

Town Council Members

Valerie Coffey – 2019 ~ Jerry Countryman – 2017 ~ Lundeen Cureton – 2019

Janet Critz – 2017 ~ Bettylyn Krafft – 2017

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Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Regular Meeting  
May 11, 2017 ~ 7:30 PM

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Agenda

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1. **Opening**  
The meeting will be called to order, an invocation will be delivered and the Pledge of Allegiance will be recited.
2. **Public Comments**  
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
3. **Consent Agenda**
  - A. April 13, 2017 Regular Meeting Minutes
  - B. March 2017 Tax Collector's Report
  - C. March 2017 Finance Report
4. **Council on Aging – Linda Smosky**  
Ms. Linda Smosky will make a brief presentation and request funding from the town.
5. **Catawba Lands Conservancy**  
Catawba Lands Conservancy will make a brief presentation and request funding from the town.
6. **Consideration of Appointing a Board of Adjustment Member**  
The council will consider appointing Councilwoman Valerie Coffey to serve on the Board of Adjustment.
7. **Consideration of Amending the Nuisance Ordinance Policy**  
Mayor Becker will request that the council consider amending the Nuisance Ordinance Policy.
8. **Consideration of the 2017-2018 Budget and Calling for a Public Hearing**  
Mayor Becker will present the council with the 2017-2018 proposed budget. The council will consider calling for a Public Hearing on June 8, 2017 for the 2017-2018 budget.
9. **Consideration of Closing out Capital Project Ordinance**  
Mayor Becker will request that the council authorize the closeout of the Downtown Park Capital Project Ordinance.
10. **Staff Updates**  
The staff will update the council on any developments that may affect the town.
11. **Other Business**
12. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
April 13, 2017 ~ 7:30 PM

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Minutes Draft

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The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 13, 2017.

**Present:** Mayor Frederick Becker III, Mayor Pro Tem Peggy Neill (arrived at 7:34), Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Lundeen Cureton, Councilwoman Bettylyn Krafft, Town Clerk/Zoning Administrator Vicky Brooks and Deputy Town Clerk/Tax Collector Janet Ridings.

**Absent:** Councilwoman Janet Critz and Attorney Bobby Griffin.

**Visitors:** David L. Cook and Cathy Reese.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 13, 2017 to order at 7:32 p.m.

1. **Opening**

- Councilwoman Cureton delivered the invocation.
- Pledge of Allegiance.

2. **Public Comments**

- There were no public comments.

3. **Consent Agenda**

- Town Clerk Vicky Brooks pointed out a correction on the top in the title where it says, "Regular Meeting" it should have said "Public Hearing/Regular Meeting", so she would like to add "Public Hearing". Mayor Becker stated, "we are asking as part of the consent agenda to approve the minutes and those two reports with the "public hearing" added to the title page of those minutes as the clerk has directed".
- **Councilwoman Coffey** made a **motion** to approve the consent agenda with the corrections that the clerk noted, "regular meeting and public hearing" on the top of the report, which contained:

- A. March 9, 2017 Regular Meeting Minutes
- B. February 2017 Tax Collector's Report
- C. February 2017 Finance Report

**Councilwoman Cureton** seconded. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Cureton and Krafft*  
*Nays: None*

**4. Union County Arts Council – Barbara Faulk**

- Mayor Becker explained that Barbara Faulk had talked with Clerk Brooks and was a little under the weather and couldn't make it today, so she was going to be moved on another meeting. Ms. Brooks explained that Ms. Faulk asked if the council needed her to come to another meeting. Mayor Becker responded that's up to council if they need to see her, we have her report. Councilwoman Coffey responded the report is good and asked if the council agreed. Councilwoman Krafft agreed the report was good and thorough. Mayor Becker clarified the council wouldn't worry about demanding her back. Ms. Brooks stated she would let Ms. Faulk know and stated that Ms. Faulk apologized.

**5. Artists Music Guild**

- Mr. David L. Cook thanked the council for having them tonight and explained that he would show the council the highlights of last year's show that they helped Artists Music Guild (AMG) to underwrite/finance. Before the highlights, Mr. Cook let the council know that Ms. Cathy Reese was one of the teachers here in the town location, her school was involved in this event and he will let Ms. Reese share with the council what her experience was with the Guild and how her kids reacted to what it was they did for them. AMG is looking to expand that and do bigger and better things this year. Mr. Cook explained that AMG was involved with Mineral Springs last year with the festival and everything; all of the artists had a great time. They heard from some of the people from the public who said that they really appreciated the artists that AMG brought and things of that nature. Mr. Cook stated that AMG thought they brought a financial value to the Town of Mineral Springs. As the CEO of the AMG, Mr. Cook wanted to tell each council member how much AMG appreciates what they did for AMG last year. Without support it's very hard for AMG to help these teachers and schools like Ms. Reese's that have problems with financially obtaining access to these kinds of programs. AMG wants the council to know what this money goes for; this year every one of these kids walked out with a brand-new book bag, they walked out with school supplies, they were fed, they gave them water for everything for the whole time they were there and for the night of the Heritage Awards (they were taken care of and fed for that night as well). Mayor Becker was at the Heritage Awards and there were 537 kids there from Union County. Mayor Becker mentioned that "our" clerks were there too. Mr. Cook responded yes and they were dressed to the nines. Mayor Becker stated he was in a tuxedo and there was photographic evidence of that. Mr. Cook agreed there was photographic evidence and it would be seen on the video. Mr. Cook showed the highlights of the video and mentioned that he used his own song for it, so he didn't have to pay royalties to anybody else for doing it. Mr. Cook pointed out Ms. Reese's class when they performed on the video with a 76-year-old performer [Frieda Payne] and Clifton Davis who was one of the hosts (he is currently on "Amen" and "Madame Secretary"). After the video, Councilwoman Coffey commented it was absolutely wonderful to see all of those children benefiting from what Mr. Cook does; his work is phenomenal.

- Mr. Cook talked about the town impact for Mineral Springs. What AMG did during the time of the Heritage Awards was that they put internet trackers on local websites (i.e. the pizza place and gas station, etc.) and they saw an increase in web traffic for Mineral Springs of about 42%, which means people from the Heritage Awards were coming and eating at local places, because AMG had artists in this area. They were buying gas here, they were doing things at the school and things of that nature, so they know there was an economic impact to the town itself. During the time of the town festival they also used trackers to see what people were looking at and one of the biggest Google things was Richard Kiser, Mineral Springs. People wanted to come see Richard Kiser; he is a big star. Richard Kiser has been on Hee Haw and the Grand Ole Opry, etc., so we were very fortunate to have him to be able to come here and to be with everyone in Mineral Springs and he loved it too; he had a great time.
- Mr. Cook asked Ms. Cathy Reese if she would come and explain to the council and share her feelings of what the impact was from the Guild, if the council would allow her. Mayor Becker responded please step forward and speak with them. Ms. Reese explained that she left another elementary school in Union County as a regular classroom teacher and was blessed to be hired at Western Union as their music teacher. Ms. Reese got through her first year, got acclimated to becoming a music teacher and was getting ready to start her second year in the beginning of August when she received a message from her principal, Kristi Williford saying that Mayor Becker had contacted her and would like the two of them to go meet with David L. Cook and learn about the AMG and what they could bring to her classroom. When they met with Mr. Cook, he shared information about the AMG Heritage Awards and how her students could benefit from being involved with the AMG, so at the beginning of the school year her Eagle Chorus comprised of 4<sup>th</sup> and 5<sup>th</sup> graders began rehearsing once a week in preparation for the show. Mr. Cook went to two of those rehearsals and he and Ms. Reese co-directed her students; it was a lot of fun. The students got to meet someone who was in the music industry, had “question and answer” time with Mr. Cook; it was really fun to see him working with her students. As a new music teacher, Ms. Reese learned a lot from Mr. Cook. The students learned from him, they got to hold one of his Emmy Awards; “what nine and ten-year-old gets to hold an Emmy Award and gets to pose with a celebrity?” It was a big thing for them to realize what impact music can have on real people. As they prepared for the show, the students had to follow a certain dress code, they had to be dressed up, they knew that it was a Saturday commitment and they would be busy all afternoon/evening. The Awards show was a fantastic experience for Ms. Reese and for the students; they could not wait to meet Gene Chandler. Ms. Reese had showed them some videos of him to help introduce him, because they are nine and ten, they don’t know who Gene Chandler is, but once they went home and told their family who they would be singing with, their parents and grandparents knew who Gene Chandler was, so it became more real for them. The AMG Heritage Awards show was aired on television for 17,000,000 viewers, so Western Union Elementary Eagle Chorus was on television for 17,000,000 viewers. There was a beautiful write-up in the Union County Weekly, a reporter interviewed Ms. Reese and Mr. Cook and gave great coverage to Western Union and to her kids. Ms. Reese stated, personally, she is looking forward to having another year with this experience with the AMG and with Mr. Cook; they have already talked about the upcoming award show this November

and Mr. Cook is willing to come in once again and work with her students. In the upcoming weeks, hopefully they will have a keyboard player come in and be involved with (probably) her second grade students, because in her second-grade music curriculum they study musical instruments and they just attended the Fred Ingold Music Festival at Marvin Ridge High School, in which they learned about musical instruments to go along with their music unit. Bringing in an actual keyboard player for the students will be a fantastic experience for them as well and the support that they had from AMG and Mr. Cook has been a real treat for the kids. They know who Mr. Cook is when he walks into the school, they get excited, they want to see him, they want to hug him, it's just a real treat for them, he has become a familiar face at Western Union Elementary and Ms. Reese looks forward to continuing that relationship. Ms. Reese asked if the council had any questions about what impact the AMG has had on the students at Western Union Elementary. Councilwoman Neill thanked Ms. Reese and commented she was just overwhelmed; it's just wonderful. Ms. Reese explained she was really glad it happened in her second year as a music teacher, because she would have been too overwhelmed in her first year. In her second year, she was willing to try anything and anything new and that was the advantage of being reenergized as a teacher and being open to new ideas. Mayor Becker noted that the music program (independently of AMG) has grown rather substantially at Western Union since Ms. Reese came on board and he mentioned at last month's meeting that they did have their "Pirates 2", a second installment of their musical, which was a delight; it is amazing what they are doing at Western Union. Mayor Becker referred to Ms. Reese and commented "it's a testament to you and I think it was great to have the opportunity to get Mr. Cook in there too and really that was a big selling point to me". Mayor Becker didn't necessarily think Mr. Cook would get to double dip with Western Union, because he has a lot of schools he is serving, so if he is willing to partner again with Western Union, "we are doubly fortunate, Mr. Cook". Ms. Reese commented her students are the ones who benefit from it and that's actually what she was going to say, Mr. Cook did attend one of the performances of Pirates 2 and she had 72 students in the cast and for those students to see Mr. Cook walk in with an interest in seeing them perform was just a real treat and a real bonus for them. Ms. Reese thanked Mayor Becker for attending as well.

- Mr. Cook clarified that all of the schools they served weren't all Mineral Springs schools, but they look forward to reaching further into Mineral Springs and affecting other schools and affecting other businesses and things like that, because as they grow, they grow into the community and the only way they can grow into the community is to have the support of the municipalities to be able to do that. AMG asked to be put on the agenda so that they could come and of course ask for funding, because they need book bags and they need school supplies and things like that. Mr. Cook explained that he talked with Ms. Brooks earlier today and it says they are requesting \$2,500, which is actually incorrect, they were coming to ask for \$4,000 to \$5,000 due to their shortage. Last year, they came up short by \$6,800, so he ended up having to write it out of his own pocket. AMG went through all of the people who were partners and they tried to balance it out as to what they were going to ask for from the municipalities. Of course, they will take anything that the council feels that are deserving of. One of the things Mr. Cook was asked to touch on was the partnership that they have with Mineral Springs and what they bring to the table for Mineral Springs. One of the partnership benefits that they

have is (like last year with the festival) the music that was played out there. If you go online and you Google licenses, the minimal amount of licenses will come up. To just get a license is anywhere from \$300 to \$500 just to be licensed with the company, that does not include the material, that doesn't include the songs that you want to get, it doesn't include a performance license versus a playing license. If somebody who is performing a piece of music you have to have another license for that. You have to have a license if you are going to play it on... there is so many people attending; things like that. Mr. Cook referred to Mayor Becker and commented that he thought he found the minimal license. Mayor Becker responded, "the absolute bare minimum musical license, the blanket license, three something per...". Mr. Cook explained that they just dealt with another municipality who got called from Harry Fox and they were presented with a bill for \$6,400 for their festival; they had a hundred songs, they went and they got the bare license, but Harry Fox happened to just have one of their representatives in town and they found out that they were playing Garth Brooks and they found out they were playing Faith Hill and they didn't have a license to play Garth Brooks and Faith Hill, so they got hit with a \$6,400 bill. Under our partnership, the AMG owns these licenses, they have performance licenses, because of the Heritage Awards and things, so anybody that they are partners with under that guideline are covered under the AMG license, because they are involved. It's AMG actually helping to present the program, so if the Town of Mineral Springs was to go and buy these licenses they are looking at thousands of dollars per se to go and obtain these licenses, but they don't have to do that with AMG, because they are in place for the town and as long as AMG is involved they've got the town covered. That is why AMG is asking for the amount of money they are asking for. The licenses are not what AMG is worried about, Mr. Cook is worried about making sure that every one of these kids walk out of there and they walk out... it does something to you when you see a kid walk in carrying their book bag in a BiLo or Food Lion shopping bag, because their parents can't afford a book bag and "as heaven sweet and hell high it will never happen again as long as I'm the head of Artist Music Guild", whether the town gives him money or not, he is going to make sure it happens. Mr. Cook stated he hopes the town will consider giving AMG the \$4,000 to \$5,000 they are asking for, but whatever they do decide to give (if anything) they will be very thankful for and will continue to appreciate Mineral Springs.

**6. Consideration of Re-Appointing and Appointing Board of Adjustment Members**

- Mayor Becker explained there were two Board of Adjustment members (a reappointment and a new member) for the council to appoint. Ms. Carter is not here, but she's already expressed the interest. The council met Mr. Rutland last month. Mayor Becker asked the council if they needed to say anything, or if Mr. Rutland needed to say anything further or if they were ready to appoint those two members. Is there anything about the terms that they are replacing or anything? Does Ms. Brooks have any technicalities the council needs to know? Ms. Brooks responded no, they will work the terms out. One technicality that the council needs to know is they just recently had a Board of Adjustment member resign and asked if the council wanted to discuss that here or later. Mayor Becker responded "later, that can be a staff report". Ms. Brooks agreed and explained there was one member who had not communicated with her at all on being reappointed and his term expired three years ago, so she was going to say he does not want to be

reappointed; therefore, if the council appoints Mr. Rutland, that will give us four members, so we are still looking for at least five and they also need two alternates to go with that. "We are still short a member and two alternates". Mayor Becker asked if Ms. Brooks recalled the last time the Board of Adjustment met; it meets very infrequently. Was it the gravel exemption for the park parking lot in 2011? It doesn't meet that often, but there could be a variance coming up (it's not etched in stone yet). It's a very infrequently-meeting board. Mayor Becker explained it was simple, reappoint Ms. Carter and appoint Mr. Rutland to the Board of Adjustment. Ms. Brooks has just put the word out that we still want more. Ms. Brooks referred to Councilwoman Coffey and stated she could in fact apply to be on the Board of Adjustment. Councilwoman Coffey responded "okay".

- **Councilman Countryman** made a **motion** to reappoint Sharon Carter and Michael Rutland as a new member of the Board of Adjustment and **Councilwoman Krafft** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Cureton, Krafft and Neill

Nays: None

#### 7. **2017-2018 Budget – Proposed Departmental Appropriations**

- Mayor Becker explained nothing is that different from previous year, although he has suggested moving a few things around. Artists Music Guild is here and they talked about it last year when Mr. Cook started; it wasn't so much a contribution (it is a nonprofit, they are operating on donations), but it really functions with us more as a partnership, because of the musicians that are provided for our festival and are available for other events (we could have had more if we had had an event for them), the licensing is something that we really didn't know about. Mayor Becker and Ms. Brooks had been talking about licensing, before they ever heard of David L. Cook, because after our first-year festival the topic came up and by the second year they knew they were going to have to do something about it; people are checking out these small-town festivals and are issuing fines and bills for unpaid royalties. It turned out to be something they didn't even know the Artists Music Guild was going to benefit the town for, but it has been a big financial benefit. It is a minimum of \$1,100 plus for music. Just off the top that the town would have to pay out and not have the kind of full coverage that we get, so it's a benefit, it an actual partnership benefit. Therefore, Mayor Becker recommended moving AMG to the special events category under community instead of the nonprofits, because it is a partnership; it is a support entity for our special events. Mayor Becker added that he wasn't recommending an increase in money at the time, because he didn't know there was an increase that was being sought, but he did recommend putting it into that category. Mayor Becker explained everything else was nonprofits and he came up with a formula and recommended putting it as a line item in the ordinance. If the town was going to continue, the formula would be based on 3% of previous year's budget as your figure; it's not a subjective way to come up with that number and put it as a line item in the budget ordinance, so the council can't do what they have been doing, which there is nothing wrong with what they have been doing, it's just that within the community appropriation, the community appropriation would have unexpended funds. We might have budgeted \$10,000 for nonprofits, but there was \$15,000 in unexpended funds in the community appropriations, so the council would just say "let's just give them an extra \$1,000,

give them an extra \$500”, it was a little too easy for the council not to have discipline necessarily, so if it’s in the budget ordinance as a line item they could still add more, but they would have to do a budget amendment. There is nothing hard about doing that, but it’s a step to make sure the council understands that they really have to be committed to increasing our funding for an organization if they felt there was a reason for it. Mayor Becker believed those were the only two changes in the budget presentation and everything else was very close to last year. Mayor Becker stated he wanted to get some advice from council and then mentioned that he did pencil in 3% on salaried employees. Even though it doesn’t go in the budget at this time, if the council decided they were going to approve that, they can approve any increase if they want to in the hourly rate for the hourly employee; that can be done at this time in the budget process. Those are the three things the council has to do; determine the salary and hourly figures for next year; decide on whether they want to include these changes; and if there is anything else the council wants to do.

