



**BOARD OF SUPERVISORS  
FINANCE COMMITTEE  
Tuesday, September 10, 2024 - 6:00 PM**

**County Administration Conference Room  
1 Center St.  
Chatham, Virginia 24531**

## **AGENDA**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. AGENDA ITEMS TO BE ADDED**
- 4. APPROVAL OF AGENDA**
- 5. NEW BUSINESS**
  - a. FY 2025 Budget Amendments *(Staff Contact: Kim Van Der Hyde)*
  - b. FY 2025 Capital Projects *(Staff Contact: Kim Van Der Hyde)*
  - c. Sheriff s Department's Car Lease *(Staff Contact: Kim Van Der Hyde)*
- 6. MATTERS FROM COMMITTEE MEMBERS (IF ANY)**
- 7. ADJOURNMENT**

# PITTSYLVANIA

COUNTY, VIRGINIA

## BOARD OF SUPERVISORS EXECUTIVE SUMMARY

### Information Only

<b>Agenda Title:</b>	FY 2025 Budget Amendments		
<b>Staff Contact(s):</b>	Kim VanDerHyde		
<b>Agenda Date:</b>	September 10, 2024	<b>Item Number:</b>	5.a.
<b>Attachment(s):</b>	1.	2025 BUDGET ADJUSTMENT with attachments	
<b>Reviewed By:</b>	JVH		

Kim G. Van Der Hyde, Finance Director, will present the FY 2025 Budget Amendments that will be on the September 17, 2024, Business Meeting Agenda for action, following the holding of the legally required Public Hearing. For the Committee's review and consideration, related documentation is attached.

## **PUBLIC HEARING NOTICE**

Pursuant to §15.2-2507, Code of Virginia, 1950, as amended, the Pittsylvania County Board of Supervisors will hold a public hearing on Tuesday, September 17, 2024, at 7:00 p.m., in the Board Meeting Room, 39 Bank Street, SE, Chatham, Virginia, 24531, to receive citizen input on the proposed FY2025 Budget Amendments. Public hearing documents are available for public inspection Monday-Friday, 8 am – 5 pm, in the Pittsylvania County Administration Building, 1 Center Street, Chatham, Virginia, 24531, and on the County’s website, [www.pittsylvaniacountyva.gov](http://www.pittsylvaniacountyva.gov).

### **Proposed Budget Amendments 2024-2025**

#### **REVENUES**

Current Budgeted Revenues	\$238,986,887.00
Unassigned Fund Balance (Includes Carryovers)	19,172,947.25
School Revenue-(Federal, State, Local)	6,365,640.00
School Carryovers	13,837,975.31
Beautification Fund	74,701.01
Pet Center Fund	16,824.40
Grants Fund	160,000.00
Capital Improvements Refund	31,769.12
Capital Improvements Transfer	1,160,000.00
<b>Proposed Amended Revenues</b>	<b>\$279,806,744.09</b>

#### **EXPENDITURES**

Current Budgeted Expenditures	\$238,986,887.00
General Fund Operating Budget	19,172,947.25
School Operating Budget	20,203,615.31
Beautification Fund	74,701.01
Pet Center Fund	16,824.40
Grants Fund	160,000.00
Capital Improvements Projects	1,191,769.12
<b>Proposed Amended Expenditures</b>	<b>\$279,806,744.09</b>

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
<b>COUNTY AMENDMENTS</b>					
Information Technology	65,000.00	Carryover Funds for Svc Contracts-Equipment-was not included in original budget request	Svc Contracts-Equipment	100-4-012510-3320	65,000.00
General District Court	2,655.00	Carryover Funds for the purchase a copier for the office	Office Supplies	100-4-021200-6003	2,295.00
			Copier Lease	100-4-021200-600510	360.00
Clerk of Court	22,243.85	Carryover of Clerk's Office Contribution for Office Supplies-These funds are collected by the Clerk's Office during the year and can only be used by this office	Office Supplies	100-4-021600-6001	22,243.85
Commonwealth's Attorney	70,000.00	Carryover of funds for new Criminal Case Management Software-Currently being installed in the CA's office	Capital Outlay-Computers	100-4-022100-8107	70,000.00
Sheriff	5,291.90	Carryover of Donations for Halloween	Halloween-Contributions	100-4-031200-5878	5,291.90
Sheriff	533.76	Carryover of Donations for Project Lifesaver Expenses	Project Lifesaver Expenses	100-4-031200-5882	533.76
Sheriff	22,907.90	Carryover of Donations for the Dare Program	DARE Supplies	100-4-031200-6002	22,907.90
Sheriff	229,981.00	Carryover of Budget Savings from Sheriff's Operating Budget	Transfer required to cover a variety of needs in the Sheriff/Jail budgets. These estimates have been provided by the Sheriff after reviewing year-end actuals and ensuring sufficient funds exist to cover upcoming anticipated costs.	100-4-033100-130000	163,475.00
				100-4-033100-210000	12,506.00
				100-4-031200-550000	17,000.00
				100-4-031200-553000	12,000.00
				100-4-031200-554000	15,000.00
				100-4-031200-604500	10,000.00

