

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, August 20, 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 FY2024 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.

Proposed Budget Amendments 2023-2024

REVENUES

Current Budgeted Revenues	\$302,729,063.53
General Fund Revenues	88,599.63
General Fund Carryovers/Fund Balance	858,748.69
School Revenue-(Federal, State, Local)	3,065,199.07
School Carryovers/Fund Balance-Nutrition	685,125.70
School Cafeteria Receipts-Nutrition	760,278.66
School Bus Lease-Interest	35.20
Library Gifts Fund Revenues	6,069.77
Capital Improvements Transfer	85,363.08
Courthouse Maintenance Fees	7,493.56
Courthouse Security Fees	2,529.05
Tobacco Opportunities Grant	770,775.00
Solid Waste Enterprise Bond Fund-Interest	53,995.49
Rescue Billing Fees	29,956.52
Proposed Amended Revenues	\$309,143,232.95

EXPENDITURES

Current Budgeted Expenditures	\$302,729,063.53
General Fund Operating Budget	947,348.32
School Operating Budget	3,065,199.07
School Nutrition Budget	1,445,404.36
School Bus Lease	35.20
Library Gifts Fund Budget	6,069.77
Capital Improvements Projects	85,363.08
Courthouse Maintenance Projects	7,493.56
Courthouse Security Projects	2,529.05
Economic Development Incentives	770,775.00
Solid Waste Enterprise Fund-Bond Project	53,995.49
Rescue Billing Distribution	29,956.52
Proposed Amended Expenditures	\$309,143,232.95

Pittsylvania County
FY 2024 Year-End Budget Adjustments

Department	Line Items Providing Funds	Line Item Description	Amount of Transfer/Appropriation	Reason for Transfer/Appropriation	2023 Expense Line Item	Amount of Transfer/Appropriation
YEAR-END TRANSFERS:						
General Fund:			TRANSFER	Year-End Bookkeeping Budgetary Adjustments		
Animal Control	100-4-035100-81052	Capital Outlay-Vehicle Lease	(27,000.00)			
Animal Control	100-4-035100-6008	Vehicle Fuels	(4,000.00)			
Animal Control	100-4-035100-6031	Svc Costs-Labor	(4,000.00)		100-4-035110-58491 (Vet Expense)	35,000.00
E911	100-4-035500-3320	Svc Contracts-Office Equipment	(31,168.64)		100-4-035110-5849-60041 (Medical Exp)	31,168.64
Community Contributions	100-4-081200-5703	Drug Court Contribution	(52,762.13)		100-4-012515-5841 (Software Support Exp)	52,762.13
Community Contributions	100-4-081200-5704	Summer Intern Program Contrib	(85,363.08)		100-4-091200-9104 (Transfer to Capital)	85,363.08
Non-Departmental	100-4-091200-8109	Grants Local Match/Contingency	(9,249.77)		100-4-012210-3150 (Legal Services)	6,336.20
					100-4-095100-91684 (Panacea Building Loan)	2,913.57
			APPROPRIATION			
Animal Control	100-3-000000-130102	Dangerous Dog Fee	245.00	A dangerous dog fee is required by the state for all citizens who own a dangerous dog. The citizen pays this fee to the County to pass on to the State.	100-4-035100-5899	245.00
			APPROPRIATION			
Sheriff	100-3-000000-189903	Project Lifesaver-Donations	1,400.00	We receive donations for the Project Lifesaver Program at the Sheriff's office. We received monies during the year that need to be appropriated back to the Project Lifesaver Expenditure line item	100-4-031200-5882	1,400.00

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Department	Line Items Providing Funds	Line Item Description	Amount of Transfer/Appropriation	Reason for Transfer/Appropriation	2023 Expense Line Item	Amount of Transfer/Appropriation
			APPROPRIATION			
Registrar	100-3-000000-230600	Shared Expense-Regitrar	20,228.56	The Electoral Board/Registrar's year-end budget was short by \$20,228.56. This shortage was due because of the large number of additional elections that were held during FY2024. Fortunately, we were able to recoup funds for the presidential primary that can be used to cover this overage.	100-4-013100-1301	20,228.56
			APPROPRIATION			
Comp Policy and Management Team	100-3-000000-410501	Carryover (2023)	858,748.69	A total of \$858,748.69 of appropriated CSA funds remained at the end of 2024. Because of the timing of payments, prior year expenditures were paid in FY2024 causing an overage in program funds.	100-4-053500-7003	858,748.69
			APPROPRIATION			
Community Development	100-3-000000-189926	Expenditure Refunds-SOLAR	36,192.00	We are requiring solar farms to pay the cost of inspections on their projects. These invoices are paid through the community development budget.	100-4-081400-3161	36,192.00
			APPROPRIATION			
Pittsylvania Soil Water Conservation District	100-3-000000-240415	Pittsylvania Soil & Water	30,534.07	We are the fiscal agents for the Pittsylvania County Soil & Water District. The County is reimbursed for the salaries of PSWCD employees. An additional amount needs to be appropriated to account for salary increases for the year.	100-4-082400-1100	30,534.07
			APPROPRIATION			