- Councilwoman Coffey stated she was in agreement with the 3% salary, that’s pretty standard and that’s what they have always recognized; this is still a good thing. As far as the hourly goes, Councilwoman Coffey thought they need to have a standard that they are dealing with on that as far as an increase; hourly people are people too and we need to have base in place for that. Councilwoman Coffey asked why they can’t just use the same 3%. Mayor Becker responded that was what the council did last year and have been doing. Councilwoman Coffey suggested making that a standard. Mayor Becker responded, “if you feel that is what we should do”; he does like to confirm that with the board. Mayor Becker pointed out he would make a list of the recommendations and the council will vote to accept them with the changes and the finance officer will present the budget next month. Councilman Countryman explained that he wanted to make a statement about the 3% increase, which he is in support of, but it does need to be noted that this year the cost of living increase nationally is only about 1.2%, so 3% is a pretty significant pay raise. Councilman Countryman knows this because it affects him personally; when you look at Social Security and the Federal Government, his cost of living adjustment is based on the national index, so just from an understanding standpoint 3% is a very fair increase consideration. Mayor Becker replied, as a staff member as well, he does appreciate this board giving staff 3% each year; it is a really generous gesture on the part of this board as a salaried employee. Councilwoman Coffey stated that she believed their people work hard and always have. Councilman Countryman clarified this wasn’t meant as a dispute, it was meant as a piece of information. In addition, Councilman Countryman really liked the part about beginning a very defined way to continue supporting all of the agencies they support, because he thought as much as some of them want to be a part of that, that they don’t let their hearts speak to the budget; it makes much more sense to be very logical about it and not emotional about it. Councilman Countryman felt it demonstrated that they’re trying to be financially responsive to the community and being good stewards of those resources and are not just doing it on a whim, because they think it’s a good idea. Councilwoman Coffey concurred. Mayor Becker suggested at a later date the council can also tweak their methods for dealing with the nonprofits to maybe not have as many personal appearances and request more documentation, to get 990’s from all of them, so they have a better handle on how their funding is handled



internally; that might be something that the board can do to streamline their process here, but also to give the board more information. The council can work on that over the next few months, perhaps budget amounts in there in advance and say, "this is what you are going to get based on what we see you are doing". Mayor Becker has talked with Catawba Lands Conservancy about the funding levels they have. Margaret Brantley and Mayor Becker are trying to work out a good presentation on how that works and what they could bring back to the town as an additional service. Those are some things that will come in future discussions when the council wants to talk about what they are going to give to individual entities.

- Mayor Becker stated that he was "up-in-the-air" on funding amounts as they move onto Artists Music Guild (AMG) and whether to move them out of donations and into a service partner is a good way to present it. Councilman Countryman commented he thought it was more logical that way and it's more justifiable from an increase standpoint to understand that the community is benefitting directly from that increase as a partnership in support of our festival. To continue the festival without that partnership, the town would have to actually bear the cost of all the licensing fees and without having some type of entertainment you really don't have a festival; you can't even play records. It goes beyond just making contribution to any agency, it demonstrates the agency is giving back, not only to the community, but to our local schools and other schools in the area and support our children. Councilman Countryman thought it was a very viable thing to do and he was all for it. Councilman Countryman asked Mayor Becker what it would cost the town to buy all those fees; realistically. Mayor Becker responded it was very hard to say, but it would probably be a couple of thousand dollars minimum. Mr. Cook explained if you have a 100-song license under ASCAP alone, it would cost you \$1,252 and then you have BMI, Harry Fox and SESAC, so there are four of them; you are looking at almost \$4,500 alone for a onetime license. Councilwoman Krafft commented that didn't include what he is doing with the schools. Mayor Becker added "or the performers at the festival and other events". Councilwoman Krafft referred to moving them under the special events and pointed out that part of that was the festival, but there is also a charitable part, which has to do with support of the schools. Mayor Becker responded the only reason he didn't want to split it, they could, there is nothing..., they could say "well we are going to make this donation, plus we are doing this as a partnership", there is no reason not to. Councilwoman Coffey stated she thought it may "muddy the waters" and it may not be as clear to their constituents; it may look like something is not right. Councilwoman Krafft shared that the only reason she said that was because in her association they do have to have a split; it was recommended by their attorney (for clarity reasons) to do that. Councilwoman Coffey suggested that may be something they need to see Attorney Griffin about. Mayor Becker allowed Mr. Cook to make comments since he was part of this discussion. Mr. Cook shared that the AMG in their Texas location has three municipalities that have done exactly this; they moved them under sort like a technical, a partner with the town, because of what they bring and even though they are supplying things to the schools and things of that nature, the overall benefit was to the town. They are not really looking at what AMG is using the money for as much as they are to what the benefit they are bringing, because in the end of it, it really doesn't matter if they are taking the money and buying book bags with it versus if they are buying music

licenses with it. The town is benefitting, so they didn't ask for anything to be split, they just put them under a partnership. Mayor Becker asked if their legal staff and partners all figured it was okay to do it that way. Mr. Cook responded they put it all to their legal department and everything else and the towns put it through theirs and they came out to say it was better for AMG to just move them out of the nonprofit category and into a line item that showed how it was benefitting the municipality. Mr. Cook added that it could be explained to the town council's constituents, because anybody who came out here and they don't see somebody shutting down the festival, the council can say "well the AMG supplied us with licenses, so we don't have to worry about that". Mayor Becker commented that it looks like they are okay to just keep it in that department, but the question is the amount; he had penciled in \$2,000, which is the same as last year. Special events was \$1,000 and Mayor Becker upped it to \$3,000 with the \$2,000 being earmarked for AMG. The question is, is it worth it for the council to bump it up a little bit just because it is doing great work and the town is getting a good tangible financial benefit from it. Mayor Becker was asked by Councilwoman Krafft what the budget for the \$1,000 was. Mayor Becker explained it was just for other things for special events, if we are having a meeting where we are serving food, that all comes out of that budget thing. This year we had \$1,000 and it wasn't used, but that is the way it is in the budget. Mayor Becker's proposal for next year's budget under miscellaneous special events was \$3,000. After some discussion by the council about believing in music, seeing what AMG does for the children and how they benefitted, the music licensing for the festival and the performers for the festival and possibly other events, the council ranged from \$3,000 to \$3,500 to \$3,750 to \$4,000 as the figure for AMG; the council settled on earmarking \$4,000 to go to AMG.

- Mayor Becker recapped the proposed departmental appropriations discussion. If the council makes a motion to approve these preliminary figures and direct the budget officer to draw up the budget (hopefully we will have enough revenues to meet this), they will be approving it based on the number presented with the following changes: 3% increase in the salaries and hourly; the movement of the items into different categories is approved (the nonprofits and AMG being moved), and the special events amount being bumped up from \$3,000 to \$5,000 (earmarking \$4,000 for AMG).
- Mayor Becker noted for the record that he wrote down \$4,568 for records management, they were doing a 5% increase, so he rounded to the nearest dollar, it would have been \$4,567.50, but when he got the final invoice from them it was \$4,570 (they round to the nearest \$5). When the budget is presented there will be a \$2 difference. Mayor Becker noted sometimes he had to change figures a little bit. If the council is satisfied with the numbers in the gray column with a total operating budget of \$297,120, which is up from \$286,836 and then adding the \$3,000, it will be \$300,120. Councilwoman Krafft questioned the festival budget of \$4,500. Mayor Becker explained the festival itself went up (it's on its own line) to \$5,700. We are at \$4,500 now, which Ms. Brooks has not spent, she was way under budget spending only \$2,881. Ms. Brooks herself suggested taking an entire newsletter and charging it to the festival rather than to the newsletter budget, because it's all festival, which is one of the reasons for going from \$4,500 to \$5,700 was just to bear the cost of that newsletter in the festival budget. Councilwoman Krafft stated we were under it on the festival budget last year. Mayor Becker

responded we were under it and now Ms. Brooks has some ideas and Councilwoman Krafft has some ideas, there will be some more things that will cost, but we've got the money to spend. Mayor Becker reminded the council that the money Ms. Brooks spent (\$2,881) was net; we had a lot of support (sponsors/vendors), which was very helpful and enabled Ms. Brooks to operate well under budget. We are asking for \$5,700 including net of vendor income and including the additional newsletter charge. Councilwoman Krafft stated that she was already working on sponsorship and she thought we might be able to take some of that money and it will cover the additional that we just did. Mayor Becker responded, "we are happy to budget \$5,700 and then the festival nets out at \$2,000, because we got so much income, everyone is happy, that taxpayers are happy, this board is happy". We are budgeting the festival basically as if there were no sponsors and the sponsors just keep bringing that down, as do the vendors. Councilwoman Krafft stated she thought our festival might have more people at it this year.

- Mayor Becker asked if there were any other questions about these recommendations. The council will get the formal budget next month based on these changes. Mayor Becker asked for a motion to include, the 3%, with the movement of the AMG and the nonprofits, the increase to \$4,000 for AMG and everything else he suggested.
- **Councilwoman Krafft** made a **motion** to approve with the 3%, with the movement of the AMG and the nonprofits, the increase of \$4,000 for AMG and everything else he suggested and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Cureton, Krafft and Neill  
Nays: None

- Mayor Becker announced this is not adopting the budget, this is the first step of three steps, next month there will be the proposed budget with the revenues and in June the council will have the budget hearing and adopt the budget; it's a three-month process.

#### 8. Consideration of Purchasing New Banners for Downtown

- Mayor Becker stated we have money in the budget for them [banners], so that doesn't amount to anything, because that comes out of capital.
- Ms. Brooks referred to the agenda packet and explained there was a picture of what was currently up, which could be replaced at \$120 apiece. Ms. Brooks asked Signprofx to redesign the banner, because the council seemed to like the other one so much; the price for those would be \$80; however, that would be the size of the Steeplechase banners, which is 2 x 4 (small). The setting could be rearranged a little bit to get it back up to the 2 x 5, but the price increases to \$120. Mayor Becker explained that he and Ms. Brooks thought the Steeplechase banners were awfully small and we should probably stick with the five-foot size. The new design could be stretched down, maybe move the horse down, and maybe add "Welcome" to make it a 2 x 5. Mayor Becker asked the council if they wanted to keep the 2 x 5 size instead of the small Queen's Cup size and if they wanted to go with 14 alike. The current banners were split up and the greens ones tended to fade more. The council has the option of using some of the new design and some of the old design.

They could make them all blue, because the green background didn't have good longevity. After some discussion of which banners to use and whether to mix them, the council choose to go with 14 of all the same 2 x 5 #3 blue banners.

- **Councilman Countryman** made a **motion** to buy 14 of #3, the vertical blue and **Councilwoman Krafft** seconded. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Cureton, Krafft and Neill*

*Nays: None*

- Ms. Brooks mentioned an advertisement she had seen and thought it was a great idea for banners; they could be made to say, "we proudly honor" or say "Mineral Springs honors so and so – U. S. Army", etc. and their picture goes on the banner. We could put them up in the month of July, because November (when you would be honoring them) would be a short month. It could be something that we could have people purchase their own banner (to honor a veteran in the family for example), kind of like what we did with the bricks. Councilwoman Krafft suggested putting it in the newsletter. Ms. Brooks asked if the council wanted to discuss that sometime in the future. Mayor Becker suggested Ms. Brooks make copies of the advertisement to let the council really see what they look like; they are cool.

9. **Consideration of Approving a Contract with Plyler Asphalt Sealcoating Solutions, LLC**

- Mayor Becker explained the town hall parking lot was seal coated in October four years ago. Time has flown, but we had planned to have it redone after all the construction took place and everything got scuffed up and cracks have gotten bigger. Mayor Becker went back to Adison Plyler; his bid this year is \$300 less than it was four years ago (including striping). "We were very happy with his work". Mr. Plyer came out to look at it and gave us a proposal for \$1,565 for crack filling, cleaning, seal coating and restriping. Mayor Becker asked if the council wanted to approve that contract.
- **Councilwoman Neill** made a **motion** to approve the contract with Plyler Asphalt Sealcoating Solutions, LLC for \$1,565 and **Councilman Countryman** seconded. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Cureton, Krafft and Neill*

*Nays: None*

10. **Consideration of Authorizing Town Staff to Terminate the Contract with Jan-Pro and Seek Bids for Cleaning Town Hall**

- Ms. Brooks commented that her memo was fairly self-explanatory if everyone has had an opportunity to read it. We've had Jan-Pro since we came into the town hall; we haven't always been very happy with them; however, the only way that you can stop a contract is to notify them 30 days before our contract expires. It seems to be a really busy time of the year for Ms. Brooks and she always forgets, so she thought she would get "on the stick" this year and ask for approval way before she needs it.
- **Councilwoman Coffey** made a **motion** to approve to terminate the contract and notify Jan-Pro of it and seek bids for new service and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Cureton, Krafft and Neill  
Nays: None

11. **Consideration of Authorizing the Purchase of New Office Equipment**

- Mayor Becker explained there were two pieces of office equipment staff would like to get. A desk size fireproof file for the finance officer; Mayor Becker is out of drawer space and the newer computer he has is so big it doesn't fit in his drawers. This was the best price (\$1,155) Mayor Becker could find that includes lift gate delivery (it weighs 350 pounds), which is from Digitalbuyer.com. Councilwoman Neill asked if it would be charged to Capital Outlay. Mayor Becker responded it was Capital Outlay. Mayor Becker explained that Ms. Brooks' computer was past its depreciable life and has had some service problems. Since Ms. Brooks is 100% dependent on 100% reliability, there are some new features that would be coming on that one that we don't have; it is going to a solid-state drive for better reliability and faster speed. Everyone is going to solid-state drives; there is a cost associated with that, but it is where we are going. Mayor Becker noted if the council went over the bid they would notice there is no license for Microsoft Office 2016, which is an additional \$399. Mayor Becker explained they have come out with Office 365 for a user group like ours, which is good for five computers of different users, we only have three, but we could have some additional units; it's \$150 a year for five stations. Mayor Becker thought it would be crazy not to do that; we are constantly fighting the upgrade cycle, we get a new computer and we're getting a new license and we're going from [Office] 7 to 10 to 16. Ms. Brooks has talked to the fire department and they are using the 365 subscription service and it works exactly as we interpreted it from the Microsoft advertisement. Office 365 is separate from the new computer; it's \$12.50 a month if you pay annually. The new computer is \$1,784.84 with tax and everything.
- **Councilwoman Coffey made a motion to approve the purchase of new equipment that's desperately needed for the town hall (fireproof file cabinet, computer and the 365) and Councilwoman Cureton seconded.** Councilman Countryman asked what happens to the old stuff. Mayor Becker responded, "it's hanging around". Ms. Brooks will continue to keep this one as a backup; it's a pretty good computer, but the stuff that he buys really should get taken to the electronics hut at Parkwood, because he buys them used from Dell refurbished, because he doesn't have anywhere near..... Councilwoman Coffey commented Mayor Becker was talking different things, Councilman Countryman was talking about right here on #11; there is no replacement of the file cabinet, it's needed for more storage space, there is nothing going on the lap top. Councilman Countryman commented "the old computer". Mayor Becker responded the old computers, believe it or not we have back to the first computer that we bought, it's obsolete and we could throw it away, it's off the depreciation schedule; the auditors have him handle those that way. They are literally in cabinets here, we have these 12-year-old pieces of equipment that could have their hard drives pulled and sent to the Parkwood electronics hut, Mayor Becker thought. So far, we have not thrown those away, they are just sort of stored. *The aforementioned motion by Councilwoman Coffey, seconded by Councilwoman Cureton was voted on and passed unanimously as follows:*

Ayes: Coffey, Countryman, Cureton, Krafft and Neill

Nays: None

12. **Staff Reports**

- Ms. Brooks reported there were four nuisance ordinance complaints and pointed out that she had provided the council with an email chain from the first complaint received. Ms. Brooks explained that Donna Sherrin complained and Ms. Sherrin was on the Board of Adjustment, but after these emails were received, she went ahead and resigned based on what she felt was harassment from one of our residents. Mayor Becker commented that the complaint is in the process independent of that resident. Ms. Brooks noted that you can't withdraw a complaint once you complain. Mayor Becker explained that Mr. Ganus has made two inspections and has met with the property owner and their attorney; it's in the process of what they do. Ms. Brooks noted Mr. Ganus has inspected three of the complaints, but she received one on Tuesday, which he hasn't acted on as of yet. Councilwoman Coffey asked if had acted on the other. Ms. Brooks responded he has acted on the first three. Ms. Brooks pointed out that she was in need of another Board of Adjustment member. Councilwoman Coffey volunteered. Mayor Becker explained the only time that board member would have to recuse herself would be if the Board of Adjustment was in certiorari over a town council matter. Mayor Becker commented that would be put on the agenda for next month to approve that Board of Adjustment member.