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
Sheriff	549,605.92	Carryover of Budget Savings from Sheriff's Operating Budget	This amount has been requested to be carried over to ensure sufficient funds exist to provide dependable vehicles for the Sheriff's fleet	100-4-031200-8105/81052	549,605.92
Public Safety	24,739.77	FEMA funds received from various storms in the past. These funds are carried over each year to cover costs associated with future natural disasters that may occur	PS-Natural Dis/Emergency Resp	100-4-032200-5670	24,739.77
Jail	2,165.00	Carryover of unused Capital Outlay-Vehicle funds to cover an outstanding vehicle lease	Capital Outlay-Vehicles (Fleet Lease)	10-4-033100-81052	2,165.00
Animal Control	4,535.00	Carryover of unused Dangerous Dog Funds collected from citizens with dangerous dogs. These fees are paid to the State on behalf of these citizens	Dangerous Dog Fee	100-4-035100-5899	4,535.00
Children's Services Act (CSA)	584,735.00	Carryover of Children Services Act Program Funds to ensure that sufficient funds exist to cover increased services in the coming year	Comp Svc Act Pool-Programs	100-4-053500-7003 100-4-053500-7004	475,030.00 109,705.00
Parks & Recreation	7,700.00	Carryover requested from unused Field and Park maintenance funds to cover the increased cost of maintaining the ballfields and funds to cover refreshing the landscaping at our parks and at the Community Center	Field Maintenance Park Maintenance	100-4-071100-6006 100-4-071100-60061	3,000.00 4,700.00
Community Contributions	5,291.90	Carryover of donations approved in FY2024 but will not be spent until FY2025	Southern Area Agency on Aging (SAAA)	100-4-081200-5654	5,291.90

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
Community Development	21,544.00	Carryover of funds from Building Inspections Budget to cover plan reviews for construction projects	Consultants-Plan Review	100-4-081400-3163	21,544.00
Community Development	4,513.00	Carryover of funds received in June for Solar Farm Inspections- Invoice Paid in Jul	Consultants-Solar Farm Inspections	100-4-081400-3161	4,513.00
Community Development	66,759.00	Carryover of funds from the Commnity Development Budget to cover plan reviews for construction projects and to cover the additional cost of the WPPDC contribution for FY2025	Consultants-Plan Review	100-4-081400-3163	66,076.00
				100-4-081400-5673	683.00
Community Development	83,573.84	Fees are collected thru building inspections to help remove dilapidated structures in the County. The remaining balance is rolled over each year to cover this potential liability in the coming budget year.	Dilapidated Structure Removal	100-4-081400-8142	83,573.84
Non-Departmental	158,935.00	Carryover of salary funds needed to cover positions not included in the 2025 budget due to these positions being open during the budget process and inadvertently left out of the budget. These funds are available in vacancy savings	Salaries & Wages	100-4-032200-1100	114,388.00
			FICA	100-4-032200-2100	8,750.00
			VRS	100-4-032200-2210	15,649.00
			VRS Life	100-4-032200-2400	1,533.00
			Dental	100-4-032200-2301	288.00
			BCBS	100-4-032200-2300	18,304.00
			SUI	100-4-032200-2600	23.00

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
Non-departmental	1,647,282.53	Carryover of unused COLA funds and vacancy savings to cover COLA/Merit Increases for FY2025	COLA/Salary Increase	100-4-091200-1999	1,647,282.53
Non-departmental	140,884.42	Carryover of Contingency/Grant Local Match Funds	Grants Local Match/Contingency	100-4-091200-8109	166,134.42
			Capital Outlay-Equipments	100-4-71100-8102	(25,250.00)
Non-departmental	422,594.15	Carryover of unused Health and Wellness Program increase in health care premiums for FY2025	BCBS-Co. Share	100-4-091200-2300	90,921.62
			Workers Compensation	100-4-091200-2700	127,000.00
			Wellness Program Expense	100-4-091200-31152	204,672.53
Debt Service	31,500.00	These funds are needed to cover the entire debt service on the 2311 Cane Creek Parkway property. During the budget process a tenant was in the building and paying a portion of this debt.	2018 Master Lease Financing-Taxable	100-4-095100-91684	31,500.00
School Carryover-General Fund Side	13,837,975.31	School Carryovers	Transfers to Other Funds	100-4-091200-9102	13,837,975.31
Capital Improvements Fund-General Fund Side	1,160,000.00	Unassigned Fund Balance	Transfers to Other Funds	100-4-091200-9104	1,160,000.00
<b>TOTAL GENERAL FUND</b>	<b>19,172,947.25</b>				<b>19,172,947.25</b>
<b>SCHOOL AMENDMENTS</b>					
<b>School Carryover Amounts:</b>					
All-in Funding	3,997,958.98	State Funds-Remained Unspent at 6/30	School Operating Fund	205	3,997,958.98
Capital Project-Broadband	338,194.84	State Funds-Remained Unspent at 6/30	School Operating Fund	205	338,194.84
Capital Project-CES Sewer Connection	342,000.00	State Funds-Remained Unspent at 6/30	School Operating Fund	205	342,000.00
Capital Project-SMES HVAC	3,214,884.55	State Funds-Remained Unspent at 6/30	School Operating Fund	205	3,214,884.55

