

Town of Mineral Springs
Electronic Meeting via Zoom
Meeting ID#762 323 8311
Mineral Springs Town Council
Regular Meeting
August 13, 2020
7:30 P.M.

AGENDA

ATTENTION: Due to COVID-19 and for the personal safety of the public, town employees, and town council, this meeting will be conducted virtually. In order to comply with the open meetings law, the town is providing you with the ability to attend this meeting virtually via Zoom by calling one of the following numbers 1-346-248-7799 US (Houston), 1-669-900-6833 US (San Jose), 1-929-205-6099 US (New York), 1-301-715-8592 US, or 1-312-626-6799 US (Chicago) or by visiting <https://us02web.zoom.us/j/7623238311>. The meeting ID# is 762 323 8311 for either method (phone or web).

1. Opening

The meeting will be called to order and roll call will be conducted.

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.

ATTENTION: Public comments will be taken virtually via Zoom as described above. If you wish to sign up to speak at this meeting, please contact Town Clerk Vicky Brooks at 704-289-5331 (text or voice) or by email at msvickybrooks@aol.com by 2:00 p.m. August 13, 2020.

3. Consent Agenda – Action Item

- A. Renumber the page numbers on the June 11, 2020 Regular Meeting Minutes from 90 thru 99 to 98 thru 104 and the June 18, 2020 Special Meeting Minutes from 97 thru 99 to 105 thru 107.
- B. July 9, 2020 Regular Meeting Minutes
- C. June 2020 Tax Collector's Report
- D. June 2020 Finance Report

4. 2020 Property Tax Order of Collection – Action Item

Council will consider approving the Union County Property Tax Settlements from 2012-2019 and will approve the Order of Collection for the 2020 taxes.

5. Prior Years' Tax Settlement and Write-Offs – Action Item

The council will consider approving the 2019 Tax Settlement covering the years 2010-2011 including write-offs from 2010.

6. Nuisance Ordinance Discussion

The council will discuss revisiting a nuisance ordinance on a smaller scale than the original one.

7. Consideration of Agreements with N-Focus – Action Item

The council will consider approving agreements with N-Focus to draft a Nuisance Ordinance, which includes language to address swimming pools and for the code enforcement of the Nuisance Ordinance if it is implemented.

8. **Formation of a Western Union Municipal Alliance** – Action Item
Mayor Becker will present a proposal for a coalition between the municipalities of Weddington, Mineral Springs, Stallings, Wesley Chapel, and Marvin, and council will consider a Resolution of Intent and an Interlocal Agreement creating the Western Union Municipal Alliance.
9. **2020 Meeting Schedule Discussion** – Action Item
The council will discuss the 2020 meeting schedule for the next few months. There will be consideration of continuing with virtual Zoom meetings or beginning to meet in council chambers.
10. **Consideration of the 2019-2020 Audit Contract** – Action Item
The council will consider approving the audit contract for the 2019-2020 fiscal year.
11. **Staff Updates**
The staff will update the council on any developments that may affect the town.
12. **Other Business**
13. **Adjournment**

**Minutes Draft of the
Mineral Springs Town Council
Regular Meeting via ZOOM
July 9, 2020 – 7:30 p.m.**

The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session in a virtual meeting via ZOOM, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, July 9, 2020.

Present: Mayor Frederick Becker III, Mayor Pro Tem Valerie Coffey, Councilman Jerry Countryman, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Bettylyn Krafft, and Councilwoman Peggy Neill.

Absent: None.

Staff Present: Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin, and Deputy Town Clerk Janet Ridings.

Visitors: David L. Cook, Artists Music Guild and Lee Jenson, Union County Planning Director.

1. Opening

With a quorum present at 7:37 p.m. on July 9, 2020, Mayor Frederick Becker called the Regular Town Council Meeting to order.

Town Clerk Vicky Brooks did the roll call of those present [as shown above].

2. Public Comments

There were no public comments; no requests for public comments were received via text or email.

3. Consent Agenda

Councilwoman Krafft motioned to approve the consent agenda containing the June 12, 2020 regular meeting minutes, the June 18, 2020 special meeting minutes, the May 2020 tax collectors report, and the May 2020 finance report and Councilwoman Cureton seconded. The motion passed unanimously.

4. Union County 2050 Comprehensive Plan Presentation

Union County Planning Director Lee Jenson presented the Union County 2050 Comprehensive Plan to the council.

Mr. Jenson thanked the council for allowing the county to share the presentation with them and explained it was an important process the county was going through right now. The process is an update to the county's comprehensive plan; it is almost an entirely new comprehensive plan. The process was started in earnest around January and many will remember back around Labor Day of last year they had the comprehensive plan kick-off meeting where a lot of the towns came and presented their visions for their towns to the Board of County Commissioners at the Ag Center. It was a two-day workshop and they got a lot of great feedback. It took the county a little while to get the committees appointed by the board. Since January, they have worked through the COVID issues and made good use of technology to still be able to meet with the sub-committees and the coordinating committee. Right now, they are at the scenario input phase with three different scenarios, which Mr. Jenson will share with the council tonight. There are information sessions and public input sessions that are currently in process.

The PowerPoint presentation by Mr. Jenson is shown below and on the following pages.

UNION COUNTY 2050 SCENARIO INPUT

July 2020



WHAT DO I DO?

1. Make sure you have a feedback form on a clip board
2. Review the information on the boards
3. Talk to Union County representatives and ask questions
4. Provide feedback on the three scenarios by using the feedback form
5. Ask your friends to participate now through July 24



WHAT IS A COMPREHENSIVE PLAN?

A Comprehensive Plan is a guide to the County's future.

The Comprehensive Plan will inform current and future decision makers where we are now, where we want to go, how we intend to get there, and who will help us along the way.

More specifically, it will:

- define the County's biggest assets and challenges
- focus on strengthening the County's economic development efforts
- recommend the type and character of development appropriate in different parts of the County
- recommend and prioritize policies, key projects, and resources and determines implementation partners, including municipalities
- provide guidance to the County in developing and directing future capital budgets



WHAT IS OUR VISION?

Union County in 2050 is a place defined by connections, where local governments work together on targeted issues. There are clearly communicated plans for growth and infrastructure improvements, and resources are committed to their implementation. Union County is a growing community where there is:

- Increased capacity to address education, transportation, water, public safety, and other multi-jurisdictional issues
- High-density residential, retail and employment options in designated areas
- Convenient accessibility between retail, residential, and employment land uses
- Complementary development patterns along corridors
- Preserved rural character outside of water and sewer coverage areas
- Recognition and support of agriculture as a key industry
- Enhanced community connections for arts, agri-tourism, and parks and recreation

Union County
2050

Mr. Jenson explained one of the first things the committees wanted to do was to come up with an overall vision for what they say Union County is. While it may sound relatively simple, the vision statement really helps develop the entire plan. The entire plan is based on this vision, which went out earlier in the spring when they had a series of feedback on the vision. Ultimately that was what was adopted, and the coordinating committee members and the public were very involved in this process.

WHAT IS THE PROCESS?

- Process started in January and will be complete by the end of 2020
- We are in the second phase – Choosing a Scenario
- The next phase is developing an overall plan that implements the adopted scenario
- The final step is asking the Union County Planning Board and Board of Commissioners approve the plan

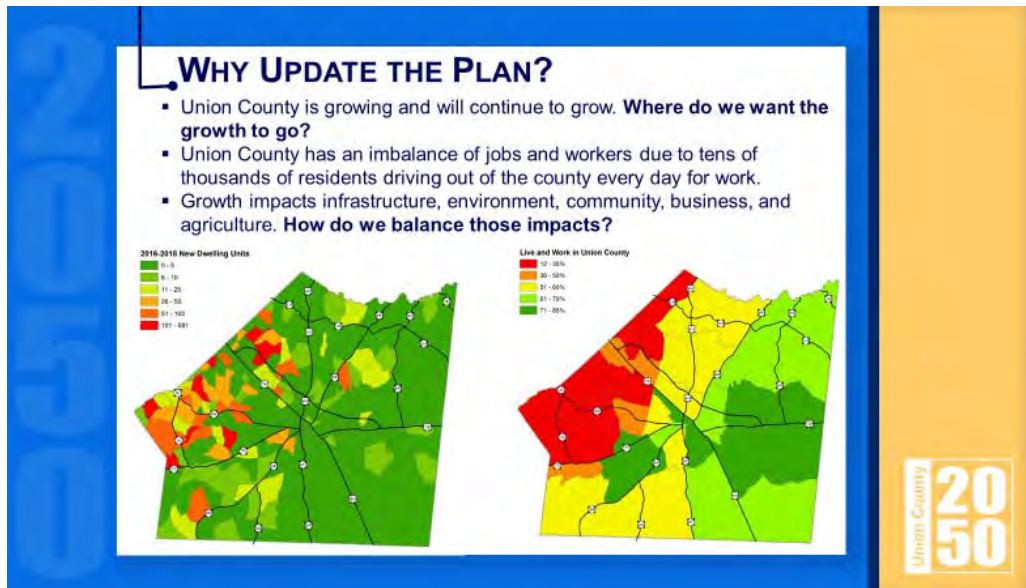
Union County 2050 Comprehensive Plan Committee Phases and Schedule

Month	January	February	March	April	May	June	July	August	September	October	November	December
Phase and Task												
Development and scenario analysis												
Scenario information												
Public input												
Community feedback in 2020												
Final review												
Scenario information												
Community feedback in 2020												
Final review												
Scenario information												
Community feedback in 2020												
Final review												
Scenario information												
Community feedback in 2020												
Final review												

Union County
2050

The county is still working on the land use map and developing tools to implement the scenarios. They are constantly collecting community feedback on the plan. Mr. Jenson asked the council to let them know what they thought by emailing them. At the end of the slide show, Mr. Jenson will show the council the website for the comprehensive plan and tell them how they can get in touch and give them feedback.

Comments from the subcommittees and the recommendation by the coordinating committee will be some time in December and the comprehensive plan will hopefully be adopted in early 2021.



The red and yellow areas on the map above shows that a high percentage of the people are driving out of the county each day; they are coming here to sleep, but they are probably driving to Ballantyne, South Park and uptown Charlotte for work.

The map on the left shows where the growth is. The western side of Union County continues to have a lot of growth and growth impacts a lot of different things, such as infrastructure, which includes water, sewer, schools, fire, etc. that both the county and towns help fund. Growth impacts the environment, because a lot of times with development you have increased flooding and increased stormwater runoff. There is a loss of important agricultural land from growth. Growth also affects the community and businesses. The county needs to try and figure out how they can address a lot of those impacts.

Councilwoman Critz referred to the agenda packet that contained the presentation Mr. Jenson was showing and noted the first bullet point was increased capacity to address education or infrastructure in general, which unfortunately, what has been seen was that the first bullet point and the second bullet point usually happen in the opposite. In other words, we are usually impacted and then the infrastructure is constantly playing catch up.

Mr. Jenson answered, “correct.”

Councilwoman Critz stated that was what they have had to cope with for as long as she has been an elected official (since 2001) and she was sure it was happening before her. Councilwoman Critz explained she really did not see anything looking through the presentation that they are recognizing that issue. Councilwoman Critz then asked if the county was actually going to put the improved infrastructure ahead of the development and if Mr. Jenson could explain that to her.

Mr. Jenson responded that he thought he would get to that later on in the presentation but noted Councilwoman Critz was exactly right. What the vision is saying is that they want to try to address some of these issues. Some of the scenarios and some of the issues that came up and the way that some of these issues are addressed and some of these scenarios are ways that we can help increase our capacity and that may mean money to address some of those issues, especially education and transportation.

Mr. Jenson explained what the second bullet point is talking about is really getting in and defining where some of the high density residential should go and not just spreading it out everywhere. There are places in Union County that are appropriate for high density, but not all over the whole county and that is what that bullet point is really getting at, to plan where those areas are and to do

a better job of planning where those areas should be and then tailoring transportation networks and to help build those areas that we want to build and then a lot of these places would be left rural.

Councilwoman Critz agreed and explained that has been a battle here in Mineral Springs, because as the map is showing the high density has been the same for at least 50 years and longer, it's just that the numbers have gone up, but the development area continues to be on the west side, which is what you would expect.

Mr. Jenson answered, "right."

Councilwoman Critz explained she thought that even though she agreed with Mr. Jenson, it was a more appropriate area for that type of growth, she still believed we need to be careful that we don't, even though it is a more appropriate place for this high density development, we still need to be careful, because it can be overdone and poorly done.