13. **Other Business**

- Councilwoman Cureton asked if the house of Ulysses Howard was sold, because it was still on the paper as the taxes were due. Ms. Ridings responded that Union County foreclosed on that piece of property and the attorneys are now having trouble getting in touch with the man who gave the highest bid, which is why it is still on there [taxes owed list]. Ms. Ridings explained she was in contact with the assistant in the attorney's office; they usually email about once a week. Councilwoman Krafft referred to the people on the list that haven't paid (some of it is a nominal amount) and asked what goes on with it now. Ms. Ridings responded after 10 years it drops off; by state law. Councilwoman Krafft asked what causes the county to foreclose on a piece of property. Ms. Ridings responded, "someone is interested in purchasing the property and the taxes that are owed to the county, as well as to us, they are the ones that begin that process, we don't". Mayor Becker explained we are not owed enough to make it worthwhile, but the county is owed 20 to 30 times what we're owed based on what tax rates are, so if someone owes us \$100, they probably owe the county \$3,000. Ms. Ridings added "somebody comes in, says "I am interested in purchasing this property", they look into what is due, tax wise, and then they begin foreclosure". Councilwoman Coffey added there are listings at the court house of properties that are up for sale by the county; public listings.

14. **Adjournment**

- **Councilwoman Coffey made a motion to adjourn and Councilman Countryman seconded. The motion passed unanimously as follows:**

Ayes: Coffey, Countryman, Cureton, Krafft and Neill  
Nays: None

- The meeting was adjourned at 8:55 p.m.
- The next regular meeting will be on Thursday, May 11, 2017 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

DRAFT

MARCH 2017  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>MARCH 31, 2017 REGULAR TAX</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
BEGINNING CHARGE	61542.31	62154.4	64,343.95	64,900.15	66,096.20
TAX CHARGE					
PUBLIC UTILITIES					
DISCOVERIES					
NON-DISCOVERIES					
ABATEMENTS	(0.86)		(3.44)	(3.44)	
<b>TOTAL CHARGE</b>	<b>61,541.45</b>	<b>62,154.40</b>	<b>64,340.51</b>	<b>64,896.71</b>	<b>66,096.20</b>
BEGINNING COLLECTIONS	59309.51	61744.03	64,012.82	64,639.70	65,932.78
COLLECTIONS - TAX	920.42	23.73	0.90	2.61	
COLLECTIONS - INTEREST	69.35	1.39	-	0.86	
<b>TOTAL COLLECTIONS</b>	<b>60,229.93</b>	<b>61,767.76</b>	<b>64,013.72</b>	<b>64,642.31</b>	<b>65,932.78</b>
BALANCE OUTSTANDING	1,311.52	386.64	326.79	254.40	163.42
<b>PERCENTAGE OF REGULAR</b>	<b>97.87%</b>	<b>99.38%</b>	<b>99.49%</b>	<b>99.61%</b>	<b>99.75%</b>
<b>COLLECTION FEE 1.5 %</b>	<b>14.85</b>	<b>0.38</b>	<b>0.01</b>	<b>0.05</b>	<b>-</b>



Mineral Springs Prior Years Property Tax Report  
March 2017

March 31, 2017	2011	2010	2009	2008	2007	2006		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>	<b>\$65,443.06</b>	<b>\$52,276.82</b>	<b>\$51,397.02</b>		
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42	\$1,056.90	\$779.12		
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)	(\$150.55)	(\$50.50)		
DISCOVERIES	\$61.82	\$321.61	\$46.46	\$46.72	\$117.44	\$417.27		
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	(\$136.74)	(\$1,329.47)	(\$62.12)	(\$19.42)		
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>	<b>\$64,881.95</b>	<b>\$65,113.97</b>	<b>\$53,238.49</b>	<b>\$52,523.49</b>		
PREVIOUS COLLECTIONS	\$65,706.36	\$65,582.71	\$64,749.33	\$65,029.89	\$53,184.33	\$52,411.07		
<b>PREVIOUS BALANCE DUE</b>	<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>		<b>\$591.24</b>
COLLECTIONS - TAX								\$0.00
COLLECTIONS - INTEREST/FEES								\$0.00
GROSS MONTHLY COLLECTIONS								\$0.00
MISC. ADJUSTMENTS								
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,706.36</b>	<b>\$65,582.71</b>	<b>\$64,749.33</b>	<b>\$65,029.89</b>	<b>\$53,184.33</b>	<b>\$52,411.07</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>		<b>\$591.24</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.84%</b>	<b>99.85%</b>	<b>99.80%</b>	<b>99.87%</b>	<b>99.90%</b>	<b>99.79%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of March 31, 2017

Name	Tax Map Number	2011	2010	2009	2008	2007	2006
BOND, CELESTE B	06054063			\$27.92			
BRIDGES JAMES CORBETT	50084062						\$1.84
CAROLINA STREET SUPPLY	50103059		\$6.88				
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88					
CMH CONTRACTING INC	50092570						\$14.85
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44					
CURVES OF MINERAL SPRINGS	50092178						\$8.54
CUSTOM DESIGN CONCRETE	50092179						\$8.54
D'AMICO, JAMES L	06054024	\$27.68	\$27.68	\$27.68			
DUNCAN, ROBERT W	50100863			\$2.63			
ELLIOTT, JAMES EDWARD & MARIO JAMES ELLIOTT &	06060006E	\$24.00	\$24.00	\$24.00	\$24.00	\$10.37	\$10.37
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	\$8.54	\$7.43
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09			\$1.53
HERRON ENTERPRISES INC	50071162				\$8.78		
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	\$7.90	\$7.90
MATHENY, VERNA	455325	\$2.22					
MCDOUGALL, SHERRY CARTER	06084001L	\$6.86	\$6.86	\$6.86	\$6.86		
METHENY, VERNA	50094323		\$2.22	\$2.44			\$2.38
R & D MASONRY INC	50092552						\$8.54
REALTY INVESTORS INC	50082898						\$1.02
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75				
WAXHAW ALL TILE	50099231				\$6.88		
WENDY GREENE AND ASSOCIATES	50093112						\$12.13
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	\$27.35	\$27.35
<b>Total</b>		<b>\$106.62</b>	<b>\$101.34</b>	<b>\$132.62</b>	<b>\$84.08</b>	<b>\$54.16</b>	<b>\$112.42</b>

## **Town of Mineral Springs**

# **FINANCE REPORT MARCH 2017**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**May 11, 2017**

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# Cash Flow Report FY2016 YTD

7/1/2016 Through 3/31/2017

4/24/2017

Page 1

Category Description	7/1/2016- 3/31/2017
<b>INCOME</b>	
Gross Receipts Tax	1,364.11
Interest Income	1,002.91
Other Inc	
Copy Charges	0.80
Festival 2016	
Misc	87.00
Sponsor	800.00
Vendor	585.00
TOTAL Festival 2016	1,472.00
Festival 2017	
vendor	115.00
TOTAL Festival 2017	115.00
Sales Tax Refunds	1,722.55
Zoning	4,650.00
TOTAL Other Inc	7,960.35
Prop Tax 2016	
Receipts 2016	
Int	47.52
Tax	59,309.51
TOTAL Receipts 2016	59,357.03
TOTAL Prop Tax 2016	59,357.03
Prop Tax Prior Years	
Prop Tax 2007	
Receipts 2007	
Int	12.43
Tax	7.08
TOTAL Receipts 2007	19.51
TOTAL Prop Tax 2007	19.51
Prop Tax 2008	
Receipts 2008	
Int	24.40
Tax	29.10
TOTAL Receipts 2008	53.50
TOTAL Prop Tax 2008	53.50
Prop Tax 2009	
Receipts 2009	
Int	24.21
Tax	29.10
TOTAL Receipts 2009	53.31
TOTAL Prop Tax 2009	53.31
Prop Tax 2010	
Receipts 2010	
Int	21.07
Tax	29.10
TOTAL Receipts 2010	50.17
TOTAL Prop Tax 2010	50.17
Prop Tax 2011	
Receipts 2011	
Int	19.17

# Cash Flow Report FY2016 YTD

7/1/2016 Through 3/31/2017

4/24/2017

Page 2

Category Description	7/1/2016- 3/31/2017
Tax	29.10
<b>TOTAL Receipts 2011</b>	<b>48.27</b>
TOTAL Prop Tax 2011	48.27
Prop Tax 2012	
Receipts 2012	
Int	5.38
Tax	22.79
<b>TOTAL Receipts 2012</b>	<b>28.17</b>
TOTAL Prop Tax 2012	28.17
Prop Tax 2013	
Receipts 2013	
Int	21.37
Tax	53.82
<b>TOTAL Receipts 2013</b>	<b>75.19</b>
TOTAL Prop Tax 2013	75.19
Prop Tax 2014	
Receipts 2014	
Int	10.65
Tax	124.72
<b>TOTAL Receipts 2014</b>	<b>135.37</b>
TOTAL Prop Tax 2014	135.37
Prop Tax 2015	
Receipts 2015	
Int	23.50
Tax	313.85
<b>TOTAL Receipts 2015</b>	<b>337.35</b>
TOTAL Prop Tax 2015	337.35
TOTAL Prop Tax Prior Years	800.84
Sales Tax	
Cable TV	10,600.55
Electricity	109,371.02
Natural Gas Excise	180.13
Sales & Use Dist	12,186.43
telecommunications	2,281.67
<b>TOTAL Sales Tax</b>	<b>134,619.80</b>
Veh Tax	
Int 2016	36.16
Tax 2016	4,599.21
<b>TOTAL Veh Tax</b>	<b>4,635.37</b>
<b>TOTAL INCOME</b>	<b>209,740.41</b>
<b>EXPENSES</b>	
Uncategorized	0.00
Ads	414.42
Attorney	3,303.54
Audit	4,620.00
Capital Outlay	
Beautification	2,686.60
Greenway	11,480.00
<b>TOTAL Capital Outlay</b>	<b>14,166.60</b>
Community	

# Cash Flow Report FY2016 YTD

7/1/2016 Through 3/31/2017

4/24/2017

Page 3

Category Description	7/1/2016- 3/31/2017
Donation	3,300.00
Greenway	9.50
Maint	3,221.37
Newsletter	
Post	913.19
Printing	2,275.11
TOTAL Newsletter	3,188.30
Parks & Rec	
Park	1,841.60
TOTAL Parks & Rec	1,841.60
Special Events	
Festival	2,450.90
TOTAL Special Events	2,450.90
TOTAL Community	14,011.67
Emp	
Benefits	
Dental	666.00
Life	468.72
NCLGERS	8,546.94
Vision	112.00
TOTAL Benefits	9,793.66
Bond	550.00
FICA	
Med	1,220.82
Soc Sec	5,219.94
TOTAL FICA	6,440.76
Payroll	1,246.49
Work Comp	1,681.61
TOTAL Emp	19,712.52
Office	
Bank	27.00
Clerk	25,650.00
Council	5,400.00
Deputy Clerk	6,611.07
Dues	5,540.00
Equip	2,578.08
Finance Officer	
Park Maint	2,367.00
Regular	21,330.00
TOTAL Finance Officer	23,697.00
Ins	3,307.64
Maint	
Materials	647.05
Service	5,544.24
TOTAL Maint	6,191.29
Mayor	3,600.00
Misc	128.10
Post	510.88
Records	4,350.00
Supplies	2,167.93
Tel	5,279.79

# Cash Flow Report FY2016 YTD

7/1/2016 Through 3/31/2017

4/24/2017

Page 4

Category Description	7/1/2016- 3/31/2017
Util	3,505.31
<b>TOTAL Office</b>	<b>98,544.09</b>
Planning	
Administration	
Contract	1,117.91
Salaries	22,176.00
<b>TOTAL Administration</b>	<b>23,293.91</b>
Misc	996.67
Ordinance Changes	577.00
<b>TOTAL Planning</b>	<b>24,867.58</b>
Street Lighting	1,116.15
Tax Coll	
Contract	1,032.13
Sal	1,350.00
<b>TOTAL Tax Coll</b>	<b>2,382.13</b>
Training	
Officials	141.42
Staff	170.00
<b>TOTAL Training</b>	<b>311.42</b>
Travel	1,102.80
<b>TOTAL EXPENSES</b>	<b>184,552.92</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	100,000.00
FROM MM Sav ParkSterling	30,000.00
TO Check Min Spgs	-30,000.00
TO MM Sav ParkSterling	-100,000.00
TO Downtown Park Capital Project Fund	-5,625.76
<b>TOTAL TRANSFERS</b>	<b>-5,625.76</b>
<b>OVERALL TOTAL</b>	<b>19,561.73</b>



## Account Balances History Report

(Includes unrealized gains)

As of 3/31/2017

4/24/2017

Page 1

Account	6/29/2016 Balance	6/30/2016 Balance	7/31/2016 Balance	8/31/2016 Balance	9/30/2016 Balance	10/31/2016 Balance
<b>ASSETS</b>						
<b>Cash and Bank Accounts</b>						
Check Min Spgs	33,915.89	33,952.73	20,896.71	13,103.41	47,295.27	38,215.59
McNeely Farms Escrow	0.00	21,195.02	21,195.92	21,196.82	21,197.70	21,198.60
MM Sav ParkSterling	525,465.96	525,573.65	505,683.99	495,790.95	495,892.55	495,997.57
NCCMT_Cash	2,241.44	2,242.05	2,242.65	2,243.15	2,243.63	2,244.18
<b>TOTAL Cash and Bank Accounts</b>	<b>561,623.29</b>	<b>582,963.45</b>	<b>550,019.27</b>	<b>532,334.33</b>	<b>566,629.15</b>	<b>557,655.94</b>
<b>Other Assets</b>						
State Revenues Receivable	0.00	61,476.90	58,819.30	57,190.21	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>61,476.90</b>	<b>58,819.30</b>	<b>57,190.21</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>561,623.29</b>	<b>644,440.35</b>	<b>608,838.57</b>	<b>589,524.54</b>	<b>566,629.15</b>	<b>557,655.94</b>
<b>LIABILITIES</b>						
<b>Other Liabilities</b>						
Accounts Payable	692.76	4,318.90	2,190.76	692.76	692.76	692.76
Escrows	0.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>692.76</b>	<b>25,513.90</b>	<b>23,385.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>692.76</b>	<b>25,513.90</b>	<b>23,385.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>560,930.53</b>	<b>618,926.45</b>	<b>585,452.81</b>	<b>567,636.78</b>	<b>544,741.39</b>	<b>535,768.18</b>

## Account Balances History Report

(Includes unrealized gains)

As of 3/31/2017

4/24/2017

Page 2

Account	11/30/2016 Balance	12/31/2016 Balance	1/31/2017 Balance	2/28/2017 Balance	3/31/2017 Balance
<b>ASSETS</b>					
<b>Cash and Bank Accounts</b>					
Check Min Spgs	28,103.14	37,644.50	36,115.31	30,555.66	40,362.31
McNeely Farms Escrow	21,199.47	21,200.37	21,201.27	21,202.08	21,202.98
MM Sav ParkSterling	496,099.22	566,210.49	566,330.73	566,439.35	596,562.71
NCCMT_Cash	2,244.72	2,245.42	2,246.22	2,246.96	2,247.94
<b>TOTAL Cash and Bank Accounts</b>	<b>547,646.55</b>	<b>627,300.78</b>	<b>625,893.53</b>	<b>620,444.05</b>	<b>660,375.94</b>
<b>Other Assets</b>					
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>547,646.55</b>	<b>627,300.78</b>	<b>625,893.53</b>	<b>620,444.05</b>	<b>660,375.94</b>
<b>LIABILITIES</b>					
<b>Other Liabilities</b>					
Accounts Payable	692.76	692.76	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>525,758.79</b>	<b>605,413.02</b>	<b>604,005.77</b>	<b>598,556.29</b>	<b>638,488.18</b>