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
Capital Project-PCTC Welding Shop Veticalation	500,000.00	State Funds-Remained Unspent at 6/30	School Operating Fund	205	500,000.00
Project Graduation	59,468.81	State Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	59,468.81
PBIS Grant	29,110.95	State Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	29,110.95
PBIS/VTSS Grant	1,798.32	State Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	1,798.32
Project Lead the Way	4,239.50	State Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	4,239.50
Roofing Projects-UHES, ECC Dome, Bus Shop, Middle School Metal Roofs	998,000.00	State Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	998,000.00
Replacement Vehicles (2 Main. 2 Transp, 2 IT)	211,663.13	State Funds-Remained Unspent at 6/30	School Operating Fund	205	211,663.13
GHS Ice Storage Chiller	22,031.00	Local Funds-Remained Unspent at 6/30	School Operating Fund	205	22,031.00
CHS Storage Building	200,000.00	Local Grant Funds-Remained Unspent at 6/30	School Operating Fund	205	200,000.00
Virginia Preschool Program	323,328.09	State Funds-Remained Unspent at 6/30	School Operating Fund	205	323,328.09
PALS Tutors	74,157.96	State Funds-Remained Unspent at 6/30	School Operating Fund	205	74,157.96
Textbooks	2,217,563.49	State/Local Funds-Remained Unspent at 6/30	School Operating Fund	205	2,217,563.49
Drain field & Wastewater Expansion - KES	300,000.00	State Funds-Remained Unspent at 6/30	School Operating Fund	205	300,000.00
HS Band Towers	65,940.00	State Funds-Remained Unspent at 6/30	School Operating Fund	205	65,940.00
Armoured One - Entry Window Film	180,521.40	State Funds-Remained Unspent at 6/30	School Operating Fund	205	180,521.40
Maintenance Warehouse Purchase/Repairs	123,629.76	State Funds-Remained Unspent at 6/30	School Operating Fund	205	123,629.76
Special Ed Software	59,500.00	State Funds-Remained Unspent at 6/30	School Operating Fund	205	59,500.00
Smart Panels for Classrooms	450,257.00	State/Local Funds-Remained Unspent at 6/30	School Operating Fund	205	450,257.00
On-going IT Projects	123,727.53	State/Local Funds-Remained Unspent at 6/30	School Operating Fund	205	123,727.53
<b>TOTAL SCHOOL CARRYOVER</b>	<b>13,837,975.31</b>		<b>TOTAL SCHOOL CARRYOVER</b>		<b>13,837,975.31</b>

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
<b>2025 School Budget Amendment:</b>			Additional State and Federal revenue received for PCS as referenced in the attached letter. An appropriation is needed for expenditures of these funds		
205-3-000000-240201	(333,512.00)	State Sales Tax		205-4-061000-1120	2,187,718.00
205-3-000000-240202	5,544,837.00	School Funds - Regular		205-4-062000-1800	(242,920.00)
205-3-000000-330201	1,155,515.00	Federal Funds		205-4-063000-3400	543,067.00
205-3-000000-240264	(1,200.00)	School Misc Receipts		205-4-064000-3300	868,358.00
				205-4-065000-3179	(125,932.00)
				205-4-066000-5600	2,098,500.00
				205-4-067000-5700	1,036,849.00
<b>TOTAL 2025 SCHOOL BUDGET AMENDMENT</b>	<b>6,365,640.00</b>				<b>6,365,640.00</b>
<b>TOTAL SCHOOLS</b>	<b>20,203,615.31</b>				<b>20,203,615.31</b>
<b>BEAUTIFICATION FUND</b>					
Unappropriated Surplus	74,701.01	Funds needed to clean County Welcome Signs and to freshen up the landscaping at the sign sites	Contractual Services-Landscaping	230-4-043500-3172	74,701.01
<b>TOTAL-BEAUTIFICAITON FUND</b>	<b>74,701.01</b>				<b>74,701.01</b>
<b>PET CENTER FUND</b>					
Unappropriated Surplus/Carryovers	16,824.40	Remaining balance of Donations/Memorials made to the Pet Center for a specific purpose.	Pet Center-Vet Exp-Spay/Neuter	245-4-035200-5849	6,983.59
			Pet Center-Emergency Medical	245-4-035200-58492	9,840.81
<b>TOTAL-PET CENTER FUND</b>	<b>16,824.40</b>				<b>16,824.40</b>
<b>GRANTS FUND</b>					
DOE Library Grant	160,000.00	Funds awarded by the Department of Education for the Gretna Library Renovations	Property & Improvements	250-4-073319-8216	160,000.00