Mr. Jenson stated he agreed 100% and thought when they get into looking at some of the land use components in just a second, he thought Councilwoman Critz would see what he meant by tailoring where some of those areas should be.



Mr. Jenson mentioned that staff does not have a seat at the coordination committee table, because they do not feel like it is appropriate, but they do work with these plans every day. Staff also works with a lot of the elected officials every day, so they have a unique insight into some of these things and then all meetings are monthly and open to the public. Meetings are being held in person now, so people can come to them, or they have an option to call in.

COMPARE THE SCENARIOS

The three scenarios have different combinations of regulations, land use patterns, and new programs. Please think about the following issues when reviewing the scenarios:

- More flexibility versus concentrated areas for allowing high-density development
- Allowing commercial development in specific areas versus maintaining a quiet, residential atmosphere
- Allowing schools to locate anywhere in unincorporated Union County versus establishing siting requirements
- Additional regulations and requirements for new developments to mitigate for impacts versus limited regulatory burden
- Lower county taxes versus increased taxes to pay for transportation, recreation, environmental health, and downtown development
- Required well testing and subsidizing well remediation versus treating unsafe wells as a property owner concern
- Supporting municipal land use planning on their periphery versus maintaining county land use planning authority in unincorporated areas

Union County 2050

Councilwoman Critz asked if Mr. Jenson could go back to number one and explain the benefit of allowing schools to establish sitings.

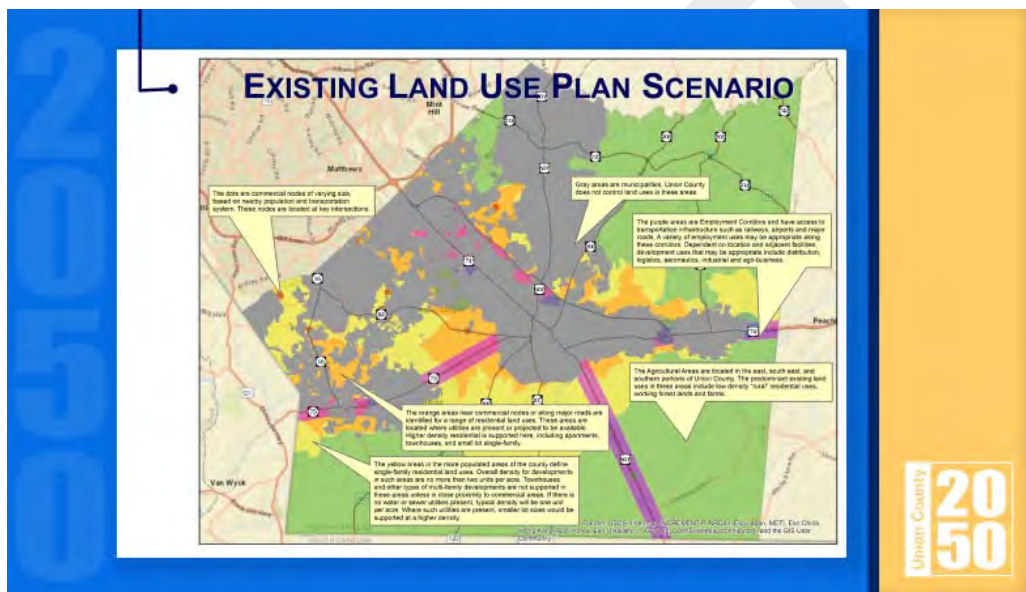
Mr. Jenson explained Union County Public Schools does a great job when they want to build a school. They have set criteria for how large the piece of property is that they need and how big of a building they want to use. The county ran across some issues in the recent past with some private schools where they did not seem to use any criteria. There have been a few schools that were built on pieces of property that were unsafe with the current regulations; schools are allowed anywhere. It is the idea that there should be some mechanism in the ordinance that would put some minimum standards on where a high school should be or minimum standards on where elementary or middle schools should be as opposed to just wherever you can buy a piece of property that works for you and you can just put a school there.

Councilwoman Critz stated she still saw some possible problems, but she was not going to belabor that one. What really concerns her from living in a more rural area and having a well that she maintains herself, is that she does not want subsidizing for well remediation, and she thought it was a bad idea in general. Councilwoman Critz asked Mr. Jenson why he thought it was a good idea.

Mr. Jenson explained these are trade-offs, these are not standard, these are not necessarily good or bad ideas, that is not the intent of this slide. The intent of the slide is when you are going through the scenarios, there are many issues that were identified by the subcommittees. One of the big issues that came up in the county was contaminated wells, so the citizen environmental subcommittee had at least one or two members that identified contaminated wells and unsafe drinking water as a huge priority in the county. That is what that bullet point gets at and it is thinking about the idea of either increased regulation on new house building: when a home builder or an individual builds a house, should they know if the well is contaminated. This is the idea that either you do not and it is just “buyer beware” and you do it on your own or should there be regulations in place to require those things. The slide is not saying one is better than the other, it is just saying think about these things as you go through the scenarios, because that is what some of these scenarios do. Some of them are less regulatory and some are more regulatory. The third scenario has regulations and some new programs that could help with a lot of these issues.

Councilwoman Critz stated there were already state requirements; they have been in their home for 21 years and they were required to prove they had safe water before the bank would consider their loan. Councilwoman Critz did not see where the trade-off was happening or why we need to supersede what is already in place. Either it is not working or the cases that have been experienced in Union County are those people that are not abiding by the law that is currently in place. How can we be more effective with the laws that are already in place without creating new ones?

Mr. Jenson explained that his understanding from talking to building inspections and environmental health was that the current rules in place is when you build a house, some banks do require well testing before they will allow you to close on a loan, just like some banks require property owners to have a survey done on their property before they will allow you to close, but that is not across the board. There are people they have talked to during these meetings that bought a house, closed on it and then found out that they had a contaminated well, just like there are people that bought a house, closed on it only to find out later that their property lines were not right. Different banks have different rules for closing. Right now, to build a house in Union County, you pull the permit to build the house, start building the house, dig your well and testing is required, but it is almost backwards: you get your CO [Certificate of Occupancy] and then a few weeks later you get your test results and what this is talking about is flip flopping that. Maybe before you get you CO you find out if your water is safe. This is not saying it is a good idea or a bad idea, it is just one of the ideas that the committee came up with and that is what this process is. This process is asking residents to give their feedback on some of the ideas that are contained in the scenarios.



Mr. Jenson explained the grey areas on the map above reflect municipalities, in which the county does not have any control over those land use plans.

The purple areas, under the current land use plan, are defined as employment corridors, because these areas have access to fairly good transportation infrastructure. Some the areas along Highway 75 and Highway 74 have access to rail and access to relatively good roads that connect to places outside of Union County, which also make them more appropriate for certain industrial corridors. The green areas that are shown are agricultural areas, they are predominately low density rural residential, working forest land and farms.

The yellow areas are more populated areas of the county for single family residential with the overall density being no more than two units per acre. Townhomes and other multi-family type developments are not supported in the yellow areas. The density would be lower if there is no water and sewer available.


The dots that are shown all over the map are commercial nodes (Rea Road, Tom Short, New Town, Providence, and Chestnut).

The orange areas are mixed residential; Mr. Jenson thought those areas had created a lot of issues under the current plan. The intent was to be near commercial nodes or along major roads, and they are currently identified for a range of different types of residential land use, because generally the utilities are present. This area was intended for higher residential including apartments, townhomes, and small lot single family. That is under the current plan that is in place right now.

Mr. Jenson believed when the plan was adopted in 2014, the idea was the commissioners wanted to promote and have development in some of these areas.

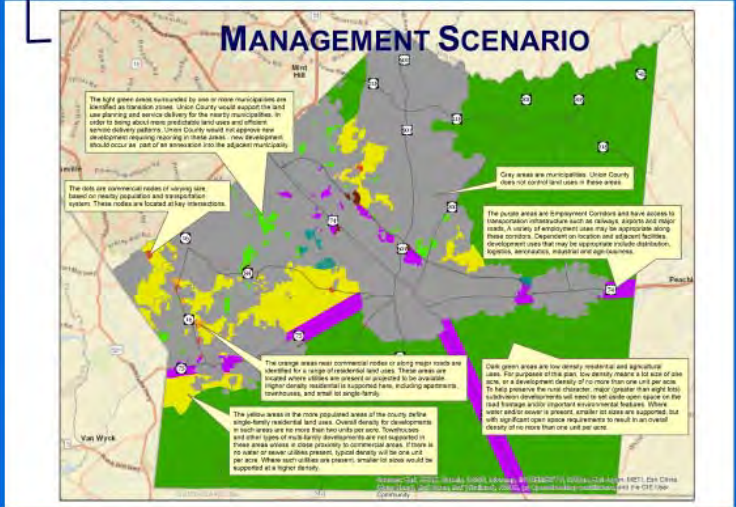
EXISTING LAND USE PLAN SCENARIO DETAILS

- **Flexible Land Use Plan:** The first scenario to consider is based on the 2014 Union County Comprehensive Plan's land use map. The higher density residential districts in this land use plan reflect water and sewer utility coverage areas. The county makes land use recommendations for the small pockets of unincorporated Union County surrounded by municipal areas, which reflected the loss of extra-territorial jurisdiction (ETJ) for many municipalities based on changes in state law.
- **Predictable Land Development:** The county would process rezonings for new development by referring to this map for guidance.
- **Low Taxes:** There are no new initiatives or programs proposed in this scenario. Existing initiatives, such as the short line water extension program, and the \$100,000 annual commitment for transportation projects, would continue.
- **Support for Agriculture:** The county would continue support and advocacy for agriculture as a critical industry in Union County, including advocating for broadband internet access into rural areas.



Mr. Jenson mentioned a lot of farms need access to broadband and there are some state programs to do that, but Union County has never done it. This was one of the things staff heard from the agricultural committee.

MANAGEMENT SCENARIO



The light green areas surrounded by one or more municipalities are identified as transition zones. Union County would support the land use planning and service delivery for the nearby municipalities in order to bring about more productive land uses and offshore, limited industry patterns. Union County would not express any development requiring zoning in these areas - new development should occur as part of an extension in the adjacent municipality.

The grey areas are municipalities. Union County does not control land uses in these areas.


The dark green areas are low density residential and agriculture. Under the current plan it is single-family and mixed residential and that comes close to the Mineral Springs border. Those areas could

The orange areas are near commercial nodes or along major roads and are identified for a range of residential land uses. These areas are located where utilities are present or planned to be available. Higher density residential is supported here, including apartments, townhomes, and small lot single-family.

The yellow areas in the more populated areas of the county define single-family residential land uses. Overall density for developments in such areas are no more than two units per acre. Townhomes and other types of multi-family developments are not supported in these areas unless in close proximity to commercial areas. If there is no water or sewer utilities present, highest density will be one unit per acre. Where water utilities are present, smaller lot sizes would be supported at a higher density.

The purple areas are employment corridors and have access to transportation infrastructure such as railroads, airports and major roads. A variety of employment uses may be appropriate along these corridors. Dependent on location and adjacent facilities, development uses that may be appropriate include distribution, logistics, manufacturing, industrial and light business.

Dark green areas are low density residential and agricultural uses. For purposes of this plan, low density means a lot size of one acre, or a development density of no more than one unit per acre. To help manage the rural character, more (greater than eight foot) setbacks from major roads and/or water bodies will need to be set. Other open space on the land for forestry and/or riparian and/or wetland buffers. Where water and/or sewer is present, smaller lot sizes are supported, but with high density open space requirements to result in an overall density of no more than one unit per acre.



Mr. Jenson shared that this land use map [above] looks a good bit different than the 2014 one and it is called the “Management Scenario”; the name was chosen by the coordinating committee.

The grey areas are again the towns who have their own land use planning programs.

One of the worthy carry-overs was the employment corridors, which all the subcommittees liked the idea of. Not the idea that they would be “stripped” out, but the idea that along some of the major corridors you could have increased employment opportunities such as distribution, industrial, or agri-business type uses.

The dark green areas are low density residential and agriculture. Under the current plan it is single-family and mixed residential and that comes close to the Mineral Springs border. Those areas could

potentially be higher density development patterns and what the county staff has heard is that nobody wants that out in the county.

The orange areas were really pulled back, which is what Mr. Jenson meant when he talked about concentrating the higher density in a specific location. Around Mineral Springs and to the south of Highway 75 was pulled back to agricultural and rural development.

