



CUMBERLAND COUNTY BOARD OF SUPERVISORS

**Regular Monthly Meeting
Administration Conference Room
1 Courthouse Circle, Cumberland, VA**

April 14, 2020

7:00 p.m.

ELECTRONIC MEETING

This meeting is being held via electronic communication pursuant to the Emergency Ordinance adopted by the Board of Supervisors on April 8, 2020. Board members physical present: Supervisor Tavernier, Vice-Chairman Tyree and Supervisor Saunders. The Board members participating by electronic communication: Chairman Stanley and Supervisor Brooks. Deputy Clerk, Stephany Johnson is responsible for receiving public comment. Please send comments to administration@cumberlandcounty.virginia.gov by 5:00 p.m. Tuesday, April 14, 2020. Meeting notice was posted to the County website on April 8, 2020, which included the notice of opportunities for the public to access and participate in this electronic meeting.

7:00 p.m. -

- 1. Call to order**
- 2. Roll Call of Members**
- 3. Welcome and Pledge of Allegiance**
- 4. Approval of Agenda** **Motion**
- 5. State and Local Departments/Agencies/Community Service Providers**
 - a. Mrs. Lisa Davis, Director, Cumberland County Public Library ([pg. 1](#)) **Information**
 - b. Mr. Galen Creekmore, Central Virginia Electric Cooperative ([pg. 2-3](#)) **Information**
- 6. Public Hearing Notices/Set Public Hearings**

N/A
- 7. Public Hearings**
 - a. VDOT Secondary Six Year Plan ([pg. 4-5](#)) **Motion**
 - b. Proposed 2020 Tax Rate ([pg. 6-8](#)) **Motion**
 - c. Proposed FY2020-2021 Budget ([pg. 6-8](#)) **Motion**
 - d. Proposed CIP FY 2020-21 thru 2024-25 ([pg. 6-8](#)) **Motion**

- 8. County Administrator's Report**
 - a. Consent agenda **Motion**
 - i. Approval of bills
 - ii. Approval of Minutes (March 5, 2020, March 10, 2020 and March 16, 2020) (pg. 9-20)
 - b. Two appointments needed to the Central Virginia Workforce Investment Board (WIB) (pg. 21) **Motion**
- 9. Finance Director's Report**
 - a. Monthly Budget Report (pg. 22-30) **Information**
 - b. Request for appropriation of grant funds for CCPS - \$99,800.00 (pg. 31-34) **Motion**
 - c. Request for appropriation - \$2,239.34 for the Circuit Court Clerk (pg. 35) **Motion**
 - d. Request for appropriation - \$370.40 for the Circuit Court Clerk (pg. 36) **Motion**
 - e. Request for appropriation - \$201.54 Sale of Animal Friendly plates (pg. 37-39) **Motion**
 - f. Refund on Overpayment of Taxes \$4,560.93 (pg. 40-41) **Motion**
 - g. Refund on BB&T Bank Franchise Taxes (pg. 42-54) **Motion**
- 10. Planning Director's Report**
 - a. Planning Project Updates (pg. 55) **Information**
- 11. County Attorney's Report**
- 12. Old Business**
- 13. New Business**
- 14. Public Comments**
- 15. Board Members Comments**
- 16. Additional Information – (pg. 56-63)**
 - a. Treasurer's Report
 - b. DMV Report
 - c. Monthly Building Inspections Report
 - d. Approved Planning Commission meeting minutes – N/A
 - e. Approved EDA minutes – N/A
- 17. Adjourn – Budget Public Hearing Electronic Meeting – April 28, 2020.**

Cumberland County Public Library's Board of Supervisors Update for April 14, 2020

Things have been pretty slow at the library and we have been able to take a much closer look at our children's collections and at our children's area. Over a thousand children's books (20 years old or older in both fiction and non-fiction) were pulled from the shelves and, since many of them were in very good condition, the majority of them were donated to Cumberland Elementary School to be given to the students while the pandemic lasts. We did keep classics and award-winners and have created a separate area for those. Since pulling those books, we have gone through the remainder of the children's collection to see what's missing and to see what we need to purchase. In addition, we have worked in our physical children's area to make it more open and to provide seating for parents while their children are engaged there.

While we have been closed to the public for the last couple of weeks, I have been allowing individuals on a case-by-case basis to get copies made, faxes sent, and occasionally use a computer for work- or school-related needs. We even had two people do their Census reporting. We probably see 5-10 people a week for those activities. We have had quite a few people using the wireless access in the parking lots, however. I just got the wireless password removed from our router, so that more people can access the Internet without having to find out what the password is. That will open up things for people who do not currently have a library account or who don't already know the password.

We have had people placing holds on materials either online or by phone and come by to pick them up at the back door. Since the date for Stay at Home was extended until June, we have seen a few more people placing holds and stopping by while doing other errands. We are still accepting returns in the dropbox. When the returned items come in the building, they are sanitized and then quarantined for several days before being checked in and placed back in the collections. We are continuing to call patrons daily (Monday through Friday) to remind them of their due dates and to renew items. Since we are holding items, we are taking care to renew returned items to insure that patrons don't get fines before the items are checked in.

We are still getting materials in and putting the information on our website as it is added to the catalog. I am making plans for our summer reading program, but it will probably start a little earlier and be handled online, by email, snail mail and/or paper pickup at the library. As of today, I am also working with the elementary school to provide activities for the book that each child will be given to read over the summer. Each child will get the same book, so the activities can be used by all of them. That will probably be incorporated into summer reading as well. I still need to find out what the middle and high schools are planning to do for summer reading and see what I can do for them as well.

If there's anything I can do for you, please don't hesitate to reach out. Thanks as always for the opportunity to share what's going on at the library.

Lisa Davis, Director
(804) 492-5807 - library
(804) 387-2356 – personal cell
davis.lisa.b2019@gmail.com



Cumberland County Board of Supervisors,

While it is disappointing that the team from Central Virginia Electric Cooperative could not meet all of you in person and give an in-depth update of CVEC's expansive fiber-to-the-home project, that will not stop us from providing an update on the work that has already commenced in Cumberland County. Now, more than ever, your citizens are feeling the effects of lack of connectivity and CVEC has not slowed its pace.

CVEC has completed fiber construction on nearly 100% of the south circuit out of our Columbia Substation, which serves 327 electric accounts. As you know there are multiple steps to constructing a fiber optic system, so with the fiber construction nearly complete, the next two steps are splicing the fiber and waiting for river crossing at the James River to get connected; this should happen by fall of this year.

Construction for the area surrounding our Cartersville substation, which serves 1,388 electric accounts is scheduled to begin soon for make-ready work- meaning every pole must be checked to ensure clearance and tolerances are within code and many poles will need to be replaced, anchor rods installed to strengthen the poles and/or transformers moved on the pole to make room for the fiber. We expect fiber to be built in late summer/fall. We are hopeful that connections will be made by fourth quarter.

CVEC is updating their webpage with information about the fiber build in general and about each substation. The link to our page is here: <https://www.mycvec.com/broadband/project-updates>. I am also attaching the "Phases of Fiber Build" for your reference.

CVEC is continuing to search for solutions for "non-CVEC areas" in the county and will continue to pursue grant opportunities as they come available. We hope to speak with you about these details more in person later this year. We look forward to meeting all of you and being before the Board as soon as the public health situation allows.

Phases of Fiber Construction

From start to finish, building fiber can take a year or longer.



1

Make Ready Engineering

After an in-house autodesign of the fiber build, field engineers go to each pole to determine if any modifications are required in order to support the fiber and its associated steel strand. These engineers create design sheets showing where to move items at the pole to create more space, as well as where poles need to be changed out to add height or strength. During this time, inspectors will “ride out” the build to ensure every member will be included in the fiber build. This phase can take two to four weeks.

2

Make Ready Construction

Line crews will change poles, move transformers from one side of the pole to another, move wires on the pole, add new anchors to the poles, and perform other work to allow the fiber to be placed later. The make ready construction phase can take four to twelve weeks as a rule of thumb. This work has the widest variance in time of all construction phases.

3

Fiber Construction

Fiber crews place steel strand along the pole line and return to place the fiber optic cable against the steel strand. A lashing machine is used to secure the fiber to the strand. In locations where the electric is underground, the fiber optic cable will be placed in a small plastic pipe underground by either boring or plowing. Asphalt and concrete driveways will be bored under and a pedestal may be placed next to a transformer or junction box to allow for a service drop. Areas of disturbance are restored to their original state. Fiber construction can take four to eight weeks on a circuit.

4

Splicing

Once the strand and fiber is placed, splicers will make splices at each end and tap point. They splice the necessary cables at each point and mount the splices in enclosures secured to the distribution poles or in pedestals. The splicing work can take another three to six weeks for the main lines.

5

Service Drop Construction

The next step is service drop construction. This work can be done in parallel with some of the earlier work, or it might be done after the main line fiber is in place. The drop crews extend the fiber from the nearest splice point to the structure receiving service and leave coils of fiber in each location.

6

Drop Splicing

The final outdoor step in fiber construction is the splicing of the drop. The splicer connects the last length of fiber at the tap point and also mounts a network interface device (NID) at the structure with the final splice inside the NID. The service is now ready to turn over to Firefly for installation.

Public Hearing Notice Cumberland County Board of Supervisors

The Virginia Department of Transportation and the Board of Supervisors of Cumberland County, in accordance with § 33.2-331 of the Code of Virginia, will conduct a joint public hearing in the Circuit Courtroom of The Cumberland County Courthouse, at 17 Courthouse Circle, Cumberland, Virginia 23040 at 6:00 p.m., on Tuesday, April 14, 2020, or as soon thereafter as may be heard. The purpose of this public hearing is to receive public comment on the proposed Secondary Six-Year Plan for Fiscal Years 2020 through 2025 in Cumberland County and on the Secondary System Construction Budget for Fiscal Year 2020. Copies of the proposed Plan and Budget may be reviewed at the Lynchburg District Office of the Virginia Department of Transportation, located at 4219 Campbell Ave., Lynchburg, Va., 24501 or at the Cumberland County Administration office located at 1 Courthouse Circle, Cumberland, Virginia 23040.

All projects in the Secondary Six-Year Plan that are eligible for federal funds will be included in the Statewide Transportation Improvement Program (STIP), which documents how Virginia will obligate federal transportation funds. Persons requiring special assistance to attend and participate in this hearing should contact the Cumberland County Administrator's office at 804/492-3625.

TO: Farmville Herald

Advertise on the following dates: April 3, 2020 and April 10, 2020
Authorized by: Cumberland County Administrator's Office
Bill to: Cumberland County Board of Supervisors
PO Box 110, Cumberland, VA, 23040

Stephany S. Johnson
Deputy Clerk to the Board
Cumberland County, Virginia 23040
Email: sjohnson@cumberlandcounty.virginia.gov
Phone: (804) 492-3625 Fax: (804)492-9224

CUMBERLAND COUNTY RURAL RUSTIC PRIORITY LIST FY2020

PRIORITY	RTE No.	NAME	FROM	TO	LENGTH	Unit Cost	\$ 500,381					\$ 333,633
							FY21	FY22	FY23	FY24	FY25	
5	612	TRICES LAKE ROAD	RTE 608	COLUMBIA ROAD	2.16	\$ 150,000	\$ 324,000					\$ 333,633
6	697	JENKINS RIDGE ROAD	RTE 45	DEAD END	1.2	\$ 154,500	\$ 176,381					
7	608	SPORTS LAKE ROAD	RTE 613	RTE 612	1.2	\$ 154,500	\$ 176,381					
8	609	SPORTS LAKE ROAD	1.25 MILES SOUTH OF RTE 610	RTE 608	0.3	\$ 159,135	\$ 47,741					
9	608	SPORTS LAKE ROAD	RTE 612	0.157 MI North of RTE 612	0.157	\$ 159,135	\$ 24,984					
10	608	SPORTS LAKE ROAD	0.157 MI North of RTE 612	RTE 609	0.643	\$ 159,135		\$ 102,324				
11	664	ANGOLA ROAD	RTE 600	RTE 679	1.1	\$ 186,050		\$ 204,655				
12	679	ANGOLA ROAD	RTE 600	RTE 679	2	\$ 165,883			\$ 331,765			
13	631	DAVENPORT ROAD	RTE 661	RTE 616	1.23	\$ 170,000				\$ 209,100		
14	654	PINEGROVE ROAD	RTE 600	RTE 644	0.75	\$ 166,044				\$ 124,533		
15	701	ATKINS ROAD	RTE 45	DEAD END	1	\$ 208,900						\$ 208,900
							\$0.00	-\$66.70	\$0.00	\$0.00	\$0.00	\$124,733.00

Board Approval Date _____

Resident Engineer _____

County Administrator _____

COUNTY OF CUMBERLAND
NOTICE OF PUBLIC HEARINGS
TAX RATE EFFECTIVE 2020 CALENDAR YEAR
BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2020
5-YEAR CAPITAL IMPROVEMENTS PROGRAM
COMMENCING JULY 1, 2020

This budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the budget of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that purpose. There is no allocation or designation of any funds of this County for any purpose until there has first been an appropriation for that purpose by the Board of Supervisors. The Board of Supervisors will continue to monitor changes in County revenues, including state funding sources, and make every effort to reduce expenditures wherever appropriate.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 14, 2020 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the proposed tax levies for the calendar year beginning January 1, 2020.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 14, 2020 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider proposed budget estimates for the fiscal year beginning July 1, 2020.

A **PUBLIC HEARING** will be held by the Board of Supervisors on April 14, 2020 at 7:00 p.m., or as soon thereafter as may be heard, in the Cumberland Courthouse Circuit Courtroom at Cumberland, Virginia to consider the 5-Year Capital Improvments Program for the fiscal years beginning July 1, 2020 and ending June 30, 2025.