**Pittsylvania County  
FY 2025 Budget Amendments**

Department	Amount	Reason for Addition	Line Item Description	Account Number	Recommended Amount
<b>TOTAL-GRANTS FUND</b>	<b>160,000.00</b>				<b>160,000.00</b>
<b>CAPITAL IMPROVEMENTS FUND (CIP)</b>					
IT Server/Network Upgrade	31,769.12	This is a refund that was received after year-end for equipment that was returned to the vendor. These funds need to be reappropriated to Computer-Capital Outlay	IT Server/Network Upgrade	310-4-094100-8121	31,769.12
B&G Property Improvements	1,000,000.00	Funds allocated from the General Fund to cover the purchase and renovation of a building located on Main Street and additional funds added for unforeseen B&G improvement needs	Property & Improvements-6 S. Main Street Builidng & Grounds Improvements	310-4-094130-815812 310-4-094130-8158	750,000.00 250,000.00
Medical Equipment	160,000.00	Funds previously approved by the BOS on 7-17-24 for use to provide drug box for all volunteer EMS stations	Property & Improvements-6 S. Main Street	310-4-094135-8102	160,000.00
<b>TOTAL-CIP FUND</b>	<b>1,191,769.12</b>				<b>1,191,769.12</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>40,819,857.09</b>	*			<b>40,819,857.09</b>

\*This amount includes a transfer total of \$14,997,975.31



# PITTSYLVANIA COUNTY SCHOOLS

P. O. Box 232, 39 Bank Street, SE, Chatham, VA 24531

Dr. Mark R. Jones  
Division Superintendent

July 16, 2024

Vincent Shorter, Acting County Administrator  
Pittsylvania County Board of Supervisors  
P. O. Box 426  
Chatham, VA 24531

Mr. Shorter:

Attached please find the June 30, 2024 Year End Financial Statement for Pittsylvania County Schools along with the year-end categorical budget transfers and additional appropriations for the School Operating Fund and School Nutrition. The School Board requests that the Board of Supervisors approve the year end categorical transfers, the additional appropriations and the designated carryovers for June 30, 2024. The School Board also asks that the FY 2024-25 budget be amended by the carryover amount and that the funds be appropriated for spending.

Thank you for your attention on this matter.

Sincerely,

Tracey R. Worley  
Chief Financial Officer

**Pittsylvania County Schools**  
**Revenue, Expenditure and Fund Balance Report**  
for Fiscal Year Ending June 30, 2024

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>Balance</b>
Sales Tax Receipts	\$11,663,401.00	\$11,067,102.86	\$596,298.14
State Funds	\$75,439,144.59	\$75,847,476.14	-\$408,331.55
Federal Funds	\$22,451,135.48	\$22,281,771.82	\$169,363.66
Local Funds	\$22,096,356.00	\$22,096,356.00	\$0.00
Other Funds	\$11,898,969.30	\$12,196,215.26	-\$297,245.96
<b>Totals</b>	<b>\$143,549,006.37</b>	<b>\$143,488,922.08</b>	<b>\$60,084.29</b>
<b>Expenditures</b>			
Instruction	\$87,557,774.35	\$80,340,391.25	\$7,217,383.10
General Support	\$4,651,719.93	\$4,591,635.64	\$60,084.29
Pupil Transportation Services	\$8,055,142.13	\$7,843,479.00	\$211,663.13
Operation & Maintenance Services	\$16,603,016.81	\$13,994,524.41	\$2,608,492.40
Non-Instructional Operations	\$6,631,666.09	\$6,631,666.09	\$0.00
Facilities	\$12,540,724.81	\$9,202,210.50	\$3,338,514.31
Technology	\$7,508,962.25	\$7,047,039.88	\$461,922.37
<b>Totals</b>	<b>\$143,549,006.37</b>	<b>\$129,650,946.77</b>	<b>\$13,898,059.60</b>
<b>Total Revenues</b>	<b>\$143,488,922.08</b>		
<b>Less: Total Expenditures</b>	<b><u>\$129,650,946.77</u></b>		
<b>Ending Fund (Cash) Balance</b>	<b>\$13,837,975.31</b>		
<b>Less: Designated Carry-Over Funds:</b>			
All-In Funding	\$3,997,958.98	<i>(state funds)</i>	
Capital Projects - Broadband	\$338,194.84	<i>(state funds)</i>	
Capital Project - CES Sewer Connection	\$342,000.00	<i>(state funds)</i>	
Capital Project - SMES HVAC	\$3,214,884.55	<i>(state funds)</i>	
Capital Project - PCTC Welding Shop Ventilation	\$500,000.00	<i>(state funds)</i>	
Project Graduation	\$59,468.81	<i>(state grant funds)</i>	
PBIS Grant	\$29,110.95	<i>(state grant funds)</i>	
PBIS/VTSS Grant	\$1,798.32	<i>(state grant funds)</i>	
Project Lead the Way	\$4,239.50	<i>(local grant funds)</i>	
Roofing Projects - UHES, ECC Dome, Bus Shop, Middle School Metal Roofs	\$998,000.00	<i>(state funds)</i>	
Replacement Vehicles (2 Maint, 2 Transp, 2 IT)	\$211,663.13	<i>(FY 22 Carryover)</i>	
GHS Ice Storage Chiller	\$22,031.00	<i>(state funds)</i>	
CHS Storage Building	\$200,000.00	<i>(state funds)</i>	
Virginia Preschool Program	\$323,328.09	<i>(state funds)</i>	
PALS Tutors	\$74,157.96	<i>(state funds)</i>	
Textbooks	\$2,217,563.49	<i>(state/local funds)</i>	
Drainfield & Wastewater Expansion - KES	\$300,000.00	<i>(FY 22 Carryover)</i>	
HS Band Towers	\$65,940.00	<i>(state funds)</i>	
Armoured One - Entry Window Film	\$180,521.40	<i>(state funds)</i>	
Maintenance Warehouse Purchase/Repairs	\$123,629.76	<i>(FY 21 Carryover)</i>	
Special Ed Software	\$59,500.00	<i>(state funds)</i>	
SmartPanels for Classrooms	\$450,257.00	<i>(state funds)</i>	
On-going IT Projects	<u>\$123,727.53</u>	<i>(state funds)</i>	
	<b>\$13,837,975.31</b>		
<b>Non-Designated Fund (Cash) Balance</b>	<b>\$0.00</b>		