Pittsylvania County
FY 2024 Year-End Budget Adjustments

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Schools	205-3-000000-240202	School Funds - Regular	1,242,427.00	Additional State, Federal and Local revenues were received for PCS as referenced in the attached letter. An appropriation is needed for expenditures of these funds	205-4-061000-1120	116,048.12
	205-3-000000-240264	School Misc Receipts	1,272,962.00		205-4-062000-1800	(552,864.69)
	205-3-000000-330213	National School Lunch Program	549,810.07		205-4-063000-3400	(303,640.77)
	207-3-000000-410502	Carryovers/Fund Balance	685,125.70		205-4-064000-3300	1,644,557.84
	207-3-000000-161204	School Cafeteria Receipts	760,278.66		205-4-065000-3179	603,852.09
					205-4-066000-5600	1,945,715.60
					205-4-067000-5700	(388,469.12)
				207-4-065100-5700	1,445,404.36	
			APPROPRIATION			
School Bus Lease	210-3-000000-150101	Interest	35.20	The School Bus Lease Loan earned interest of \$35.20 that needs to be appropriated in order to close this lease out.	210-4-069000-8105	35.20
			APPROPRIATION			
Library-Memorial Gifts Fund	265-3-000000-150212	Photocopes-Library	6,069.77	The Library has a Memorial Gifts Fund where they deposit donations as well as funds for the use of equipment at the Library. These funds are used to make improvements to the Library facility. At year-end the allotted budgeted was overspent by \$6,069.77. There are sufficient funds in this account to cover the shortage.	265-4-073320-6003	6,069.77
			APPROPRIATION			

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Department	Line Items Providing Funds	Line Item Description	Amount of Transfer/Appropriation	Reason for Transfer/Appropriation	2023 Expense Line Item	Amount of Transfer/Appropriation
Capital Improvements Fund	310-3-000000-410503	Transfer from other Funds	85,363.08	Unexpected Expenditures occurred in the IM/IT Departments during FY2024. Funds were needed for new time clocks to support the County's transition to a new time and attendance system. In addition to this expense, IT was forced to upgrade the County's end of life server. Funds for these expenditures can be covered with unused budget funds from Community Contributions line item.	310-4-094100-8121	85,363.08
			APPROPRIATION			
Courthouse Maintenance Fund	312-3-000000-160302	Courthouse Maintenance Fees	7,493.56	Fees are charged for Courthouse Maintenance thru the Circuit Court Clerk's Office. These funds are used to maintain the Courthouse and needs to be appropriated for recent repairs to the Courthouse.	312-4-043200-3310	7,493.56
			APPROPRIATION			
Courthouse Security Fund	314-3-000000-160304	Courthouse Security Fees	2,529.05	Fees are charged for Courthouse Security thru the Circuit Court Clerk's Office. These funds are used to cover costs associated with Courthouse Security. These funds need to be appropriated for recent upgrades made to the courthouse scanners.	314-4-043201-8102	2,529.05
			APPROPRIATION			
Industrial Development Fund	330-3-000000-190211	Tobacco Opportunities Grant	770,775.00	Funds received from the Tobacco Commission's Opportunity Fund for Tyson Farms	330-4-081500-8223	770,775.00

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Department	Line Items Providing Funds	Line Item Description	Amount of Transfer/Appropriation	Reason for Transfer/Appropriation	2023 Expense Line Item	Amount of Transfer/Appropriation
			APPROPRIATION			
Solid Waste Enterprise Fund-Bond Proceeds	520-3-000000-150101	Interest on Investments	53,995.49	Interest earned on bond proceeds for FY2023. These funds need to be appropriated to the Landfill Bond Project Fund to cover future expenditures.	520-4-094151-8133	50,453.78
					520-4-094151-8212	3,541.71
			APPROPRIATION			
Rescue Billing	530-3-000000-160402	Rescue Billing-Cool Branch	29,956.52	Estimates for the Rescue Billing Fund for FY2024 were underestimated. Therefore, an additional appropriation is needed to balance the Rescue Billing Fund for the year.	530-4-035501-58992	29,956.52
		TOTAL APPROPRIATION	6,414,169.42			6,414,169.42



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

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
Total	121,827,436.84	18,656,371.30	140,483,808.14	3,065,198.23	143,549,006.37

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