GENERAL FUND REVENUE ESTIMATES

GENERA FUND REVENUES

REVENUE FROM LOCAL SOURCES	
General Property Taxes	\$ 10,078,821
Other Local Taxes	\$ 1,132,000
Permits, Prvilege Fees & Reg.	\$ 84,500
Fines & Forfeitures	\$ 135,000
Revenue from Use of Money & Property	\$ 64,000
Charges for Services	\$ 286,900
Miscellaneous Revenue	\$ 1,152,800
 TOTAL REVENUE FROM LOCAL SOURCES	 \$ 12,934,021
 REVENUE FROM THE COMMONWEALTH	 \$ 2,987,314
 TOTAL GENERAL FUND REVENUE	 <u>\$ 15,921,335</u>

GENERAL FUND EXPENDITURE ESTIMATES

GENERAL FUND EXPENDITURES

General Government Administration	\$	1,652,298
Judicial Administration	\$	615,830
Public Safety	\$	3,500,665
Public Works	\$	1,715,414
Health	\$	150,076
Education - Community Colleges	\$	40,199
Parks, Recreational & Cultural	\$	187,512
Community Services	\$	250,116
Non-departmental expenditures	\$	<u>19,300</u>
TOTAL GENERAL FUND EXPENDITURES	\$	8,131,410

TRANSFERS TO OTHER FUNDS

Transfer to School Fund	\$	3,905,419
Transfer to Social Services Fund	\$	425,242
Transfer to Comprehensive Services Act (CSA) Fund	\$	250,000
Transfer to Debt Services Fund	\$	3,114,179
Transfer to Utilities Fund	\$	27,621
Transfer to EDA Fund	\$	67,464
Transfer to Capital Improvements Program Fund	\$	<u>-</u>
TOTAL TRANSFERS TO OTHER FUNDS	\$	7,789,925

GRAND TOTAL GENERAL FUND EXPENDITURES **\$ 15,921,335**

SCHOOL OPERATING FUND

Revenue	
Local Funding	\$ 3,905,419
Miscellaneous Funding	\$ 145,199
State Funding	\$ 10,291,589
Federal Funding	\$ 1,788,027
Total	<u>\$ 16,130,234</u>
Expenditures	\$ 16,130,234

GOVERNOR'S SCHOOL FUND REVENUES

Revenue	
Local Funding	\$ 452,000
State Funding	\$ 583,873
Miscellaneous Funding	\$ 198,908
Total	<u>\$ 1,234,781</u>
Expenditures	\$ 1,234,781

UTILITIES OPERATING FUND

Revenue - Local	\$	458,521
Expenditures	\$	458,521

EDA FUND

Revenue - Local	\$	112,464
Revenue - State	\$	999,880
Total	\$	<u>1,112,344</u>
Expenditures	\$	1,112,344

ASSET FORFEITURE FUND

Revenue - Local	\$	25,030
Expenditures	\$	25,030

HEALTH INSURANCE FUND

Revenue - Local	\$	-
Expenditures	\$	-

DEBT SERVICE FUND

Revenue - Local	\$ 3,114,179
Expenditures	\$ 3,114,179

SOCIAL SERVICES FUND

Revenue	
Local Funding	\$ 425,242
State Funding	\$ 690,884
Federal Funding	\$ 944,118
Total	\$ <u>2,060,244</u>
Expenditures	\$ 2,060,244

SPECIAL WELFARE FUND

Revenue - Local	\$ 23,500
Expenditures	\$ 23,500

CHILD SERVICES ACT

Revenue	
Local Funding	\$ 250,000
State Funding	\$ 575,000
Total	\$ <u>825,000</u>
Expenditures	\$ 825,000

CAPITAL IMPROVEMENTS PROGRAM

Local Funding	\$ -
Expenditures	\$ -

TOTAL PROPOSED BUDGET
\$33,115,243

<u>Levy</u>	<u>2019 Actual Levy</u>	<u>2020 Proposed Levy</u>
Real Estate & Manufactured Homes	\$ 0.78	\$ 0.77
Personal Property	\$ 4.50	\$ 4.50
Personal Property - Emergency Services	\$ 4.50	\$ 4.50
Personal Property - Disabled Veterans	\$ 0.01	\$ 0.01
Airplanes	\$ 0.50	\$ 0.50
Machinery & Tools	\$ 3.75	\$ 3.75
Heavy Construction Machinery	\$ 3.75	\$ 3.75
Public Service Corporations	\$ 0.78	\$ 0.77

All interested citizens will have the opportunity to give written or oral comment at the hearing. However, in an effort to adhere to the Governor's Executive Order #53, we are recommending citizens attend the meeting electronically and submit comments in writing via email prior to the hearing, or by contacting the office of the County Administrator at 804-492-3625. Detailed directions for electronic participation by the public will be posted on the county website prior to the meeting. All public meetings are accessible to persons with disabilities. Any person requiring auxilliary aids, including sign language interpreters, or other assisance in connection with the public hearing should notify the office of the county administrator at least five (5) days prior to the hearing.

Don Unmussig, County Administrator
BY ORDER OF THE BOARD OF SUPERVISORS
Cumberland County, Virginia

A joint meeting of the Cumberland County Board of Supervisors was held with representatives of the Virginia Farm Bureau at 6:00 p.m. on the 5th day of March 2020 at the Luther P. Jackson Adult Education Center located at 20 Gold Lane, Cumberland, Virginia:

Present: Brian Stanley, District 1, Chairman
Gene Brooks, District 4
Robert Saunders, Jr., District 5,
Don Unmussig, County Administrator,
Stephany S. Johnson, Deputy Clerk

Absent: Ron Tavernier, District 2
Eurika Tyree, District 3, Vice-Chairman

The purpose of the workshop was to review Forestry and Agricultural use in the county. No action was taken at this meeting.

The next meeting of the Cumberland County Board of Supervisors is scheduled for Tuesday, March 10, 2020, at 6:00 p.m. in the Circuit Courtroom of the Cumberland Courthouse.

Brian Stanley, Chairman

Don Unmussig, County Administrator

At a meeting of the Cumberland County Board of Supervisors held at 6:00 p.m. on the 10th day of March 2020, at the Cumberland County Circuit Court Room:

Present: Brian Stanley, District 1, Chairman
Ron Tavernier, District 2
Eurika Tyree, District 3, Vice-Chairman
Gene Brooks, District 4
Robert Saunders, Jr., District 5
Don Unmussig, County Administrator
Jennifer Crews, Finance Director
Brian Butler, County Attorney

Absent: Stephany Johnson, Deputy Clerk

1. Call to Order

The Chairman called the meeting to order at 6:00 p.m.

2. Roll Call

County Administrator, Don Unmussig, called the roll.

3. Adjourn into Closed Meeting

On a motion by Supervisor Tyree, seconded by Supervisor Tavernier and carried, the Board entered into closed meeting pursuant to the Virginia Code Section set forth below to discuss the subject identified:

- Pursuant to VA Code § 2.2-3711.A.5: Discussion concerning a prospective business where no previous announcement has been made;
Subject: Development and occupancy of the Cumberland Business Park

4. Reconvene in Open Meeting

The Board returned to regular meeting on a motion by Supervisor Tyree, seconded by Supervisor Saunders and carried by the following vote:

Mr. Stanley - aye
Mr. Tavernier – aye
Mr. Tyree – aye
Mr. Brooks - aye
Mr. Saunders - aye

That the following Certification of a Closed Meeting be adopted in accordance with The Virginia Freedom of Information Act:

WHEREAS, the Board of Supervisors of Cumberland County has convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of The Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 of the Code of Virginia requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Cumberland County hereby certifies that, to the best of each member’s knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia law were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed or considered by the Board of Supervisors of Cumberland County.

5. Recess until 7:00 p.m.

On a motion by Supervisor Tavernier and carried, the Board recessed the meeting until 7:00 p.m.:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

At 7:00 p.m. the Chairman reconvened the meeting.

6. Welcome and Pledge of Allegiance

The Pledge of Allegiance was led by the Chairman.

7. Approval of Agenda

On a motion by Supervisor Tavernier and seconded by Supervisor Saunders, the Board approved the agenda as presented:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

8. Action on Closed Session Items

There was no action taken.

9. State and Local Department/Agencies

- a. Dr. Amy Griffin, Superintendent of Cumberland County Public Schools

Dr. Griffin announced her retirement effective June 30, 2020 and that Dr. Chip Jones will be her successor. She provided a summary of events and announcements going on in the school system.

- b. VDOT

Steve Snell, Assistant Residency Engineer, stated that they are brush cutting and will ditch work soon, and rural rustic construction projects soon after.

- c. Cumberland Public Library

Mrs. Lisa Davis, Library Director, informed those in attendance that the list of events for March and April were located in the back of the courtroom for those interested.

- d. Ms. Sarah Maddox, Piedmont Area Veterans Council

No none was in attendance.

- e. Ms. Shirley Gilliam, US Census Bureau

Ms. Gilliam provided the Board with information regarding the 2020 Census and left promotional items for those in attendance. This year, residents can now respond online or over the phone. If you chose not to respond electronically, you will receive a letter in the mail. If you do not respond to the letter, a representative will come to your home.

- f. Ms. Sharon Harrup, STEPS – Virginia Homeless Solutions Program:

On a motion by Supervisor Tavernier, seconded by Supervisor Tyree, and carried unanimously, the Board approved the recertification request by STEPS to allow them to provide rapid re-housing, prevention and shelter services to the residents of Cumberland:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

10. Public Hearing Notices/Set Public Hearings

- a. Set public hearings for proposed 2020 tax rate, proposed FYE21 budget and proposed CIP 2020-21 thru 2024-25 for April 7, 2020:

On a motion by Supervisor Brooks, and seconded by Supervisor Saunders, the Board set public hearings for the proposed 2020 tax rate, proposed FYE21 budget and proposed CIP 2020-21 thru 2024-25 for April 7, 2020:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

11. Public Hearings

N/A

12. County Attorney/County Administrator Report

- a. Consent Agenda
 - 1) Approval of Bills for February 2020 and March 2020. Approved bills for March 10, 2020 total \$ 121,740.52. Ratified bills for February 12, 2020 through March 9, 2020 of warrants total \$578,387.15 and Direct Deposits total \$158,042.93, all with check numbers ranging from 81666-81967.
 - 2) Approval of Minutes – February 5, 2020, February 11, 2020, February 19, 2020, February 20, 2020 and February 25, 2020

On a motion by Supervisor Tavernier and seconded by Supervisor Saunders, the Board approved the consent agenda as presented:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

- a. Appointment to Piedmont Senior Resources Board

On a motion by Supervisor Tyree and seconded by Supervisor Tavernier, the Board appointed Supervisor Saunders to the Piedmont Senior Resources Board for a three-year term:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

- b. Appointments to the South-Central Workforce Development Board

The Board tabled action on this item until the next regular meeting of the Board to be held on April 14, 2020.

13. Finance Director’s Report

- a. Monthly budget Report

There was no discussion regarding this item.

- b. Request for appropriation of grant funds for CCPS - \$99,800.00:

On a motion by Supervisor Tavernier, and seconded by Supervisor Saunders, the Board approved the appropriation of \$99,800 for the Cumberland County Public Schools:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

c. FY20 Budget Appropriations

On a motion by Supervisor Tyree and seconded by Supervisor Saunders, the Board approved the FY20 Budget appropriations as requested:

Vote: Mr. Stanley – aye Mr. Tavernier – aye
Mrs. Tyree – aye Mr. Brooks – aye
Mr. Saunders – aye

14. Planning Director’s Report

a. Planning Project Update

There was no discussion regarding this item.

15. County Attorney’s Report

There was nothing to report.

16. Old Business

N/A

17. New Business

N/A

18. Public Comments

Mr. Fred Shumaker asked the Board to consider upgrading the existing softball field owned by the county on Samuels Drive as a walking track for residents, and the property be included in the Recreation Department. With donations from Luck Stone and other civic organizations, the cost for the upgrade is estimated to cost around \$15,000.

Mrs. Tina Shumaker, Ms. Kellee Sutton, and Ms. Jacqueline Syleski support the efforts of the walking track. Mrs. Virginia

Gills, Principal of Cumberland Elementary School asked the Board to make decisions with the students in mind. Mr. Chris Ranking was singed up to speak but did not take the opportunity.

Ms. Betty Myers suggested the EDA reach out to Virginia Tourism to assist with creating a walking track in Cartersville. She stated that from the Board, she is looking for transparency, honesty and due diligence. Lastly, she asked why item number 7 on the agenda (action on closed session items) was skipped over. County Administrator, Don Unmussig stated that there was no action to take on any closed session items, therefore there was no action taken regarding that agenda item.

Mr. Butch Pond congratulated Dr. Griffin on her retirement, and congratulated Dr. Jones on the promotion. Mr. Bill Irizarry welcomed the new Board members and is hopeful for much success in the future and wished the Board good luck. He also asked the Board to consider a pay raise for school bus drivers.

Ms. Sharon Caldwell, with Goochland Cares, states that their mission is to provide basic human services and health care to residents. They are now offering free health services for uninsured residents of not only Goochland, but surrounding counties including Cumberland.

19. Board Member Comments

Supervisor Tyree thanked those in attendance for taking their time to come out participate in the meetings.

Chairman Stanley stated that Cumberland County is open for business, and that Broadband services as coming to Cumberland.

Supervisor Tavernier stated that the proposed walking track for Cartersville needs to be put aside for financial reasons. He suggests that they reach out to Virginia Tourism as Mrs. Myers suggested.

County Administrator informed those in attendance that Central Virginia Electric Cooperative has received a multibillion dollar grant to expand broadband services in Central Virginia which will include Cumberland County. Staff is also applying for grant funds to bring broadband on Rt. 60 in Cumberland to the Town of Farmville.

20. Additional Information

- a) Treasurer's Report
- b) DMV Report
- c) Monthly Building Inspections Report – January 2020 amended and February 2020
- d) Approved Planning Commission meeting minutes – N/A
- e) Approved EDA meeting minutes – N/A

21. Adjourn -

The Chairman adjourned the meeting until the Budget public hearing to be held at 7:00 p.m. on April 7, 2020 in the Circuit Courtroom.