## Budget Adjustments and Categorical Transfer for FY 2023-24:

### Budget Adjustments approved by Board of Supervisors:

June 2023 Carryover Funds approved 8/15/2023	9,597,440.30
August 2023 Amendment based on Skinny Budget with SCAP Award approved 9/19/2023	3,181,827.00
Sept 2024 Special Session Amended Budget approved 2/20/24	5,877,104.00

**Total Amendments approved and appropriated by BOS** **\$18,656,371.30**

### Additional Appropriation for FY 23-24:

School Nutrition Revenues - Federal (\$513,303.02)/State (\$36,506.21)	549,809.23
Basic Aide - State	813,375.00
Virginia Preschool Initiative - State	429,052.00
Sun Tribe Solar - Middle School Roofs - Other	855,987.00
DMCSP Grant - STEM - Other	416,975.00

**\$3,065,198.23**

**Total Amendments and Appropriations for FY 23-24** **\$21,721,569.53**

## 2023-2024 Categorical Budget

Categories	Original Budget Adopted by BOS	Additional Appropriations	Adjusted Budget	Fiscal Yr-End Categorical Transfers	Final Adjusted Budget
Instruction	81,060,626.84	6,381,099.76	87,441,726.60	116,047.75	87,557,774.35
Attendance/Health Services (General Support)	5,253,874.00	-49,289.13	5,204,584.87	-552,864.94	4,651,719.93
Pupil Transportation	7,551,673.00	807,109.90	8,358,782.90	-303,640.77	8,055,142.13
Operation and Maintenance	10,901,824.00	4,056,635.10	14,958,459.10	1,644,557.71	16,603,016.81
Non-Instructional Operations	5,892,627.00	135,187.00	6,027,814.00	603,852.09	6,631,666.09
Facilities	2,400,000.00	8,195,009.25	10,595,009.25	1,945,715.56	12,540,724.81
Technology	8,766,812.00	-869,380.58	7,897,431.42	-388,469.17	7,508,962.25
Contingency Reserves	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>121,827,436.84</b>	<b>18,656,371.30</b>	<b>140,483,808.14</b>	<b>3,065,198.23</b>	<b>143,549,006.37</b>

### Additional Appropriation for School Nutrition for FY 23-24:

Fund Balance	685,125.70
Revenues - Federal (\$632,014.51)/State (\$12,934.56)/Student, Staff, Other(\$210,469.43)	760,278.66

**Total School Nutrition Amendment for FY 23-24** **\$1,445,404.36**

Categories	Original Budget Adopted by BOS	Additional Appropriations	Final Adjusted Budget
School Nutrition	5,997,652.00	1,445,404.36	7,443,056.36



# PITTSYLVANIA COUNTY SCHOOLS

P. O. Box 232, 39 Bank Street, SE, Chatham, VA 24531

Dr. Mark R. Jones  
Division Superintendent

TO: Mr. Vincent Shorter, Interim County Administrator  
Kim VanDerHyde, Director of Finance

From: Tracey R. Worley, Chief Financial Officer *trw*

Subject: FY 2025 Budget Amendment

Date: August 16, 2024

Attached you will find the amended budget for FY 2024-2025. The final approved General Assembly budget for FY 2025 included an additional \$3.1 million in state revenue for Pittsylvania County Schools. The majority of this revenue increase is related to At-Risk services. The 2024-2025 adopted budget needs to be amended to add the additional funds provided by the General Assembly, the remaining ESSER ARP III funds for the Broadband Project and the SCAP funds for Southside Elementary School HVAC project. This amendment does not require any additional local funds. Please approve and appropriate the amended budget as presented.

Thank you.

