SAFETY	3,000.00	5,000.00	8,000.00
402-199-46010	20400-2002-56999	SUPPLIES - OTHER	15,000.00	11,000.00	26,000.00
402-620-45300	20400-5001-55999	CONTRACTUAL SERVICES	7,500.00	5,000.00	12,500.00

Description: To increase transfers in and expenses line items as needed for FY26

LGBMS FUND 20600 - EMERGENCY MEDICAL SERVICES

345-100-37272	20600-0001-47499	GRANT RECEIPTS	-	115,094.00	115,094.00
345-100-37232	20600-0001-47499	GRANTS RECEIPTS	115,094.00	250,000.00	365,094.00
345-526-48025	20600-2002-58020	EQUIPMENT & MACHINERY	60,000.00	93,799.00	153,799.00

Description: To recognize additional grant revenue received and increase expense line item for purchase of equipment

LGBMS FUND 20800 - FARM & RANGE

403-100-37650	20800-0001-47610	TAYLOR GRAZING ACT/RECEIPTS	4,500.00	(229.93)	4,270.07
403-123-45850	20800-2002-56999	RODENT/PREDATORY ANIMAL CONTROL	3,358.00	912.07	4,270.07

Description: To increase revenue and expense line items to match disbursement amount

LGBMS FUND 21800- INTERGOVERNMENTAL GRANTS

525-100-37232	21800-0001-47170	GRANTS RECEIPTS	1,106,505.56	6,871.97	1,113,377.53
501-100-39000	21800-0001-61100	TRANSFERS IN	338,438.00	338,438.00	676,876.00
523-100-51100	21800-0001-61200	TRANSFERS OUT	142,000.00	(284,000.00)	(142,000.00)
501-100-51100	21800-0001-61200	TRANSFERS OUT	-	(338,438.00)	(338,438.00)

525-982-48025	21800-2002-58020	EQUIPMENT (H2068-38)	-	6,871.97	6,871.97
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Description: To increase grants received revenue; to transfer in loan proceeds; to transfer temporary loan back to 401

LGBMS FUND 21900 - SENIOR CITIZENS

495-100-37060	21900-0001-46060	REIMBURSEMENTS	-	8,000.00	8,000.00
496-983-41020	21900-2002-51020	SALARIES - FULL-TIME POSITIONS	110,338.86	(19.10)	110,319.76
496-983-41050	21900-2002-51060	SALARIES - OVERTIME	-	19.10	19.10

Description: To increase reimbursements revenue line and adjust expense line items

LGBMS FUND 22000 - INDIGENT

435-100-51100	22000-0001-61200	TRANSFERS OUT	(1,610,772.00)	(49,263.00)	(1,660,035.00)
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Description: To increase transfers out to match the FY26 medicaid support amount

LGBMS FUND 22200 - COUNTY FIRE GRT

464-100-31200	22000-0001-41202	GROSS RECEIPTS - FIRE EXCISE TAX	230,000.00	68,000.00	298,000.00
464-100-39000	22000-0001-61100	TRANSFER IN (TEMP LOAN)	-	349,397.00	349,397.00
423-537-45030	22000-2002-55030	PROFESSIONAL SERVICES	51,000.00	16,080.00	67,080.00
464-570-41040	22000-3002-51050	SALARIES - NOMINAL FEE	28,975.00	20,000.00	48,975.00
464-570-45030	22000-3002-55030	PROFESSIONAL SERVICES	10,000.00	20,000.00	30,000.00
464-570-48025	22000-3002-58020	EQUIPMENT & MACHINERY	71,000.00	28,000.00	99,000.00
464-570-48030	22000-3002-58080	PURCHASE OF VEHICLE	500,000.00	349,397.00	849,397.00
346-526-45540	22200-2002-54050	MAINTENANCE/REPAIR-FURN/FIXTURES/EC	35,000.00	5,500.00	40,500.00
346-526-48030	22200-2002-58080	VEHICLE PURCHASE	110,000.00	(5,500.00)	104,500.00
423-537-48030	22200-2002-58080	VEHICLE PURCHASE	326,360.00	(16,080.00)	310,280.00

Description: To recognize additional revenue; to transfer in temp. loan for purchase of fire engine; to adjust expense line items as needed

LGBMS FUND 26000 - AMERICAN RESCUE PLAN ACT

503-100-36030	26000-0001-46040	INTEREST-COUNTY INVESTMENTS	-	10,000.00	10,000.00
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Description: To recognize interest accrued in ARPA bank account

LGBMS FUND 27000 - LG ABATEMENT OPIOID FUND

504-100-37234	27000-0001-47700	RECEIPTS	2,100,000.00	1,250,000.00	3,350,000.00
504-101-47999	27000-2002-57999	OTHER OPERATIONAL EXPENSE	10,000.00	1,250,000.00	1,260,000.00

Description: To increase both revenue and expense line items to provided approved requests from other counties

LGBMS FUND 29900 - OTHER SPECIAL REVENUE

490-100-39000	29900-0001-61100	TRANSFERS IN	1,610,772.00	49,263.00	1,660,035.00
490-936-45900	29900-2002-57190	DISBURSEMENTS-STATE SUPPORTED MEDI	1,610,772.00	49,263.00	1,660,035.00

Description: To increase transfers in to match the FY26 medicaid support amount

LGBMS FUND 39900 - OTHER CAPITAL PROJECTS

316-101-48060	39900-2002-58010	BUILDINGS & STRUCTURES (Z15052-14)	748,588.00	380,000.00	1,128,588.00
315-101-48040	39900-2002-58999	LAND ACQUISITION (Z15052-14)	1,600,000.00	(380,000.00)	1,220,000.00

Description: To adjust expense line items as needed

LGBMS FUND 40400 - NMFA LOAN DEBT SVC

469-100-36030	40400-0001-46030	INTEREST-COUNTY INVESTMENT	-	3,500.00	3,500.00
613-100-36030	40400-0001-46030	INTEREST-COUNTY INVESTMENT	-	1,000.00	1,000.00
615-100-36030	40400-0001-46030	INTEREST-COUNTY INVESTMENT	-	2,000.00	2,000.00
615-100-37082	40400-0001-46900	LOAN PROCEEDS	-	338,438.00	338,438.00
615-100-51100	40400-0001-61200	TRANSFERS OUT	-	(338,438.00)	(338,438.00)

Description: To recognize county investment revenues and loan proceeds

LGBMS FUND 51000 - CARE OF PRISONERS

486-100-45900 51000-8003-57999 DISBURSEMENTS

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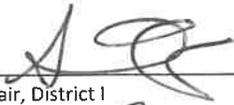
1,000.00

1,000.00

Description: To increase expense line item as necessary

COUNTY BOARD OF COUNTY COMMISSIONERS

Approved this 5th day of November, 2025



Gerard Saiz, Chair, District I



Morris Sparkman, Commissioner, District III



Troy Richardson, Vice-Chair, District II



Joseph Brzecz, Commissioner, District IV



Dante Berry, Commissioner, District V



ATTEST: Mike Milam, County Clerk