Mineral Springs Monthly Revenue Summary 2016-2017

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2016-2017									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 2,400.00	\$ 1,599.16	\$ 800.84	33.4%	\$ -	\$ 388.09	\$ 129.98	\$ 53.50	\$ 30.66
Property Tax - 2016	\$ 61,395.00	\$ 2,037.97	\$ 59,357.03	96.7%	\$ -	\$ 70.85	\$ 2,148.57	\$ 3,731.72	\$ 8,630.37
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ 960.00	\$ (404.11)	\$ 1,364.11	142.1%	\$ -	\$ 234.10	\$ 242.91	\$ 222.34	\$ 143.26
Interest	\$ 1,200.00	\$ 197.09	\$ 1,002.91	83.6%	\$ 111.84	\$ 108.36	\$ 102.96	\$ 106.47	\$ 103.06
Sales Tax - Electric	\$ 205,000.00	\$ 95,628.98	\$ 109,371.02	53.4%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Sales & Use	\$ 20,200.00	\$ 8,013.57	\$ 12,186.43	60.3%	\$ -	\$ -	\$ 1,734.82	\$ 1,623.52	\$ 1,738.70
Sales Tax - Other Util.	\$ 25,000.00	\$ 11,937.65	\$ 13,062.35	52.2%	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Taxes	\$ 5,990.00	\$ 1,354.63	\$ 4,635.37	77.4%	\$ -	\$ 583.73	\$ 631.99	\$ 690.55	\$ 542.15
Zoning Fees	\$ 4,000.00	\$ (650.00)	\$ 4,650.00	116.3%	\$ 225.00	\$ 800.00	\$ 1,240.00	\$ 250.00	\$ 350.00
Other	\$ 2,000.00	\$ (1,310.35)	\$ 3,310.35	165.5%	\$ 635.00	\$ 555.00	\$ 282.00	\$ -	\$ -
<b>Totals</b>	<b>\$ 328,145.00</b>	<b>\$ 118,404.59</b>	<b>\$ 209,740.41</b>	<b>63.9%</b>	<b>\$ 971.84</b>	<b>\$ 2,740.13</b>	<b>\$ 6,513.23</b>	<b>\$ 6,678.10</b>	<b>\$ 11,538.20</b>
	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>June a/r</b>	
Property Tax - prior	\$ 63.29	\$ 43.51	\$ 57.77	\$ 34.04					
Property Tax - 2016	\$ 21,530.14	\$ 14,762.78	\$ 7,557.81	\$ 924.79					
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -					
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -					
Gross Receipts Tax	\$ 197.59	\$ 141.71	\$ 106.46	\$ 75.74					
Interest	\$ 112.87	\$ 121.94	\$ 110.17	\$ 125.24					
Sales Tax - Electric	\$ 61,007.70	\$ -	\$ -	\$ 48,363.32					
Sales Tax - Sales & Use	\$ 1,722.51	\$ 1,632.59	\$ 1,773.21	\$ 1,961.08					
Sales Tax - Other Util.	\$ 6,517.18	\$ -	\$ -	\$ 6,545.17					
Vehicle Taxes	\$ 528.78	\$ 530.49	\$ 519.87	\$ 607.81					
Zoning Fees	\$ 250.00	\$ 375.00	\$ 285.00	\$ 875.00					
Other	\$ -	\$ -	\$ -	\$ 1,838.35					
<b>Totals</b>	<b>\$ 91,930.06</b>	<b>\$ 17,608.02</b>	<b>\$ 10,410.29</b>	<b>\$ 61,350.54</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Mineral Springs Budget Comparison 2016-2017

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2016-2017									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,385.58	\$ 414.42	23.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 6,296.46	\$ 3,303.54	34.4%	\$ 300.00	\$ 300.00	\$ 903.54	\$ 300.00	\$ 300.00
Audit	\$ 4,770.00	\$ 150.00	\$ 4,620.00	96.9%	\$ -	\$ -	\$ -	\$ -	\$ 4,620.00
Community Projects	\$ 31,200.00	\$ 17,188.33	\$ 14,011.67	44.9%	\$ 2,500.66	\$ 1,170.34	\$ 4,173.63	\$ 1,370.79	\$ 748.65
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 26,500.00	\$ 6,787.48	\$ 19,712.52	74.4%	\$ 4,086.61	\$ 1,945.16	\$ 1,924.34	\$ 1,860.78	\$ 1,916.00
Elections	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 136,346.00	\$ 37,801.91	\$ 98,544.09	72.3%	\$ 23,025.21	\$ 9,900.47	\$ 9,852.68	\$ 9,173.91	\$ 9,317.63
Planning & Zoning	\$ 49,568.00	\$ 24,700.42	\$ 24,867.58	50.2%	\$ 2,923.00	\$ 2,866.87	\$ 2,541.19	\$ 2,464.00	\$ 3,933.91
Street Lighting	\$ 2,000.00	\$ 883.85	\$ 1,116.15	55.8%	\$ -	\$ 143.26	\$ -	\$ 283.21	\$ 138.52
Tax Collection	\$ 3,450.00	\$ 1,067.87	\$ 2,382.13	69.0%	\$ 150.00	\$ 170.70	\$ 197.72	\$ 223.62	\$ 300.33
Training	\$ 3,000.00	\$ 2,688.58	\$ 311.42	10.4%	\$ -	\$ 125.00	\$ -	\$ 95.00	\$ 16.42
Travel	\$ 3,600.00	\$ 2,497.20	\$ 1,102.80	30.6%	\$ -	\$ -	\$ 95.52	\$ -	\$ 256.13
Capital Outlay	\$ 41,311.00	\$ 27,144.40	\$ 14,166.60	34.3%	\$ 1,460.00	\$ 3,106.60	\$ 9,720.00	\$ (120.00)	\$ -
<b>Totals</b>	<b>\$ 328,145.00</b>	<b>\$ 143,592.08</b>	<b>\$ 184,552.92</b>	<b>56.2%</b>	<b>\$ 34,445.48</b>	<b>\$ 19,728.40</b>	<b>\$ 29,408.62</b>	<b>\$ 15,651.31</b>	<b>\$ 21,547.59</b>
<b>Off Budget:</b>									
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 5,625.76		\$ -	\$ 827.76	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>			<b>\$ 5,625.76</b>		<b>\$ -</b>	<b>\$ 827.76</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Budget Comparison 2016-2017

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ -	\$ 300.00				
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00				
Audit	\$ -	\$ -	\$ -	\$ -				
Community Projects	\$ 211.80	\$ 1,417.86	\$ 792.19	\$ 1,625.75				
Contingency	\$ -	\$ -	\$ -	\$ -				
Employee Overhead	\$ 933.88	\$ 3,061.17	\$ 1,922.25	\$ 2,062.33				
Elections	\$ -	\$ -	\$ -	\$ -				
Fire Protection	\$ -	\$ -	\$ -	\$ -				
Office & Administrative	\$ 7,771.67	\$ 11,096.54	\$ 9,290.64	\$ 9,115.34				
Planning & Zoning	\$ 2,316.16	\$ 2,611.84	\$ 2,464.00	\$ 2,746.61				
Street Lighting	\$ 138.52	\$ 138.52	\$ 137.06	\$ 137.06				
Tax Collection	\$ 489.38	\$ 389.34	\$ 279.14	\$ 181.90				
Training	\$ -	\$ -	\$ 75.00	\$ -				
Travel	\$ -	\$ -	\$ 449.49	\$ 301.66				
Capital Outlay	\$ -	\$ -	\$ -					
	<b>\$ 12,275.83</b>	<b>\$ 19,015.27</b>	<b>\$ 15,709.77</b>	<b>\$ 16,770.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -			\$ -	
Interfund Transfers	\$ -	\$ -	\$ 150.00	\$ 4,648.00			\$ -	
<b>Total Off Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150.00</b>	<b>\$ 4,648.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# March Cash Flow Report

3/1/2017 Through 3/31/2017

4/24/2017

Page 1

Category Description	3/1/2017- 3/31/2017
<b>INCOME</b>	
Gross Receipts Tax	75.74
Interest Income	125.24
Other Inc	
Copy Charges	0.80
Festival 2017	
vendor	115.00
TOTAL Festival 2017	115.00
Sales Tax Refunds	1,722.55
Zoning	875.00
TOTAL Other Inc	2,713.35
Prop Tax 2016	
Receipts 2016	
Int	22.22
Tax	902.57
TOTAL Receipts 2016	924.79
TOTAL Prop Tax 2016	924.79
Prop Tax Prior Years	
Prop Tax 2013	
Receipts 2013	
Int	2.59
Tax	14.76
TOTAL Receipts 2013	17.35
TOTAL Prop Tax 2013	17.35
Prop Tax 2014	
Receipts 2014	
Int	0.33
Tax	3.39
TOTAL Receipts 2014	3.72
TOTAL Prop Tax 2014	3.72
Prop Tax 2015	
Receipts 2015	
Int	0.22
Tax	12.75
TOTAL Receipts 2015	12.97
TOTAL Prop Tax 2015	12.97
TOTAL Prop Tax Prior Years	34.04
Sales Tax	
Cable TV	5,281.66
Electricity	48,363.32
Natural Gas Excise	150.54
Sales & Use Dist	1,961.08
telecommunications	1,112.97
TOTAL Sales Tax	56,869.57
Veh Tax	
Int 2016	6.83
Tax 2016	600.98
TOTAL Veh Tax	607.81
<b>TOTAL INCOME</b>	<b>61,350.54</b>

# March Cash Flow Report

3/1/2017 Through 3/31/2017

4/24/2017

Page 2

Category Description	3/1/2017- 3/31/2017
<b>EXPENSES</b>	
Ads	300.00
Attorney	300.00
Community	
Maint	675.00
Newsletter	
Printing	740.48
TOTAL Newsletter	740.48
Parks & Rec	
Park	210.27
TOTAL Parks & Rec	210.27
TOTAL Community	1,625.75
Emp	
Benefits	
Dental	148.00
Life	104.16
NCLGERS	949.66
Vision	28.00
TOTAL Benefits	1,229.82
FICA	
Med	135.05
Soc Sec	577.43
TOTAL FICA	712.48
Payroll	120.03
TOTAL Emp	2,062.33
Office	
Bank	3.00
Clerk	2,850.00
Council	600.00
Deputy Clerk	693.27
Equip	72.86
Finance Officer	
Park Maint	263.00
Regular	2,370.00
TOTAL Finance Officer	2,633.00
Maint	
Service	560.00
TOTAL Maint	560.00
Mayor	400.00
Post	500.00
Supplies	147.24
Tel	482.28
Util	173.69
TOTAL Office	9,115.34
Planning	
Administration	
Salaries	2,464.00
TOTAL Administration	2,464.00
Misc	57.61
Ordinance Changes	225.00
TOTAL Planning	2,746.61

# March Cash Flow Report

3/1/2017 Through 3/31/2017

4/24/2017

Page 3

Category Description	3/1/2017- 3/31/2017
Street Lighting	137.06
Tax Coll	
Contract	31.90
Sal	150.00
TOTAL Tax Coll	181.90
Travel	301.66
<b>TOTAL EXPENSES</b>	<b>16,770.65</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	30,000.00
TO MM Sav ParkSterling	-30,000.00
TO Downtown Park Capital Project Fund	-4,648.00
<b>TOTAL TRANSFERS</b>	<b>-4,648.00</b>
<b>OVERALL TOTAL</b>	<b>39,931.89</b>



# Register Report

3/1/2017 Through 3/31/2017

4/24/2017

Page 1

Date	Num	Description	Memo	Category	Amount
3/2/2017	EFT	Point And Pay	Zoning Permit (050... Other Inc:Zoning		50.00
3/2/2017	5030	Verizon Wireless	221474588-00001 ... Office:Tel		-86.30
3/2/2017	5031	Vicky A Brooks	Mileage: 2/16 - 2/2... Travel		-148.30
3/2/2017	503...	Municipal Insuranc...	2/17 Emp:Benefits:Life		-52.08
			2/17 Emp:Benefits:Dental		-74.00
			2/17 Emp:Benefits:Vision		-14.00
3/6/2017	503...	Xerox Corporation	Office:Supplies		-42.00
			6600 @ .1051 + tax Community:Newsletter:Printing		-740.48
3/6/2017	5034	Taylor & Sons Mow...I/N 015 3/17 (FY20...	Office:Maint:Service		-365.00
3/6/2017	EFT	Debit Card (Dell)	Keyboard: clerk (F... Office:Supplies		-49.09
3/6/2017	EFT	Debit Card (WalMart)	Water (FY2016) Office:Supplies		-10.16
3/8/2017	EFT	Yadkin Bank	Service Charge (C... Office:Bank		-3.00
3/9/2017	EFT	Point And Pay	Zoning Permit (050... Other Inc:Zoning		25.00
3/9/2017	DE...	Deposit	2 Craft Vendors Other Inc:Festival 2017:vendor		50.00
			Other Inc:Zoning		225.00
3/13/2017	EFT...	Union County	2/17 Gross Receipts Tax		75.74
			2/17 Prop Tax 2016:Receipts 2016:Tax		902.57
			1/17 Prop Tax 2016:Receipts 2016:Int		22.22
			2/17 Prop Tax Prior Years:Prop Tax 2015:...		0.22
			2/17 Prop Tax Prior Years:Prop Tax 2015:...		12.75
			2/17 Prop Tax Prior Years:Prop Tax 2014:...		0.33
			2/17 Prop Tax Prior Years:Prop Tax 2014:...		3.39
			2/17 Prop Tax Prior Years:Prop Tax 2013:...		2.59
			2/17 Prop Tax Prior Years:Prop Tax 2013:...		14.76
			1/17 Tax Coll:Contract		-14.38
3/14/2017	5035	Neopost Inc	I/N 54658545 Mete... Office:Equip		-72.86
3/14/2017	5036	Jan-Pro Cleaning ...	I/N 47704 Janitorial...Office:Maint:Service		-195.00
3/14/2017	5037	Union County Publi...	91052*00 (FY2016) Community:Parks & Rec:Park		-10.27
3/14/2017	5038	Union County Publi...	84361*00 (FY2016) Office:Util		-24.84
3/14/2017	5039	N-Focus Planning ...	I/N 2017194-SP Pu...Planning:Ordinance Changes		-225.00
3/14/2017	5040	Ken Newell	Welcome Signs 1/... Community:Maint		-675.00
3/14/2017	5041	Clark, Griffin & Mc...	I/N 5803 3/17 (FY2... Attorney		-300.00
3/14/2017	5042	Duke Power	1803784140 (FY20...Office:Util		-122.13
3/14/2017	5043	Duke Power	1819573779 (FY20...Office:Util		-26.72
3/14/2017	5044	Neofunds By Neop...	790004403484247... Office:Post		-500.00
3/14/2017	5045	Charlotte Steeplec...	Race Program Ad ... Ads		-300.00
3/15/2017	EFT	NC Department of ...	01/17 (FY2016) Sales Tax:Sales & Use Dist		1,961.08
3/15/2017	EFT...	NC Department of ...	12/16 Sales Tax:Electricity		48,363.32
			12/16 Sales Tax:Cable TV		5,281.66
			12/16 Sales Tax:telecommunications		1,112.97
			12/16 Sales Tax:Natural Gas Excise		150.54
3/17/2017	DEP	Deposit	#524n (FY2016) Other Inc:Zoning		300.00
3/17/2017	TXFR	Transfer Money	transfer (FY2016) [MM Sav ParkSterling]		-30,000.00
3/20/2017	EFT...	Union County	Feb 2017 Veh Tax:Tax 2016		603.17
			Feb 2017 Veh Tax:Int 2016		6.83
			Refunds Veh Tax:Tax 2016		-2.19
			Feb 2017 Tax Coll:Contract		-17.52
3/20/2017	EFT	Debit Card (TripleB...	Toners - Finance O...Office:Supplies		-45.99
3/20/2017	EFT	Debit Card (Office ...	Planning Board na... Planning:Misc		-57.61
3/22/2017	DEP	Deposit	#524o (FY2016) Other Inc:Sales Tax Refunds		1,722.55
3/23/2017	5046	HC Rummage, Inc.	Concrete walkway ... [Downtown Park Capital Project Fund]		-4,648.00

# Register Report

3/1/2017 Through 3/31/2017

4/24/2017

Page 2

Date	Num	Description	Memo	Category	Amount
3/23/2017	5047	Duke Power	2035221941 (FY20...	Street Lighting	-137.06
3/23/2017	5048	Windstream	061348611 (FY2016)	Office:Tel	-299.66
3/23/2017	EFT	Point And Pay	Zoning Permit (060...	Other Inc:Zoning	75.00
3/27/2017	EFT...	NC State Treasurer	3/17 LGERS contri...	Office:Clerk	-171.00
			3/17 LGERS contri...	Office:Finance Officer:Regular	-142.20
			3/17 LGERS contri...	Office:Finance Officer:Park Maint	-15.78
			3/17 LGERS contri...	Planning:Administration:Salaries	-147.84
			3/17 employer cont...	Emp:Benefits:NCLGERS	-949.66
3/27/2017	DE...	Deposit	2 Craft Vendors	Other Inc:Festival 2017:vendor	50.00
				Other Inc:Zoning	200.00
3/28/2017	5049	Frederick Becker III	11/16 - 12/16 reim...	Travel	-153.36
3/28/2017	5050	R.C.S., Inc.	I/N 91372 Park Re...	Community:Parks & Rec:Park	-200.00
3/28/2017	5051	Verizon Wireless	221474588-00001 ...	Office:Tel	-96.32
3/28/2017	505...	Municipal Insuranc...	10/16	Emp:Benefits:Life	-52.08
			10/16	Emp:Benefits:Dental	-74.00
			10/16	Emp:Benefits:Vision	-14.00
3/30/2017	EFT...	Paychex	Salary 3/17	Office:Clerk	-2,679.00
			Supplement 3/17	Office:Clerk	0.00
			Hours 3/17	Office:Deputy Clerk	-693.27
			Salary 3/17	Office:Finance Officer:Regular	-2,227.80
			Salary 3/17	Office:Finance Officer:Park Maint	-247.22
			Salary 3/17	Office:Mayor	-400.00
			Salary 3/17	Office:Council	-600.00
			Salary 3/17	Planning:Administration:Salaries	-2,316.16
			Salary 3/17	Tax Coll:Sal	-150.00
				Emp:FICA:Soc Sec	-577.43
				Emp:FICA:Med	-135.05
3/31/2017	EFT	Paychex Fees	Fees 3/17 (FY2016)	Emp:Payroll	-120.03
3/31/2017	DE...	Deposit	Non-profit vendor	Other Inc:Festival 2017:vendor	15.00
			Bowden	Other Inc:Copy Charges	0.80
<b>TOTAL 3/1/2017 - 3/31/2017</b>					<b>9,806.65</b>
<b>TOTAL INFLOWS</b>					<b>61,227.49</b>
<b>TOTAL OUTFLOWS</b>					<b>-51,420.84</b>
<b>NET TOTAL</b>					<b>9,806.65</b>

March 2017

- Revenue Details
- Inter-bank Transfers

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Invoice Date	Invoice Number	Description	Invoice Amount		
02/28/2017	1708vehgr	GROSS VEH. RENTAL RECIEPTS-FEB	\$75.74		
02/28/2017	100.1-17/02	Tax/Fee/Int - FEB17	\$944.45		
Vendor No.		Vendor Name	Check No.	Check Date	Check Amount
10870		TOWN OF MINERAL SPRINGS	00049484	03/13/2017	1,020.19



**County of Union**  
 500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            03/13/2017    00049484

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act."