Brian Stanley, Chairman

Don Unmussig, County Administrator

An emergency meeting of the Cumberland County Board of Supervisors was called for 4:00 p.m. on the 16th day of March 2020 at the Board meeting Room, 1 Courthouse Circle, Cumberland, Virginia:

Present: Brian Stanley, District 1,
Ron Tavernier, District 2,
Eurika Tyree, District 3,
Gene Brooks, District 4,
Robert Saunders, Jr., District 5,
Don Unmussig, County Administrator,
Brian Butler, County Attorney,
Stephany S. Johnson, Deputy Clerk

Absent: None

The purpose of the meeting was to discuss the Declaration of State Emergency by the Governor regarding COVID-19; a communicable disease and public health threat. The meeting was held via electronic communication and in accordance with Virginia Code §2.2-3708.2. A.3. Supervisors Tyree and Saunders were physically in attendance while Chairman Stanley, Supervisor Tavernier and Supervisor Brooks participated remotely by electronic communication via telephone.

The Chairman called the meeting to order, and Deputy Clerk, Stephany Johnson, called the roll. County Administrator, Don Unmussig, briefed the Board on the status of COVID-19 in the Piedmont region, and stated that in response to guidance received from the state and federal government, he recommended the Board declare a local state of emergency to begin preparations to protect the citizens of the county.

On a motion by Supervisor Tyree and seconded by Supervisor Saunders, the Board declared a local state of emergency for Cumberland County in response to the COVID-19 pandemic effective at 4:30 p.m. today:



DATE: March 2, 2020

TO: Cumberland County Board of Supervisors
Mr. Don Unmussig, County Administrator

FROM: Stephany S. Johnson, Deputy Clerk

RE: Appointments needed for the Central Virginia
Workforce Investment Board (WIB)

Information

Cumberland County has two vacancies on the South-Central Workforce Development Board, formerly known as the Workforce Investment Board (WIB). The appointments are for individuals who can represent the County regarding matters relating to staffing and employment.

Recommendation

Appoint two (2) Cumberland residents to represent Cumberland on the South-Central Workforce Development Board for a 2-year term beginning April 1, 2020 and expiring on March 31, 2022.

** GENERAL FUND REVENUES**

Monthly Financial Report To Council For April 2020

	Estimated 2019/2020 Budget to Date -----	Actual 2019/2020 Budget to Date -----	(Over) or Under Budget to Date -----
Revenue			
Balance Forward		4,472,925.73	
Fund Revenue	42,076,012.95	27,902,612.00	14,173,400.95
Total Revenue	42,076,012.95	32,375,537.73	9,700,475.22
Expenditures			
* Board of Supervisors *	45,037.00	30,371.20	14,665.80
* County Administrator *	279,123.00	160,659.29	118,463.71
* Legal Services *	40,000.00	21,862.50	18,137.50
* Independent Auditor *	45,000.00	48,314.28	(3,314.28)
* Commissioner of Revenue *	266,244.00	190,333.41	75,910.59
* Assessor *	89,026.00	95,569.09	(6,543.09)
* Equalization Board *		825.00	(825.00)
* Treasurer *	318,328.00	214,731.08	103,596.92
* Accounting *	172,854.00	147,076.27	25,777.73
* Data Processing *	325,165.00	213,516.66	111,648.34
* Electoral Board *	26,820.00	20,668.70	6,151.30
* Registrar *	92,364.00	69,867.81	22,496.19
* Circuit Court *	15,250.00	2,438.32	12,811.68
* General District Court *	6,800.00	5,880.56	919.44
* Magistrate *	625.00	168.84	456.16
* Clerk of Circuit Court *	229,751.00	178,533.27	51,217.73
* Law Library *	1,200.00	588.89	611.11
* Victim and Witness Assistance *	71,376.00	699.69	70,676.31
* Commonwealth's Attorney *	228,565.00	166,885.57	61,679.43
* Sheriff *	1,838,386.00	1,310,507.54	527,878.46
* School Resource Officer *	147,253.00	53,255.75	93,997.25
* E911 *	7,600.00	109,947.04	(102,347.04)
Chesterfield Med-Flight Program	300.00	300.00	
* Forestry Service *	8,804.00	8,804.00	
* CUMBERLAND FIRE & EMS *	713,020.00	541,953.28	171,066.72
* Probation Office *	1,400.00	1,205.97	194.03
* Correction & Detention *	285,000.00	235,728.20	49,271.80
* Building Inspections *	149,652.00	105,625.70	44,026.30
* Animal Control *	128,224.00	85,166.97	43,057.03
* Medical Examiner *	200.00	100.00	100.00
* Refuse Disposal *	980,754.00	660,896.64	319,857.36
* General Properties *	754,126.00	581,182.03	172,943.97
* Supplement of Local Health Dept *	102,552.59	77,232.65	25,319.94
Piedmont Senior Resources	5,000.00	5,000.00	
* Chapter 10 Board - Crossroads *	37,000.00	37,000.00	
* CSA Management *	35,534.00	24,364.90	11,169.10
* Community Colleges *	14,000.00		14,000.00
* Recreation *	69,830.00	41,159.48	28,670.52
* Local Library *	115,450.00	115,450.00	
* Planning Commission *	10,100.00	2,241.15	7,858.85
* Planning/Zoning Dept. *	78,411.00	54,697.26	23,713.74
* Community & Economic Developmnt *	17,052.00	13,052.00	4,000.00

** GENERAL FUND REVENUES**

Monthly Financial Report To Council For April 2020

	Estimated 2019/2020 Budget to Date -----	Actual 2019/2020 Budget to Date -----	(Over) or Under Budget to Date -----
Expenditures			
* Board of Zoning Appeals *	650.00		650.00
	14,495.00	14,495.00	
* Farmville Area Chamber of Commerc		1,500.00	(1,500.00)
* Longwood Small Bus. Dev. Ctr. *	3,000.00	3,000.00	
* Southside Violence Prevention *	5,000.00	5,000.00	
Peter Francisco SWD	10,000.00	10,000.00	
* Extension Agents *	54,397.00	28,246.23	26,150.77
	2,500.00	2,500.00	
* NONDEPARTMENTAL *	17,500.00	9,058.94	8,441.06
TRANSFERS	7,715,734.00	5,536,227.80	2,179,506.20
COMMONWEALTH'S ATTORNEY	5,000.00	1,505.64	3,494.36
SHERIFF	20,030.00	3,360.00	16,670.00
HEALTH INSURANCE	2,888,112.00	18,305.92	2,869,806.08
* Administration *	1,670,002.00	1,021,211.28	648,790.72
	16,111,694.36	10,974,033.28	5,137,661.08
	1,290,402.00	694,162.25	596,239.75
* Elementary School - Lit Loan *	206,667.00	206,666.67	.33
* High/Middle School - VPSA Loan *	877,501.00	878,270.93	(769.93)
* HS/MS-VPSA LOAN #2 *	1,226,266.00	1,226,166.25	99.75
PUBLIC FACILITY NOTE 2009	387,987.00	349,974.01	38,012.99
* AMERESCO *	158,800.00	158,800.00	
* Suntrust Loan - Courthouse *	249,335.00	253,373.47	(4,038.47)
	825,000.00	795,252.30	29,747.70
* SEWER FUND - Enterprise Fund *	278,269.00	165,879.13	112,389.87
* WATER FUND - ENTERPRISE FUND *	168,531.00	135,861.26	32,669.74
COMMUNITY CENTER PURCHASE	112,464.00	113,487.82	(1,023.82)
MADISON INDUSTRIAL PARK		1,478.42	(1,478.42)
SHELL BUILDING		4,097.99	(4,097.99)
	23,500.00	12,554.41	10,945.59
Total Expenditure	42,076,012.95	28,258,329.99	13,817,682.96
Total Revenues			
Less Total Expenditures		4,117,207.74	(4,117,207.74)

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	BALANCE UNCOLLECTED
FUND #-100 ** GENERAL FUND REVENUES**						
1101	** Real Estate Taxes **	5,868,000.00	5,868,000.00	57,859.28	3,096,538.70	2,771,461.30 47.23
1102	* Real/Personal Public Service *	900,000.00	900,000.00	.00	407,362.50	492,637.50 54.73
1103	* Personal Property Taxes *	2,046,500.00	2,046,500.00	61,925.12	1,963,646.06	82,853.94 4.04
1104	* Machinery & Tools *	275,000.00	275,000.00	618.75	228,310.65	46,689.35 16.97
1106	* Penalties & Interest *	282,000.00	282,000.00	40,642.13	291,999.44	9,999.44- 3.54-
1201	* Local Sales & Use Taxes *	500,000.00	500,000.00	46,004.52	447,233.89	52,766.11 10.55
1202	* Consumer' Utility Taxes *	180,000.00	180,000.00	14,292.15	132,783.22	47,216.78 26.23
1203	* Business License Taxes *	132,000.00	132,000.00	33,451.29	96,189.48	35,810.52 27.12
1204	* Franchise License Taxes *	15,000.00	15,000.00	.00	.00	15,000.00 100.00
1205	* Motor Vehicle License Tax *	245,000.00	245,000.00	9,605.80	210,523.49	34,476.51 14.07
1207	* Taxes On Recordation & Wills *	73,500.00	73,500.00	14,910.47	101,265.69	27,765.69- 37.77-
1301	* Animal Licenses *	8,000.00	8,000.00	2,100.00	13,533.00	5,533.00- 69.16-
1303	* Permits & Other Licenses *	84,900.00	84,900.00	6,355.08	66,230.40	18,669.60 21.99
1401	* Court Fines & Forfeitures *	150,000.00	150,000.00	14,331.99	81,694.84	68,305.16 45.53
1501	* Revenue From Use Of Money *	60,000.00	60,000.00	3,273.42	61,080.76	1,080.76- 1.80-
1502	* Revenue From Use Of Property *	33,500.00	35,520.00	.00	14,113.10	21,206.90 59.70
1601	* Court Costs *	50,360.00	50,360.00	6,627.53	31,473.36	18,886.64 37.50
1602	* Commonwealth's Attorney Fees *	800.00	800.00	181.60	643.61	156.39 19.54
1603	* Charges For Law Enforcement *	51,500.00	51,500.00	3,305.77	4,678.31	46,821.69 90.91
1604	* Charges For Fire & Rescue Service*	200,000.00	200,000.00	10,166.02	111,311.87	88,688.13 44.34
1608	* Charges Sanitation & Removal *	500,000.00	500,000.00	204.00	400,485.00	99,515.00 19.90
1612	* REC DEPT - ADULT LEAGUE FEES *	.00	.00	.00	2,400.00	2,400.00- 100.00-
1613	* Charges For Parks & Recreation *	18,500.00	18,500.00	1,330.00	17,370.13	1,129.87 6.10
1616	* Charges For Planning / Com Dev *	2,000.00	2,000.00	250.00	325.00	1,675.00 83.75
1899	* Miscellaneous *	1,173,900.00	1,199,891.59	2,360.67	1,156,352.61	43,538.98 3.62
1902	* Recovered Costs *	.00	.00	.00	100,000.00	100,000.00- 100.00-
2101	* Service Charges *	40,000.00	40,000.00	.00	26,866.35	13,133.65 32.83
2201	**NON-CATEGORICAL AID**	1,281,235.00	1,281,235.00	26,880.48	1,098,602.58	182,632.42 14.25
2301	* Commonwealth Attorney *	174,923.00	174,923.00	29,465.70	129,027.38	45,895.62 26.23
2302	* Sheriff *	620,277.00	620,277.00	49,653.58	430,599.46	189,677.54 30.57
2303	* Commissioner Of Revenue *	87,248.00	87,248.00	14,497.78	64,648.21	22,599.79 25.90
2304	* Treasurer *	97,000.00	97,000.00	15,250.54	72,744.28	24,255.72 25.00
2306	* Registrar/Electoral Boards *	36,726.00	36,726.00	.00	.00	36,726.00 100.00
2307	* Clerk Of The Circuit Court *	158,203.00	158,203.00	26,558.06	122,763.63	35,439.37 22.40
2308	* DMV License Agent *	25,000.00	25,000.00	1,581.26	18,328.70	6,671.30 26.68
2404	**GRANT FUNDS**	113,377.00	113,377.00	3,474.58	101,503.60	11,873.40 10.47
3301	**GRANT FUNDS**	63,992.00	63,992.00	.00	.00	63,992.00 100.00
--FUND TOTAL--		15,548,443.00	15,576,452.59	497,157.57	11,102,829.30	4,473,623.29 28.72
FUND #-150 * Asset Forfeiture Revenue *						
1501	INTEREST-STATE	30.00	30.00	.00	35.39	5.39- 17.96-
2402	ASSET FORFEITURE REVENUE (STATE)	25,000.00	25,000.00	.00	6,404.61	18,595.39 74.38
--FUND TOTAL--		25,030.00	25,030.00	.00	6,440.00	18,590.00 74.27

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	BALANCE UNCOLLECTED	%
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FUND # -170 * HEALTH INSURANCE FUND BALANCE *

1902	HEALTH INSURANCE CONTRIBUTIONS	2,888,112.00	2,888,112.00	.00	.00	2,888,112.00	100.00
	--FUND TOTAL--	2,888,112.00	2,888,112.00	.00	.00	2,888,112.00	100.00

FUND # -201 ** SOCIAL SERVICES FUND (REVENUE)**

1899	Miscellaneous Revenue *	.00	.00	824.31	1,324.90	1,324.90-	100.00-
2401	Welfare *	998,561.00	998,561.00	32,095.49	344,328.12	654,232.88	65.51
3305	Social Services *	288,146.00	288,146.00	57,592.55	563,661.48	275,515.48-	95.61-
4105	Fund Transfers *	383,295.00	383,295.00	.00	75,265.79	308,029.21	80.36
	--FUND TOTAL--	1,670,002.00	1,670,002.00	90,512.35	984,580.29	685,421.71	41.04

FUND # -205 ** SCHOOL FUND (REVENUES) **

1803	Expenditure Refunds *	.00	.00	9,154.70	147,656.04	147,656.04-	100.00-
1899	Miscellaneous Revenue *	145,199.00	145,199.00	.00	169,803.67	24,604.67-	16.94-
2402	State Education *	10,199,626.00	10,292,693.00	1,052,647.88	7,509,464.12	2,783,228.88	27.04
2403	State Education *	.00	.00	2,651.86	2,651.86	2,651.86-	100.00-
2404	State Education *	.00	105,136.36	10,143.95	14,849.59	90,286.77	85.87
3302	Education *	1,663,247.00	1,663,247.00	141,477.85	1,017,942.38	645,304.62	38.79
4105	Fund Transfers *	3,905,419.00	3,905,419.00	.00	2,079,606.25	1,825,812.75	46.75
	--FUND TOTAL--	15,913,491.00	16,111,694.36	1,216,076.24	10,941,973.91	5,169,720.45	32.08