## 2024-2025 Amended Budget

	2021-2022 Final Amended Budget	2022-2023 Final Amended Budget	2023-2024 Adopted Budget	2023-2024 Amended Budget	2024-2025 Adopted Budget	2024-2025 Amended Budget	Increase/ Decrease In 2024-2025 Amended Budget
<b>REVENUES</b>							
From Sales Tax Funds	10,120,365	12,067,346	11,663,401	11,663,401	10,977,282	10,643,770	(333,512)
From State Funds	57,385,019	64,596,686	65,084,530	74,160,211	66,113,295	71,658,132	5,544,837
From Federal Funds*	20,234,457	22,795,021	21,954,582	21,937,832	12,864,699	14,020,213	1,155,515
From Local Funds	19,736,709	21,096,356	22,096,356	22,096,356	24,631,995	24,631,995	-
From Other Funds	9,048,828	8,104,521	1,028,567	10,626,007	1,028,567	1,027,367	(1,200)
<b>TOTAL</b>	<b>116,525,377</b>	<b>128,659,930</b>	<b>121,827,436</b>	<b>140,483,807</b>	<b>115,615,838</b>	<b>121,981,478</b>	<b>6,365,640</b>
<b>EXPENDITURES</b>							
Instruction	73,445,531	78,571,538	81,060,626	87,441,726	80,321,234	82,508,952	2,187,718
General Support	4,644,939	4,775,404	5,253,874	5,204,585	5,321,706	5,078,786	(242,920)
Pupil Transportation Services	7,761,247	8,336,458	7,551,673	8,358,783	7,234,817	7,777,884	543,067
Operation & Maintenance	17,831,385	19,261,988	10,901,824	14,958,459	10,848,945	11,717,303	868,358
Non-Instructional Operations	6,745,803	6,195,851	5,892,627	6,027,814	6,459,744	6,333,812	(125,932)
Facilities	2,571,433	7,714,624	2,400,000	10,595,009	1,578,685	3,677,185	2,098,500
Technology	3,525,040	3,804,067	8,766,812	7,897,431	3,850,707	4,887,556	1,036,849
Contingency Reserves	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>116,525,377</b>	<b>128,659,930</b>	<b>121,827,436</b>	<b>140,483,807</b>	<b>115,615,838</b>	<b>121,981,478</b>	<b>6,365,640</b>

FY 2023-2024 Amended includes Carryover of \$9,597,440.30 approved by BOS on September 19, 2023

FY 2023-2024 Amended Budget Based on the September 2023 Special Session of the GA.

Adopted Budget approved April 4, 2024 by BOS

# PITTSYLVANIA

COUNTY, VIRGINIA

## BOARD OF SUPERVISORS

### EXECUTIVE SUMMARY

#### Information Only

<b>Agenda Title:</b>	FY 2025 Capital Projects		
<b>Staff Contact(s):</b>	Kim VanDerHyde		
<b>Agenda Date:</b>	September 10, 2024	<b>Item Number:</b>	5.b.
<b>Attachment(s):</b>	1.	Capital Improvements Projects-2025	
<b>Reviewed By:</b>	JVH		

Kim G. Van Der Hyde, Finance Director, will present the FY 2025 Capital Projects as per Section 8 of the FY 2025 Budget Resolution. These projects will be on the September 17, 2024, Business Meeting Agenda for proposed action. For the Committee's review and consideration, related documentation is attached.