**\$1,020.19**

Pay **One Thousand Twenty Dollars and 19 cents \*\*\*\*\***

To The            TOWN OF MINERAL SPRINGS  
 Order Of        PO BOX 600  
                      MINERAL SPRINGS NC 28108

**EFT COPY  
 NON-NEGOTIABLE**

AP



**County of Union**  
 500 North Main Street  
 Monroe, North Carolina 28112

10870  
 00049484

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

DATE 2/28/17  
TIME 13:55:03  
USER PHH

UNION COUNTY  
COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE  
DEPOSIT DATE RANGE: 2/01/2017 THRU 2/28/2017  
REPORT GROUP: 100 REAL AND PERSONAL  
REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

PAGE 30  
PROG# CL2138

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2013	14.76		2.59	17.35	.26	17.09
2014	3.39		.33	3.72	.06	3.66
2015	12.75		.22	12.97	.19	12.78
2016	901.45	1.12	22.22	924.79	13.87	910.92
TOTAL	932.35	1.12	25.36	958.83	14.38	944.45

**Utilities Sales Distribution**  
**Gas, Power, Telecommunications, and Video Programming**

**Distribution Report for**  
**Qtr 10/01/2016 - 12/31/2016**

**Distribution Date**  
**March 15, 2017**

<b>Prefix</b>	<b>City/County</b>	<b>Sales Tax on Piped Natural Gas</b>	<b>Sales Tax on Electricity</b>	<b>Sales Tax on Telecommunication Services</b>	<b>Sales Tax on Video Programming</b>	<b>Total Distribution</b>
County of	Union	\$ -	\$ -	\$ -	\$ 127,786.36	\$ 127,786.36
Town of	Fairview	\$ 276.45	\$ 24,459.99	\$ 7,930.88	\$ 2,067.43	\$ 34,734.75
Town of	Hemby Bridge	\$ 213.30	\$ 9,174.27	\$ 3,414.04	\$ 3,735.56	\$ 16,537.17
Town of	Indian Trail	\$ 15,026.15	\$ 258,728.14	\$ 19,301.66	\$ 77,038.99	\$ 370,094.94
Town of	Lake Park	\$ 2,061.48	\$ 20,465.52	\$ 647.59	\$ 5,168.80	\$ 28,343.39
Town of	Marshville	\$ -	\$ 39,557.86	\$ 8,726.90	\$ 3,055.23	\$ 51,339.99
Town of	Marvin	\$ 2,500.78	\$ 35,801.98	\$ 14,246.10	\$ 17,049.66	\$ 69,598.52
Town of	Mineral Springs	\$ 150.54	\$ 48,363.32	\$ 1,112.97	\$ 5,281.66	\$ 54,908.49
City of	Monroe	\$ 25,471.77	\$ 621,760.93	\$ 90,803.00	\$ 55,494.81	\$ 793,530.51
Town of	Stallings	\$ 6,338.95	\$ 137,220.10	\$ 2,130.29	\$ 44,034.48	\$ 189,723.82
Town of	Unionville	\$ 231.57	\$ 35,028.14	\$ 14,118.43	\$ 6,922.03	\$ 56,300.17
Town of	Waxhaw	\$ 4,645.67	\$ 120,253.71	\$ 17,902.48	\$ 45,880.90	\$ 188,682.76
Town of	Weddington	\$ 3,663.39	\$ 75,488.05	\$ 1,925.31	\$ 24,194.55	\$ 105,271.30
Village of	Wesley Chapel	\$ 2,835.62	\$ 40,695.28	\$ 2,134.08	\$ 24,282.93	\$ 69,947.91
Town of	Wingate	\$ -	\$ 24,992.15	\$ 7,205.48	\$ 5,171.08	\$ 37,368.71

## NC Sales & Use Distribution

January 2017 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION (AD VALOREM)</b>	1,777,627.18	1,256,705.42	940,815.89	-	28.15	252,884.41	-	-	(276,842.60)	3,951,218.45
FAIRVIEW	766.64	541.98	405.74	-	0.01	109.06	-	-	566.09	2,389.52
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	64,340.89	45,486.22	34,052.66	-	1.02	9,153.11	-	-	47,510.08	200,543.98
LAKE PARK	5,863.18	4,145.02	3,103.11	-	0.09	834.09	-	-	4,329.46	18,274.95
MARSHVILLE	8,000.57	5,656.06	4,234.33	-	0.13	1,138.16	-	-	5,907.72	24,936.97
MARVIN	5,035.98	3,560.22	2,665.31	-	0.08	716.42	-	-	3,718.63	15,696.64
<b>MINERAL SPRINGS</b>	<b>629.18</b>	<b>444.80</b>	<b>332.99</b>	<b>-</b>	<b>0.01</b>	<b>89.51</b>	<b>-</b>	<b>-</b>	<b>464.59</b>	<b>1,961.08</b>
MINT HILL *	42.89	30.33	22.71	-	-	6.10	-	-	31.68	133.71
MONROE	185,110.56	130,865.14	97,970.46	-	2.93	26,333.74	-	-	136,687.84	576,970.67
STALLINGS *	34,033.35	24,060.11	18,012.28	-	0.54	4,841.57	-	-	25,130.64	106,078.49
UNIONVILLE	955.16	675.26	505.52	-	0.02	135.88	-	-	705.30	2,977.14
WAXHAW	53,635.50	37,917.97	28,386.79	-	0.85	7,630.16	-	-	39,605.09	167,176.36
WEDDINGTON *	9,969.55	7,048.04	5,276.42	-	0.16	1,418.26	-	-	7,361.64	31,074.07
WESLEY CHAPEL	1,441.71	1,019.23	763.03	-	0.02	205.10	-	-	1,064.57	4,493.66
WINGATE	5,091.03	3,599.13	2,694.44	-	0.08	724.25	-	-	3,759.27	15,868.20
<b>TOTAL</b>	<b>2,152,543.37</b>	<b>1,521,754.93</b>	<b>1,139,241.68</b>	<b>-</b>	<b>34.09</b>	<b>306,219.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,119,793.89</b>



MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-1**

Invoice#: 1708-NCVTS

Description:

NCVTS Refunds for the months of January

Invoice Date:

2/20/2017

Due Date:

2/24/2017

Acct# 78 - 220355

\$	(2.19)
<u>\$</u>	<u>(2.19)</u>

Batch# 4510

Table with columns: R/G M/I, Entity, VndNo-R, Inv No, Tax&Fee, IntOnly, Cmn, Net, Sts. Rows include various tax categories like Union County Fire Tax, Countywide EMS Tax, etc.

Summary table with columns: Interest Amount, User Keyed Amounts, Billing Cost, Credit Card Cost, Debit Card Cost. Includes handwritten signature 'Sg' and 'duc'.

Summary table with columns: A/P Totals, No A/P Totals, Refund Totals, Grand Totals. Includes handwritten signature 'Sg' and 'duc'.

Summary table with columns: Total Costs, A/P Totals, No A/P Totals, Refund Totals, Grand Totals. Includes handwritten signature 'Sg' and 'duc'.

Invoice Date	Invoice Number	Description	Invoice Amount
02/20/2017	1708-NCVTS	NCVTS REFUNDS for the month of	-\$2.19
03/15/2017	VTFN1702-1	Cash Recvd NCVTS FEB/17	\$592.48

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00049563	03/20/2017	590.29



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            03/20/2017    00049563

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act."

**\$590.29**

Pay **Five Hundred Ninety Dollars and 29 cents \*\*\*\*\***

To The            TOWN OF MINERAL SPRINGS  
 Order Of        PO BOX 600  
                       MINERAL SPRINGS NC 28108

**EFT COPY  
 NON-NEGOTIABLE**

AP



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

10870  
 00049563

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

# Nonprofit and Governmental Entity Claim for Refund State, County, and Transit Sales and Use Taxes

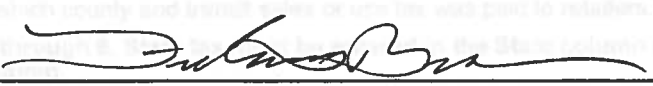
North Carolina Department of Revenue

Complete all of the information in this section.

<b>Legal Name</b> (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)				<b>Account ID</b>
TOWN OF MINERAL SPRINGS				
<b>Mailing Address</b>				<b>Federal Employer ID Number</b>
PO BOX 600				562164326
<b>City</b>	<b>State</b>	<b>Zip Code</b>	<b>County</b>	<b>Period Beginning</b> (MM-DD-YY)
MINERAL SPRINGS	NC	28108	SAMPSON	07-01-12
<b>Name of Person We Should Contact If We Have Questions About This Claim</b>			<b>Contact Telephone</b>	<b>Period Ending</b> (MM-DD-YY)
FREDERICK BECKER III			(704) 243-0505	06-30-13
Fill in the circle that describes your organization. <input type="radio"/> Nonprofit entity as defined in G.S. 105-164.14(b) (Semiannually) <input checked="" type="radio"/> Governmental entity as defined in G.S. 105-164.14(c) (Annually)				<b>National Taxonomy of Exempt Entities Number</b> ▶ (Nonprofit Entity Only)

**1. Name of Taxing County**  
(If more than one county, see instructions on reverse and attach Form E-536R.)

	State	County & Transit								
<b>2. Total Purchases of Tangible Personal Property for Use on Which North Carolina State or County &amp; Transit Sales or Use Tax Has Been Paid Directly to Retailers</b> (Do not include tax paid, purchases for resale, or items described in Line 3.) ▶	25480.05	25480.05								
<b>3. Amount of Sales and Use Tax Paid Directly to Retailers on Purchases for Use</b> (Do not include tax paid on any of the following: - electricity, piped natural gas, or telecommunications and ancillary services - the purchase, lease, or rental of motor vehicles - local occupancy or local prepared food and beverage taxes - scrap tire disposal or white goods disposal taxes - reimbursements for travel expenses - alcoholic beverages) ▶	1207.37	514.92								
<b>4. Amount of Sales and Use Tax Paid Indirectly on Building Materials and Supplies as Shown on Contractors' Statements</b> ▶	0.00	0.00								
<b>5. Amount of Use Tax Paid Directly to the Department of Revenue by the entity</b> (Do not include tax collected and remitted on sales made by the entity.) ▶	0.00	0.00								
<b>6. Total Tax</b> (Add Lines 3, 4, and 5. County & Transit tax must be identified by rate on Line 8.)	1207.63	514.92								
<b>7. Total Refund Requested</b> (Add State and County & Transit tax on Line 6.)	\$	1722.55								
<b>8. Allocation of County &amp; Transit Tax on Line 6</b> (Enter the county & transit tax paid at each applicable rate. If you paid more than one county's tax, see the instructions on Page 2 and attach Form E-536R.)										
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%; text-align: center;">Food 2.00% Tax</td> <td style="width: 25%; text-align: center;">County 2.00% Tax</td> <td style="width: 25%; text-align: center;">County 2.25% Tax</td> <td style="width: 25%; text-align: center;">Transit 0.50% Tax</td> </tr> <tr> <td>▶ 1.23</td> <td>497.10</td> <td>12.67</td> <td>3.92</td> </tr> </table>	Food 2.00% Tax	County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax	▶ 1.23	497.10	12.67	3.92		
Food 2.00% Tax	County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax							
▶ 1.23	497.10	12.67	3.92							

**Signature:**  **Date:** 12-15-16

I certify that, to the best of my knowledge, this claim is accurate and complete.

**Title:** FINANCE OFFICER **Telephone:** (704) 243-0505

**For Departmental Use Only**

State Tax	County Tax	Transit Tax	Total Tax

**Refund Approved:**  As Filed  As Corrected **By:** \_\_\_\_\_ **Date:** \_\_\_\_\_



2013

SALES AND USE TAX REFUND

01763778

6704173001001

DATE 03/14/2017

CHECK NO. 0801763778

66-1059  
531

PAY: ONE THOUSAND SEVEN HUNDRED TWENTY-TWO AND 55/100 DOLLARS

TO THE ORDER OF:

TOWN OF MINERAL SPRINGS  
PO BOX 600  
MINERAL SPRINGS NC 28108-0600

AMOUNT

\*\*\*\*\*1,722.55

*Jackie McKay*

C-67

This Check Should be Cashed Within Six Months

State Treasurer, Raleigh, North Carolina  
Available at Par Through Federal Reserve System

⑈01763778⑈ ⑆053110594⑆ 7⑈000⑈068⑈

THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.



First National Bank

# OFFICIAL CHECK

Date: 03/17/17

115800070

00000-

REMITTER: THE TOWN OF MINERAL SPRINGS

BRANCH: 1158  
ORIGINATOR: 115801  
TIME: 16:25:24  
CK AMT: \$30,000.00

\$30,000.00

PAY

\*\*\*THIRTY THOUSAND and 00/100\*\*\*USDollars

DRAWER: First National Bank of Pennsylvania **NON NEGOTIABLE**

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

**CUSTOMER COPY**

AUTHORIZED SIGNATURE

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW



First National Bank

# OFFICIAL CHECK

Date: 03/17/17

115800070

00000-

REMITTER: THE TOWN OF MINERAL SPRINGS

PAY

\*\*\*THIRTY THOUSAND and 00/100\*\*\*USDollars

\$30,000.00

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

DRAWER: First National Bank of Pennsylvania

AUTHORIZED SIGNATURE

⑈ 115800070⑈ ⑆043318092⑆ 100020⑈

DEPOSITED WITH

PARKSTERLING BANK

**THIS IS YOUR RECEIPT**

WHEN MAKING A DEPOSIT AT A TELLERS WINDOW, ALWAYS OBTAIN AN OFFICIAL RECEIPT. Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collection agreement.

jhaDirect 800-274-9212 062W3458

receipt. Drawer: 20102 3/17/17  
Trans#: 40 16:37:50  
XXXXXXXXXXXX0549  
DDA Deposit \$30000.00  
Thank you for banking at Park Sterling!

TyFR

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL. BANK SYMBOL, TRANSACTION NUMBER AND AMOUNT OF DEPOSIT ARE SHOWN ABOVE.

Town of Mineral Springs  
PO Box 600  
Minerals Springs, NC 28108

APPLICATION FOR NON-PROFIT/OUTSIDE AGENCY FUNDS

Requested by: Council on Aging in Union County  
PO Box 185  
1401 Skyway Drive  
Monroe, NC 28111

Amount Requested for FY 2017-18 \$2,000

Funding Granted for FY 2016-2017: \$2,000

Funding Granted for FY 2015-2016: \$2,000

Funding Granted for FY 2014-2015: \$1,500

Funding Granted for FY 2013- 2014: \$1,500

Funding Granted for FY 2012-2013: \$1,500

Funding Granted for FY 2011-2012: \$1,500

Funding Granted for FY 2010-2011: \$1,000

Funding Granted for FY 2009-2010: \$1,000

Funding Granted for FY 2008-2009: \$1,000

Funding Granted for FY 2007-2008: \$1,000

Funding Granted for FY 2006-2007: \$1,000

Funding Granted for FY 2005-2006: \$500

Funding Granted for FY 2004-2005: \$500

Funding Granted for FY 2003-2004: \$500

Funding Granted for FY 2002-2003: \$500

Contact: Linda Smosky Date: 4.7.2017  
Executive Director

Telephone: 704-292-1797

E-mail: smosky@coaunion.org Website: COAUNION.ORG

# Town of Mineral Springs

## NUISANCE ORDINANCE CODE ENFORCEMENT POLICY Approved February 9, 2017

### INTRODUCTION

The Code Enforcement Policy, approved by the Town of Mineral Springs Town Council, provides guidelines on filing a complaint for a nuisance listed in the Town of Mineral Springs Nuisance Ordinance adopted February 9, 2017. The Town of Mineral Springs has contracted with N·Focus Planning & Design, Inc. in Kannapolis, NC to enforce the Nuisance Ordinance.