FUND # -207 ** GOVERNOR'S SCHOOL REVENUE **

1501	INTEREST ON BANK DEPOSITS *	.00	.00	349.28	4,629.83	4,629.83-	100.00-
1899	MISC REVENUE **	274,987.00	274,987.00	.00	4,622.64	270,364.36	98.31
1901	LOCAL CONTRIBUTIONS **	420,940.00	420,940.00	.00	241,638.00	179,302.00	42.59
2404	STATE FUNDS **	594,475.00	594,475.00	81,877.86	353,466.44	241,008.56	40.54
	--FUND TOTAL--	1,290,402.00	1,290,402.00	82,227.14	604,356.91	686,045.09	53.16

FUND # -302 ** CAPITAL PROJECTS FUND REVENUE **

1501	Interest On Bank Deposits *	.00	.00	.00	820.53	820.53-	100.00-
	--FUND TOTAL--	.00	.00	.00	820.53	820.53-	100.00-

FUND # -401 * Debt Service Fund Revenues *

4105	Transfers **	3,106,556.00	3,106,556.00	.00	3,060,891.76	45,664.24	1.46
	--FUND TOTAL--	3,106,556.00	3,106,556.00	.00	3,060,891.76	45,664.24	1.46

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	BALANCE UNCOLLECTED
FUND #-500 **CSA FUND REVENUE**						
2404	*REVENUE FROM STATE*	575,000.00	575,000.00	1,196.96	490,319.38	84,680.62 14.72
4105	*TRANSFERS*	250,000.00	250,000.00	.00	250,000.00	.00 .00
	--FUND TOTAL--	825,000.00	825,000.00	1,196.96	740,319.38	84,680.62 10.26
FUND #-501 **UTILITY FUND REVENUE**						
1501	**INTEREST REVENUE**	5,000.00	5,000.00	.00	.00	5,000.00 100.00
1619	**CHARGES & FEES**	415,000.00	415,000.00	31,531.67	304,753.97	110,246.03 26.56
1620	SEWER LATE PAYMENT PENALTY	5,500.00	5,500.00	399.32	4,263.02	1,236.98 22.49
1630	**ADMIN FEES/CHARGES**	17,300.00	17,300.00	1,350.50	12,779.50	4,520.50 26.13
1803	MISCELLANEOUS	4,000.00	4,000.00	.00	1,360.50	2,639.50 65.98
	--FUND TOTAL--	446,800.00	446,800.00	33,281.49	323,156.99	123,643.01 27.67
FUND #-515 *SEWER RESERVE FUND REVENUE*						
1501	INTEREST SEWER RESERVE	.00	.00	.00	1,775.49	1,775.49- 100.00-
	--FUND TOTAL--	.00	.00	.00	1,775.49	1,775.49- 100.00-
FUND #-540 *WATER RESERVE FUND REVENUE*						
1501	INTEREST WATER RESERVE	.00	.00	.00	259.05	259.05- 100.00-
	--FUND TOTAL--	.00	.00	.00	259.05	259.05- 100.00-
FUND #-545 **WATERLINE EXT DSR REVENUE**						
1200	DSR PAYMENTS (FR UTILITY FUND)	.00	.00	.00	3,540.00	3,540.00- 100.00-
1501	INTEREST	.00	.00	.00	60.14	60.14- 100.00-
	--FUND TOTAL--	.00	.00	.00	3,600.14	3,600.14- 100.00-
FUND #-550 IDA RD OES DSR FUND REVENUE						
1200	DSR PAYMENTS	.00	.00	.00	5,000.00	5,000.00- 100.00-
1501	**INTEREST REVENUE**	.00	.00	.00	20.91	20.91- 100.00-
	--FUND TOTAL--	.00	.00	.00	5,020.91	5,020.91- 100.00-
FUND #-580 * IPR REVENUE *						
1501	INTEREST REVENUE	.00	.00	1.18	10.64	10.64- 100.00-
	--FUND TOTAL--	.00	.00	1.18	10.64	10.64- 100.00-

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	BALANCE UNCOLLECTED	%
FUND # -715 ** IDA FUND REVENUE **							
1899	Rent of General Property	42,000.00	42,000.00	6,176.00	38,100.00	3,900.00	9.28
4105	Transfer from General Fund	70,464.00	70,464.00	.00	70,464.00	.00	.00
	--FUND TOTAL--	112,464.00	112,464.00	6,176.00	108,564.00	3,900.00	3.46
FUND # -733 ** SPECIAL WELFARE FUND REVENUE **							
1899	* Miscellaneous Revenue *	20,000.00	20,000.00	9.00	14,512.70	5,487.30	27.43
3305	*FEDERAL FUNDS*	3,500.00	3,500.00	.00	.00	3,500.00	100.00
	--FUND TOTAL--	23,500.00	23,500.00	9.00	14,512.70	8,987.30	38.24
	--FINAL TOTAL--	41,849,798.00	42,076,012.95	1,926,637.93	27,899,112.00	14,176,900.95	33.69

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	% REMAINING
FUND #-100 ** General Fund **								
11010	* Beard of Supervisors *	45,037.00	45,037.00	1,339.74	30,371.20	.00	14,665.80	32.56
12100	* County Administrator *	319,123.00	279,123.00	15,630.59	160,659.29	.00	118,463.71	42.44
12210	* Legal Services *	.00	40,000.00	.00	21,862.50	.00	18,137.50	45.34
12240	* Independent Auditor *	45,000.00	45,000.00	.00	48,314.28	.00	3,314.28	7.36-
12310	* Commissioner of Revenue *	266,244.00	266,244.00	20,614.28	190,333.41	.00	75,910.59	28.51
12320	* Assessor *	89,026.00	89,026.00	.00	95,569.09	.00	6,543.09-	7.34-
12330	* Equalization Board *	.00	.00	825.00	825.00	.00	825.00-	100.00-
12410	* Treasurer *	318,328.00	318,328.00	21,823.50	214,731.08	.00	103,596.92	32.54
12430	* Accounting *	172,854.00	172,854.00	21,597.60	147,076.27	.00	25,777.73	14.91
12510	* Data Processing *	325,165.00	325,165.00	22,045.30	213,516.66	.00	111,648.34	34.33
13100	* Electoral Board *	26,820.00	26,820.00	4,098.66	20,668.70	.00	6,151.30	22.93
13200	* Registrar *	92,364.00	92,364.00	7,973.63	69,867.81	.00	22,496.19	24.35
21100	* Circuit Court *	15,250.00	15,250.00	648.00	2,438.32	.00	12,811.68	84.01
21200	* General District Court *	6,800.00	6,800.00	379.00	5,880.56	.00	919.44	13.52
21300	* Magistrate *	625.00	625.00	.00	168.84	.00	456.16	72.98
21600	* Clerk of Circuit Court *	229,751.00	229,751.00	22,985.08	178,533.27	.00	51,217.73	22.29
21800	* Law Library *	1,200.00	1,200.00	.00	588.89	.00	611.11	50.92
21910	* Victim and Witness Assistance *	71,376.00	71,376.00	.00	699.69	.00	70,676.31	99.01
22100	* Commonwealth's Attorney *	228,565.00	228,565.00	21,144.56	166,885.57	.00	61,679.43	26.98
31200	* Sheriff *	1,838,386.00	1,838,386.00	130,336.82	1,310,507.54	.00	527,878.46	28.71
31250	* School Resource Officer *	147,253.00	147,253.00	4,613.24	53,255.75	.00	93,997.25	63.83
31400	* E911 *	7,600.00	7,600.00	11,310.79	109,947.04	.00	102,347.04-	346.67-
32306	* Chesterfield Med-Flight Program *	300.00	300.00	.00	300.00	.00	.00	.00
32400	* Forestry Service *	8,804.00	8,804.00	.00	8,804.00	.00	.00	.00
32500	* CUMBERLAND FIRE & EMS *	704,470.00	713,020.00	41,301.52	541,953.28	.00	171,066.72	23.99
33000	* Probation Office *	1,400.00	1,400.00	.00	1,205.97	.00	194.03	13.85
33400	* Correction & Detention *	285,000.00	285,000.00	.00	235,728.20	.00	49,271.80	17.28
34100	* Building Inspections *	149,652.00	149,652.00	11,679.40	105,625.70	.00	44,026.30	29.41
35100	* Animal Control *	128,224.00	128,224.00	10,170.07	85,166.97	.00	43,057.03	33.57
35300	* Medical Examiner *	200.00	200.00	20.00	100.00	.00	100.00	50.00
42400	* Refuse Disposal *	980,754.00	980,754.00	83,714.69	660,896.64	.00	319,857.36	32.61
43200	* General Properties *	737,121.00	754,126.00	59,023.77	581,182.03	.00	172,943.97	22.93
51200	* Supplement of Local Health Dept *	100,096.00	102,552.59	28,120.91	77,232.65	.00	25,319.94	24.68
51405	* Piedmont Senior Resources *	5,000.00	5,000.00	.00	5,000.00	.00	.00	.00
52500	* Chapter 10 Board - Crossroads *	37,000.00	37,000.00	.00	37,000.00	.00	.00	.00
61230	* CSA Management *	35,534.00	35,534.00	2,362.19	24,364.90	.00	11,169.10	31.43
68000	* Community Colleges *	14,000.00	14,000.00	.00	.00	.00	14,000.00	100.00
71500	* Recreation *	69,830.00	69,830.00	3,466.12	41,159.48	.00	28,670.52	41.05
73100	* Local Library *	115,450.00	115,450.00	.00	115,450.00	.00	.00	.00
81100	* Planning Commission *	10,100.00	10,100.00	.00	2,241.15	.00	7,858.85	77.81
81110	* Planning/Zoning Dept. *	78,411.00	78,411.00	10,395.57	54,697.26	.00	23,713.74	30.24
81200	* Community & Economic Development *	17,052.00	17,052.00	2,000.00	13,052.00	.00	4,000.00	23.45
81400	* Board of Zoning Appeals *	650.00	650.00	.00	.00	.00	650.00	100.00
81514	* Transportation	14,495.00	14,495.00	.00	14,495.00	.00	.00	.00
81535	* Farmville Area Chamber of Commerce	.00	.00	.00	1,500.00	.00	1,500.00-	100.00-
81541	* Longwood Small Bus. Dev. Ctr. *	3,000.00	3,000.00	.00	3,000.00	.00	.00	.00
81542	* Southside Violence Prevention *	5,000.00	5,000.00	.00	5,000.00	.00	.00	.00

EXPENDITURE SUMMARY
7/01/2019 - 4/06/2020

TIME 15:34

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	% REMAINING
82401	*Peter Francisco SMD*	10,000.00	10,000.00	.00	10,000.00	.00	.00	.00
83500	* Extensions Agents *	54,397.00	54,397.00	261.24	28,246.23	.00	26,150.77	48.07
83501	holiday lake 4-h educational center	2,500.00	2,500.00	.00	2,500.00	.00	.00	.00
90000	* NONDEPARTMENTAL *	17,500.00	17,500.00	603.97	9,058.94	.00	8,441.06	48.23
93100	**TRANSFERS**	7,715,734.00	7,715,734.00	.00	5,536,227.80	.00	2,179,506.20	28.24
	--FUND TOTAL--	15,548,441.00	15,576,452.59	560,485.24	11,243,888.96	.00	4,332,563.63	27.81
FUND #150	* ASSET FORFEITURE FUND *							
22100	COMMONWEALTH'S ATTORNEY	5,000.00	5,000.00	.00	1,505.64	.00	3,494.36	69.88
31200	SHERIFF	20,030.00	20,030.00	.00	3,360.00	.00	16,670.00	83.22
	--FUND TOTAL--	25,030.00	25,030.00	.00	4,865.64	.00	20,164.36	80.56
FUND #170								
62100	HEALTH INSURANCE	2,888,112.00	2,888,112.00	.00	18,305.92	.00	2,869,806.08	99.36
	--FUND TOTAL--	2,888,112.00	2,888,112.00	.00	18,305.92	.00	2,869,806.08	99.36
FUND #201	** SOCIAL SERVICES FUND EXPEND **							
53100	* Administration *	1,670,002.00	1,670,002.00	127,143.34	1,021,211.28	.00	648,790.72	38.84
	--FUND TOTAL--	1,670,002.00	1,670,002.00	127,143.34	1,021,211.28	.00	648,790.72	38.84
FUND #205	** SCHOOL FUND EXPENDITURES **							
61100		15,913,491.00	16,111,694.36	1,248,135.61	10,974,033.28	.00	5,137,661.08	31.88
	--FUND TOTAL--	15,913,491.00	16,111,694.36	1,248,135.61	10,974,033.28	.00	5,137,661.08	31.88
FUND #207	** GOVERNOR'S SCHOOL EXPENSES **							
61100	GOVERNOR'S SCHOOL EXPENDITURES	1,290,402.00	1,290,402.00	70,192.43	694,162.25	.00	596,239.75	46.20
	--FUND TOTAL--	1,290,402.00	1,290,402.00	70,192.43	694,162.25	.00	596,239.75	46.20
FUND #401	*Debt Service*							
67200	* Elementary School - Lit Loan *	206,667.00	206,667.00	.00	206,666.67	.00	.33	.00
67500	* High/Middle School - VPSA Loan *	877,501.00	877,501.00	.00	878,270.93	.00	769.93	.08
67600	* HS/MS-VPSA LOAN #2 *	1,226,266.00	1,226,266.00	.00	1,226,166.25	.00	99.75	.00
67700	PUBLIC FACILITY NOTE 2009	387,987.00	387,987.00	12,359.57	349,974.01	.00	38,012.99	9.79
67800	* AMERESCO *	158,800.00	158,800.00	.00	158,800.00	.00	.00	.00
95700	* Suntrust Loan - Courthouse *	249,335.00	249,335.00	.00	253,373.47	.00	4,038.47	1.61
	--FUND TOTAL--	3,106,556.00	3,106,556.00	12,359.57	3,073,251.33	.00	33,304.67	1.07