Then north of town (mainly because of Wesley Chapel and some of those areas around there) you had a single-family residential pattern for single-family homes, which is what the yellow area is. Under the current plan a lot of the now yellow area was orange (higher density). That was pulled back with some lower density, which is what county staff heard from some of the towns during their meeting.

Councilwoman Critz noted she had two maps before her, and she doesn't see any real change. How has it changed?

Mr. Jenson explained that is what they are working on now, which is the whole purpose of this presentation. It is trying to change it, the map is the existing land use plan, so the development that is happening in unincorporated part of the county right now is because of the existing land use plan.

Councilwoman Critz asked if building permits that were already issued could be changed or was that water under the bridge.

Mr. Jenson explained once a building permit is issued it would be water under the bridge. They cannot go back, but they can go forward, which is the whole point of a plan; we are moving forward. A lot of the committee members recognize that the current plan is not what people want to see right now. Mr. Jenson thought the two scenarios (at least the land use patterns), they heard loud and clear from a lot of people that they did not like the current plan, they do not like high density in the unincorporated parts of the county and that's what this plan does, it pulls back a lot of the areas that were slated for high density development. If the Management Plan is adopted, the map that is titled "Management Plan" would be the new land use map that the county would go by when it is looking at rezoning. For example, Orchard Creek is a development close to Mineral Springs that is going through the rezoning process. The property is located on the edge of a mixed residential and single-family area. When staff evaluated it, they did not recommend approval, because they thought the density was still too high even for that pattern. The planning board agreed with staff and unanimously recommended to turn it down. Mr. Jenson mentioned since he had the floor, he would share that with the council and went on to say this plan pulls that mixed residential. There is no orange in any of this part of the county, and south of Highway 75 is all green for low density and agriculture. That is what the idea on this land use scenario shows. One of the other important things in the Management Plan (and the next scenario) is you see light green areas scattered throughout the plan (a couple in Mineral Springs and over Waxhaw), which are unincorporated Union County areas that are completely surrounded by one or more municipalities. Those areas have been identified as transition zones and the idea is that Union County would support the land use planning and service delivery for the nearby municipalities and would not support any increase in density as part of a rezoning request in any of those green areas. If a developer wants to develop one of those properties, they should go annex into the town. There are a few areas where there are three municipalities and the county, it is recommended that all four would sit down at the table to come up with a small area plan that works for everyone in that specific area.

Councilwoman Critz asked if the county was planning on putting wording in that will require that or if it was just a suggestion.

Mr. Jenson explained a comprehensive plan is a policy guide. They would hope if a rezoning was submitted on a property that was completely surrounded by Mineral Springs, that would guide staff in their analysis of that rezoning to say, "we don't, if it was an increase in density, we would say, we are not increasing the density, we will defer to the town and this developer should go work with the town." It should then guide the elected officials to say the same thing and to turn the rezoning down.

Staff would tell the developers when they come in to meet with them that they need to go talk to these towns they are impacting, because the county plan/policies do not support whatever they want to do.

Mayor Becker asked what the turquoise areas were because there is no legend for that area.

Mr. Jenson explained the areas were industrial, which really goes along with the commercial nodes. Mr. Jenson explained he had two [map] layers sitting on top of each other and he had to display one and not the other one, but it is an industrial area that the City of Monroe was interested in doing.

MANAGEMENT SCENARIO DETAILS

- **Regulatory in Nature:** The Management scenario reflects a land use plan and set of regulatory changes to manage growth. Proposed changes to development requirements would affect where new subdivisions would be supported, but designated commercial areas are the same as those found in the existing land use plan. The employment corridors and nodes remain from the existing land use plan as well. The county would continue support and advocacy for agriculture as a critical industry in Union County, including advocating for broadband internet access into rural areas.
- **Revised Land Use Plan:** Reflects a development pattern based on a wide range of input from the public, subject matter experts on a range of topics, and committee members. In addition to traditional land use categories such as residential and commercial, this scenario proposes a new land use category - "Transition Zone"
- **No New Taxes:** Includes no new programs that would require tax increases, such as building new parks. Union County would maintain its \$100,000 per year commitment to transportation projects
- **Increased Stormwater Controls:** Stormwater issues are addressed by increasing regulations on new developments - requiring larger stormwater detention basins, as well as increased and more frequent buffers along streams
- **Well Inspections:** New homes would require a well inspection before they are given a certificate of occupancy
- **Support for Agriculture:** Recognition as a critical industry in Union County, including advocating to expanding broadband internet into rural areas

Union County 2050

Mr. Jenson explained the Management Scenario would not be implemented through increased regulation, but with changes in county zoning and stormwater controls.

Most towns in the county have stricter stormwater rules than the unincorporated part of the county does, and the county recognizes that as an issue. Stormwater does not stop at a municipality boundary or a state boundary. Stormwater keeps going wherever the creek is, or the down-hill movement of water is, stormwater goes that way. The county could rewrite some of their stormwater rules to increase those standards to better match what some of the different towns have. The idea is that you can create rules that govern what can happen with subdivision in some of those agricultural areas. Based on these RA40 areas (one unit per acre), which is a lot of the development that happened in the Marvin and Weddington areas over the years, a lot of people would not consider that to be rural; it is suburban. There are things that can be done to help maintain the rural identity.

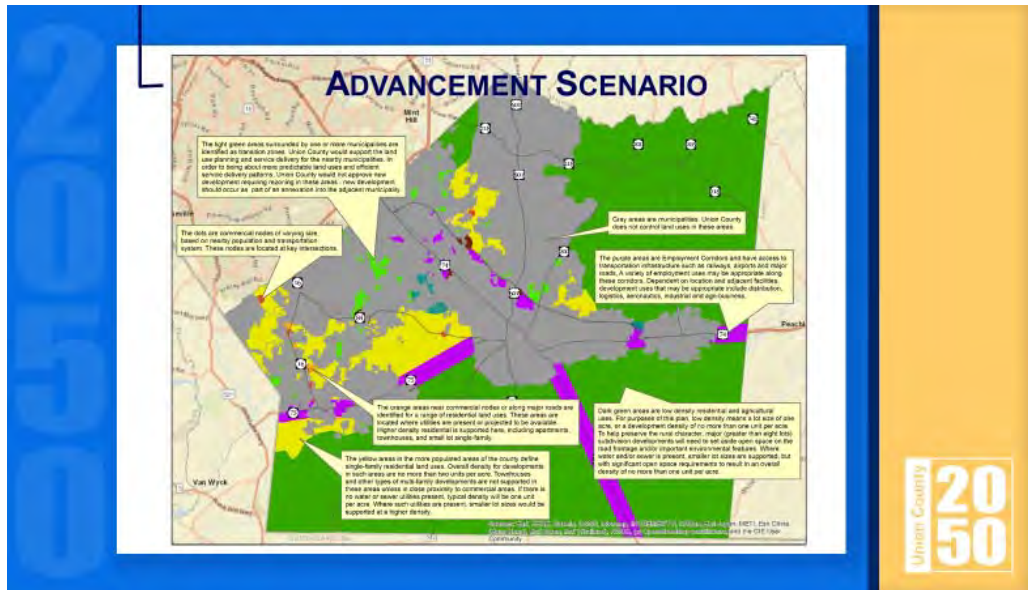
This plan is not recommending new programs that require any tax increases (i.e. new parks).

The plan would require well inspection before they are given a CO for a new home; this would flip-flop the way the building code and environmental health work now, putting the well inspection before the CO. This allows the person purchasing the house to know, before the CO is issued, their water is safe.

Mayor Becker mentioned this parallels waste treatment protocols.

Mr. Jenson responded, "exactly." That was the parallel they drew from, to have to know the septic system works before you get a CO, so why wouldn't you want to know if your water was safe before the CO.

Mr. Jenson noted support for agriculture was more of an advocacy role of support; they are reaching out to people and saying, “we need this broadband internet into these rural areas”. In this scenario, the county would not go out and help pay to bring broadband into any rural area.



The Advancement Scenario has a land use pattern identical to the Management Scenario. The difference is in how some of the ideas that came out of the committees are implemented. Management is more in-house without any new programs and Advancement will have programs, which is talking about doing things differently than in the past and creating some programs. It includes revised regulations, as well as initiatives to help implement that plan.

ADVANCEMENT SCENARIO DETAILS

- The Advancement scenario **uses the same land use plan** from the Management Scenario, but includes revised regulations as well as advances initiatives to implement the overall comprehensive plan.
- **Revised Land Use Plan:** Reflects a development pattern based on a wide range of input from the public, subject matter experts on a range of topics, and committee members. In addition to traditional land use categories such as residential and commercial, this scenario proposes a new land use category - "Transition Zone"
- **New Programs:** Reflects input from the community for responses on issues of concern, such as safe drinking water, recreation, and transportation. This plan would include the following initiatives to implement the vision of Union County in 2050:
 - Increasing transportation investments from \$100,000 to up to \$5 million
 - Partnerships with municipalities to build new parks, trails, and greenways
 - Increased stormwater regulations to reduce the intensity and volume of runoff from new construction
 - Mandatory well inspections for sales of both new and existing homes to inform potential homebuyers with the status of the safety of drinking water
 - Continued county-funded initiatives to address unsafe wells, including short line water extensions and in-house water filtration systems
 - Establish a task force to identify strategies to address litter
 - Support and advocacy for agriculture as a critical industry in Union County, including committing resources to expanding broadband internet into rural areas

Union County 2050

Mr. Jenson explained when he was finished with the PowerPoint, he would show the council the county’s website and how you get to the online survey that shows every single initiative that the committees have identified. Mr. Jenson noted Ms. Brooks also put the link on the town’s website. It reflects input that was received from the community and the committee members for responses on issues. A lot of the issues they heard throughout this process have been safe drinking water, recreation, and transportation. The Advancement Scenario would include some initiatives to help implement that vision of helping to respond to those concerns.

Mr. Jenson pointed out the scenarios were where the county wants your comments, it is not saying these things are going to happen. The county wants community feedback to tell them if these are good ideas or bad ideas.

Increasing the transportation investment from \$100,000 up to \$5,000,000 would be done through a quarter cent local option sales tax and that money could be used for lots of different things. The idea is to help guide and move some transportation projects along faster, because we know the DOT is broke, they are behind, and roads are not functioning the way they should. A lot of that is based on development, but there are roads, based on a lot of old decisions, that need to be upgraded. This is the idea of the county and some municipal partners going together to help fix those.

Mayor Becker asked if the county has legislative statutory authority to do transportation spending or if it would require special legislation.

Mr. Jenson explained the county can implement a quarter cent sales tax now. It is a referendum and it would have to go to the voters, but yes, the county can. With the critical intersection analysis that was done, the county got \$100,000 a year to help move some projects along a little bit faster. The county is authorized and are currently throwing dollars right at that project. Another idea is to build partnerships with municipalities to help build parks, trails, and greenways.

Councilwoman Critz asked why DOT was broke.

Mr. Jenson explained the first hit DOT took was based on a big lawsuit, which was really a statewide lawsuit, that was based on the map act. What a map act does is, you have the comprehensive transportation plan, which looks out 30 years into the future for transportation needs, a lot of communities use that map to preserve corridors. When you think about planning, it is a great idea. Unfortunately, there were a series of lawsuits in North Carolina and the judges ruled the other way (against DOT) and it was a billion-dollar lawsuit. When DOT lost that, it took a lot of their funding. The other monetary hit DOT took was that a vast majority of their funds come from gas taxes and during COVID people quit driving and that has impacted DOT's final line.

With partnerships with municipalities to build new parks, trails, and greenways, Mr. Jenson explained they heard through their visioning session, from the community and the committees that some of the feedback was, "if I live close to Target maybe I don't want to get in the car and drive, are there other ways to link things." Mineral Springs has done a great job with their greenway helping to link people together and that is the idea; to link people to things, to places of business, to restaurants, and to each other.

Councilwoman Critz noted Mineral Springs did not have to raise taxes to do any of the things they have done, and they are the greatest supporters of green space of any community that she is aware of. The town did go to developers and just say "we would like to have this, would you like to be a part of our vision" and remarkably the developers did, so there was a lot of land donation from developers. The town also received money through grants, which took a lot of time and energy on the part of the council, mayor, staff, and planning board, but it can be done, but it has to be a priority.

Mr. Jenson mentioned the county and Mineral Springs as well have adopted the Carolina Thread Trail plan. The county has a greenway master plan and they have developers to give them easements through common areas or greenways. The county has not been very successful at getting trails built, but that is not the fault of the developers, they have had developers offer, but that is more of a new way, at least on a county level, to think about greenway building and maintenance and taking on that responsibility. Mr. Jenson mentioned there are all kinds of "free money" out there to help build these things.