### CONTACT INFORMATION

Town of Mineral Springs  
3506 Potter Road South  
P. O. Box 600  
Mineral Springs, NC 28108

Main # (704) 243-0505  
Fax # (704) 243-1705  
[www.mineralspringsnc.com](http://www.mineralspringsnc.com)

### COMPLAINTS

The Town of Mineral Springs will accept complaints from citizens in **writing**, by **telephone**, by **email**, in **person** or by **petition** and forward them to the N·Focus Code Enforcement Administrator assigned to the Town of Mineral Springs. On a case-by-case basis, the town staff may provide the complainant with the phone number to the N·Focus Code Enforcement Administrator assigned to the town.

The Mineral Springs Town Council has determined that complaints can be filed anonymously; however, in accordance with North Carolina Public Records law, any record received by the town becomes a matter of public record. Therefore, complainants wishing to remain anonymous should not provide the town with their name, address, or other identification when filing a complaint. By their nature, any complaints submitted by email shall **not** be anonymous.

Complainants must provide the town with the address and a description of the property they believe to be in violation of the Mineral Springs Nuisance Ordinance.

The Code Enforcement Administrator shall inspect every complaint the town receives. When a violation is confirmed, the appropriate actions (as described in the Nuisance Ordinance) will be taken.



## **Town of Mineral Springs**

# **PROPOSED BUDGET 2017-2018**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Budget Officer

**May 11, 2017**

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# TABLE OF CONTENTS

<b>Item</b>	<b>Page</b>
Message from the Budget Officer	2
Budget Introduction	3
Budget Ordinance 2017-2018	5
Budget: details by department 2017-2018	7
Budget Analysis 2017-2018	9
Revenue Graph 2017-2018	14
Expenditure Graph 2017-2018	15
2016-2017 Budget Details (Prior Year)	16
2016-2017 Projected Budget Comparison (Prior Year)	18

**TOWN OF MINERAL SPRINGS  
2017-2018 BUDGET**

**MESSAGE FROM THE BUDGET OFFICER**

I hereby present this recommended budget for the 2017-2018 fiscal year to the Mineral Springs town council.

The FY2017-18 budget reflects anticipated revenues and expenditures of \$343,310.00 including capital expenditures, which represents a \$15,165.00 increase over last year's final amended budget. General government expenditures total \$299,122.00, an increase of \$12,288.00, while the capital budget has increased by \$2,877.00 to \$44,188.00.

One significant change was made to the budget presentation this year. "Charities & Agencies" was given its own appropriation in the budget ordinance, and was reduced to a specific figure calculated as 3% of the previous year's total budget. Increases in budgeted amounts have been proposed in "Elections", because there will be a municipal election in 2017, in "Special Events" as Artists Music Guild was moved into that category as a functional partner, and in "Planning", as additional funds are expected to be needed for contract enforcement of our newly-adopted nuisance ordinance. Again this year, there is no increase proposed in salaries of elected officials. There is a proposed 3% increase for employees, both salaried and hourly. Most other proposed expenditures are very close to their previous year's level.

The revenue side of the budget reflects a tax base of approximately \$259.8 million, an increase of approximately \$9.9 million over the FY2016-17 tax base as of April 30, 2017. Most of this increase is due to new construction. Vehicle property taxes are expected to increase slightly, due partly to an increase in the number and value of vehicles in the town and partly to increased collections under the second year of the state's NCVTS "Tax & Tag Together" system. With the passage of a referendum authorizing beer and wine sales countywide, the town will be eligible to receive a share of the alcoholic beverage tax, estimated at \$12,700. The electric sales tax has leveled off due to the state's method of computing the distribution, although it remains, at \$205,000, by far our largest revenue source. Telecommunication and Video Programming sales taxes and the Natural Gas excise tax are also expected to be nearly flat, as are General Sales and Use taxes.

As always, Council is cautioned to view the electric sales tax as being somewhat unstable. It is highly dependent on the operation of a single large industry in town, which is in turn very sensitive to overall economic conditions.

**I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2017-18 fiscal year is 2.5 cents per \$100.**

---

Frederick Becker III, Budget Officer

---

Date

# TOWN OF MINERAL SPRINGS 2017-2018 BUDGET

## BUDGET INTRODUCTION

### FUND ACCOUNTING

The accounts of the Town of Mineral Springs are organized and operated on the basis of *funds*. A fund is a grouping of related accounts that have been segregated for specific activities or objectives.

Funds used by local governments can be grouped into two types: *governmental funds* and *proprietary funds*. Governmental funds are simply used to account for most governmental-type activities and are primarily financed by tax revenues. Proprietary funds are used for activities that operate more like businesses, such as water or sewer operations, where expenses are primarily financed by revenues derived from user charges rather than tax dollars. Mineral Springs currently uses only governmental funds, primarily a single *General Fund* and, when needed, *Capital Project Funds*.

### General Fund

The General Fund encompasses most of the town's day-to-day operations. Property taxes are one component of General Fund revenue. Other important General Fund revenue sources are various sales taxes and excise taxes that are distributed to the town by the North Carolina Department of Revenue. Finally, specific user charges such as permit fees are accounted for as General Fund revenues.

All general operating expenditures are budgeted and accounted for in the General Fund. In addition, capital expenditures (purchases of real and personal property assets that have multi-year service lives) are likewise budgeted and accounted for in the General Fund. Mineral Springs considers expenditures for fixed assets with a value greater than five hundred

dollars (\$500.00) to be capital expenditures.

### Capital Project Funds

The town of Mineral Springs uses Capital Project Funds to budget and account for larger capital expenditures that may take place over more than one fiscal year. A large or multi-year capital project is authorized by a *Capital Project Ordinance* adopted by the town council, and the project is financed through a related Capital Project Fund. The Capital Project Fund may receive transfers from the General Fund, or it may receive funds from other revenue sources such as grants or bond proceeds.

In recent years, the Town of Mineral Springs has established Capital Project Funds to construct the town hall, to purchase real property for conservation and recreation utilizing a North Carolina Clean Water Management Trust Fund grant, to purchase and undertake initial repairs on the historic Mineral Springs School agriculture building, and to construct a parking area and trailhead for the Mineral Springs Greenway.

On April 9, 2015, the town council adopted a Capital Project Ordinance authorizing design and construction of a small park adjacent to the town hall. Some of the expenditures authorized by this ordinance were made during the 2014-15 fiscal year, with most expenditures being made during FY2015-16. This project is now complete and the Capital Project Ordinance will be closed out on May 11, 2017; no further expenditures will be made on the project, so detailed information about it is not included in the FY2017-18 Proposed Budget.

## **BUDGET PREPARATION**

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2017-2018 budget preparation and enactment process:

**April 13, 2017:** Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer's draft appropriations worksheet and advise him of any changes.

**May 11, 2017:** Prior to the town council's regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council's recommended departmental expenditures into the *Recommended (or Proposed) Budget*. The recommended budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a *draft FY2017-18 budget ordinance*, and a *budget message* that provides a brief overview of the proposed budget. The draft budget ordinance also includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

Council may make additional changes to the recommended budget, and then by motion will call for a public hearing on the budget. The town clerk will then advertise the time and place of that hearing, as well as stating in that advertisement that the budget is available for public inspection at the clerk's office. In Mineral Springs, the public hearing is generally conducted at the regular June town council meeting, and

the budget ordinance (subject to any additional changes) is then adopted by vote of the town council.

**June 8, 2017:** Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute also requires that copies of the adopted budget ordinance be filed in the office of the town clerk, the budget officer, and the finance officer.

## **THE ROLE OF THE ANNUAL BUDGET ORDINANCE**

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the "Office" appropriation in the budget ordinance is \$138,546, and the detailed breakdown lists expenditures of \$2,400 for "equipment" and \$5,000 for "utilities", it would be perfectly legal for the finance officer to make "equipment" expenditures of \$3,000 and "utility" expenditures of \$5,500 during the fiscal year, *provided the total of all expenditures in the "Office" category does not exceed \$138,546*.

Some local governments allow the finance officer to make transfers between departmental appropriations in the budget ordinance as necessary. The Mineral Springs town council does not grant the finance officer this authority. If the finance officer finds that upcoming expenditures would exceed an appropriation in the budget ordinance, he *must* prepare a *budget amendment* and present it to Council for approval. This process serves as another layer of internal control, ensuring that the ultimate responsibility for compliance with the adopted budget ordinance rests solely with the town council.

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2017-2018  
O-2017-03**

Be it ordained by the Council of the Town of Mineral Springs, North Carolina, the following:

**Section I. Appropriations.** The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2017 and ending 6/30/2018, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>	<b>\$299,122.00</b>
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,720.00
Charities and Agencies	\$9,850.00
Community Projects	\$24,900.00
Contingency	\$3,000.00
Employee Overhead	\$27,500.00
Fire Protection	\$12,000.00
Office and Administrative	\$138,546.00
Planning and Zoning	\$52,956.00
Street Lighting	\$2,000.00
Tax Collection	\$2,950.00
Training	\$3,000.00
Travel	\$3,600.00
<b>CAPITAL:</b>	<b>\$44,188.00</b>
Capital outlay	\$44,188.00
<b>TOTAL APPROPRIATIONS:</b>	<b>\$343,310.00</b>

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2017 and ending 6/30/2018:

Property taxes	\$65,200.00
Interest	\$1,200.00
Other income	\$3,000.00
Sales taxes	\$263,900.00
Vehicle taxes	\$7,010.00
Zoning fees	\$3,000.00
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$343,310.00</b>

**Section III. Project Ordinances.** Capital Project Ordinance O-2014-02 authorizing the design and construction of a park adjacent to the town hall was adopted during the 2014-15 fiscal year and was amended by O-2015-01 on October 15, 2015. This Capital Project Ordinance was amended and closed out by O-2017-02 on May 11, 2017. As authorized by O-2015-01, this project was funded by means of up to \$240,000 in transfers of fund balance from the General Fund into the Capital Project Fund. Total expenditures for this capital project were \$227,796.54, which were funded by transfers from the General Fund during FY 2014-15, FY 2015-16, and FY 2016-17. Since this project has been completed and closed out, no transfers will be made during FY 2017-18.

The Mineral Springs town council may approve additional multi-year capital projects during the 2017-18 fiscal year and adopt Capital Project Ordinances to authorize expenditures for those projects. Such projects may be funded either by transfers from the General Fund into a Capital Project Fund, or through other revenue sources such as grants.

**Section IV. Property Tax Levy.** A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2017.

ADOPTED this 8th day of June, 2017. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

---

Vicky A. Brooks, Clerk



<b>REVENUES</b>				<b>\$ 343,310</b>
<i>TOTAL INCOME</i>				<i>\$ 343,310</i>
Property Taxes			\$ 65,200	
Current Year	\$ 64,200			
Prior Years	\$ 1,000			
Interest			\$ 1,200	
Other Income			\$ 3,000	
Gross Receipts	\$ -			
Festival	\$ 1,800			
Miscellaneous	\$ 1,200			
Sales Tax			\$ 263,900	
Alcoholic Beverage	\$ 12,700			
Electricity	\$ 205,000			
General Sales & Use	\$ 20,200			
Natural Gas Excise	\$ 1,000			
Telecommunications	\$ 4,000			
Video Programming	\$ 21,000			
Vehicle Taxes			\$ 7,010	
Zoning Fees			\$ 3,000	

<b>EXPENDITURES</b>				<b>\$ 343,310</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>				<i>\$ 299,122</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 4,720	
Charities & Agencies			\$ 9,850	
Community			\$ 24,900	
Beautification, Maintenance	\$ 5,800			
Newsletter	\$ 2,400			
Special events	\$ 10,700			
Festival	\$ 5,700			
Misc	\$ 5,000			
Park & Greenway Maint	\$ 6,000			
Contingency			\$ 3,000	
Elections			\$ 2,700	
Employee Overhead (FICA, work comp, bonds)			\$ 27,500	
Fire Protection			\$ 12,000	

Office				\$	138,546
Salary: Clerk		\$	35,232		
Salary: Deputy Clerk/Assistant		\$	10,500		
Salary: Finance Officer		\$	32,544		
	Regular	\$	29,292		
	Park Maint	\$	3,252		
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Dues		\$	6,600		
Insurance		\$	4,500		
Records Management		\$	4,570		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	7,200		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	12,000		
	Supplies	\$	2,000		
	Services	\$	10,000		
Utilities		\$	5,000		
Planning				\$	52,956
Zoning Ord. & Planning		\$	5,000		
Zoning Administration		\$	32,456		
	Salary	\$	30,456		
	Contract	\$	2,000		
Land Use Planning		\$	5,000		
Code Enforcement (Contract)		\$	7,500		
Reserve/Misc		\$	3,000		
Street Lighting				\$	2,000
Tax Collection				\$	2,950
Salary		\$	1,200		
Contract (Union County)		\$	1,500		
Postage		\$	100		
Billing		\$	150		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	3,600
<i>CAPITAL</i>				\$	44,188
Capital Outlay				\$	44,188

Town of Mineral Springs

2017-2018 BUDGET ANALYSIS

I. Appropriations

*Administrative & General Government*

**Advertising** **\$1,800.00**

Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2018 Queen's Cup Race Program. This appropriation is unchanged from last year.

**Attorney** **\$9,600.00**

This appropriation includes \$3,600.00 for retainer and general expense, and remains the same as last year's appropriation.

**Audit** **\$4,720.00**

This amount was proposed for year 2 in last year's 3-year proposal by Kendra Gangal, CPA, and is a \$100.00 increase over last year's actual payment.

**Charities & Agencies** **\$9,850.00**

This year, we are proposing creating this separate appropriation in the budget ordinance in order to bring more control and greater transparency to the town's contribution to various local non-profits. The amount is calculated as 3% of the previous year's total budget:  $0.03 \times \$328,145 = \$9,844.35$ , rounded to \$9,850.00.

**Community** **\$24,900.00**

This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. This year, funds for charitable contributions to community organizations have been removed from this appropriation and given their own separate appropriation. The Community appropriation has been decreased by \$6,300.00 over last year's appropriation, reflecting that change in allocation for charities, an additional \$1,200.00 to the 2017 festival (which reflects charging one newsletter to the festival budget), and the moving of the town's partnership with Artists Music Guild to this appropriation and increasing the amount paid into that partnership from \$2,000.00 to \$4,000.00.

**Contingency** **\$3,000.00**

This appropriation is intended to cover small unforeseen expenses in miscellaneous categories which might arise during the fiscal year. Access to Contingency funds is generally accomplished through the budget amendment process. The contingency appropriation will not necessarily be expended.

**Elections****\$2,700.00**

A municipal election will be held during FY 2017-18, and this estimate is based on previous years' election expenses increased slightly for a slight increase in registered voters.

**Employee Overhead****\$27,500.00**

Includes Scheduled bonds for Tax Collector at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$1,800.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental, vision, and life insurance are estimated at \$1,800, and our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$11,985. This is a \$1,000 increase over last year, reflecting the 3% salary increases and small increases in rates for insurance and NCLGERS contributions.

**Fire Protection****\$12,000.00**

Our regular annual payment to the Mineral Springs Volunteer Fire and Rescue Department remains \$10,000, and our Fire Suppression Agreement with the Waxhaw Volunteer Fire Department includes an annual payment of \$2,000.00.

**Office & Administration****\$138,546.00**

We are proposing increasing the clerk's base salary to \$35,232.00 and the finance officer's base salary to \$32,544.00, representing a 3% cost-of-living and longevity increase. The Finance Officer's ½-time job has again been split into two categories for workers' compensation purposes, with \$3,252.00 (approximately 10%) allocated to maintenance and other activities that involve power tools and equipment and are rated by our WC carrier at a higher premium. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and council has authorized increasing the hourly rate for that position to \$16.88/hr. This position has been budgeted at \$10,500 allowing for flexibility in the number of hours worked. Council members' salaries will remain \$100.00 per month for FY2017-18, and the mayor's salary will remain \$400.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain the same as last year.

**Planning****\$52,956.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$30,456.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration, either from Centralina Council of Governments or another planning consultant, remains the same as last year's. Also included in that appropriation is an amount of approximately \$1,100.00 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position. There is a \$5,000.00 allowance for ordinance revisions and modifications, a \$5,000.00 allowance for land use plan updates, and a \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services; all of these allowances are the same as last year's. In addition, council adopted a nuisance ordinance during FY2016-17, and we are allowing \$7,500.00 for contract enforcement of that ordinance by N-Focus Planning and Design, Inc.

**Street Lighting****\$2,000.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount remains the same as last year's.

**Tax Collection****\$2,950.00**

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections, which has worked very well for the town. Total commissions to Union County for FY2017-18 are estimated at \$1,500; our tax levy for FY2017-18 is slightly higher than last year's, and each year there is a bit more prior-year tax to be collected which will incur additional commission. The current deputy clerk position will continue to include delinquent tax collection, although there is very little uncollected property tax left to collect for years 2008 – 2011. We are allocating \$1,200.00 to this position.

**Training****\$3,000.00**

Ongoing training sessions for the governing board, citizen boards, and staff are offered throughout the year by the Institute of Government, the NC League of Municipalities, and other professional organizations.