ACCT#	DESCRIPTION	BUDGET AMOUNT	APPR. AMOUNT	CURRENT AMOUNT	Y-T-D AMOUNT	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	REMAINING	%
FUND # - 500	**CSA FUND EXPENDITURES**								
53900		825,000.00	825,000.00	5,202.00	795,252.30	.00	29,747.70	3.60	
	--FUND TOTAL--	825,000.00	825,000.00	5,202.00	795,252.30	.00	29,747.70	3.60	
FUND # - 501	*Water/Sewer*								
94900	* SEWER FUND - Enterprise Fund *	278,269.00	278,269.00	15,570.10	165,879.13	.00	112,389.87	40.38	
95900	* WATER FUND - ENTERPRISE FUND *	168,531.00	168,531.00	22,695.63	135,861.26	.00	32,669.74	19.38	
	--FUND TOTAL--	446,800.00	446,800.00	38,265.73	301,740.39	.00	145,059.61	32.46	
FUND # - 715	** EDA FUND EXPENDITURES **								
81610	COMMUNITY CENTER PURCHASE	112,464.00	112,464.00	9,251.25	113,487.82	.00	1,023.82-	.91-	
81620	MADISON INDUSTRIAL PARK	.00	.00	1,462.50	1,478.42	.00	1,478.42-	100.00-	
81640	*SHELL BUILDING*	.00	.00	.00	4,097.99	.00	4,097.99-	100.00-	
	--FUND TOTAL--	112,464.00	112,464.00	10,713.75	119,064.23	.00	6,600.23-	5.86-	
FUND # - 733	** SPECIAL WELFARE FUND EXPENSES **								
53010		23,500.00	23,500.00	585.00	12,554.41	.00	10,945.59	46.57	
	--FUND TOTAL--	23,500.00	23,500.00	585.00	12,554.41	.00	10,945.59	46.57	
	--FINAL TOTAL--	41,849,798.00	42,076,012.95	2,073,082.67	28,258,329.99	.00	13,817,682.96	32.83	



AMY GRIFFIN, Ed.D.
Division Superintendent

CUMBERLAND COUNTY PUBLIC SCHOOLS

P. O. BOX 170
CUMBERLAND, VIRGINIA 23040
(804) 492-4212
FAX (804)492-9869

GINGER SANDERSON
School Board Chairman

CHRISTINE ROSS, PH.D.
School Board Vice-Chairman

LATESHA ANDERSON
School Board Member

GEORGE LEE DOWDY III
School Board Member

WENDY TILLET
School Board Member

March 5, 2020

TO: Board of Supervisors of Cumberland County

FROM: Amy W. Griffin, Ed.D.

SUBJECT: Appropriation for Additional Funding for the 2019-2020 School Year

On behalf of the Cumberland County School Board, we are requesting an appropriation in the amount of \$99,800 for an additional grant listed below:

- 2020 Advancing Computer Science Education \$ 99,800

A copy of the grant award is attached.

If you have any questions or concerns, please feel free to give me a call.

SCHOOL BOARD
CUMBERLAND COUNTY PUBLIC SCHOOLS

SUBJECT:

DATE

Supplemental Appropriations

March 5, 2020

Background:

The administration is requesting that the School Board petition the Cumberland County Board of Supervisors for the following supplemental appropriations:

- 2020 Advancing Computer Science Education \$99,800

Recommendation:

It is recommended that the Superintendent petition the Cumberland County Board of Supervisors for the following appropriations:

- 2020 Advancing Computer Science Education \$99,800

Action:

Approval



COMMONWEALTH of VIRGINIA

DEPARTMENT OF EDUCATION

P.O. BOX 2120
RICHMOND 23218-2120

February 25, 2020

Dr. Amy Griffin
Superintendent
Cumberland County Public Schools
1541 Anderson Highway
Cumberland, Virginia 23040

Dear Dr. Griffin:

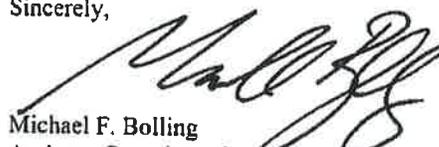
Congratulations on receiving an Advancing Computer Science Education grant. Enclosed is the Grant Award Notification in the amount of **\$99,800** funding for Cumberland County Public Schools.

The grant funds will be paid to Cumberland County Public Schools in one lump sum by March 31, 2020. The funds must be encumbered by June 30, 2020, and must be used for planning and/or implementing activities consistent with the approved grant proposal. Contingent on the continuation of the state funds carryover provision for FY20 to FY21 by the 2020 General Assembly, the FY20 state funds may be carried over to FY21 if the grantee has met Required Local Effort and Required Local Match for fiscal year 2020 and if the grantee has submitted a carryover request by June 30, 2020. Any unexpended funds must be returned to Virginia Department of Education.

A progress report will be due on March 31, 2020 and June 30, 2020, and the final evaluation report and use of funds report will be due by September 30, 2020. The progress report template, final evaluation report template and use of funds template will be sent electronically to the contact person listed on the grant application.

If you have any questions concerning this grant award, please contact me by email at Michael.Bolling@doe.virginia.gov or by telephone at (804) 225-2034 or Kim Powell, Grants and Reports Manager, Office of STEM and Innovation, by email at Kim.Powell@doe.virginia.gov or by telephone at (804) 225-3609. Thank you for your leadership with this initiative.

Sincerely,


Michael F. Bolling
Assistant Superintendent of Learning and Innovation

MFB/kp
Enclosure



GRANT AWARD NOTIFICATION

Recipient Information		DOE Information	
1. Contact Information:	Dr. Amy Griffin Superintendent Cumberland County Public Schools 1541 Anderson Highway Cumberland, VA 23040 159573831	10. Grant Authority:	Chapter 854, 2019 Acts of the Assembly
2. Universal Identifier (DUNS):	025	11. FAIN:	N/A
3. Payee Number:	Advancing Computer Science Education CS4R8 Contact: Sheri Almond	12. Federal/State Award Date:	July 1, 2019
4. Grant Award Title:	Kim Powell Grants and Reports Manager Office of STEM and Innovation (804) 225-3609 Kim.Powell@doe.virginia.gov	13. Total Federal/State Award:	\$1,350,000
5. DOE Contact:	ACSE-025-2020	14. Fund Source:	General
6. Grant Award Number:		15. Project Code:	APES0197
7. Grant Award Type:	New	16. Revenue Source Code:	240843
8. Grant Award Amount:	Original/Previous Award Current Award Total Award \$99,800 \$99,800	17. Program Service Area:	143004
9. Period of Grant Award:	July 1, 2019 – June 30, 2020	18. Recipient Type:	Subrecipient
22. Program Specific Instructions:	<p>20. Indirect Cost Rate: 0% Choose an item.</p> <p>21. Special Terms and Conditions: All federal grant awards are subject to 2 CFR Part 200, and Appendix II for contracts made with federal funds from this grant award. All awards are further subject to "Additional Required Special Terms and Conditions for Grant Awards" on Attachment A. For Federal grant awards \$25,000 or greater, Attachment B – FFATA Reporting must be completed, signed, and returned to 5. DOE Contact within five days of receipt of this Grant Award Notification. This award is not for research and development. Indirect cost rates negotiated by DOE on LEA's behalf can be viewed at http://www.doe.virginia.gov/school_finance/budget/index.shtml</p>		

23. Authorized By:	24. Authorized By:	25. Date:
Michael Bolling, Assistant Superintendent for Learning and Innovation	Kent Dickey, Deputy Supt, Budget, Finance & Operations (or Designee)	3/19/20

Request For Appropriation

Department: Clerk's Office

Code: 21600

Appropriate from:

Code	Item	Amount
3-100-001601-0012		\$2,293.34

Appropriate to:

Code	Item	Amount
3320	Maintenance Service Contracts	\$2,239.34

Reason for Request:

The monthly costs for my two photocopiers are reimbursed to the County from the copy fees that I collect in my office. This also includes toner purchased for the copiers. This is for the months July 2019- Feb. 2020.

DeeDee D. Martin

Signature

3/9/2020

Date

Approved:

Board of Supervisors

Date

Request For Appropriation

Department: Clerk's Office

Code: 21600

Appropriate from:

Code	Item	Amount
3-100-001601-0012		\$370.40

Appropriate to:

Code	Item	Amount
6001	Office Supplies	\$370.40

Reason for Request:

The cost of paper for my office are reimbursed to the County from the copy fees that I collect in my office. Attached are the paper orders that were paid out of our Office Supply busget line that are to be reimbursed to the County.

Deidre D. Nault

Signature

3/9/2020

Date

Approved:

Board of Supervisors

Date



County of Cumberland Virginia

DATE: April 14, 2020
TO: Cumberland County Board of Supervisors & Don Unmussig, County Administrator
FROM: Jennifer Crews, Finance Director
RE: FY 2020 Budget Appropriations

The Finance Department is requesting a supplemental appropriation for the following item(s):

(-)	3-100-002201-0014	Animal Friendly Plates	\$201.54
(+)	4-100-081560-5650	Friends of Cumberland County Animal Control	\$201.54

To remit funds to the local animal shelter for Cumberland's portion of Animal Friendly License Plate sales issued by DMV.

Request For Appropriation

Department: 002201

Code: 0014

Appropriate from:

Code	Item	Amount
3-100-002201-0014	Animal friendly Plates	\$201.54

Appropriate to:

Code	Item	Amount
4-100-081560-5650	Friends of CCAC	\$201.54

Reason for Request:

To remit funds to Local Animal Shelter for Cumberland's portion of Animal Friendly License Plate Sales issued by DMV.

Jennifer Crews

Signature

3-11-20

Date

Approved:

Board of Supervisors

Date



L.O. Pfeiffer, Jr.
TREASURER OF CUMBERLAND COUNTY
P.O. Box 28
Cumberland, VA 23040
(804) 492-4297
Fax (804) 492-5365

COPY



TO: Don Unmussig, County Administrator

FROM: L.O. Pfeiffer, Jr. *LOP*

RE: Animal Friendly Plates Distribution

Date: February 11, 2020

This is to advise you that the Virginia Department of Motor Vehicles has remitted \$201.54 to Cumberland County for its portion of Animal Friendly License Plate Sales. These funds need to be remitted to the Local Animal Shelter organization to use for spaying and neutering programs. Please let me know if you need any additional information.

Cc: Jennifer Crews, Finance Director



L.O. Pfeiffer, Jr.
TREASURER OF CUMBERLAND COUNTY
P.O. Box 28
Cumberland, VA 23040
(804) 492-4297
Fax (804) 492-5365



TO: Don Unmussig, County Administrator

FROM: L.O. Pfeiffer, Jr. *LP*

RE: Refund on Overpayment of Taxes

Date: April 1, 2020

The Commissioner of Revenue's Office has processed an abatement to a Real Estate tax assessment for Tax Years 2016 through 2019. This abatement results in a refund to the property owner in the amount of \$4,560.93 for overpayment of taxes.

By law, approval from the Board of Supervisors is required before issuing a refund of taxes over \$2,500.00. I am therefore requesting that the Board of Supervisors authorize the Treasurer to issue the check for the tax refund. Since this account deals with Tax Relief, I have requested the Commissioner of Revenue to provide you with the documentation concerning this abatement in accordance with the applicable disclosure guidelines.

Please let me know if you need any additional information on this.

Cc: The Honorable Julie Phillips, Commissioner of Revenue
Jennifer, Crews, Director of Finance



CUMBERLAND COUNTY

OFFICE OF THE COMMISSIONER OF THE REVENUE
P.O. Box 77 ~ Cumberland, Virginia 23040
(804) 492-4280 ~ Fax: (804) 492-3342
www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
Master Commissioner

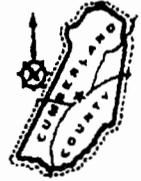
To: Don Unmussig
From: Julie A. Phillips
Subject: Refund on Overpayment of Taxes
Date: April 2, 2020

On March 27, 2020 a taxpayer applied for the Disabled Veteran exemption on their real property. Because the taxpayer was eligible as of October 2016, I processed an abatement for tax years 2016 (prorated) through 2019. Due to the private nature of this exemption, I am withholding the name of the taxpayer to receive the refund.

Please let me know if you need any additional information.



L.O. Pfeiffer, Jr.
TREASURER OF CUMBERLAND COUNTY
P.O. Box 28
Cumberland, VA 23040
(804) 492-4297
Fax (804) 492-5365



TO: Don Unmussig, County Administrator

FROM: L.O. Pfeiffer, Jr. *LOP*

RE: Refund on BB&T Bank Franchise Taxes

Date: March 23, 2020

The Commissioner of Revenue has previously provided you with information from the Virginia Department of Taxation concerning their findings on an appeal by BB&T on their assessed bank franchise tax for the 2012-14 tax years. This appeal applied to all localities in Virginia that BB&T had a branch location in. The amount of the refund for Cumberland County, as determined by the Department of Taxation, is \$6,999.

By law, approval from the Board of Supervisors is required before issuing a refund of taxes over \$2,500.00. I am therefore requesting that the Board of Supervisors authorize the Treasurer to issue the check for the tax refund.

Please let me know if you need any additional information on this.

Cc: Jennifer Crews, Finance Director
Julie Phillips, Commissioner of Revenue



CUMBERLAND COUNTY
OFFICE OF THE COMMISSIONER OF THE REVENUE
P.O. Box 77 ~ Cumberland, Virginia 23040
(804) 492-4280 ~ Fax: (804) 492-3342
www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
Master Commissioner

TO: Mr. Don Unmussig, County Administrator
Cumberland County Board of Supervisors
Mr. Lee Pfeiffer, Treasurer

FROM: Julie A. Phillips, Commissioner

SUBJECT: BB&T Bank Franchise Tax Refund for Tax Years 2012 – 2014

DATE: March 3, 2020

Please see the attached BB&T Bank Franchise Tax Refund information. The following is included in this packet:

- Memo from Department of Taxation explaining the refund due.
- The ruling of the Tax Commissioner regarding BB&T's request.
- The Local Tax Apportionment Schedule for 2012 – 2014 (Cumberland County is highlighted).

The total amount due to BB&T from Cumberland County is \$6,999. Please note that this is only an informational packet at this time. We have not yet received the refund request.