Councilwoman Critz asked if Mr. Jenson would be offering the county to participate.

Mr. Jenson responded yes, they want partnerships and they recognize Mineral Springs has a great greenway plan, as does Monroe and Indian Trail; those towns want to build parks. This scenario would allow the county to partner with them to help that happen.

The Advancement Scenario includes increasing stormwater regulations and possibly establishing a stormwater program to help maintain facilities. One of the biggest problems they face is that you can build a neighborhood today and it functions fine, but five years down the road, if it is not maintained, it falls apart and you have stormwater issues. It does not matter how good your stormwater regulations are. This would be a way to create the beginnings of a stormwater program where the county would own and maintain some of those facilities.

Mandatory well inspections for sales of both new and existing homes would be a county requirement, even if the bank does not require it. This is not saying it is a good idea or a bad idea, the county wants people's feedback.

Councilwoman Critz clarified this was not regulatory authority on people's wells other than for buying and selling purposes.

Mr. Jenson responded other than for buying and selling, yes, no other real regulatory authority. Mr. Jenson does know some types of wells require some inspections if you have a certain type of well, much like a septic system.

Councilwoman Critz mentioned a community well.

Mr. Jenson agreed and explained this would just trigger it at the time of a sale of the house or something like that. This will continue county funding initiative to address unsafe wells, including the short line water extension program and the in-house water filtration system. That was something that came out of the environmental committee that other committees caught onto. The idea that some of these water filtration systems, if you have magnesium or arsenic in a well, it can be treated. While the program is not perfectly defined yet, it could possibly be a 50/50 grant program for the short line water extension the county would do if you live way out in the unincorporated areas, but it will be years before some of these short water lines will get to people. In the interim, there is a way the county can help people that have contaminated wells with a 50/50 grant program to purchase a filtration system.

The Advancement Scenario suggests establishing a task force to identify strategies to address litter.

To support and advocate for agriculture as a critical industry, which includes committing county resources to expand broadband internet into rural areas. All these things have big price tags (fixing roads, broadband, short water line extensions) to them and the Advancement Scenario includes a lot of cost. The Management Scenario is a little more pulled back and it does not include so much cost.

Councilwoman Critz asked if they have looked at a way of starting out with the Management Scenario and phasing in the Advancement Scenario as monies or grants are available without raising taxes.

Mr. Jenson noted that staff are not the decision makers, nor are they advocating for any one of these scenarios, it is the community and ultimately the Board of Commissioners that have to make the decisions. Staff believes what will probably happen is it will be some combination of the two scenarios. There will be some programs that sound good, but will be too expensive and fall by the wayside and there will be some that are good ideas they should do and will make it into the final plan. It will not happen overnight. When the plan is adopted, if they want to increase transportation investments with the quarter cent sales tax it would have to be approved by the voters; it is not something the board can just say they want to do. It has to go to the voters, so the earliest would be in November of 2021 and then you have to actually collect the sales tax, so a lot of the programs will be several years in the future, but you have to get started. The idea is "you've got to start

somewhere.” You have to think about solutions to the issues and ultimately the community along with the elected officials make decision on how we are going to address these issues. That is what this is all about and this is all about getting feedback from the community on how we address these issues; we can do a little bit, or we can do a lot.

WE WANT YOU TO BE INVOLVED!

- Attend an in-person meeting
 - **July 8, 2020 5 - 7 pm**
Mineral Springs Volunteer Fire Department,
5804 Waxhaw Highway, Mineral Springs, NC 28108
 - **July 9, 2020 5 - 7 pm**
Union County Agricultural Center
3230-D Presson Road, Monroe, NC 28112
 - **July 10, 2020 12 - 2 pm**
Indian Trail Town Hall
315 Matthews-Indian Trail Road, Indian Trail, NC 28079
- Request a presentation for your community group
- Attend a sub-committee or coordinating committee meeting
- Add your email address on the sign in sheet

Union County 2050

Councilwoman Critz asked how they wanted input from this point forward if people weren't able to attend meetings.

Mr. Jenson explained he would switch over to something else once he finished this last slide. The meeting in Mineral Springs was last night, there is one tonight at the Ag Center, and one tomorrow at the Indian Trail Town Hall. If you were not able to make any of those meetings, staff will present to community groups. Mr. Jenson noted people can also go to the website and sign up to get on a distribution list that will keep you informed.

Mr. Jenson explained they expected the plan to be developed based on the chosen scenario in November; there will be three more community meetings, which will be on the overall plan that the coordinating committee selects.

Councilwoman Critz asked what the turnout for the meetings was.

Mr. Jenson responded the one at the Ag Center was pretty good, but he didn't know the exact number, because he had to leave the meeting to be able to present to this council. The one in Mineral Springs was not well attended, which was disappointing.

Mayor Becker asked if Mr. Jenson thought there had been so much upheaval and confusion with COVID and people not being out as much, and so many meetings not being in person, that the word just did not get out.

Mr. Jenson responded they have reached a good number of people, there was a press release, which was in the Union Weekly and Enquirer-Journal, there was a big online presence, the county did a series of Facebook posts, many of the members of the coordinating committee shared it, Archie Morgan did an interview on WIXE radio, and a lot of people have gone to the website.

The survey takes about 45 minutes to take, because it is in depth. This is a comprehensive plan, which is talking about land use and other big issues that impact the county; people need to think long and hard about how they want to be addressed, if they want it addressed. Mr. Jenson explained the information they have received from the communication team this week showed not that many people took the survey, but the number of people that went to the survey was about 3,000. There is a percentage that clicked on it and said, "I don't want to mess with that." They are hoping that a

good number of those people will go back and take the survey. Mr. Jenson asked if Mineral Springs was on Facebook or Instagram, etc. would they share with their friends, because they want as many people taking the survey as they can get.

Mayor Becker commented that the survey was comprehensive and asked if when the meetings were done was there information on the website that was adequate enough to inform people.

Mr. Jenson believed it was very in depth. There is an excel spread sheet that compares the different plans, the land use scenarios, the different issues, and it compares the ways that each one of the scenarios addresses those issues. Mr. Jenson shared the Union County 2050 Comprehensive Plan, which has a dedicated page on the website and described how to maneuver around the site.

Councilwoman Critz referred back to the Management Scenario and the Advancement Scenario and noted they only addressed the increase of funds for transportation, while the other things will require some funding as well, how is the county going to get the money for the other things.

Mr. Jenson responded the strategy that the committee came up with was to address a specific item of increasing county funding for transportation projects and not relying on DOT to get all the transportation improvement done. This was a quarter cent sales tax under the Advancement Scenario, but it is not addressed in the Management Scenario. This is where the county wants to get feedback from the people.

Councilwoman Critz commented in addition to the sales tax increase for transportation, the other things were going to need funding, will the county raise taxes for those.

Mr. Jenson referred to unsafe well water (as an example), which would require a certificate of potability for new and existing homes and that fee would be a user fee, not something that every single taxpayer would pay.

Councilwoman Critz asked how the county was going to help with broadband in the Ag business area under the Advancement Scenario.

Mr. Jenson explained that a lot of the money for broadband and internet in rural areas can come through grant programs. During one of the agricultural subcommittee meetings, a person from North Carolina Department of Information Technology spoke about the multitude of state and federal grant programs that are available to help extend broadband in the rural areas.

Mr. Jenson mentioned the final information on the feedback page was to obtain people's zip code, so they will know the balance of who was taking the survey versus who didn't. Right now, Monroe is winning the race! The county wants to know who is responding to the survey; are there more people in the 60 and older bracket, millennials, baby boomers, or generation X. Right now, the older generation Xers and the younger boomers are winning.

Mr. Jenson informed the council of the August 6th mid-plan update that will be given to the Board of County Commissioners. Town representatives will be invited and will probably have a five-minute slot to provide feedback specifically related to issues and strategies listed in the plan. This is an all-day event; the morning will be the plan and the afternoon will be public works presenting information. Mr. Jenson believed the event would begin around 9:00 a.m. with a light breakfast being offered. Lunch will also be provided. The event will be located at the Ag Center, because they have a big enough facility to handle it where they can also practice social distancing.

THANK YOU!



5. Artists Music Guild Presentation by David L. Cook

Mayor Becker introduced Mr. David L. Cook from the Artists Music Guild who joined the meeting to talk about the town's partnership with Artists Music Guild, which is budgeted for this year.

Mr. Cook explained he was told the council had some questions about what the Artists Music Guild planned to do this year for Union County. Mr. Cook noted the "show" was still going on, but it has been scaled back and will take place in the new theatre in downtown Monroe.

Mr. Cook explained the Artists Music Guild's whole basis was about the kids and what they do with the kids and how they interact with all of the legends and things like that, which is not being abandoned this year. They have been working with the resource officers and the school board and they have a list of names and things like that from families that have filed for help. Teachers have requested help with instruments, etc. The Artists Music Guild is still involved with that and are going forward. They have ordered book bags and will meet with the principals; one of the schools they are helping is right in the neighborhood, so they are still involved in the Mineral Springs area.

Mr. Cook explained their relationship with Mineral Springs is not so much based on the issues that they do with the Heritage Awards kids, but also with their licensing with the town. The music licenses for 2020 have gone up; they are charging more for licensing from ASCAP, SESAC, Harry Fox, and BMI, but the Artists Music Guild is not asking for that. Even though Mineral Springs has cancelled the festival for this year, they are still going to require the town to have licenses in place whether they are used or not. A continued partnership with the Artists Music Guild keeps the town from having to write checks to those licensing organizations, because the Artists Music Guild would still be representing Mineral Springs.

The Artists Music Guild has a brand-new website and Mineral Springs is listed on it as a continued supporter; if someone clicks on the Mineral Springs logo it will take them to the Mineral Springs website.

The City of Monroe is not giving the Artists Music Guild the theatre, so they are still having to pay, and they still need financial backing to be able to bring the show forward. This year, the Artists Music Guild has confirmed Don McLean, Tommy Tutone, Kool and the Gang, DeeDee Sharp, and T. Graham Brown. They are waiting for confirmation on Aaron Tippin and Frankie Valli. Kathy Garver (Sissy from Family Affair) will be the co-host and John Snyder (Dukes of Hazard) will be the host.

Mr. Cook explained he did need to know if he will get the support from the town, because they have to let Monroe know and they can move forward with their contract with them. If they don't get

support, they will have to find other sources, which has been hard, because some of the sponsors they had are using their sponsorship money to pay their employees, so they didn't have to lay them off.

Councilwoman Critz noted it would be a mistake to not continue the funding, even though the town doesn't have the specific need (festival), because it isn't the kind of thing that the town wants to jump in and out of supporting.

Councilwoman Krafft, Councilwoman Neill, and Councilman Countryman all agreed with Councilwoman Critz.

Mayor Becker stated the town does have the money in the budget if the council wanted to continue to fund at the same level.

Councilman Countryman motioned to support their fund, the Artists Music Guild, the \$4,000 that is in the budget and Councilwoman Krafft seconded. The motion passed unanimously.

6. 2020 Meeting Schedule Discussion

Mayor Becker asked the council if they had any ideas on what to do with future meetings and if they wanted to continue zooming.

Councilwoman Krafft suggested the council continue the Zoom meetings until we are into the next phase and she did not see that next phase coming real soon with the numbers going up and the amount of COVID around the community. Councilwoman Krafft thought everybody needs to stay safe.

Mayor Becker and Councilwoman Cureton stated they were in favor of that.

Councilwoman Critz suggested if the town had something beneficial to the council to meet that they could probably schedule, but since they are dealing with smaller issues right now, except for the county plan, she thought zooming was prudent for at least August.

Councilwoman Neill motioned to continue to Zoom for August and Councilwoman Krafft seconded. The motion passed unanimously.

Mayor Becker asked if the council had any insight on whether or not to open town hall to the public, because it is still not officially open to the public, even though Ms. Brooks and Ms. Ridings were there a lot. Mayor Becker explained that Ms. Brooks has continued to do most of her service to the public by phone and email; people are not coming into her office.

Mayor Becker asked Ms. Brooks if she had any specific requests or comments to the board.

Ms. Brooks responded she was seeking council guidance.

Councilwoman Krafft explained one of the things she has seen recently with this is if somebody needed to come in, they can always schedule an appointment, which seems like the safest thing to do right now.

Councilwoman Critz agreed with Councilwoman Krafft.