**Travel Expenses****\$3,600.00**

Included are expenses for travel to off-site training sessions, and any necessary meals and overnight accommodations. Also included are reimbursements for expenses incurred by council and staff in the course of ordinary business. This appropriation is the same as last year's.

*Capital***Capital Outlay****\$44,188.00**

These funds are designated for capital needs such as major equipment purchases, furniture and fixtures, and improvements to or purchases of real property.

**II. Estimated Revenues****Interest Earned****\$1,200.00**

Short-term interest rates have remained very low due to Federal Reserve policy, and have not increased during FY2017-18. We do not expect significant increases in interest income this fiscal year.

**Other****\$3,000.00**

This category covers gross receipts taxes on rental vehicles, and with the closure of the U-Haul franchise at the Mineral General we cannot anticipate any gross receipts tax revenue in FY2017-18. We anticipate an estimated \$1,800 in sponsorships and vendor income from the festival, refunds of North Carolina sales and use taxes paid by the town on purchases, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

**2016 Property Tax Receipts** **\$64,200.00**

The estimated tax base, based on data from the Union County Assessor's office is \$254,017,032.00, up \$9,944,478.00 (4.07%) from last year due primarily to new construction. In addition, we estimate that our Public Service Property tax base will be \$5,825,230.00 based on last year's figure.

Gross estimated tax levy must be reduced based on the collection rate for FY2015-16 as of June 30, 2016, which was 98.83% by the Union County tax administrator.

The revenue estimate was arrived at as follows:

County Estimate	\$254,017,032
Public Service Property (est.)	\$5,825,230
<b>Total tax base</b>	<b>\$259,842,262</b>

Tax rate: \$0.025/\$100 assessed valuation  
Total levy: \$64,960.57  
Estimated collection rate: 98.83% → \$64,200.53

**Property Taxes, prior years** **\$1,000.00**

We will receive some 2012 through 2016 delinquent tax payments from Union County, and our delinquent tax collector will continue to collect payments for tax years 2008 through 2011. Our unpaid property tax balance has been decreasing, and therefore we don't expect to be collecting as much next year. As required by state law, any remaining unpaid taxes for 2006 and 2007 (approximately \$167) will "drop off" and no longer be subject to collection.

**Sales Taxes** **\$263,900.00**

Based on current fiscal year performance and accounting for anticipated economic conditions, the estimated breakdown is as follows:

Alcoholic Beverage tax	\$12,700.00
Electricity sales tax	\$205,000.00
General sales and use tax	\$20,200.00
Natural Gas excise tax	\$1,000.00
Telecommunications sales tax	\$4,000.00
Video Programming sales tax	\$21,000.00
<b>Total</b>	<b>\$263,900.00</b>

The Alcoholic Beverage tax became payable as of March 15, 2016 as a result of a countywide referendum allowing beer and wine sales. The amount distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2015-16, municipalities where beer and wine sales were allowed received approximately \$4.3834 per capita. The estimate of \$12,700.00 is arrived at by multiplying the official state population for Mineral Springs of 2,905 by \$4.3834. While the per capita amount may be slightly higher in FY2017-18, we are using the existing figure in order to be as conservative as possible with the estimate. As for the

Electricity sales tax, the town's largest revenue source, the amount has leveled off or even decreased slightly over the past few years. When North Carolina changed this tax from a franchise tax to a sales tax beginning in FY2014-15, the general assembly established FY2013-14 as the "baseline year" for this distribution. Sales tax on additional electricity consumption above this "baseline" amount is calculated by the same formula that general Sales and Use tax distributions are calculated: a formula that allocates the distribution based on the town's percentage of the total property tax levy in the county. Because Mineral Springs has such a low tax base and tax rate, our levy is a very small percentage of the countywide levy and as a result incremental increases in Electricity sales tax distributions are very small. This year we are not budgeting any increase in the anticipated Electricity sales tax distribution. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and, as such, have remained very flat over time.

**Vehicle taxes**

**\$7,010.00**

Current-year vehicle taxes will all be collected by Union County via the new state Vehicle Tax System. This amount reflects the property-tax collection rate of 98.83%, based on Union County's estimate of the Mineral Springs vehicle tax base of \$28,374,348.00. In reality, the new state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn't exist until it is collected. Even so, there are refunds due to vehicles that are expected to be registered which ultimately are not renewed, so some anticipated revenues are still not collected. Using the 98.83% collection rate is just a close estimate reflecting these uncollectible vehicle taxes.

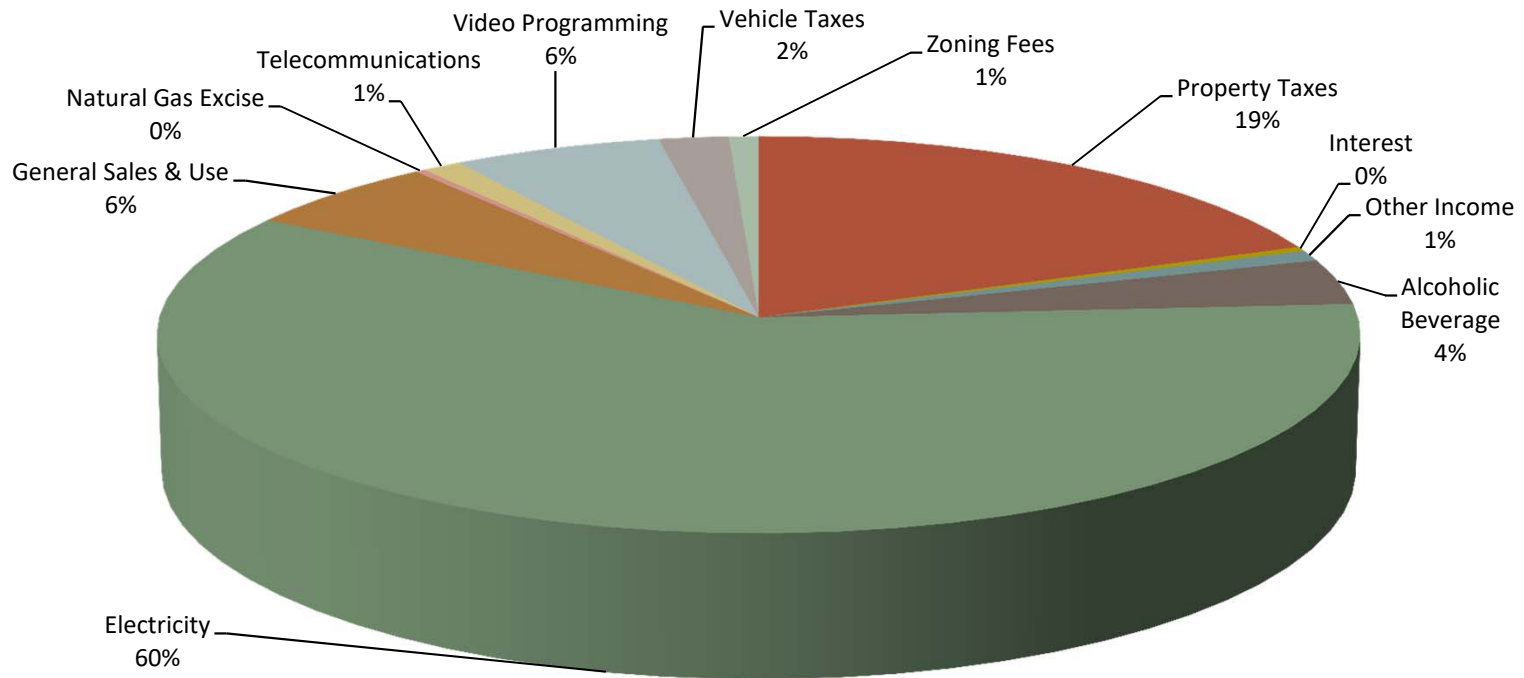
**Zoning fees**

**\$3,000.00**

This estimate is based on the current rate of new construction, with the Copper Run subdivision nearing buildout and the Harrington Hall subdivision expected to start construction, plus additional zoning permits and miscellaneous applications for amendments and conditional use permits. Overall, zoning activity is expected to decrease for FY2017-18, and this estimate reflects a \$1,000.00 decrease from last year.

# Mineral Springs Proposed Revenues 2017-2018

## \$343,310

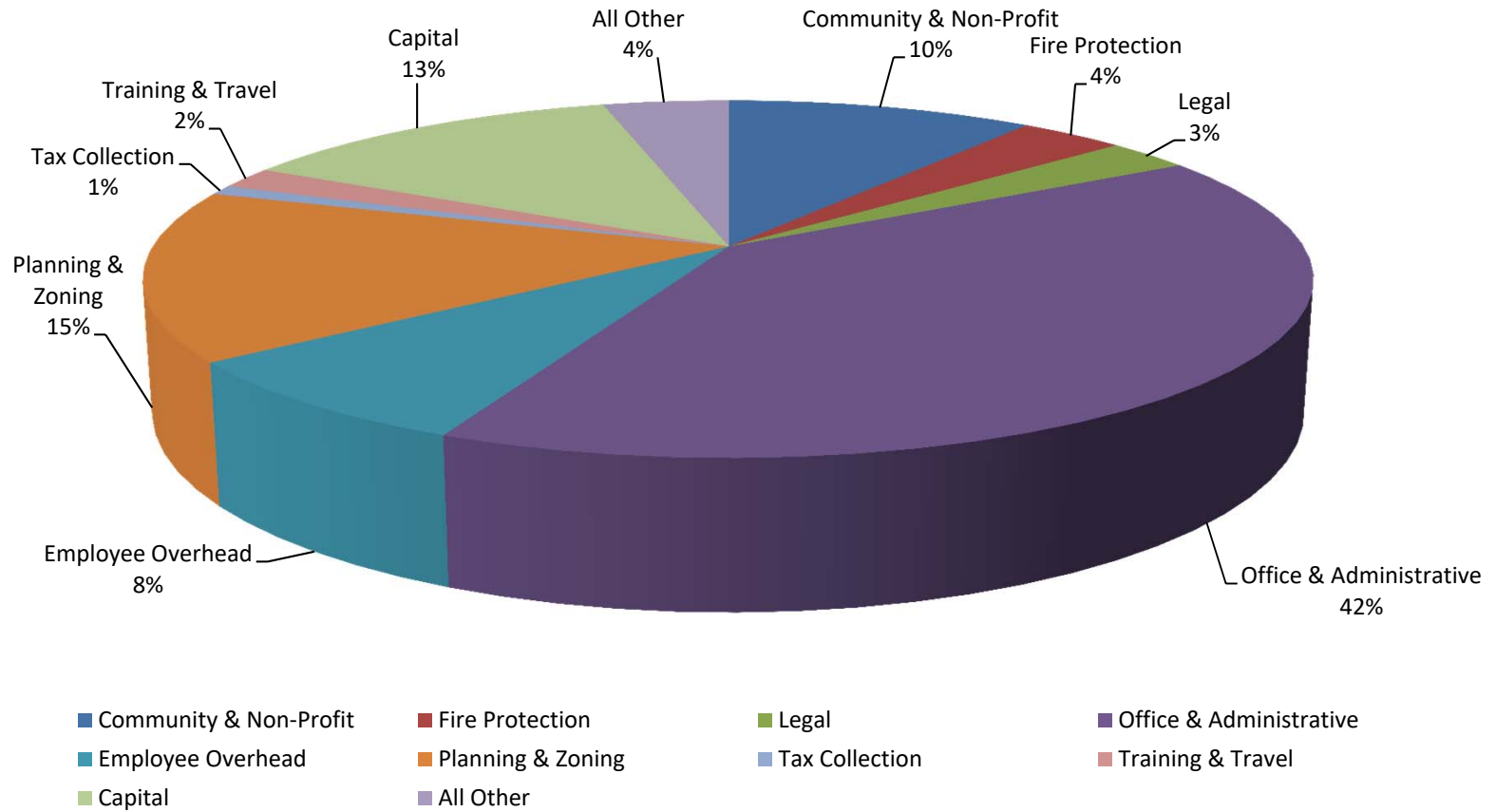


- Property Taxes
- Electricity
- Video Programming
- Interest
- General Sales & Use
- Vehicle Taxes
- Other Income
- Natural Gas Excise
- Zoning Fees
- Alcoholic Beverage
- Telecommunications



# Mineral Springs Proposed Expenditures 2017-2018

## \$343,310



# PRIOR YEAR

<b>REVENUES</b>			<b>\$ 328,145</b>
<i>TOTAL INCOME</i>			<i>\$ 328,145</i>
Property Taxes		\$ 63,795	
Current Year	\$ 61,395		
Prior Years	\$ 2,400		
Interest		\$ 1,200	
Other Income		\$ 2,960	
Gross Receipts	\$ 960		
Festival	\$ 1,800		
Miscellaneous	\$ 200		
Sales Tax		\$ 250,200	
Electricity	\$ 205,000		
General Sales & Use	\$ 20,200		
Natural Gas Excise	\$ 1,000		
Telecommunications	\$ 4,000		
Video Programming	\$ 20,000		
Vehicle Taxes		\$ 5,990	
Zoning Fees		\$ 4,000	

<b>EXPENDITURES</b>			<b>\$ 328,145</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>			<i>\$ 286,834</i>
Advertising		\$ 1,800	
Attorney		\$ 9,600	
Audit		\$ 4,770	
Community		\$ 31,200	
Beautification, Maintenance	\$ 5,800		
Charities, Agencies	\$ 10,400		
Newsletter	\$ 3,500		
Special events	\$ 5,500		
Festival	\$ 4,500		
Misc	\$ 1,000		
Park & Greenway Maint	\$ 6,000		
Contingency		\$ 3,000	
Elections		\$ -	
Employee Overhead (FICA, work comp, bonds)		\$ 26,500	
Fire Protection		\$ 12,000	

Office			\$	136,346
Salary: Clerk		\$	34,200	
Salary: Deputy Clerk/Assistant		\$	10,500	
Salary: Finance Officer		\$	31,596	
Regular	\$	28,440		
Park Maint	\$	3,156		
Salary: Mayor		\$	4,800	
Salary: Council		\$	7,200	
Dues		\$	6,600	
Insurance		\$	4,500	
Records Management		\$	4,350	
Equipment & durable items		\$	2,400	
Supplies		\$	4,000	
Postage (General)		\$	1,000	
Telephone, Internet		\$	7,200	
Reserve/Misc		\$	1,000	
Town Hall Maintenance		\$	12,000	
Supplies	\$	2,000		
Services	\$	10,000		
Utilities		\$	5,000	
Planning			\$	49,568
Zoning Ord. & Planning		\$	5,000	
Zoning Administration		\$	31,568	
Salary	\$	29,568		
Contract	\$	2,000		
Land Use Planning		\$	5,000	
Code Enforcement (Contract)		\$	5,000	
Reserve/Misc		\$	3,000	
Street Lighting			\$	2,000
Tax Collection			\$	3,450
Salary		\$	1,800	
Contract (Union County)		\$	1,400	
Postage		\$	100	
Billing		\$	150	
Training			\$	3,000
Boards		\$	1,000	
Officials		\$	1,000	
Staff (Clerk, TC, FO)		\$	1,000	
Travel Expenses			\$	3,600
<b>CAPITAL</b>				<b>\$ 41,311</b>
Capital Outlay			\$	41,311