Please let me know if you have any questions or concerns regarding this request.



COMMONWEALTH of VIRGINIA

Department of Taxation

TO: Commissioners of the Revenue & Other Local Officials

FROM: C. Keven Wright
Director of Special Taxes and Services

SUBJECT: Bank Franchise Tax Refunds for Branch Banking and Trust Company
Tax Years 2012-2014

DATE: February 27, 2020

I wanted to make you aware of a large refund request that may impact your locality. Branch Banking and Trust Company filed revised Bank Franchise Tax (BFT) returns for tax years 2012 through 2014. Virginia Tax conducted an audit of the amended returns. Branch Banking and Trust Company appealed the audit to the Tax Commissioner. The ruling is attached for your review. The table below indicates the original refunds requested and the approved refunds, exclusive of interest, based on the Determination.

Original Refund Requested	Adjusted Amended Refund
2012 - \$3,906,439	\$3,590,372
2013-\$3,569,940	\$3,050,539
2014- \$4,662,551	\$3,679,331
Total- \$12,138,930	\$10,320,242

Attached you will find a Local Tax Apportionment Schedule for 2012 – 2014, with the Department's computation of the local refunds.

If you have questions, please contact Becky Akers at rebecca.akers@tax.virginia.gov or at (804) 225-4410.



COMMONWEALTH of VIRGINIA

Department of Taxation

October 1, 2019

Mr. David M. Vistica
Washington National Tax
Deloitte Tax LLP
555 12th Street, N.W., Suite 400
Washington, D.C. 20004

Re: § 58.1-1824 Application: Bank Franchise Tax
Branch Banking and Trust Company

Dear Mr. Vistica:

This is in response to your letter in which you seek correction of the bank franchise tax (BFT) assessments issued to Branch Banking and Trust Company (the "Bank") for the 2013 and 2014 tax years and protective claim for refund for the 2012 through 2014 tax years. I apologize for the delay in responding to your appeal.

FACTS

For the tax years at issue, the Bank had investments in numerous subsidiaries that were reported in the Bank's official report of condition (the "Call Report"). The Bank timely filed amended BFT returns for the taxable years at issue, reporting a significant increase in its deduction for retained earnings and surplus of subsidiaries and requested refunds.

Under review, the Department requested additional documentation concerning the deductions for the surplus of subsidiaries. Based on the additional documentation, the Department granted deductions that were less than originally claimed. The Department also increased taxable capital on the 2014 return. The refunds were denied and assessments were issued for the 2013 and 2014 tax years.

The Bank filed a protective claim for refund, contending it had correctly reported its capital on the 2014 return and the deductions on its amended returns. The Bank also asserts the Department assessed the 2013 tax year beyond the statute of limitations. Further, if relief is not granted on the issue of the deduction, the Bank



claims the Department failed to allow a historic rehabilitation tax credit to which it was entitled.

DETERMINATION

Statute of Limitations

Pursuant to *Virginia Code* § 58.1-104, the Department generally has authority to issue an assessment within three years of the due date of a timely filed return. Under *Virginia Code* § 58.1-1207, the 2013 BFT return was due March 1, 2013. Thus, the Department had until March 1, 2016, to issue an assessment. The 2013 assessment was issued in February 2017, beyond the statute of limitations.

Total Equity Capital

The BFT is imposed on the net capital of a bank. *Virginia Code* § 58.1-1205 provides the computation for determining a bank's net capital. There is no provision under Virginia statute that requires or permits banks to combine capital among affiliated banks for purposes of determining its BFT liability. Instead, each bank must make a separate determination of its capital.

For the 2014 tax year, the Department adjusted the Bank's "total equity capital" to equal the amount reported on the Call Report. While Title 23 of the Virginia Administrative Code (VAC) 10-330-20 B 7 starts the BFT computation with total equity capital as reported on the Call Report, the Department has recognized that changes in United States Generally Accepted Accounting Principles (GAAP) and federal banking regulations have included items reported in a bank's equity beyond those items identified in Virginia's statute. See Public Document (P.D.) 05-165 (12/5/2005).

Under *Virginia Code* § 58.1-1205, the computation of net capital begins "by adding together its capital, surplus, undivided profits and one half of any reserve for loan losses net of applicable deferred tax" Title 23 VAC 10-330-20 defines "gross capital" to mean "the total of capital stock, surplus, and undivided profits and one half of any reserve for loan losses net of applicable deferred tax" Under the regulation, the gross capital of a bank is computed by adding the following accounts as reported on the Call Report: (1) preferred stock, (2) common stock, (3) surplus, (4) undivided profits and reserve for contingencies and other capital reserves, and (5) 50% of reserve for loan losses reduced by deferred tax. Under Virginia's regulation, any amounts not included in these five categories are not included in a bank's computation of total equity capital.

For the 2012 through 2014 tax years, the Bank included "noncontrolling (minority) interests in consolidated subsidiaries" in computing its total equity capital reported on its Call Reports. The Bank argues this line was created as a result of the reclassification of liabilities related to minority interests in relegated entities from the liability section of the balance sheet. According to the Bank, it was required to report a lower-tiered subsidiary as a noncontrolling interest because it was held outside the consolidated group included in the Call Report.

Financial Accounting Standards Board (FASB) Statement No. 160 made a number of amendments to Accounting Research Bulletin (ARB) 51 with regard to consolidating financial statements of related entities. Included in the amendments was a change in the way noncontrolling interests in other entities were reported in the financial statements. Instead of reporting the noncontrolling or minority interests in the liability section of the balance sheet, FASB Statement No. 160 began requiring entities to report noncontrolling interests in the consolidated statement of financial position with equity but separate from the parent's equity. Under the provisions of FASB Statement No. 160, the total equity capital reported on the Call Report included a separate item in its equity section for "noncontrolling (minority) interests in consolidated subsidiaries." The description of the equity accounts included in determining a bank's capital subject to BFT does not include noncontrolling or minority holdings in a subsidiary.

Deduction for Surplus

Under GAAP, banks are required to include majority-owned subsidiaries in a consolidated Call Report. Accordingly, a Call Report filed by a bank may include the bank and its subsidiaries. Before consolidation, a parent bank will include the investment in its subsidiary as an asset. The subsidiary reports a corresponding equity owned by the parent bank in the equity section of its balance sheet. When the entities are consolidated, an elimination adjustment is made to offset the intercompany transaction. In the elimination, the parent bank's asset will be offset by the subsidiary's equity owned by the bank.

Virginia Code § 58.1-1206 A 4 permits a deduction equal to the "amount of retained earnings and surplus of subsidiaries to the extent included in the gross capital of the bank." Title 23 VAC 10-330-30 E explains that the intent of the deduction is to remove the amount of increase in the bank's recorded investment in its subsidiaries resulting from undistributed earnings of such subsidiaries from the gross capital of a bank. This reduces the possibility that the bank would be taxed on the activities of its subsidiaries. Under the regulation, the deduction is limited to the amount included in gross capital that represents the undistributed earnings of its subsidiaries during the period of the bank's investment in such subsidiaries.

For reporting purposes, the regulatory requirements applicable to the Call Report conform to GAAP. Under ARB No. 51, retained earnings of a purchased subsidiary at the date of acquisition are not included in consolidated financial statements. Consequently, the only undistributed earnings of a subsidiary that should be included in a bank's consolidated financial statement would be the subsidiary's retained earnings during the period of the bank's investment.

Such increases are generally reflected in a subsidiary's undivided profits or retained earnings. In some instances, however, the increase may be reflected in the subsidiary's surplus. As such, the deduction is permitted for the subsidiary's retained earnings and surplus.

Pursuant to Title 23 VAC 10-330-20 B, "surplus" is defined as the amount shown on the Call Report including "reserves for contingencies and other capital account reserves." For purposes of the Call Report, the surplus account includes capital contributions, adjustments arising from treasury stock transactions, and any amount received for common stock in excess of its par value.

Unlike retained earnings, a subsidiary's surplus at the date of acquisition is not eliminated in consolidated financial statements under GAAP. Consequently, the clear language of the statute permits a deduction for any amount of a subsidiary's surplus included in the Call Report of a bank. Such surplus, including reserves, treasury stock, and amounts paid in excess of par, should be readily identifiable on the subsidiary's year end financial statements. See P.D. 06-69 (8/18/2006).

The Department denied the deductions for surplus because Title 23 VAC 10-330-30 E restricts the deduction to undistributed earnings. In addition, the deduction reported on the 2014 return far exceeded the amount reported on the Call Report.

The term "undistributed earnings" is not defined for BFT purposes. Generally, the term "undistributed earnings" is used along with a number of terms to describe retained earnings, which are earnings or profits that are not paid as distributions to the entity's owners. The Virginia Supreme Court has used the terms "undistributed earnings" and "retained earnings" interchangeably. See *Segaloff v. Segaloff*, 59 Va. Cir. 55, 2002 Va. Cir. LEXIS 131 (2002). *Virginia Code* § 58.1-1206, however, permits a deduction for surplus in addition to retained or undistributed earnings. See also P.D. 06-69 (8/18/2006).

As to the amount of the deduction claimed by the Bank, *Virginia Code* § 58.1-1206 A 4 limits the deduction to the extent retained earnings and surplus are included in the gross capital of the bank. In conjunction with its review, the Department requested the Bank to provide a reconciliation of its deduction to amounts reported on

the Call Report. The reconciliation provided by the Bank indicated that a significant amount of the deduction for retained earnings and surplus claimed on its amended returns had been eliminated before being reported on the Call Reports. In accordance with the statute, the Bank would not be permitted to deduct retained earnings and surplus not included in gross capital.

Historic Rehabilitation Tax Credit

In 2009, the Bank received a Historic Rehabilitation Tax Credit (the "Credit") from a pass-through entity. In subsequent years, the Bank became eligible to claim additional Credits received through various pass-through entities.

Under *Virginia Code* § 58.1-339.2, any individual, trust, estate, or corporation is entitled to the Credit equal to 25% of eligible expenses. Credits granted to partnerships are allocated to the partners either in proportion to their ownership interest or as agreed. The credit may be carried over for up to 10 tax years.

As permitted under the statute, the portion of the Credit that was not used on the 2010 BFT return was carried forward to 2011 and 2012. Credits earned in subsequent taxable years were likewise carried forward to 2012, 2013 and 2014 and claimed on the Bank's original BFT returns. When the Bank filed amended returns, the state BFT tax liability was reduced to \$0. As a result, the Bank had no BFT liability on which to apply the Credits that had been carried forward. Thus, the Bank did not report any Credit on the amended returns.

The Bank asserts the Department has not reflected available Credits against the assessments made for the 2013 and 2014 tax years. A review of the audit reports confirms the Department failed to adjust Credit carryovers to reflect the full amounts that were eligible to be claimed in its audit findings and resulting assessments.

When the Bank amended its deduction of retained earnings, it also amended its claims for the Credit in accordance with the resulting state BFT liability. Because the Credit carryovers were amended, the Department was obligated to adjust the Credit carryovers when it disallowed the deduction.

Mathematical Errors

During the course of considering the Bank's appeal, a number of minor transposition errors were discovered on the amended returns. The Bank has provided documentation to verify the correct amounts.

Mr. David M. Vistica
October 1, 2019
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CONCLUSION

In accordance with this determination, the adjustment to increase equity capital for the 2014 tax year by including noncontrolling (minority) interests in consolidated subsidiaries is reversed. In addition, the Department will allow a deduction for both retained earnings and surplus of the Bank's subsidiaries to the extent included in gross capital. Finally, the Credit carryovers must be corrected to show the amounts that should have been claimed for the 2012 through 2014 tax years. The enclosed schedules display the adjustments (including mathematical errors) to be made as a result of this determination. The overpayments of state BFT, including applicable interest, will be refunded shortly. The Department will notify the affected localities and refunds of the local portion of the BFT will be issued by those localities.

The *Code of Virginia* sections, regulations, and public documents cited are available on-line at www.tax.virginia.gov in the Laws, Rules & Decisions section of the Department's web site. If you have any questions regarding this determination, you may contact David T. Mason in the Department's Office of Tax Policy, Appeals and Rulings, at (804) 371-6041.