Councilwoman Coffey suggested appointment only and the town might want to consider the touchless thermometer, because people really need to be checked when coming in. People also need to fill out a form, because that is going to be vitally important for contact tracing. Councilwoman Coffey stated they were doing that with everybody that walks in her building; they take their temperature and it goes on their form and it is filed along with the questionnaire that they have to fill out. It is important, because people are traveling, and people are hanging out doing everything they want to do.

Councilwoman Krafft agreed with Councilwoman Coffey and stated the other thing was the mandate for this tracing is going to be even more intense as we go forward.

Mayor Becker mentioned Attorney Griffin sent a text reminding the council they have the authority to have staff and visitors wear masks. Mayor Becker explained the town did acquire some disposable masks to give to people if they do not have their own. Mayor Becker asked Ms. Brooks if there were enough.

Ms. Brooks responded yes and mentioned she has seen other towns that are doing appointment only, allowing only one person at a time, and they must wear masks.

Mayor Becker stated that was where this discussion was leading; if we are going to do appointment only and it is only one person at a time. Mayor Becker mentioned (for the benefit of the council) that he was not usually at the office when Ms. Brooks and Ms. Ridings were, so we do not have three people there at once, only two or one. Mayor Becker added staff was still trying to keep their distance, because they have different duties, so it works out fine. Mayor Becker noted he would locate a non-contact thermometer.

Councilwoman Critz asked Ms. Brooks if she was comfortable with continuing the way she has been and then appointment only.

Ms. Brooks responded yes and that she was doing most of her things electronically or over the phone and she has not had anybody who has really wanted to come in to talk.

Councilwoman Critz commented if Ms. Brooks was able to do that without any glitches then by all mean she should keep herself safe.

Mayor Becker requested a motion to continue to have town hall not officially open, but to allow appointments with one person only and to require visitors to wear a mask. Mayor Becker asked if anything else should go in the motion.

Ms. Brooks responded to direct staff to get a thermometer for visitors.

Councilwoman Krafft asked if there was a sign that says people can contact Ms. Brooks by phone or email on the door.

Ms. Brooks responded yes. Ms. Brooks asked Councilwoman Coffey if she had access to a form they could use.

Councilwoman Coffey responded sure.

Councilwoman Coffey motioned to continue with town hall not officially open, that we allow appointments only, one person only, require visitors to wear masks, and get a thermometer for visitors and Councilwoman Critz seconded. The motion passed unanimously.

7. Community Crime Report by Councilwoman Critz

Councilwoman Critz explained she was contacted about a week and a half ago by Leigh Smith (formerly Leigh Sossamon), who used to live in our community in Brantley Oaks, she still owns her property there and has a rental property off of Shannon Road. Ms. Smith's tenant (off of Autumn Blaze in Brantley Oaks) had food stolen out of a refrigerator and freezer in his garage, but he did not immediately call the police and they also found out that several other residents in the Brantley Oaks area had similar burglaries. An ATV was stolen out of the yard of Ms. Smith's tenant on Shannon Road. Councilwoman Critz told Ms. Smith she would contact the police department, but there was nothing she could do if they did not file a report. A report was filed and Councilwoman Critz spoke with Captain Greg Thomas, who said he was going to up his patrols in the Mineral Springs area, especially for Shannon Road and Brantley Oaks. In the meantime, they have discovered who the young man was that had been picking garages for food; he is an 18 year old Hispanic man who lives with his mother; he was arrested on a different issue and was out.

Councilwoman Critz stated she did not know if he was going to continue stealing or not, but it appears they need food. Councilwoman Critz stated she told Ms. Smith to contact her HOA and she asked the Sheriff's Department if there was any way to get information to that family about local food banks. Councilwoman Critz thought they were probably here illegally and did not want to access these programs, but she was hoping that he did not continue to steal. Councilwoman Critz stated they did not think or know if he was connected to the theft of the ATV or not, because that has not been resolved, but an official report was made.

Councilwoman Critz added there are some issues in our community she thought were directly related to people who aren't able to earn money, not working, or they lost their job or something. It appears to be a minor situation at this point, but the biggest concern for the people in Brantley Oaks is that they feel frightened having had someone in their home/garage; it is frightening to think that someone was in part of your home and took something.

Councilwoman Critz noted Captain Thomas explained if you go on the Sheriff's website (Ms. Brooks may want to put it on our website), they have an icon on their website that deals with community crime, you can go on that icon and put in your community to see what is going on.

Mayor Becker thanked Councilwoman Critz for her report and reminded the council this came up in 2009 when the town had Sheriff Cathey and Captain Easley come and they said not to be afraid to call 911 and make a report, not just an incident, but a suspicious vehicle. Keep the Sheriff in the loop, that is what they are there for and they want to hear that information and make sure our citizens know that.

Councilwoman Cureton explained there was a place on [Highway] 200 that gives away food and someone gave her five gallons of milk and she went through the neighborhood giving it out. Councilwoman Cureton did not know the name of the place on 200, but it is not far from Parkwood School.

Councilwoman Critz suggested if the council could find out that organization's name it might be good to put it on the website.

Councilwoman Cureton will let Ms. Brooks know the name later.

Councilwoman Krafft mentioned that she had noticed more patrol in her area and in the morning hours, she is seeing more of them on Nablus Road. Councilwoman Krafft also mentioned there is an individual that has been walking into a couple neighborhoods that typically is not a walker in those neighborhoods and she has seen him six times in the last two weeks.

Councilwoman Critz suggested Councilwoman Krafft call the police department.

Councilwoman Krafft stated she walked to a police officer this morning, because she was nervous about it, because it wasn't right, he was looking at houses, looking to see if the garages were open, and it was not a Hispanic person, but it was a younger person.

Councilwoman Critz responded she was glad to hear the police have a larger presence in the community and she will call him back and thank him and see if they can keep up the good work.

Councilwoman Krafft stated she thought the longer this COVID goes on the more people were going to get a little more desperate.

Mayor Becker thanked Councilwomen Critz and Cureton for the information and suggested Councilwoman Cureton communicate the organization to Ms. Brooks and we will try to take it from there. Mayor Becker asked that everyone stay safe and help keep their neighbors be safe by looking out for each other and keeping in touch with the Sheriff's Office.

8. Staff Updates

Ms. Brooks asked the council to consider bringing the nuisance ordinance back up on a small scale, because the town needs to address a couple issues, such as garbage and pools that are creating a public hazard.

Councilwoman Critz responded we have county environment and asked if they could not do anything.

Ms. Brooks responded the county will not touch those.

Councilwoman Krafft asked if these were the same pools we had last year.

Ms. Brooks responded there was a new one that is a mosquito pit.

Mayor Becker asked the council if they wanted Ms. Brooks to go through the language and see if there were limited items they could look at in the next couple of months to reinstate.

Councilwoman Critz stated the emphasis would be on "limited" and if there is a way that it could be enforced.

Ms. Brooks pointed out that she feels helpless when people say "hey, my neighbor's yard is full of garbage" and she says, "I'm sorry and the health department can't do anything about it." That is not something they do.

Councilwoman Coffey added they will not, she is dealing with them right now and if she does not get any action, her next step will be to hire an attorney, Bobby Griffin, next week maybe.

Councilwoman Cureton mentioned there were people over at the house next door to her (she has called the police several times) and one of the members in the neighborhood said somebody stole his trailer and put it in that house. Councilwoman Cureton wanted to know if there was something could be done about the house next to her.

Ms. Brooks commented that was a police issue.

Councilwoman Cureton explained the house was standing wide open, because the man started tearing it down or something.

Councilwoman Critz asked Ms. Brooks if he needed a permit to tear down a house.

Ms. Brooks explained you would have to get a demolition permit from the county to tear a house down and the county contacts the town for approval before they will issue that permit. The last request Ms. Brooks got from the county was for the house on Highway 75.

Councilwoman Cureton mentioned the junk from one of the houses the man torn down was still sitting there.

Ms. Brooks noted they could not have more than 600 square feet of junk; it could be piled as high as they wanted, but it could not be more than 600 square feet [per the development ordinance].

Councilwoman Critz asked Ms. Brooks if there was any way she could ask the county to come out and assess the house.

Councilwoman Cureton mentioned the police told her he was going to find out who owned it and do something about it, but she did not think he did.

Mayor Becker commented that was one issue Ms. Brooks and Councilwoman Cureton could talk about, but for next month staff might just draft a few things for discussion. Mayor Becker asked the council if that was the plan.

Councilwoman Critz responded “correct.”

Ms. Brooks mentioned the town would have to hire someone like they did last time, such as N-Focus to go out and take care of those things.

Mayor Becker agreed, so the town does not put another hat on Ms. Brooks, because her head is crowded with too many hats already. If the town gets something adopted and it is manageable as opposed to the gargantuan thing we tried before it might work. It is up to the council to see if they can come up with something workable.

Councilwoman Critz stated she thought they would have to look at it to know and give some thought to how it could be enforced.

Councilwoman Coffey stated it was desperately needed.

Councilwoman Krafft asked if Ms. Brooks could email the council what they had before, so they could think about it before the next meeting.

Ms. Brooks shared the town had a planning board applicant and explained she does not live in Mineral Springs yet, but they were going to close on a land purchase soon and will build a house here. Ms. Brooks asked the council if they wanted her to present the application to them or should she let the applicant know she has to be a Mineral Springs resident.

Councilman Countryman and Councilwoman Krafft believed she would need to be a resident.

Councilwoman Critz shared that she knew the applicant and explained she grew up here, her parents live in Valley Farm, and she is returning to the area as a millennial thirty-something with family, so she is familiar with Mineral Springs. Councilwoman Critz stated she did not know if that means the council wants to make that kind of exception. Councilwoman Critz asked where the town stood on that legally.

Ms. Brooks commented that they must be a Mineral Springs resident.

Councilwoman Krafft, Councilwoman Coffey, and Councilman Countryman all agreed that needs to remain the policy.

Councilwoman Critz asked that Ms. Brooks let the applicant know that and to let her know the council is interested in her being involved, but she will have to wait until the house is built.

9. Other Business

Councilwoman Neill shared with the council that the State Trooper (Adolfo Lopez-Alcedo) that was critically injured last Saturday morning is part of our community. In fact, he is her next-door neighbor. Trooper Lopez-Alcedo is clinging to life and not only does he need prayers, but his wife and two children need all of our prayers. Councilwoman Neill asked if it was possible to put this on the town website, because he is a State Trooper and he is part of our community.

Councilwoman Critz stated that would be good if we could.

Councilwoman Krafft shared there was a “Go-Fund-Me” account established for him, just so the council knows.

Councilwoman Krafft mentioned that the two families involved in the accident were both home schooled families. The accident that was on Friday night. The second family that was in the accident, where the father died, the son that was driving was a friend of Jordan’s.

Councilwoman Critz shared that she and Mr. Critz have been dear friends with Josie and Mark Barland for 32 years; they also go to Christ Covenant. There is a tremendous connection to our community to both accidents, but the State Trooper is the only one who is a resident of Mineral

Springs, although there is a strong connection to both Friday night and Saturday morning, which were all connected. If we could just let the community know, a lot of people may not realize he is a member of our community.

Ms. Brooks stated she would defer to Attorney Griffin on whether the town should put something on the website; "I seek his advice." Ms. Brooks also asked Councilwoman Neill what kind of thing she was thinking of for the website.

Councilwoman Neill stated she did not know, just something about the State Trooper being critically injured and that he is a Mineral Springs resident, but she would get back with Ms. Brooks the next day or sometime.

After a phone conversation with Attorney Griffin, Ms. Brooks explained that Attorney Griffin did not think that was something the town should do, the website is for giving town information. Attorney Griffin also advised the council to establish a policy at some point, so that we know exactly what our future holds on putting things on the website.

Councilwoman Critz asked if the town wanted to look at that as a separate entity as some point they could.

Ms. Brooks responded it was not a town function.

Councilwoman Krafft explained it was not a municipal governmental controlled kind of thing.

Mayor Becker added people should be using their own social media to notify their friends, neighbors, and churches.

Ms. Brooks pointed out that she has seen it on "Put Mineral Springs on the Map" and the fire department Facebook page.

10. Adjournment

At 9:56 p.m. Councilwoman Coffey motioned to adjourn the meeting and Councilwoman Critz seconded. The motion passed unanimously.