# PRIOR YEAR

2016 FINAL BUDGET AMOUNTS				ACTUAL (5/17 & 6/17 PROJECTED)				VARIANCE
<b>REVENUES</b>				<b>\$ 328,145</b>		<b>\$ 334,865.00</b>	<b>\$ 6,720</b>	
Interest			\$ 1,200			\$ 1,380.00	\$ 180	
Property Taxes			\$ 63,795			\$ 62,050.00	\$ (1,745)	
Sales Tax			\$ 250,200			\$ 255,600.00	\$ 5,400	
Vehicle Taxes			\$ 5,990			\$ 7,035.00	\$ 1,045	
Zoning Fees			\$ 4,000			\$ 5,200.00	\$ 1,200	
Other			\$ 2,960			\$ 3,600.00	\$ 640	
<b>EXPENDITURES</b>				<b>\$ 328,145</b>		<b>\$ 267,374.00</b>	<b>\$ (60,771)</b>	
<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</b>				<b>\$ 286,834</b>		<b>\$ 248,574.00</b>	<b>\$ (38,260)</b>	
Advertising			\$ 1,800			\$ 700.00	\$ (1,100)	
Attorney			\$ 9,600			\$ 4,204.00	\$ (5,396)	
Audit			\$ 4,770			\$ 4,620.00	\$ (150)	
Community Projects			\$ 31,200			\$ 27,910.00	\$ (3,290)	
Beaut., Maint.		\$ 5,800			\$ 5,260			
Charities		\$ 10,400			\$ 11,400			
Special Events		\$ 5,500			\$ 3,200			
Newsletter		\$ 3,500			\$ 4,250			
Park & Greenway		\$ 6,000			\$ 3,800			
Contingency			\$ 3,000			\$ -	\$ (3,000)	
Elections			\$ -			\$ -	\$ -	
Employee overhead			\$ 26,500			\$ 25,510.00	\$ (990)	
Fire Department grant			\$ 12,000			\$ 12,000.00	\$ -	
Office			\$ 136,346			\$ 130,281.00	\$ (6,065)	
Sal.: Clerk		\$ 34,200			\$ 34,200			
Sal: Deputy		\$ 10,500			\$ 8,870			
Sal.: Fin. Off. Regular		\$ 28,440			\$ 28,440			
Sal.: Fin. Off. Parks etc.		\$ 3,156			\$ 3,156			
Sal: Mayor		\$ 4,800			\$ 4,800			
Sal: Council		\$ 7,200			\$ 7,200			
Dues		\$ 6,600			\$ 6,517			
Insurance		\$ 4,500			\$ 3,308			
Records Management		\$ 4,350			\$ 4,350			
Equip. & dur.		\$ 2,400			\$ 3,000			
Supplies		\$ 4,000			\$ 3,000			
Postage		\$ 1,000			\$ 850			
Tel., Internet		\$ 7,200			\$ 6,790			
Reserve		\$ 1,000			\$ 400			
Town Hall Maint		\$ 12,000			\$ 10,600			
Supplies	\$ 2,000				\$ 1,100			
Services	\$ 10,000				\$ 9,500			
Utilities		\$ 5,000			\$ 4,800			
Planning			\$ 49,568			\$ 36,222.00	\$ (13,346)	
Zoning Ord.		\$ 5,000			\$ 577			
Zoning Admin		\$ 31,568			\$ 30,686			
Salary	\$ 29,568				\$ 29,568			
Contract	\$ 2,000				\$ 1,118			
Land Use Plan		\$ 5,000			\$ -			
Code Enforcement		\$ 5,000			\$ 4,020			
Reserve/Misc		\$ 3,000			\$ 939			
Street Lighting			\$ 2,000			\$ 1,527.00	\$ (473)	
Tax Collection			\$ 3,450			\$ 2,980.00	\$ (470)	
Salary		\$ 1,800			\$ 1,800			
Contract (Union County)		\$ 1,400			\$ 1,180			
Postage		\$ 100			\$ -			
Billing		\$ 150			\$ -			
Training			\$ 3,000			\$ 820.00	\$ (2,180)	
Officials		\$ 1,000			\$ 450			
Planning Org.		\$ 1,000			\$ -			
Staff		\$ 1,000			\$ 370			
Travel Expenses			\$ 3,600			\$ 1,800.00	\$ (1,800)	
<b>CAPITAL</b>			<b>\$ 41,311</b>			<b>\$ 18,800.00</b>	<b>\$ (22,511)</b>	
Capital Outlay			\$ 41,311			\$ 18,800.00	\$ (22,511)	
<b>TRANSFERS</b>						<b>\$ 5,626.00</b>		
To Downtown Park Cap Proj Fund						\$ 5,626.00		
<b>EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance</b>						<b>\$ 61,865.00</b>		

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**ORDINANCE TO AMEND AND CLOSE OUT THE  
PROJECT ORDINANCE AUTHORIZING DESIGN AND CONSTRUCTION OF  
A PARK ADJOINING THE TOWN HALL**

**O-2017-02**

**WHEREAS**, the multi-use park adjoining the town hall has been completed and all interfund transfers authorized under the original Capital Project Ordinance O-2014-02 adopted on April 9, 2015 and amended by O-2015-01 on October 15, 2015 have been made;

**NOW, THEREFORE, BE IT ORDAINED**, that pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following project ordinance is hereby adopted for the purpose of closing out the project fund:

**Section 1:** The project has been completed as described and authorized in Section 3, and involved the design and construction of a multi-use park consisting of approximately 16,000 square feet on property owned by the Town of Mineral Springs adjacent to the town hall at 3506 South Potter Road. This park was intended to serve the broadest possible cross-section of citizens, with paved walkways, sitting and picnic areas, open lawn areas, and play and activity features.

Stewart Incorporated, located at 200 South College Street, Suite 720, Charlotte, North Carolina provided design, permitting, construction bid assistance, and construction management services for this park project.

H. C. Rummage, Inc., located at 1201 Stafford Street, Monroe, North Carolina, provided major general contracting services between November 2015 and April 2016, and additionally completed an accessible walkway improvement in March 2017. Cunningham Associates of Charlotte, North Carolina, provided and installed the playground equipment in April 2016 under a separate contract.

**Section 2:** The following revenues were made available to complete those projects described in section 3:

<b>Source</b>	<b>Budget</b>	<b>Actual</b>
Transfer from General Fund	\$240,000.00	-
Transfers from General Fund, FY2014-15	-	\$5,715.03
Transfers from General Fund, FY2015-16	-	\$216,455.75
Transfers from General Fund, FY2016-17	-	\$5,625.76
<b>Total</b>	<b>\$240,000.00</b>	<b>\$227,796.54</b>

**Section 3:** The following amounts were appropriated for the projects of the Downtown Park Capital Project fund:

<b>Expenditure</b>	<b>Budget</b>	<b>Actual</b>
Design and Professional Services	\$27,000.00	\$26,684.29
Construction: General Contractor	\$164,800.00	\$164,667.00
Construction: Walkway Improvement*	\$4,798.00	\$4,798.00
Construction: Playground	\$35,202.00	\$27,390.81
Memorial Bricks	\$2,500.00	\$2,378.00
Contingency Allowance	\$5,700.00	\$1,878.44
<b>Total</b>	<b>\$240,000.00</b>	<b>\$227,796.54</b>

\*Approved 2/9/2017

**Section 4:** The Finance Officer has transferred funds from the General Fund balance into the Downtown Park Capital Project Fund in the amount of \$227,796.54.

**Section 5:** The Finance Officer has maintained within the Downtown Park Capital Project Fund sufficient detailed accounting records for the project authorized.

**Section 6:** The Finance Officer has reported annually on the financial status of the Downtown Park Capital Project Fund.

**Section 7:** No further interfund transfers are authorized for the Downtown Park project and the Downtown Park Capital Project Fund is hereby closed out with a zero balance.

**Section 8:** Copies of this Downtown Park Capital Project Ordinance Amendment/Closeout shall be filed with the Town Clerk and the Finance Officer.

**ADOPTED** this the 11th day of May, 2017.

\_\_\_\_\_  
Frederick Becker III, Mayor

Attest:

\_\_\_\_\_  
Vicky A. Brooks, Clerk

Downtown Park Cap. Proj. Fund FY2014-15

4/1/2015 Through 6/30/2015

4/24/2017

Page 1

Category Description	4/1/2015- 6/30/2015
<b>EXPENSES</b>	
Professional Services	
Design & Supervision	5,715.03
TOTAL Professional Services	5,715.03
<b>TOTAL EXPENSES</b>	<b>5,715.03</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	5,715.03
<b>TOTAL TRANSFERS</b>	<b>5,715.03</b>
<b>OVERALL TOTAL</b>	<b>0.00</b>

Downtown Park Cap. Proj. Fund FY2015-16

7/1/2015 Through 6/30/2016

4/24/2017

Page 1

Category Description	7/1/2015- 6/30/2016
<b>EXPENSES</b>	
Construction	
Contract	164,667.00
Memorial Bricks	2,378.00
Misc	1,050.68
Playground	27,390.81
TOTAL Construction	195,486.49
Professional Services	
Design & Supervision	20,969.26
TOTAL Professional Services	20,969.26
<b>TOTAL EXPENSES</b>	<b>216,455.75</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	216,455.75
<b>TOTAL TRANSFERS</b>	<b>216,455.75</b>
<b>OVERALL TOTAL</b>	<b>0.00</b>



Downtown Park Cap. Proj. Fund FY2016-17

7/1/2016 Through 5/11/2017

5/4/2017

Page 1

Category Description	7/1/2016- 5/11/2017
<b>EXPENSES</b>	
Construction	
Misc	827.76
Contractors	4,798.00
TOTAL Misc	5,625.76
TOTAL Construction	5,625.76
<b>TOTAL EXPENSES</b>	<b>5,625.76</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	5,625.76
<b>TOTAL TRANSFERS</b>	<b>5,625.76</b>
<b>OVERALL TOTAL</b>	<b>0.00</b>

# Downtown Park Capital Project Fund

4/1/2015 Through 4/30/2017

5/4/2017

Page 1

Date	Description	Memo	Category	Amount
<b>BALANCE 3/31/2015</b>				<b>0.00</b>
6/1/2015	Opening Balance	[Downtown Park Capital Project Fund]		0.00
6/18/2015	Stewart Incorporated I/N 46948 4/30/15 (FY2014)	Professional Services:Design & Superv...		-1,350.00
6/18/2015	Stewart Incorporated I/N 46948 4/30/15 (FY2014)	[Check Min Spgs]		1,350.00
6/25/2015	Stewart Incorporated I/N 47501 5/31/15 (FY2014)	Professional Services:Design & Superv...		-4,365.03
6/25/2015	Stewart Incorporated I/N 47501 5/31/15 (FY2014)	[Check Min Spgs]		4,365.03
7/28/2015	Stewart Incorporated I/N 47999 6/30/15 (FY2015)	Professional Services:Design & Superv...		-5,000.00
7/28/2015	Stewart Incorporated I/N 47999 6/30/15 (FY2015)	[Check Min Spgs]		5,000.00
8/31/2015	Stewart Incorporated I/N 48490 7/31/15 (FY2015)	Professional Services:Design & Superv...		-3,315.80
8/31/2015	Stewart Incorporated I/N 48490 7/31/15 (FY2015)	[Check Min Spgs]		3,315.80
9/29/2015	Stewart Incorporated I/N 49107 8/31/15 (FY2015)	Professional Services:Design & Superv...		-2,991.34
9/29/2015	Stewart Incorporated I/N 49107 8/31/15 (FY2015)	[Check Min Spgs]		2,991.34
10/20/2015	Stewart Incorporated I/N 49468 9/30/15 (FY2015)	Professional Services:Design & Superv...		-4,493.30
10/20/2015	Stewart Incorporated I/N 49468 9/30/15 (FY2015)	[Check Min Spgs]		4,493.30
11/24/2015	Stewart Incorporated I/N 50114 10/31/15 (FY20...	Professional Services:Design & Superv...		-1,500.00
11/24/2015	Stewart Incorporated I/N 50114 10/31/15 (FY20...	[Check Min Spgs]		1,500.00
12/14/2015	Stewart Incorporated I/N 50401 11/30/15 Downt...	[Check Min Spgs]		700.00
12/14/2015	Stewart Incorporated I/N 50401 11/30/15 Downt...	Professional Services:Design & Superv...		-700.00
1/5/2016	Stewart Incorporated I/N 50356 11/30/15 Downt...	Professional Services:Design & Superv...		-438.82
1/5/2016	Stewart Incorporated I/N 50356 11/30/15 Downt...	[Check Min Spgs]		438.82
1/7/2016	HC Rummage, Inc. Pay App #1 (FY2015)	Construction:Contract		-39,808.38
1/7/2016	HC Rummage, Inc. Pay App #1 (FY2015)	[Check Min Spgs]		39,808.38
1/9/2016	Debit Card (Lowe's) 2" Conduit for sleeve (FY2...	Construction:Misc		-31.51
1/9/2016	Debit Card (Lowe's) 2" Conduit for sleeve (FY2...	[Check Min Spgs]		31.51
1/12/2016	Bricks R Us I/N TOWMS1 Bricks 1-50 (...	Construction:Memorial Bricks		-950.00
1/12/2016	Bricks R Us Invoice TOWMS1 Bricks 1...	[Check Min Spgs]		950.00
1/19/2016	Bricks R Us Invoice TOWMS2 Bricks 1...	Construction:Memorial Bricks		-950.00
1/19/2016	Bricks R Us Invoice TOWMS2 Bricks 1...	[Check Min Spgs]		950.00
1/19/2016	Carolina Brick & M... 1 Strap bricks (FY2015)	Construction:Misc		-52.84
1/19/2016	Carolina Brick & M... 1 Strap paver bricks (FY20...	[Check Min Spgs]		52.84
1/25/2016	Stewart Incorporated I/N 50914 12/15 Downtow...	Professional Services:Design & Superv...		-1,000.00
1/25/2016	Stewart Incorporated I/N 50914 12/15 Downtow...	[Check Min Spgs]		1,000.00
1/25/2016	Bricks R Us Invoice TOWMS3 Bricks 1...	Construction:Memorial Bricks		-444.00
1/25/2016	Bricks R Us Invoice TOWMS3 Bricks 1...	[Check Min Spgs]		444.00
2/2/2016	Browning's Greenh... Fountain (FY2015)	Construction:Misc		-416.33
2/2/2016	Browning's Greenh... Fountain (FY2015)	[Check Min Spgs]		416.33
2/9/2016	HC Rummage, Inc. Pay App #2 (FY2015)	Construction:Contract		-57,044.12
2/9/2016	HC Rummage, Inc. Pay App #2 (FY2015)	[Check Min Spgs]		57,044.12
2/23/2016	Stewart Incorporated I/N 51467 1/16 Downtown ...	Professional Services:Design & Superv...		-500.00
2/23/2016	Stewart Incorporated I/N 51467 1/16 Downtown ...	[Check Min Spgs]		500.00
3/10/2016	HC Rummage, Inc. Pay App #3 (FY2015)	Construction:Contract		-48,168.80
3/10/2016	HC Rummage, Inc. Pay App #3 (FY2015)	[Check Min Spgs]		48,168.80
3/21/2016	Stewart Incorporated I/N 51671 2/29 Downtown ...	Professional Services:Design & Superv...		-500.00
3/21/2016	Stewart Incorporated I/N 51671 2/29 Downtown ...	[Check Min Spgs]		500.00
4/7/2016	HC Rummage, Inc. Pay App #4 (FY2015)	Construction:Contract		-11,679.30
4/7/2016	HC Rummage, Inc. Pay App #4 (FY2015)	[Check Min Spgs]		11,679.30
4/19/2016	Cunningham Asso... I/N 25392 Playground (FY...	Construction:Playground		-27,390.81
4/19/2016	Cunningham Asso... I/N 25392 Playground (FY...	[Check Min Spgs]		27,390.81
4/19/2016	Stewart Incorporated I/N 52220 3/31 Downtown ...	Professional Services:Design & Superv...		-530.00
4/19/2016	Stewart Incorporated I/N 52220 3/31 Downtown ...	[Check Min Spgs]		530.00
4/26/2016	HC Rummage, Inc. Pay App #5 Final (FY2015)	Construction:Contract		-7,966.40

# Downtown Park Capital Project Fund

4/1/2015 Through 4/30/2017

5/4/2017

Page 2

Date	Description	Memo	Category	Amount
4/26/2016	HC Rummage, Inc.	Pay App #5 Final (FY2015)	[Check Min Spgs]	7,966.40
5/12/2016	Tony Belk	Stain benches, tables and ...	[Check Min Spgs]	550.00
5/12/2016	Tony Belk	Stain benches, tables and ...	Construction:Misc	-550.00
6/21/2016	Bricks R Us	Invoice TOWMS4 Correcte...	Construction:Memorial Bricks	-34.00
6/21/2016	Bricks R Us	Invoice TOWMS4 Correcte...	[Check Min Spgs]	34.00
8/19/2016	Artistic Signs	Park Sign (FY2016)	Construction:Misc	-640.50
8/19/2016	Artistic Signs	Park and Welcome Signs - ...	[Check Min Spgs]	640.50
8/23/2016	Union County Insp...	Plan Review - Park Sign (F...	Construction:Misc	-60.00
8/23/2016	Union County Insp...	Building Permit - Park Sign...	Construction:Misc	-60.00
8/23/2016	Union County Insp...	Plan Review - Park Sign (F...	[Check Min Spgs]	60.00
8/23/2016	Union County Insp...	Building Permit - Park Sign...	[Check Min Spgs]	60.00
8/29/2016	Union County Insp...	Balance on Permit for Park...	Construction:Misc	-60.00
8/29/2016	Debit Card (Union ...	Balance - Sign Permit (FY...	[Check Min Spgs]	60.00
8/30/2016	Debit Card (Lowe's)	Concrete for Sign Installati...	Construction:Misc	-7.26
8/30/2016	Debit Card (Lowe's)	Supplies (FY2016)	[Check Min Spgs]	7.26
2/21/2017	Union County Insp...	Building Permit - walkway r...	[Check Min Spgs]	60.00
2/21/2017	Union County Insp...	Building Permit - walkway r...	Construction:Misc:Contractors	-60.00
2/23/2017	HC Rummage, Inc.	Plan review & Fire - walkw...	Construction:Misc:Contractors	-90.00
2/23/2017	HC Rummage, Inc.	Plan review & Fire - walkw...	[Check Min Spgs]	90.00
3/23/2017	HC Rummage, Inc.	Concrete walkway (FY2016)	Construction:Misc:Contractors	-4,648.00
3/23/2017	HC Rummage, Inc.	Concrete walkway (FY2016)	[Check Min Spgs]	4,648.00
<b>TOTAL 4/1/2015 - 4/30/2017</b>				<b>0.00</b>

<b>BALANCE 4/30/2017</b>	<b>0.00</b>
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<b>TOTAL INFLOWS</b>	<b>227,796.54</b>
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<b>TOTAL OUTFLOWS</b>	<b>-227,796.54</b>
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<b>NET TOTAL</b>	<b>0.00</b>
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