Sincerely,



Craig M. Burns
Tax Commissioner

Enclosure

AR/1289o

SUMMARY OF REFUNDS DUE TO BB&T

LOCALITY	2012 REFUND TO BANK	2013 REFUND TO BANK	2014 REFUND TO BANK	TOTAL DUE TO BANK
City of Staunton	\$9,941	\$9,020	\$10,393	\$29,355
City of Suffolk	\$40,470	\$29,940	\$33,567	\$103,977
City of Virginia Beach	\$161,162	\$141,347	\$170,923	\$473,432
City of Waynesboro	\$6,358	\$5,112	\$6,198	\$17,667
City of Williamsburg	\$9,372	\$8,136	\$10,823	\$28,330
City of Winchester	\$93,497	\$78,059	\$96,502	\$268,059
Cumberland County	\$2,422	\$2,153	\$2,423	\$6,999
Dinwiddie County	\$2,999	\$2,704	\$3,161	\$8,864
Fairfax County	\$545,843	\$464,315	\$568,435	\$1,578,593
Fauquier County	\$13,128	\$11,310	\$13,828	\$38,267
Fluvanna County	\$11,613	\$9,529	\$11,812	\$32,954
Franklin County	\$21,518	\$16,319	\$20,459	\$58,295
Frederick County	\$22,204	\$19,391	\$21,987	\$63,583
Gloucester County	\$15,836	\$14,101	\$16,491	\$46,429
Greene County	\$6,368	\$5,318	\$6,726	\$18,413
Hanover County	\$42,244	\$38,107	\$42,773	\$123,124
Henrico County	\$144,178	\$123,029	\$161,870	\$429,077
Henry County	\$20,330	\$15,515	\$18,527	\$54,373
James City County	\$3,208	\$4,268	\$4,916	\$12,392
King & Queen County	\$3,261	\$2,965	\$3,102	\$9,329
King George County	\$10,581	\$9,017	\$10,268	\$29,866
Loudoun County	\$57,965	\$53,224	\$67,850	\$179,038
Mecklenburg County	\$3,011	\$2,544	\$3,093	\$8,648
Middlesex County	\$9,517	\$7,963	\$9,532	\$27,012
Montgomery County	\$2,556	\$2,117	\$2,494	\$7,167
Nelson County	\$10,281	\$9,348	\$10,967	\$30,596
Page County	\$9,665	\$8,562	\$9,957	\$28,184
Patrick County	\$3,723	\$3,067	\$3,965	\$10,755
Pittsylvania County	\$6,240	\$5,138	\$6,048	\$17,425
Prince George County	\$6,413	\$5,274	\$6,385	\$18,072
Prince William County	\$86,598	\$77,827	\$94,538	\$258,962
Rappahannock County	\$2,896	\$2,549	\$2,867	\$8,312
Roanoke County	\$17,618	\$15,564	\$19,663	\$52,845
Rockbridge County	\$15,615	\$13,117	\$16,958	\$45,690
Rockingham County	\$4,689	\$3,929	\$4,539	\$13,157
Russell County	\$2,491	\$2,236	\$2,549	\$7,276
Scott County	\$2,751	\$2,108	\$2,439	\$7,298
Smyth County	\$3,329	\$0	\$0	\$3,329
Spottsylvania County	\$26,090	\$22,371	\$27,464	\$75,925
Stafford County	\$38,767	\$34,048	\$41,920	\$114,734
Sussex County	\$2,237	\$2,172	\$2,249	\$6,658
Town of Abingdon	\$35,327	\$7,573	\$8,328	\$51,228
Town of Altavista	\$4,789	\$3,768	\$4,388	\$12,944
Town of Amherst	\$8,739	\$10,714	\$12,824	\$32,277

Locality Original Taxes Assignable Amended Taxes Assignable Refund Due Bank

City of Waynesboro	\$6,917	\$560	\$6,358
City of Williamsburg	\$10,197	\$825	\$9,372
City of Winchester	\$101,728	\$8,231	\$93,497
Cumberland County	\$2,636	\$213	\$2,422
Dinwiddie County	\$3,263	\$264	\$2,999
Fairfax County	\$593,894	\$48,052	\$545,843
Fauquier County	\$14,284	\$1,156	\$13,128
Fluvanna County	\$12,636	\$1,022	\$11,613
Franklin County	\$23,412	\$1,894	\$21,518
Frederick County	\$24,159	\$1,955	\$22,204
Gloucester County	\$17,230	\$1,394	\$15,836
Greene County	\$6,929	\$561	\$6,368
Hanover County	\$45,963	\$3,719	\$42,244
Henrico County	\$156,870	\$12,692	\$144,178
Henry County	\$22,120	\$1,790	\$20,330
James City County	\$3,491	\$282	\$3,208
King & Queen County	\$3,549	\$287	\$3,261
King George County	\$11,513	\$931	\$10,581
Loudoun County	\$63,067	\$5,103	\$57,965
Mecklenburg County	\$3,276	\$265	\$3,011
Middlesex County	\$10,355	\$838	\$9,517
Montgomery County	\$2,781	\$225	\$2,556
Nelson County	\$11,186	\$905	\$10,281
Page County	\$10,515	\$851	\$9,665
Patrick County	\$4,051	\$328	\$3,723
Pittsylvania County	\$6,789	\$549	\$6,240
Prince George County	\$6,977	\$565	\$6,413
Prince William County	\$94,221	\$7,623	\$86,598
Rappahannock County	\$3,151	\$255	\$2,896
Roanoke County	\$19,169	\$1,551	\$17,618
Rockbridge County	\$16,990	\$1,375	\$15,615
Rockingham County	\$5,102	\$413	\$4,689
Russell County	\$2,710	\$219	\$2,491
Scott County	\$2,994	\$242	\$2,751
Smyth County	\$3,622	\$293	\$3,329
Spottsylvania County	\$28,387	\$2,297	\$26,090
Stafford County	\$42,179	\$3,413	\$38,767
Sussex County	\$2,434	\$197	\$2,237
Town of Abingdon	\$38,437	\$3,110	\$35,327
Town of Altavista	\$5,210	\$422	\$4,789
Town of Amherst	\$9,509	\$769	\$8,739
Town of Appomattox	\$13,603	\$1,101	\$12,503
Town of Ashland	\$20,850	\$1,687	\$19,163
Town of Berryville	\$8,700	\$704	\$7,996
Town of Big Stone Gap	\$4,097	\$331	\$3,765
Town of Blacksburg	\$7,160	\$579	\$6,581
Town of Blackstone	\$4,367	\$353	\$4,013

Locality Original Taxes Assignable Amended Taxes Assignable Refund Due Bank

City of Waynesboro	\$5,982	\$870	\$5,112
City of Williamsburg	\$9,521	\$1,385	\$8,136
City of Winchester	\$91,350	\$13,291	\$78,059
Cumberland County	\$2,520	\$367	\$2,153
Dinwiddie County	\$3,164	\$460	\$2,704
Fairfax County	\$543,374	\$79,059	\$464,315
Fauquier County	\$13,236	\$1,926	\$11,310
Fluvanna County	\$11,151	\$1,622	\$9,529
Franklin County	\$19,097	\$2,778	\$16,319
Frederick County	\$22,693	\$3,302	\$19,391
Gloucester County	\$16,502	\$2,401	\$14,101
Greene County	\$6,224	\$906	\$5,318
Hanover County	\$44,596	\$6,489	\$38,107
Henrico County	\$143,977	\$20,948	\$123,029
Henry County	\$18,157	\$2,642	\$15,515
James City County	\$4,995	\$727	\$4,268
King & Queen County	\$3,470	\$505	\$2,965
King George County	\$10,552	\$1,535	\$9,017
Loudoun County	\$62,286	\$9,062	\$53,224
Mecklenburg County	\$2,977	\$433	\$2,544
Middlesex County	\$9,319	\$1,356	\$7,963
Montgomery County	\$2,478	\$361	\$2,117
Nelson County	\$10,940	\$1,592	\$9,348
Page County	\$10,020	\$1,458	\$8,562
Patrick County	\$3,589	\$522	\$3,067
Pittsylvania County	\$6,013	\$875	\$5,138
Prince George County	\$6,172	\$898	\$5,274
Prince William County	\$91,078	\$13,251	\$77,827
Rappahannock County	\$2,983	\$434	\$2,549
Roanoke County	\$18,214	\$2,650	\$15,564
Rockbridge County	\$15,350	\$2,233	\$13,117
Rockingham County	\$4,598	\$669	\$3,929
Russell County	\$2,617	\$381	\$2,236
Scott County	\$2,467	\$359	\$2,108
Spottsylvania County	\$26,180	\$3,809	\$22,371
Stafford County	\$39,845	\$5,797	\$34,048
Sussex County	\$2,542	\$370	\$2,172
Town of Abingdon	\$8,863	\$1,290	\$7,573
Town of Altavista	\$4,410	\$642	\$3,768
Town of Amherst	\$12,538	\$1,824	\$10,714
Town of Appomattox	\$11,942	\$1,738	\$10,204
Town of Ashland	\$18,789	\$2,734	\$16,055
Town of Berryville	\$7,775	\$1,131	\$6,644
Town of Big Stone Gap	\$3,633	\$529	\$3,104
Town of Blacksburg	\$6,933	\$1,009	\$5,924
Town of Blackstone	\$3,843	\$559	\$3,284
Town of Bluefield	\$11,252	\$1,637	\$9,615

Locality Original Taxes Assignable Amended Taxes Assignable Refund Due Bank

City of Williamsburg	\$13,715	\$2,892	\$10,823
City of Winchester	\$122,291	\$25,788	\$96,502
Cumberland County	\$3,071	\$648	\$2,423
Dinwiddie County	\$4,006	\$845	\$3,161
Fairfax County	\$720,337	\$151,902	\$568,435
Fauquier County	\$17,523	\$3,695	\$13,828
Fluvanna County	\$14,969	\$3,157	\$11,812
Franklin County	\$25,926	\$5,467	\$20,459
Frederick County	\$27,863	\$5,876	\$21,987
Gloucester County	\$20,898	\$4,407	\$16,491
Greene County	\$8,524	\$1,797	\$6,726
Hanover County	\$54,203	\$11,430	\$42,773
Henrico County	\$205,127	\$43,256	\$161,870
Henry County	\$23,479	\$4,951	\$18,527
James City County	\$6,229	\$1,314	\$4,916
King & Queen County	\$3,931	\$829	\$3,102
King George County	\$13,012	\$2,744	\$10,268
Loudoun County	\$85,981	\$18,131	\$67,850
Mecklenburg County	\$3,919	\$826	\$3,093
Middlesex County	\$12,079	\$2,547	\$9,532
Montgomery County	\$3,161	\$667	\$2,494
Nelson County	\$13,898	\$2,931	\$10,967
Page County	\$12,618	\$2,661	\$9,957
Patrick County	\$5,025	\$1,060	\$3,965
Pittsylvania County	\$7,664	\$1,616	\$6,048
Prince George County	\$8,091	\$1,706	\$6,385
Prince William County	\$119,801	\$25,263	\$94,538
Rappahannock County	\$3,633	\$766	\$2,867
Roanoke County	\$24,918	\$5,255	\$19,663
Rockbridge County	\$21,490	\$4,532	\$16,958
Rockingham County	\$5,752	\$1,213	\$4,539
Russell County	\$3,230	\$681	\$2,549
Scott County	\$3,091	\$652	\$2,439
Spottsylvania County	\$34,804	\$7,339	\$27,464
Stafford County	\$53,122	\$11,202	\$41,920
Sussex County	\$2,850	\$601	\$2,249
Town of Abingdon	\$10,554	\$2,226	\$8,328
Town of Altavista	\$5,560	\$1,172	\$4,388
Town of Amherst	\$16,251	\$3,427	\$12,824
Town of Appomattox	\$15,548	\$3,279	\$12,269
Town of Ashland	\$23,902	\$5,040	\$18,862
Town of Berryville	\$10,349	\$2,182	\$8,167
Town of Big Stone Gap	\$4,696	\$990	\$3,705
Town of Blacksburg	\$9,358	\$1,973	\$7,385
Town of Blackstone	\$9,098	\$1,919	\$7,180
Town of Bluefield	\$14,131	\$2,980	\$11,151
Town of Boones-Mill	\$7,890	\$1,664	\$6,226

**Planning Projects Update
March 2020**

Pending Zoning Applications:

None for March		
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Zoning Compliance Issues: Two cases filed for injunction in the Circuit Court. On-going investigation. Two letters were mailed to property owners regarding trailers without permits; one letter was mailed to a property owner regarding trash and debris. These are on-going items as well.

Approved Subdivisions:

Lewis Family Subdivision	Minor (one additional lot)	Approved
Baldwin Family Subdivision	Minor (one additional lot)	Approved

Other Regulatory Functions:

Commercial Erosion and Sediment Control Applications

Henrico County-MEB/Haymes	Cobbs Creek	Ongoing.
Rob Robinson	Taylor Lane	Ongoing.
Cartersville Fire Department	Cartersville Road	Final stabilization underway.
Raman Enterprises, Inc.	Bear Creek Market	Construction ongoing.
Dollar General	Cumberland Road	Final stabilization underway.
Farmville Airport	Wedgewood Drive	Final stabilization underway.
Johnny Asal (tower)	Salem Church Road	Final stabilization underway.

Pending Code Amendments

Definitions	Countywide	An update should happen as part of mixed use district. The first draft was completed as part of the initial review of the Ordinance for the mixed use district. Deferred by the Planning Commission until completion of CCR Plan Amendment.
Business uses	Countywide	All business uses should be inclusive as the Ordinance moves from a less intensive to a more intensive business zone. For instance, all uses in the B-3 should be included in B-2, and so on. Deferred by the Planning Commission until completion of CCR Plan Amendment.
Overlay district standards	Anderson Highway between 45 and 45	Standards to require improved appearance in mixed use district around the Courthouse. Deferred by the Planning Commission until completion of CCR Plan Amendment.
Mixed Use Zoning District	Cumberland Road and Anderson Highway	Combine uses in B-3 and R-2 for a mixed use district. Deferred by the Planning Commission until completion of CCR Plan Amendment.