The next regular meeting will be on Thursday, August 13, 2020 at 7:30 p.m. via Zoom.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

JUNE 2020
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

	2020	2019	2018	2017	2016	2015
JUNE 30, 2020 REGULAR TAX						
BEGINNING CHARGE	1414.24	67890.03	67,284.39	65,386.57	61537.39	62152.5
TAX CHARGE						
PUBLIC UTILITIES CHARGES						
DISCOVERIES						
NON-DISCOVERIES						
RELEASES						
TOTAL CHARGE	1,414.24	67,890.03	67,284.39	65,386.57	61,537.39	62,152.50
BEGINNING COLLECTIONS		67,394.52	67,197.63	65,310.97	61,470.26	62,120.45
COLLECTIONS - TAX		48.40		0.24	1.09	
COLLECTIONS - INTEREST		2.74		0.72	0.02	
TOTAL COLLECTIONS	-	67,442.92	67,197.63	65,311.21	61,471.35	62,120.45
BALANCE OUTSTANDING	1,414.24	447.11	86.76	75.36	66.04	32.05
PERCENTAGE OF REGULAR	0.00%	99.34%	99.87%	99.88%	99.89%	99.95%
COLLECTION FEE 1.5 %		0.77	-	0.01	0.02	-

Mineral Springs Prior Years Property Tax Report
June 2020

June 30, 2020	2011	2010	
BEGINNING CHARGE	\$64,878.42	\$64,737.60	
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	
MINIMAL RELEASES	(\$145.21)	(\$152.88)	
DISCOVERIES	\$61.82	\$321.61	
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	
TOTAL CHARGE	\$65,812.98	\$65,684.05	
PREVIOUS COLLECTIONS	\$65,765.76	\$65,644.86	
PREVIOUS BALANCE DUE	\$19.54	\$11.51	\$31.05
COLLECTIONS - TAX		\$2.41	\$2.41
COLLECTIONS - INTEREST/FEEES		\$2.29	\$2.29
GROSS MONTHLY COLLECTIONS			\$4.70
MISC. ADJUSTMENTS			
TOTAL TAX COLLECTED TO DATE	\$65,765.76	\$65,647.27	
BALANCE OUTSTANDING	\$19.54	\$9.10	\$28.64
PERCENTAGE COLLECTED	99.93%	99.94%	

Mineral Springs Unpaid Property Taxes - Real and Personal as of June 30, 2020

Name	Tax Map Number	2011	2010	Total
CAROLINA STREET SUPPLY	50103059		\$6.88	
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88		
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44		
MATHENY, VERNA	455325	\$2.22		
METHENY, VERNA	50094323		\$2.22	
Total		\$19.54	\$9.10	\$28.64

Agenda Item

8/13/20

Town of Mineral Springs

FINANCE REPORT JUNE 2020

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

August 13, 2020

June 2020 Reports

This report contains both “Cash” and “Including Receivables/Payables” (Accrued) reports for FY2019 Year-to-Date and June 2020.

The “Cash” reports include *only* actual receipts and expenditures that occurred prior to July 1, 2020. The “Including Receivables/Payables” reports include items that accrue to the 2019-20 fiscal year but that are actually received or paid out after June 30, 2020. Therefore, the “Including Receivables/Payables” reports should represent the most accurate and complete accounting of the 2019-20 fiscal year’s activity.

We estimate that revenues will exceed budget amounts by \$4,427.56, and expenditures will be \$81,489.61 *below* budget amounts, resulting in an estimated excess of revenues over expenditures of \$85,917.17 for the fiscal year ending June 30, 2020.

Separate reports for Accounts Receivable and Accounts Payable appear at the end of the basic reports. Notice that Receivables consist of state distributions such as sales taxes and excise taxes, and county property tax receipts collected by the county during June 2020 but not disbursed until July. Some of the state distributions will not actually be received until August or September, and therefore they are estimated. These amounts will be amended as necessary when they become final.

Accounts Payable reflects utility bills and invoices for purchases and services made or committed to prior to July 1, 2020, but not paid until later. All known payables have been included in this report at their actual amount for a total of \$1,554.29.

The Register Report reflects revenues and expenditures in the checking account and is a cash basis report as always.

The Budget Comparison and Revenue Comparison spreadsheets both have a “June” column, representing cash transactions that occurred in the month of June, and a “June a/r” (accounts receivable) or “June a/p” (accounts payable) column representing the transactions that will occur after June 30, 2020 but that will accrue to the FY2019-20 fiscal year. Totals reflect all accrued amounts, with estimates in red.

Throughout this report, other amounts that are estimated are highlighted in orange.

Cash Flow Report FY2019 YTD Incl. rec/pybl

7/1/2019 through 6/30/2020

7/25/2020

Page 1

Category	7/1/2019- 6/30/2020
INCOME	
Interest Income	8,105.80
Other Inc	
Class Action Settlement	4.93
Copy Charges	2.00
Festival 2019	
Sponsor	1,090.00
Vendor	405.00
TOTAL Festival 2019	1,495.00
Festival 2020	
Vendor	25.00
TOTAL Festival 2020	25.00
Sales Tax Refunds	4,817.66
Zoning	3,700.00
TOTAL Other Inc	10,044.59
Prop Tax 2019	
Receipts 2019	
Int	98.69
Tax	67,430.75
TOTAL Receipts 2019	67,529.44
TOTAL Prop Tax 2019	67,529.44
Prop Tax Prior Years	
Prop Tax 2010	
Receipts 2010	
Int	49.33
Tax	48.27
TOTAL Receipts 2010	97.60
TOTAL Prop Tax 2010	97.60
Prop Tax 2011	
Receipts 2011	
Int	42.51
Tax	43.11
TOTAL Receipts 2011	85.62
TOTAL Prop Tax 2011	85.62
Prop Tax 2012	
Receipts 2012	
Int	12.71
Tax	19.11
TOTAL Receipts 2012	31.82
TOTAL Prop Tax 2012	31.82
Prop Tax 2013	
Receipts 2013	
Int	10.99
Tax	19.11
TOTAL Receipts 2013	30.10
TOTAL Prop Tax 2013	30.10
Prop Tax 2014	
Receipts 2014	
Int	11.67
Tax	27.75

Cash Flow Report FY2019 YTD Incl. rec/pybl

7/1/2019 through 6/30/2020

7/25/2020

Page 2

Category	7/1/2019- 6/30/2020
TOTAL Receipts 2014	39.42
TOTAL Prop Tax 2014	39.42
Prop Tax 2015	
Receipts 2015	
Int	9.22
Tax	40.41
TOTAL Receipts 2015	49.63
TOTAL Prop Tax 2015	49.63
Prop Tax 2016	
Receipts2016	
Int	27.34
Tax	96.81
TOTAL Receipts2016	124.15
TOTAL Prop Tax 2016	124.15
Prop Tax 2017	
Receipts2017	
Int	7.48
Tax	137.94
TOTAL Receipts2017	145.42
TOTAL Prop Tax 2017	145.42
Prop Tax 2018	
Receipts	
Int	19.24
Tax	234.08
TOTAL Receipts	253.32
TOTAL Prop Tax 2018	253.32
TOTAL Prop Tax Prior Years	857.08
Sales Tax	
Beer & Wine Tax	13,147.22
Cable TV	18,811.17
Electricity	208,828.60
Natural Gas Excise	955.46
Sales & Use Dist	25,393.70
telecommunications	3,519.10
TOTAL Sales Tax	270,655.25
Veh Tax	
Int 2019	68.08
Tax 2019	7,992.32
TOTAL Veh Tax	8,060.40
TOTAL INCOME	365,252.56
EXPENSES	
Ads	514.91
Attorney	4,599.17
Audit	4,730.00
Capital Outlay	
Beautification	1,467.81
TOTAL Capital Outlay	1,467.81
Charities & Agencies	10,300.00
Community	
Greenway	613.84

Cash Flow Report FY2019 YTD Incl. rec/pybl

7/1/2019 through 6/30/2020

7/25/2020

Page 3

Category	7/1/2019- 6/30/2020
Maint	4,041.11
Newsletter	
Post	322.37
Printing	923.77
TOTAL Newsletter	1,246.14
Parks & Rec	
Park	5,828.05
TOTAL Parks & Rec	5,828.05
Special Events	
Festival	6,546.42
Misc	285.14
Services	4,000.00
TOTAL Special Events	10,831.56
TOTAL Community	22,560.70
Elections	2,799.26
Emp	
Benefits	
Dental	960.00
Fees	50.00
Life	644.28
NCLGERS	14,224.44
Vision	168.00
TOTAL Benefits	16,046.72
Bond	650.00
FICA	
Med	1,810.10
Soc Sec	7,738.28
TOTAL FICA	9,548.38
Payroll	1,861.55
Work Comp	2,038.50
TOTAL Emp	30,145.15
Fire Protection	12,000.00
Office	
Bank	24.85
Clerk	37,380.00
Council	10,800.00
Deputy Clerk	10,956.21
Dues	6,811.68
Equip	839.62
Finance Officer	29,748.18
Regular	4,775.82
TOTAL Finance Officer	34,524.00
Ins	3,209.67
Maint	
Materials	2,382.77
Service	10,688.00
TOTAL Maint	13,070.77
Mayor	4,800.00
Misc	785.67
Post	17.79
Records	4,944.00

Cash Flow Report FY2019 YTD Incl. rec/pybl

7/1/2019 through 6/30/2020

7/25/2020

Page 4

Category	7/1/2019- 6/30/2020
Supplies	3,463.04
Tel	7,674.59
Util	4,626.92
TOTAL Office	143,928.81
Planning	
Administration	
Contract	1,117.91
Salaries	32,304.00
TOTAL Administration	33,421.91
Misc	766.69
Ordinance Changes	6,566.70
TOTAL Planning	40,755.30
Street Lighting	1,196.68
Tax Coll	
Contract	1,279.34
Sal	300.00
TOTAL Tax Coll	1,579.34
Training	
Officials	50.00
Staff	674.25
TOTAL Training	724.25
Travel	2,034.01
TOTAL EXPENSES	279,335.39
TRANSFERS	
FROM Check Min Spgs	81,195.00
FROM McNeely Farms Escrow	21,378.63
FROM MM Sav ParkSterling	30,000.00
TO Check Min Spgs	-51,378.63
TO MM Sav ParkSterling	-60,000.00
TO Escrows	-21,195.00
TOTAL TRANSFERS	0.00
OVERALL TOTAL	85,917.17

Cash Flow Report FY2019 YTD - CASH

7/1/2019 through 6/30/2020

7/25/2020

Page 1

Category	7/1/2019- 6/30/2020
INCOME	
Interest Income	8,105.80
Other Inc	
Class Action Settlement	4.93
Copy Charges	2.00
Festival 2019	
Sponsor	1,090.00
Vendor	405.00
TOTAL Festival 2019	1,495.00
Festival 2020	
Vendor	25.00
TOTAL Festival 2020	25.00
Sales Tax Refunds	4,817.66
Zoning	3,700.00
TOTAL Other Inc	10,044.59
Prop Tax 2019	
Receipts 2019	
Int	95.95
Tax	67,382.35
TOTAL Receipts 2019	67,478.30
TOTAL Prop Tax 2019	67,478.30
Prop Tax Prior Years	
Prop Tax 2010	
Receipts 2010	
Int	49.33
Tax	48.27
TOTAL Receipts 2010	97.60
TOTAL Prop Tax 2010	97.60
Prop Tax 2011	
Receipts 2011	
Int	42.51
Tax	43.11
TOTAL Receipts 2011	85.62
TOTAL Prop Tax 2011	85.62
Prop Tax 2012	
Receipts 2012	
Int	12.71
Tax	19.11
TOTAL Receipts 2012	31.82
TOTAL Prop Tax 2012	31.82
Prop Tax 2013	
Receipts 2013	
Int	10.99
Tax	19.11
TOTAL Receipts 2013	30.10
TOTAL Prop Tax 2013	30.10
Prop Tax 2014	
Receipts 2014	
Int	11.67
Tax	27.75