PITTSYLVANIA COUNTY BOARD OF SUPERVISORS  
 CAPITAL IMPROVEMENTS FUND  
 FUND 310  
 BALANCES AS OF 7-1-24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE AS OF 7-01-24	AVAILABLE BALANCE
<b>COMPUTER - CAPITAL OUTLAY - 094100</b>			
310-4-094100-8118	FINANCIAL MGT SYSTEM	-	-
310-4-094100-81181	HR SOFTWARE	46,547.00	46,547.00
310-4-094100-81182	WEBSITE DEVELOPMENT	-	-
310-4-094100-81183	COMMUNITY DEV PUBLIC ACCES	40,000.00	40,000.00
310-4-094100-8121	IT SERVER/NETWORK UPGRADE	(31,769.12)	(31,769.12)
310-4-094100-8149	TELEPHONE SYSTEM UPGRADE	50,000.00	50,000.00
	<b>TOTAL COMPUTER - CAPITAL OUTLAY - 094100</b>	<b>104,777.88</b>	<b>104,777.88</b>
<b>BUILDING AND GROUNDS - CAPITAL OUTLAY - 094130</b>			
310-4-094130-8158	BUILDING & GROUNDS IMPROVEMENTS	1,075,222.40	1,075,222.40
	<b>TOTAL - BLDG AND GROUNDS - CAPITAL OUTLAY - 094130</b>	<b>1,075,222.40</b>	<b>1,075,222.40</b>
<b>FIRE &amp; RESCUE - CAPITAL OUTLAY - 094135</b>			
310-4-094135-5605	VOLUNTEER FIRE & RESCUE GRANT	11,588.45	11,588.45
310-4-094135-8102	MEDICAL EQUIPMENT	112,693.81	112,693.81
310-4-094135-81021	SCBA PACKS & ACCESSORIES	18,034.77	18,034.77
310-4-094135-810211	SCBA CYLINDER REPLACEMENT	32,574.53	32,574.53
310-4-094135-810212	PERSONAL PROTECTIVE EQUIPMENT	19,153.70	19,153.70
310-4-094135-810215	FIRE & RESCUE CAPITAL RESERVE	86,474.44	86,474.44
310-4-094135-81022	TRAINING CENTER EQUIPMENT	31,108.36	31,108.36
310-4-094135-8103	COMMUNICATION EQUIPMENT	216,050.46	216,050.46
310-4-094135-81051	FIRE ENGINE - VOLUNTEER	550,000.00	550,000.00
310-4-094135-810511	AMBULANCE - VOLUNTEER	425,000.00	425,000.00
310-4-094135-810512	CAREER STAFF APPARATUS	362,906.55	362,906.55
310-4-094135-8132	SPECIAL OPS CAPITAL EQUIP	25,000.00	25,000.00
310-4-094135-9100	TRANSFER TO OTHER FUNDS	-	-
	<b>TOTAL - FIRE &amp; RESCUE-CAPITAL OUTLAY-094135</b>	<b>1,890,585.07</b>	<b>1,890,585.07</b>
<b>COMMUNITY &amp; IND DEV - CAPITAL OUTLAY - 094150</b>			
310-4-094150-81691	COMPREHENSIVE PLAN	100,250.00	100,250.00
310-4-094150-818127	MOSES BUILDING RENOVATIONS	844,069.00	844,069.00
310-4-094150-8186	COURTHOUSE FACILITY/JAIL STUDY	52,217.90	52,217.90
310-4-094150-81861	NEW JAIL CONSTRUCTION	-	-
310-4-094150-819175	VOTING EQUIPMENT	187,500.00	187,500.00
310-4-094150-81862	COMMUNITY BASED CORRECTION PLAN STUDY	-	-
310-4-094150-819190	GRETNA LIBRARY RENOVATIONS	20,912.12	20,912.12
310-4-094150-819192	LIBRARY-BOOKMOBILE	100,000.00	100,000.00
310-4-094150-82163	BROADBAND INFRASTRUCTURE	6,501,620.80	6,501,620.80
310-4-094150-9100	TRANSFERS TO OTHER FUNDS	-	-
	<b>TOTAL - COMMUNITY &amp; IND DEV - CAPITAL OUTLAY - 094150</b>	<b>7,806,569.82</b>	<b>7,806,569.82</b>
<b>PARKS &amp; RECREATION - CAPITAL OUTLAY - 094175</b>			
310-4-094175-819188	SCHOOL PARKS IMPROVEMENTS	59,100.00	59,100.00
310-4-094175-819189	WAYSIDE PARK IMPROVEMENTS	-	-
	<b>TOTAL PARKS &amp; RECREATION - CAP. OUTLAY - 094175</b>	<b>59,100.00</b>	<b>59,100.00</b>
<b>GRAND TOTAL - FUND 310</b>		<b>10,936,255.17</b>	<b>10,936,255.17</b>
To Be Funded by the General Fund		<b>2,993,366.00</b>	<b>2,993,366.00</b>
To Be Funded by Carryover Funds		<b>7,989,696.19</b>	<b>7,989,696.19</b>
Carryover PO		<b>(46,807.02)</b>	<b>(46,807.02)</b>
<b>TOTAL-ALL FUNDING SOURCES</b>		<b>10,936,255.17</b>	<b>10,936,255.17</b>

PITTSYLVANIA COUNTY BOARD OF SUPERVISORS  
 CAPITAL IMPROVEMENTS FUND  
 FUND 501  
 BALANCES AS OF 7-1-24

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE AS OF 7-01-24	AVAILABLE BALANCE
<b>WATER-CAPITAL OUTLAY - 094165</b>			
501-4-094165-8204	HORSESHOE ROAD WATER EXTENSION	-	-
501-4-094165-8205	ROBIN COURT WATER SYSTEM IMPROVEMENTS	825,992.42	825,992.42
501-4-094165-8208	GRIT ROAD WATER SUPPLY	12,526.25	12,526.25
501-4-094165-8209	MT HERMON WATER BOOSTER IMPROVEMENTS	285,324.00	285,324.00
501-4-094165-8210	CRITICAL DEFICIENCIES IMPROVEMENTS	110,866.25	110,866.25
501-4-094165-8216	WOODROAM WATERWORKS SYSTEM	81,180.00	81,180.00
501-4-094165-8217	VISTA POINTE WATER TANK	40,000.00	40,000.00
501-4-094165-8218	R&L SMITH ROAD WATER EXT	250,000.00	250,000.00
501-4-094165-8300	WATER-CAPITAL RESERVE	359,087.06	359,087.06
	<b>TOTAL - WATER - CAPITAL OUTLAY 094165</b>	1,964,975.98	1,964,975.98
<b>SEWER-CAPITAL OUTLAY - 094166</b>			
501-4-094166-8210	CRITICAL DEFICIENCIES IMPROVEMENTS	383,638.75	383,638.75
501-4-094166-8211	HODNETT'S MILL SEWER LIFT STATION IMPROVEMENTS	374,535.00	374,535.00
501-4-094166-8212	RAGSDALE SEWER LIFT STATION IMPROVEMENTS	279,387.00	279,387.00
501-4-094166-8213	VISTA POINTE SEWER LIFT STATION IMPROVEMENTS	336,911.00	336,911.00
501-4-094166-8214	BLAIRS SEWER LIFT STATION IMPROVEMENTS	364,852.00	364,852.00
501-4-094166-8215	BROCKWAY SEWER MAIN INSTALLATION & LIFT STATION DECOMMISSIONING	664,486.00	664,486.00
501-4-094166-8300	SEWER-CAPITAL RESERVE	285,691.00	285,691.00
	<b>TOTAL - SEWER - CAPITAL OUTLAY 094166</b>	2,689,500.75	2,689,500.75
	<b>GRAND TOTAL</b>	<b>4,654,476.73</b>	<b>4,654,476.73</b>
	TO BE FUNDED BY CARRYOVER FUNDS	1,109,762.57	1,109,762.57
	TO BE FUNDED BY CARRYOVER PO FUNDS	(95,154.48)	(95,154.48)
	TO BE FUNDED BY EDA GRANT	2,400,000.00	2,400,000.00
	TO BE FUNDED BY VDH GRANTS	970,877.64	970,877.64
	NEW MONEY	268,991.00	268,991.00
	<b>TOTAL-ALL FUNDING SOURCES</b>	<b>4,654,476.73</b>	<b>4,654,476.73</b>