Collection Rates - As of March 31, 2020

Real Estate:

	Current Collection %	Prior Year %	Change
Tax Year - 2018	96.75%	96.54%	+0.21%
Tax Year - 2019	94.77%	94.50%	+0.27%

Personal Property:

	Current Collection %	Prior Year %	Change
Tax Year - 2018	97.32%	97.34%	-0.02%
Tax Year - 2019	87.93%	88.91%	-0.98%

Treasurer's Office

Outstanding Collections Report

March 31, 2020

Real Estate

	<u>As of 02/29/20</u>	<u>As of 03/31/20</u>	<u>Change</u>	<u>% Collected</u>	<u>Abatements/ Exonerations</u>
2004-2007	\$ 1,047.15	\$ 206.57	\$ 840.58	80.27%	
2008	1,050.87	583.21	\$ 467.66	55.50%	
2009	1,765.33	1,279.84	485.49	27.50%	
2010	4,316.73	3,428.55	888.18	20.57%	
2011	9,445.30	7,458.04	1,987.26	21.04%	
2012	17,002.74	14,412.12	2,590.62	15.24%	
2013	36,648.85	32,823.41	3,825.44	10.44%	
2014	52,623.56	48,463.05	4,227.03	8.03%	
2015	65,931.01	63,828.91	2,156.91	3.27%	142.68
2016	94,621.14	90,085.35	4,535.79	4.79%	740.03
2017	136,884.81	130,395.25	6,489.56	4.74%	1,916.14
2018	202,114.84	192,694.11	9,420.73	4.66%	1,916.14
2019	337,261.30	313,349.82	23,911.48	7.09%	1,916.14
Total	\$ 960,713.63	\$ 899,008.23	\$ 61,826.73		

Personal Property

	<u>As of 02/29/20</u>	<u>As of 03/31/20</u>	<u>Change</u>	<u>% Collected</u>	<u>Abatements/ Exonerations</u>
2015	28,120.02	27,971.54	148.48	0.53%	33.66
2016	38,803.68	37,599.08	1,204.60	3.10%	30.70
2017	55,199.95	54,843.03	356.92	0.65%	56.77
2018	91,502.93	88,401.54	3,101.39	3.39%	151.43
2019	457,904.85	406,409.82	51,495.03	11.25%	383.79
Total	\$ 671,531.43	\$ 615,225.01	\$ 56,306.42		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
* TREASURER'S ACCOUNTABILITY *					
ASSETS					
100-0000	CASH IN OFFICE	1,000.00			1,000.00
100-0105	C&F BANK - CHECKING	504,611.37	2,329,220.00	2,436,663.35	397,168.02
100-0115	C&F BANK - INVESTMENT ACCT				
100-0120	C&F BANK - SAVINGS ACCT	202,191.03	9,196.35	100,000.00	111,387.38
100-0121	ESSEX BANK-IPR ACCOUNT	14,096.93	1.19		14,098.12
100-0122	C&F BANK-FAF (JUSTICE)	5,173.03	309.00		5,482.03
100-0125	FIRST BANK	713,777.18	973.13		714,750.31
100-0131	VIRGINIA INVESTMENT POOL	1,441,357.50	1,980.40		1,443,337.90
100-0135	LOCAL GOV INVESTMENT POOL	1,657,817.49	2,259.00		1,660,076.49
100-0137	FIRST BANK/SEWER RESERVE	131,425.63	179.18		131,604.81
100-0141	FIRST BANK/WATER RESERVE	19,175.10	26.14		19,201.24
100-0142	C&F BANK/ASSET FORFEITURE (SAF)	76,207.66			76,207.66
100-0143	VA INVESTMENT POOL-IDA-OES DSR	102,570.33			102,570.33
100-0144	C&F BANK-GOVERNOR'S SCHOOL FUND	663,104.95			646,703.99
100-0145	FIRST BANK-WATERLINE EXT DSR ACCT	21,338.47	81,904.04	98,305.00	21,338.47
100-0146	RETURNED CHECKS	50.00			50.00
100-0155	NJS HOLDING ACCT-FIRST BANK	1,874.85			1,874.85
100-0159	E&S CONTROL BOND ESCROW-C&F BANK	3,001.05			3,001.05
100-0160	**ASSETS**	5,558,772.57	2,426,048.43	2,634,968.35	5,349,852.65
TOTAL ASSETS					

REVENUE FUND BALANCES					
300-0000	GENERAL FUND BALANCE	4,349,704.00	774,775.56	604,028.84	4,178,957.28
300-0100	ECONOMIC DEVELOPMENT FUND	38,871.00			38,871.00
300-0120	ASSET FORFEITURE FUND BALANCE	81,365.69			81,365.69
300-0150	HEALTH INSURANCE FUND BALANCE	18,305.92			18,305.92
300-0170	SOCIAL SERVICES FUND BALANCE		104,227.76		
300-0201	SCHOOL CONTINGENCY FUND				
300-0204	SCHOOL FUND BALANCE				
300-0205	GOVERNOR'S SCHOOL FUND (GSSV)	663,104.95	1,355,668.43	1,355,668.43	646,703.99
300-0207	CAPITAL PROJECTS FUND BALANCE	69,258.58	98,305.00	81,904.04	69,340.94
300-0401	DEBT SERVICE FUND		13,129.57	82.36	
300-0500	COMPREHENSIVE SERVICES ACT	9,663.45			50,927.88
300-0501	UTILITY FUND (WATER/SEWER)	12,183.28	298,363.98	257,099.55	32,314.73
300-0515	SEWER RESERVE FUND (DSR)	131,425.63	32,922.02	53,053.51	131,604.81
300-0540	WATER RESERVE FUND	19,175.10		179.18	19,201.24
300-0545	WATERLINE EXT DSR FUND	21,338.47		26.14	21,338.47
300-0550	IDA OES RD DSR FUND	102,570.33			102,570.33
300-0580	IPR FUND BALANCE	14,096.93			14,098.12
300-0715	IDA FUND BALANCE	667.12	9,254.44	3,975.00	5,946.56
300-0733	SPECIAL WELFARE FUND BALANCE	19,126.85	1,087.99		18,038.86
REVENUE FUND BALANCES					
TOTAL PRIOR YR FUND BALANCE					
		5,493,584.28	2,687,734.75	2,473,375.57	5,279,225.10
TOTAL REVENUE					
TOTAL EXPENDITURE					
TOTAL CURRENT FUND BALANCE					
TOTAL LIABILITIES AND FUND BALANCE					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
400-0000	**OTHER FUND BALANCES**				
400-0105	OVERPAYMENTS	25.00	84.82	109.82-	66,139.40-
400-0110	PREPAID TAXES	60,725.14-		5,414.25-	600.00
400-0140	COMMONWEALTH DEBIT ACCOUNT	600.00			90.00-
400-0150	COMMONWEALTH CREDIT ACCOUNT	90.00-	2,571.75	2,571.75-	1,874.85-
400-0155	NON-JUDICIAL SALES-HOLDING ACCT	1,874.85-			3,001.05-
400-0160	EROSTON & SED CONTROL BOND ESCROW	3,001.05-			122.25-
400-0210	COMMONWEALTH FUNDS PAID IN ERROR	122.25-	2,656.57	8,095.83-	70,627.55-
400-0216	ATTORNEY FEES	65,188.29-			
	OTHER FUND BALANCES	65,188.29-	2,656.57	8,095.83-	70,627.55-
500-0000	**UNCOLLECTED TAXES**				
500-0010	PUBLIC SERVICE CORP. TAXES PP/RE	516.96-			516.96-
500-0074	UNCOLLECTED 2019 REAL ESTATE TAX	367,502.03	804.78	31,045.51-	337,261.30
500-0075	UNCOLLECTED 2018 REAL ESTATE TAX	211,415.04	410.44	9,710.64-	202,114.84
500-0076	UNCOLLECTED 2017 REAL ESTATE TAX	145,957.69	410.44	9,483.32-	136,884.81
500-0077	UNCOLLECTED 2016 REAL ESTATE TAX	99,755.86		5,134.72-	94,621.14
500-0078	UNCOLLECTED 2015 REAL ESTATE TAX	69,855.14	54.81	3,924.13-	65,985.82
500-0079	UNCOLLECTED 2014 REAL ESTATE TAX	56,375.50	66.52	3,751.94-	52,690.08
500-0080	UNCOLLECTED 2013 REAL ESTATE TAXES	41,236.30		4,587.45-	36,648.85
500-0081	UNCOLLECTED 2012 REAL ESTATE TAXES	20,193.21		3,190.47-	17,002.74
500-0082	UNCOLLECTED 2011 REAL ESTATE TAXES	11,726.89		2,281.59-	9,445.30
500-0083	UNCOLLECTED 2010 REAL ESTATE TAXES	5,787.58		1,470.85-	4,316.73
500-0084	UNCOLLECTED 2009 REAL ESTATE TAXES	2,347.50		582.17-	1,765.33
500-0085	UNCOLLECTED 2008 REAL ESTATE TAXES	1,286.87		236.00-	1,050.87
500-0150	UNCOLLECTED 2007/2004 REAL ESTATE	1,731.40		684.25-	1,047.15
500-0158	2014 VEHICLE LICENSE TAX				
500-0159	2015 VEHICLE LICENSE TAX	6,586.34		120.61-	6,465.73
500-0160	2016 VEHICLE LICENSE TAX	9,383.17		161.00-	9,222.17
500-0161	2017 VEHICLE LICENSE TAX	11,653.35	23.00	210.24-	11,466.11
500-0162	2018 VEHICLE LICENSE TAX	19,977.61	23.00	1,128.50-	18,872.11
500-0163	2019 VEHICLE LICENSE TAX	80,256.88	23.00	8,889.67-	71,390.21
500-0177	UNCOLL. 2014 PERSONAL PROPERTY TAX				
500-0178	UNCOLL. 2015 PERSONAL PROPERTY TAX	28,568.73		448.71-	28,120.02
500-0179	UNCOLL. 2016 PERSONAL PROPERTY TAX	39,507.84		704.16-	38,803.68
500-0180	UNCOLL. 2017 PERSONAL PROPERTY TAX	56,729.34	82.49	1,611.88-	55,199.95
500-0181	UNCOLL. 2018 PERSONAL PROPERTY TAX	98,198.12	73.07	6,768.26-	91,502.93
500-0182	UNCOLL. 2019 PERSONAL PROPERTY TAX	522,893.77	1,444.85	66,433.77-	457,904.85
500-0200	RESERVE UNCOLLECTED COUNTY TAXES	1,908,409.20-	162,412.88	3,269.44-	1,749,265.76-
500-0400	UNCOLL MISC FEES	2,669.50		5.00-	2,664.50
500-0401	RESERVE-MISC FEES	2,669.50-	5.00		2,664.50-
500-0800	UNCOLLECTED WATER CHARGES	10,559.99	8,916.51	14,603.66-	4,872.84
500-0810	RESERVE UNCOLLECTED WATER CHARGES	10,559.99-	14,603.66	8,916.51-	4,872.84-
500-0900	UNCOLLECTED SEWER CHARGES	25,850.17	24,232.47	38,223.02-	11,859.62
500-0910	RESERVE UNCOLLECTED SEWER CHARGES	25,850.17-	38,223.02	24,232.47-	11,859.62-
500-1014	UNCOLLECTED 2014 ROLLBACK TAX				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
500-1015	UNCOLLECTED 2015 ROLLBACK TAX	68.13		68.13	
500-1016	UNCOLLECTED 2016 ROLLBACK TAX	66.78		66.78	
500-1017	UNCOLLECTED 2017 ROLLBACK TAX	61.74		61.74	
500-1018	UNCOLLECTED 2018 ROLLBACK TAX	104.28		104.28	47.58
500-1019	UNCOLLECTED 2019 ROLLBACK TAX	51.66		51.66	
500-1020	UNCOLLECTED 2020 ROLLBACK TAX		305.01		47.58-
500-1099	RESERVE-UNCOLLECTED ROLLBACK TAXES	352.59-	252,114.95	252,114.95-	
	UNCOLLECTED TAXES				
510-2013	COMMONWEALTH REIMB-PPTRA				871,358.29
510-2014	COMMONWEALTH REIMB-2013	871,358.29			871,290.34
510-2015	COMMONWEALTH REIMB-2014	871,290.34			870,417.69
510-2016	COMMONWEALTH REIMB-2015	870,425.27		7.58-	871,567.51
510-2017	COMMONWEALTH REIMB-2016	871,607.55		40.04-	870,164.24
510-2018	COMMONWEALTH REIMB-2017	870,226.13		61.89-	870,816.20
510-2019	COMMONWEALTH REIMB-2018	870,802.29	358.83	344.92-	5,225,614.27-
510-2019	COMMONWEALTH REIMB-2019		454.43	358.83-	
510-9999	ESTIMATED COMMONWEALTH RESERVE	5,225,709.87-	813.26	813.26-	
	COMMONWEALTH REIMB-PPTRA				
			252,928.21	252,928.21-	
600-0000	**STATE ACCOUNTS**				
600-0173	UNCOLL. STATE INCOME TAX-2018				700.00-
600-0174	UNCOLL. STATE INCOME TAX-2019			700.00-	
600-0185	ESTIMATED STATE INCOME TAX-2019		1,440.00	1,440.00-	
600-0186	ESTIMATED STATE INCOME TAX-2020		2,140.00	1,440.00-	700.00
600-0190	RESERVE UNCOLLECTED STATE TAXES		3,580.00	3,580.00-	
	STATE ACCOUNTS				
			3,580.00	3,580.00-	
700-0000	**DEBT FUNDS**				
700-0221	LITERARY LOAN - ELEMENTARY SCHOOL	1,166,666.59			1,166,666.59
700-0223	VPSA-HS/MS LOAN #2	13,670,000.00			13,670,000.00
700-0226	SEWER LOAN - FARMERS HOME ADM	1,180,098.26			1,180,098.26
700-0227	WATERLINE EXT LOAN-USDA	850,832.36			850,832.36
700-0231	COURTHOUSE LOAN-SUNTRUST	722,000.00			722,000.00
700-0236	PUBLIC FACILITIES NOTE-2009	3,060,000.00			3,060,000.00
700-0237	VPSA-HS/MS LOAN #1	5,359,434.00			5,359,434.00
700-0239	IDA RD LOAN-ORS PROPERTY	1,780,628.88			1,780,628.88
700-0240	AMERESCO LOAN	512,887.00			512,887.00
700-0250	RESERVE DEBT FUND	28,302,547.09-			28,302,547.09-
	DEBT FUNDS				

Transactions for DMV Select

March 2020

	# Transactions	Total \$	# Helped	# Transactions	Total \$	# Helped	
1				17		9	
2	72	\$2,683.10	7	18		4	
3	35	\$2,167.50	5	19		4	
4	29	\$488.46	8	20			
5	34	\$2,596.96	11	21			
6	42	\$2,163.42	7	22			
7				23		6	
8				24		3	
9	43	\$1,834.82	12	25		5	
10	30	\$970.64	6	26		4	
11	38	\$2,511.09	4	27		1	
12	43	\$2,679.58	11	28			
13	40	\$1,649.07	5	29			
14				30		6	
15				31		10	
16	58	\$2,580.56	12		464	\$22,325.20	140

CUMBERLAND COUNTY

**BUILDING INSPECTIONS
DEPARTMENT**



MARCH 2020

**MONTHLY
REPORT**

COUNTY of CUMBERLAND VIRGINIA

FOUNDED • 1749

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March	Current Month 2019	YTD 2019	Current Month 2020	YTD 2020
Singlewides	0	1	1	1
Doublewides	0	2	1	5
Modular	0	0	0	0
New Homes	3	6	3	14
Ag & Exempt	0	0	0	0
Garages & Carports	5	6	1	5
Additions & Remodels	3	5	1	10
Misc	24	57	34	98
Commercial	1	10	0	2
Totals	37	88	41	118
Total Fees Collected	\$4,065.96	\$10,456.65	\$3,791.02	\$16,778.77
E-911 Fees Collected	\$48.00	\$120.00	\$48.00	\$192.00
Total Estimated Value	\$743,540.00	\$3,663,488.00	\$573,428.00	\$2,981,754.00
Admin. Fees	\$50.00	\$50.00	\$0.00	\$30.00
CO's Issued	4	8	6	14



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