Cash Flow Report FY2019 YTD - CASH

7/1/2019 through 6/30/2020

7/25/2020

Page 2

Category	7/1/2019- 6/30/2020
TOTAL Receipts 2014	39.42
TOTAL Prop Tax 2014	39.42
Prop Tax 2015	
Receipts 2015	
Int	9.22
Tax	40.41
TOTAL Receipts 2015	49.63
TOTAL Prop Tax 2015	49.63
Prop Tax 2016	
Receipts2016	
Int	27.32
Tax	95.72
TOTAL Receipts2016	123.04
TOTAL Prop Tax 2016	123.04
Prop Tax 2017	
Receipts2017	
Int	6.76
Tax	137.70
TOTAL Receipts2017	144.46
TOTAL Prop Tax 2017	144.46
Prop Tax 2018	
Receipts	
Int	19.24
Tax	234.08
TOTAL Receipts	253.32
TOTAL Prop Tax 2018	253.32
TOTAL Prop Tax Prior Years	855.01
Sales Tax	
Beer & Wine Tax	13,147.22
Cable TV	14,711.17
Electricity	158,728.60
Natural Gas Excise	775.46
Sales & Use Dist	21,422.78
telecommunications	2,619.10
TOTAL Sales Tax	211,404.33
Veh Tax	
Int 2019	67.51
Tax 2019	7,329.10
TOTAL Veh Tax	7,396.61
TOTAL INCOME	305,284.64
EXPENSES	
Ads	455.21
Attorney	4,599.17
Audit	4,730.00
Capital Outlay	
Beautification	1,467.81
TOTAL Capital Outlay	1,467.81
Charities & Agencies	10,300.00
Community	
Greenway	488.84

Cash Flow Report FY2019 YTD - CASH

7/1/2019 through 6/30/2020

7/25/2020

Page 3

Category	7/1/2019- 6/30/2020
Maint	3,366.11
Newsletter	
Post	322.37
Printing	923.77
TOTAL Newsletter	1,246.14
Parks & Rec	
Park	5,605.74
TOTAL Parks & Rec	5,605.74
Special Events	
Festival	6,546.42
Misc	285.14
Services	4,000.00
TOTAL Special Events	10,831.56
TOTAL Community	21,538.39
Elections	2,799.26
Emp	
Benefits	
Dental	960.00
Fees	50.00
Life	644.28
NCLGERS	14,224.44
Vision	168.00
TOTAL Benefits	16,046.72
Bond	650.00
FICA	
Med	1,810.10
Soc Sec	7,738.28
TOTAL FICA	9,548.38
Payroll	1,861.55
Work Comp	2,038.50
TOTAL Emp	30,145.15
Fire Protection	12,000.00
Office	
Bank	24.85
Clerk	37,380.00
Council	10,800.00
Deputy Clerk	10,956.21
Dues	6,811.68
Equip	839.62
Finance Officer	29,748.18
Regular	4,775.82
TOTAL Finance Officer	34,524.00
Ins	3,209.67
Maint	
Materials	2,382.77
Service	10,616.00
TOTAL Maint	12,998.77
Mayor	4,800.00
Misc	785.67
Post	17.79
Records	4,944.00

Cash Flow Report FY2019 YTD - CASH

7/1/2019 through 6/30/2020

7/25/2020

Page 4

Category	7/1/2019- 6/30/2020
Supplies	3,419.06
Tel	7,674.59
Util	4,402.17
TOTAL Office	143,588.08
Planning	
Administration	
Contract	1,117.91
Salaries	32,304.00
TOTAL Administration	33,421.91
Misc	766.69
Ordinance Changes	6,566.70
TOTAL Planning	40,755.30
Street Lighting	1,087.99
Tax Coll	
Contract	1,256.48
Sal	300.00
TOTAL Tax Coll	1,556.48
Training	
Officials	50.00
Staff	674.25
TOTAL Training	724.25
Travel	2,034.01
TOTAL EXPENSES	277,781.10
 TRANSFERS	
FROM Check Min Spgs	81,195.00
FROM McNeely Farms Escrow	21,378.63
FROM MM Sav ParkSterling	30,000.00
TO Check Min Spgs	-51,378.63
TO MM Sav ParkSterling	-60,000.00
TO Escrows	-21,195.00
TOTAL TRANSFERS	0.00
OVERALL TOTAL	27,503.54

Account Balances History Report - As of 6/30/2020

(Includes unrealized gains)

Account	6/29/2019	6/30/2019	7/31/2019	8/31/2019	9/30/2019	10/31/2019	11/30/2019
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	37,358.03	37,208.20	21,115.09	7,241.27	47,410.39	34,322.89	30,701.35
McNeely Farms Escrow	21,332.34	21,340.52	21,348.76	21,355.19	21,360.63	21,365.17	21,369.41
MM Sav ParkSterling	584,711.65	585,249.91	565,814.96	556,293.05	556,765.52	557,238.39	557,655.17
NCCMT_Cash	2,322.61	2,326.88	2,331.27	2,335.31	2,339.12	2,342.67	2,345.64
South State CD	202,931.19	202,931.19	202,931.19	203,939.50	203,939.50	203,939.50	204,773.32
TOTAL Cash and Bank Accounts	848,655.82	849,056.70	813,541.27	791,164.32	831,815.16	819,208.62	816,844.89
Other Assets							
State Revenues Receivable	0.00	61,231.60	58,271.20	56,077.07	0.00	0.00	0.00
TOTAL Other Assets	0.00	61,231.60	58,271.20	56,077.07	0.00	0.00	0.00
TOTAL ASSETS	848,655.82	910,288.30	871,812.47	847,241.39	831,815.16	819,208.62	816,844.89
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	3,793.75	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	21,195.00	21,195.00
TOTAL Other Liabilities	21,887.76	24,988.75	21,887.76	21,887.76	21,887.76	21,887.76	21,887.76
TOTAL LIABILITIES	21,887.76	24,988.75	21,887.76	21,887.76	21,887.76	21,887.76	21,887.76
OVERALL TOTAL	826,768.06	885,299.55	849,924.71	825,353.63	809,927.40	797,320.86	794,957.13

Account Balances History Report - As of 6/30/2020

(Includes unrealized gains)

7/25/2020

Account	12/31/2019 Balance	1/31/2020 Balance	2/29/2020 Balance	3/31/2020 Balance	4/30/2020 Balance	5/31/2020 Balance	6/30/2020 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	43,225.14	45,949.95	39,002.29	81,775.94	65,760.24	64,317.30	84,441.45
McNeely Farms Escrow	21,374.09	21,378.63	0.00	0.00	0.00	0.00	0.00
MM Sav ParkSterling	618,095.18	618,566.16	618,993.22	619,364.62	619,491.89	619,614.94	619,750.75
NCCMT_Cash	2,348.61	2,351.52	2,354.22	2,356.04	2,356.83	2,357.24	2,357.40
South State CD	204,773.32	204,773.32	205,628.99	205,628.99	205,628.99	206,460.52	206,460.52
TOTAL Cash and Bank Accounts	889,816.34	893,019.58	865,978.72	909,125.59	893,237.95	892,750.00	913,010.12
Other Assets							
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00	59,967.92
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00	0.00	59,967.92
TOTAL ASSETS	889,816.34	893,019.58	865,978.72	909,125.59	893,237.95	892,750.00	972,978.04
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	692.76	692.76	692.76	692.76	692.76	2,247.05
Escrows	21,195.00	21,195.00	0.00	0.00	0.00	0.00	0.00
TOTAL Other Liabilities	21,887.76	21,887.76	692.76	692.76	692.76	692.76	2,247.05
TOTAL LIABILITIES	21,887.76	21,887.76	692.76	692.76	692.76	692.76	2,247.05
OVERALL TOTAL	867,928.58	871,131.82	865,285.96	908,432.83	892,545.19	892,057.24	970,730.99

Mineral Springs Monthly Revenue Summary 2019-2020

TOWN OF MINERAL SPRINGS										
REVENUE SUMMARY 2019-2020 (Items in RED are estimated)										
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November	
Property Tax - prior	\$ 1,000.00	\$ 142.92	\$ 857.08	85.7%	\$ -	\$ 107.73	\$ 90.01	\$ 7.50	\$ 11.36	
Property Tax - 2019	\$ 67,830.00	\$ 300.56	\$ 67,529.44	99.6%	\$ -	\$ 7.54	\$ 1,456.37	\$ 4,020.52	\$ 9,721.30	
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Interest	\$ 8,500.00	\$ 394.20	\$ 8,105.80	95.4%	\$ 584.68	\$ 1,496.87	\$ 481.72	\$ 480.96	\$ 1,257.81	
Sales Tax - Electric	\$ 209,000.00	\$ 171.40	\$ 208,828.60	99.9%	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax - Sales & Use	\$ 23,100.00	\$ (2,293.70)	\$ 25,393.70	109.9%	\$ -	\$ -	\$ 2,167.69	\$ 2,132.80	\$ 2,194.05	
Sales Tax - Other Util.	\$ 25,300.00	\$ 2,014.27	\$ 23,285.73	92.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales Tax - Alc. Bev.	\$ 13,045.00	\$ (102.22)	\$ 13,147.22	100.8%	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Taxes	\$ 7,550.00	\$ (510.40)	\$ 8,060.40	106.8%	\$ -	\$ 866.75	\$ -	\$ 1,270.89	\$ 575.74	
Zoning Fees	\$ 2,500.00	\$ (1,225.00)	\$ 3,725.00	149.0%	\$ 250.00	\$ 75.00	\$ 450.00	\$ 495.00	\$ 100.00	
Other	\$ 3,000.00	\$ (3,319.59)	\$ 6,319.59	210.7%	\$ 240.00	\$ 742.00	\$ 400.00	\$ 65.00	\$ 50.00	
Totals	\$ 360,825.00	\$ (4,427.56)	\$ 365,252.56	101.2%	\$ 1,074.68	\$ 3,295.89	\$ 5,045.79	\$ 8,472.67	\$ 13,910.26	
December	January	February	March	April	May	June	June a/r			
Property Tax - prior	\$ 97.25	\$ 88.36	\$ 25.34	\$ 138.20	\$ 258.21	\$ 21.18	\$ 9.87	\$ 2.07		
Property Tax - 2019	\$ 25,972.75	\$ 17,882.38	\$ 5,814.20	\$ 1,478.15	\$ 864.82	\$ 84.45	\$ 175.82	\$ 51.14		
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interest	\$ 447.66	\$ 478.43	\$ 1,285.43	\$ 373.22	\$ 128.06	\$ 954.99	\$ 135.97	\$ -		
Sales Tax - Electric	\$ 61,052.54	\$ -	\$ -	\$ 48,544.37	\$ -	\$ -	\$ 49,131.69	\$ 50,100.00		
Sales Tax - Sales & Use	\$ 2,172.00	\$ 2,209.34	\$ 2,188.79	\$ 2,227.85	\$ 1,947.80	\$ 1,975.23	\$ 2,207.23	\$ 3,970.92		
Sales Tax - Other Util.	\$ 6,101.43	\$ -	\$ -	\$ 5,733.96	\$ -	\$ -	\$ 6,270.34	\$ 5,180.00		
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,147.22	\$ -	\$ -		
Vehicle Taxes	\$ 712.88	\$ 705.19	\$ 591.00	\$ 675.41	\$ 673.73	\$ 693.15	\$ 631.87	\$ 663.79		
Zoning Fees	\$ 180.00	\$ 350.00	\$ 325.00	\$ 270.00	\$ 35.00	\$ 620.00	\$ 575.00	\$ -		
Other	\$ -	\$ 3,310.55	\$ 1,507.11	\$ 4.93	\$ -	\$ -	\$ -	\$ -		
Totals	\$ 96,736.51	\$ 25,024.25	\$ 11,736.87	\$ 59,446.09	\$ 3,907.62	\$ 17,496.22	\$ 59,137.79	\$ 59,967.92		

Mineral Springs Budget Comparison 2019-2020

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2019-2020 (Includes Budget Amendments 2019-01 & -02)										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,285.09	\$ 514.91	28.6%	\$ -	\$ 223.88	\$ -	\$ -	\$ 57.21	
Attorney	\$ 9,600.00	\$ 5,000.83	\$ 4,599.17	47.9%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,039.17	\$ 300.00	
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Charities & Agencies	\$ 10,500.00	\$ 200.00	\$ 10,300.00	98.1%	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Projects	\$ 28,300.00	\$ 5,739.30	\$ 22,560.70	79.7%	\$ 5,004.94	\$ 3,291.21	\$ 3,857.08	\$ 1,574.95	\$ 211.32	
Contingency	\$ 2,700.00	\$ 2,700.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Overhead	\$ 30,200.00	\$ 54.85	\$ 30,145.15	99.8%	\$ 4,437.67	\$ 2,870.88	\$ 1,108.27	\$ 3,492.72	\$ 2,250.27	
Elections	\$ 3,100.00	\$ 300.74	\$ 2,799.26	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ 12,000.00	\$ -	\$ 12,000.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Office & Administrative	\$ 146,944.00	\$ 3,015.19	\$ 143,928.81	97.9%	\$ 20,527.24	\$ 16,418.97	\$ 9,923.83	\$ 10,650.43	\$ 10,267.78	
Planning & Zoning	\$ 52,304.00	\$ 11,548.70	\$ 40,755.30	77.9%	\$ 5,774.67	\$ 3,289.37	\$ 5,124.23	\$ 3,891.42	\$ 2,692.00	
Street Lighting	\$ 1,600.00	\$ 403.32	\$ 1,196.68	74.8%	\$ -	\$ 108.69	\$ 108.69	\$ 108.69	\$ -	
Tax Collection	\$ 1,950.00	\$ 370.66	\$ 1,579.34	81.0%	\$ 25.00	\$ 50.99	\$ 49.92	\$ 122.83	\$ 189.51	
Training	\$ 3,000.00	\$ 2,275.75	\$ 724.25	24.1%	\$ 175.00	\$ -	\$ -	\$ 199.00	\$ 100.00	
Travel	\$ 4,200.00	\$ 2,165.99	\$ 2,034.01	48.4%	\$ 205.00	\$ 827.25	\$ -	\$ -	\$ 205.90	
Capital Outlay	\$ 32,897.00	\$ 31,429.19	\$ 1,467.81	4.5%	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 360,825.00	\$ 81,489.61	\$ 279,335.39	77.4%	\$ 36,449.52	\$ 27,381.24	\$ 20,472.02	\$ 21,079.21	\$ 16,273.99	
Off Budget:										
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers					\$ -	\$ -	\$ -	\$ -	\$ -	
Total Off Budget:			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	