**PITTSYLVANIA COUNTY BOARD OF SUPERVISORS  
 CAPITAL IMPROVEMENTS FUND  
 FUND 520  
 BALANCES AS OF 7-01-24**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BEGINNING BALANCE AS OF 7-01-24	AVAILABLE BALANCE
<b>SOLID WASTE - CAPITAL OUTLAY - 094110</b>			
520-4-094110-8102	LANDFILL EQUIPMENT	-	-
520-4-094110-8123	ROLL-OFF/FRONT LOADER TRUCK	217,648.17	217,648.17
520-4-094110-81301	NEW COMPACTOR SITE	272,053.77	272,053.77
520-4-094110-81302	CALLAHAN HILL COMPACTOR SITE	-	-
520-4-094110-8133	COMPACTOR SITE IMPROVEMENT	66,476.61	66,476.61
520-4-094110-8137	GAS WELL INSTALLATION	43,448.00	43,448.00
520-4-094110-8142	RESERVE-LANDFILL CAPITAL	537,595.07	537,595.07
520-4-094110-8250	PURCHASE OF PROPERTY	9,500.00	9,500.00
	<b>TOTAL - SOLID WASTE - CAPITAL OUTLAY - 094110</b>	<b>1,146,721.62</b>	<b>1,146,721.62</b>
<b>LANDFILL - CAPITAL OUTLAY - 094120</b>			
520-4-094120-8102	CAPITAL OUTLAY-EQUIPMENT	-	-
520-4-094120-8139	LANDFILL CLOSURE	652,185.04	652,185.04
520-4-094120-8141	OFFICE/BREAKROOM RENOVATIONS	257,232.00	257,232.00
520-4-094120-8142	RESERVE-LANDFILL CAPITAL	-	-
520-4-094120-8146	ENGINEERING	138,552.54	138,552.54
520-4-094120-81461	GROUND WATER MONITORING WELLS	50,524.66	50,524.66
520-4-094120-81465	LEACHATE COLLECTIONS REPAIR	-	-
520-4-094120-8212	LANDFILL CELL C2 CONSTRUCTION	-	-
	<b>TOTAL - LANDFILL- CAPITAL OUTLAY - 094120</b>	<b>1,098,494.24</b>	<b>1,098,494.24</b>
<b>LANDFILL - CAPITAL OUTLAY - 094151</b>			
520-4-094151-3150	CLOSING COSTS/LEGAL	-	-
520-4-094151-8102	CAPITAL OUTLAY-EQUIPMENT	-	-
520-4-094151-81301	NEW COMPACTOR SITE	-	-
520-4-094151-8133	COMPACTOR SITE IMPROVEMENT	404,717.83	404,717.83
520-4-094151-8212	LANDFILL CONSTRUCTION	74,028.86	74,028.86
	<b>TOTAL - LANDFILL- CAPITAL OUTLAY - 094120</b>	<b>478,746.69</b>	<b>478,746.69</b>
	<b>GRAND TOTAL</b>	<b>2,723,962.55</b>	<b>2,723,962.55</b>
	TO BE FUNDED BY SOLID WASTE HOUSEHOLD FEE	410,000.00	410,000.00
	TO BE FUNDED WITH C/O POS	(683,698.62)	(683,698.62)
	TO BE FUNDED BY CARRYOVER FUNDS	2,997,661.17	2,997,661.17
	<b>TOTAL-ALL FUNDING SOURCES</b>	<b>2,723,962.55</b>	<b>2,723,962.55</b>

# PITTSYLVANIA

COUNTY, VIRGINIA

## BOARD OF SUPERVISORS EXECUTIVE SUMMARY

### Staff Report

<b>Agenda Title:</b>	Sheriff s Department's Car Lease		
<b>Staff Contact(s):</b>	Kim VanDerHyde		
<b>Agenda Date:</b>	September 10, 2024	<b>Item Number:</b>	5.c.
<b>Attachment(s):</b>	None		
<b>Reviewed By:</b>	JVH		

The Honorable Mike Taylor, Sheriff, and Kim Van Der Hyde, Finance Director, will lead discussion on the current Enterprise Lease for the Sheriff's vehicles and various options the Board may consider regarding the current leases and purchases of future Sheriff's vehicles.