Mineral Springs Budget Comparison 2019-2020

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174.12	\$ 59.70
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 560.00	\$ 300.00	\$ 300.00	\$ -
Audit	\$ 3,074.50	\$ -	\$ 1,655.50	\$ -	\$ -	\$ -	\$ -	\$ -
Charities & Agencies	\$ -	\$ 1,500.00	\$ 300.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -
Community Projects	\$ 811.42	\$ 2,219.70	\$ 210.95	\$ 417.84	\$ 1,318.33	\$ 687.62	\$ 1,933.03	\$ 1,022.31
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 2,121.10	\$ 2,415.13	\$ 2,402.09	\$ 2,268.02	\$ 1,075.89	\$ 3,572.41	\$ 2,130.70	\$ -
Elections	\$ 2,799.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 9,899.32	\$ 10,691.52	\$ 9,783.30	\$ 10,399.24	\$ 14,004.71	\$ 10,418.20	\$ 10,603.54	\$ 340.73
Planning & Zoning	\$ 3,809.91	\$ 2,692.00	\$ 2,692.00	\$ 2,692.00	\$ 2,530.48	\$ 2,863.42	\$ 2,703.80	\$ -
Street Lighting	\$ 108.69	\$ 218.47	\$ 108.69	\$ -	\$ 108.69	\$ -	\$ 217.38	\$ 108.69
Tax Collection	\$ 437.31	\$ 316.38	\$ 130.20	\$ 71.32	\$ 63.76	\$ 48.77	\$ 50.49	\$ 22.86
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93.75	\$ 156.50	\$ -
Travel	\$ 403.55	\$ -	\$ -	\$ 150.80	\$ 133.40	\$ -	\$ 108.11	\$ -
Capital Outlay	\$ -	\$ 1,467.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 23,765.06	\$ 21,821.01	\$ 17,582.73	\$ 16,299.22	\$ 19,795.26	\$ 17,984.17	\$ 38,877.67	\$ 1,554.29
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Off Budget:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

June 2020 Cash Flow Incl. Paybl/Recvbl

6/2/2020 through 6/30/2020

7/25/2020

Page 1

Category	6/2/2020- 6/30/2020
INCOME	
Interest Income	135.97
Other Inc	
Zoning	575.00
TOTAL Other Inc	575.00
Prop Tax 2019	
Receipts 2019	
Int	7.62
Tax	219.34
TOTAL Receipts 2019	226.96
TOTAL Prop Tax 2019	226.96
Prop Tax Prior Years	
Prop Tax 2014	
Receipts 2014	
Int	0.14
Tax	1.95
TOTAL Receipts 2014	2.09
TOTAL Prop Tax 2014	2.09
Prop Tax 2016	
Receipts2016	
Int	0.02
Tax	1.09
TOTAL Receipts2016	1.11
TOTAL Prop Tax 2016	1.11
Prop Tax 2017	
Receipts2017	
Int	0.72
Tax	0.24
TOTAL Receipts2017	0.96
TOTAL Prop Tax 2017	0.96
Prop Tax 2018	
Receipts	
Int	0.44
Tax	7.34
TOTAL Receipts	7.78
TOTAL Prop Tax 2018	7.78
TOTAL Prop Tax Prior Years	11.94
Sales Tax	
Cable TV	8,891.69
Electricity	99,231.69
Natural Gas Excise	759.97
Sales & Use Dist	6,178.15
telecommunications	1,798.68
TOTAL Sales Tax	116,860.18
Veh Tax	
Int 2019	6.03
Tax 2019	1,289.63
TOTAL Veh Tax	1,295.66
TOTAL INCOME	119,105.71

June 2020 Cash Flow Incl. Paybl/Recvbl

6/2/2020 through 6/30/2020

7/25/2020

Page 2

Category	6/2/2020- 6/30/2020
EXPENSES	
Ads	233.82
Attorney	300.00
Charities & Agencies	8,500.00
Community	
Greenway	125.00
Maint	675.00
Parks & Rec	
Park	2,155.34
TOTAL Parks & Rec	2,155.34
TOTAL Community	2,955.34
Emp	
Benefits	
NCLGERS	1,185.37
TOTAL Benefits	1,185.37
FICA	
Med	153.02
Soc Sec	654.16
TOTAL FICA	807.18
Payroll	138.15
TOTAL Emp	2,130.70
Fire Protection	12,000.00
Office	
Clerk	3,115.00
Council	900.00
Deputy Clerk	1,063.03
Finance Officer	2,704.38
Regular	172.62
TOTAL Finance Officer	2,877.00
Maint	
Materials	52.42
Service	625.00
TOTAL Maint	677.42
Mayor	400.00
Misc	422.27
Supplies	224.19
Tel	874.55
Util	390.81
TOTAL Office	10,944.27
Planning	
Administration	
Salaries	2,692.00
TOTAL Administration	2,692.00
Misc	11.80
TOTAL Planning	2,703.80
Street Lighting	326.07
Tax Coll	
Contract	48.35
Sal	25.00
TOTAL Tax Coll	73.35
Training	

June 2020 Cash Flow Incl. Paybl/Recvbl

6/2/2020 through 6/30/2020

7/25/2020

Page 3

Category	6/2/2020- 6/30/2020
Staff	156.50
TOTAL Training	156.50
Travel	108.11
TOTAL EXPENSES	40,431.96
OVERALL TOTAL	78,673.75

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Register Report - Jun 2020

6/1/2020 through 6/30/2020

7/25/2020

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
6/3/2020	5881	Verizon Wireless	221474588-00001 ...	Office:Tel	R	-103.33
6/3/2020	5882	Bucket, Mop, And Br...	I/N CTBCom-1325 j...	Office:Maint:Service	R	-188.00
6/3/2020	5883	Duke Power	2035221941 April 2...	Street Lighting	R	-108.69
6/3/2020	5884	R.C.S., Inc.	I/N 114768 Park Re...	Community:Parks & Rec:Park	R	-200.00
6/3/2020	EFT...	Point And Pay	FY2019	Other Inc:Zoning	R	25.00
			FY2019-Processing ...	Planning:Misc	R	-2.95
6/7/2020	EFT	Debit Card (Lowe's)	Trash Bags (FY2019)	Office:Maint:Materials	R	-13.86
6/8/2020	EFT...	Point And Pay	FY2019	Other Inc:Zoning	R	50.00
			FY2019-Processing ...	Planning:Misc	R	-2.95
6/9/2020	5885	**VOID**GameTime	WRONG AMOUNT	Community:Parks & Rec:Park	R	0.00
6/9/2020	5886	Subscriber Renewals	0324801 E-J subscri...	Office:Misc	R	-183.18
6/9/2020	5887	Shred-it C/O Stericy...	I/N 8129871501 On...	Office:Misc	R	-239.09
6/9/2020	5888	Taylor & Sons Mowi...	I/N 006 06/20 (FY20...	Office:Maint:Service	R	-365.00
6/9/2020	588...	Forms & Supply, Inc.	FY2019	Office:Supplies	R	-50.54
			FY2019	Office:Maint:Materials	R	-38.56
6/9/2020	5890	Union County Public...	84361*00 (FY2019)	Office:Util	R	-32.22
6/9/2020	5891	Union County Public...	91052*00 (FY2019)	Community:Parks & Rec:Park	R	-24.41
6/9/2020	5892	Clark, Griffin & McC...	I/N 7237 Attorney 6/...	Attorney	R	-300.00
6/9/2020	5893	Xerox Corporation	I/N 010399990 & 01...	Office:Supplies	R	-129.67
6/9/2020	5894	The Enquirer-Journa...	Acct #30065439 Pu...	Ads	R	-174.12
6/9/2020	5895	Mineral Springs Vol...	Fire Suppression Ag...	Fire Protection	R	-10,000.00
6/9/2020	5896	Waxhaw Comm. Vol...	Fire Suppression Co...	Fire Protection	R	-2,000.00
6/9/2020	5897	GameTime	I/N PJI-0138546 EW...	Community:Parks & Rec:Park	R	-1,708.62
6/9/2020	EFT	Debit Card (Ipowerw...	Web Hosting 24 mo...	Office:Tel	R	-334.80
6/11/2020	EFT	Debit Card (NC Secr...	Electronic Notary Cl...	Training:Staff	R	-7.50
6/11/2020	EFT	Debit Card (Ed2Go)	Course - CSS3 & H...	Training:Staff	R	-149.00
6/11/2020	EFT	Debit Card (AOL)	AOL Troubleshootin...	Office:Tel	R	-7.99
6/15/2020	EFT...	Union County	FY2019	Prop Tax 2019:Receipts 2019:Tax	R	170.94
			FY2019	Prop Tax 2019:Receipts 2019:Int	R	4.88
			FY2019	Prop Tax Prior Years:Prop Tax 2018:R...	R	7.34
			FY2019	Prop Tax Prior Years:Prop Tax 2018:R...	R	0.44
			FY2019	Prop Tax Prior Years:Prop Tax 2014:R...	R	1.95
			FY2019	Prop Tax Prior Years:Prop Tax 2014:R...	R	0.14
			May 2020 (FY2019)	Tax Coll:Contract	R	-2.79
6/15/2020	EFT...	NC Department of R...	FY2019	Sales Tax:Electricity	R	49,131.69
			FY2019	Sales Tax:telecommunications	R	898.68
			FY2019	Sales Tax:Cable TV	R	4,791.69
			FY2019	Sales Tax:Natural Gas Excise	R	579.97
6/15/2020	EFT	NC Department of R...	Sales & Use 4/20 (F...	Sales Tax:Sales & Use Dist	R	2,207.23
6/15/2020	5898	Catawba Lands Con...	Corporate Sponsors...	Charities & Agencies	R	-2,500.00
6/15/2020	5899	Council On Aging In ...	FY2019-20 Contribu...	Charities & Agencies		-2,000.00
6/15/2020	5900	American Red Cross	Contribution FY2018...	Charities & Agencies		-2,000.00
6/15/2020	5901	Turning Point	FY2019-20 Contribu...	Charities & Agencies	R	-2,000.00
6/15/2020	5902	Duke Power	1803784140 (FY2019)	Office:Util	R	-107.74
6/18/2020	EFT...	Point And Pay	FY2019	Other Inc:Zoning	R	25.00
			FY2019-Processing ...	Planning:Misc	R	-2.95
6/22/2020	5903	Duke Power	1819573779 (Old Sc...	Office:Util	R	-26.10
6/22/2020	5904	Frederick Becker III	3/20 - 4/20 reimburs...	Travel	R	-52.33
6/22/2020	5905	Windstream	061348611 (FY2019)	Office:Tel		-325.10
6/22/2020	EFT...	Union County (NCV...	NCVTS 2005 FY2019	Veh Tax:Tax 2019	R	624.40
			NCVTS 2005 FY2019	Veh Tax:Int 2019	R	5.46

Register Report - Jun 2020

6/1/2020 through 6/30/2020

7/25/2020

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
			Refunds 2004 FY2019 Veh Tax:Tax 2019		R	2.01
			Collection 2005 FY2... Tax Coll:Contract		R	-22.70
6/24/2020	EFT...NC State Treasurer		6/20 LGERS contrib... Office:Clerk		R	-186.90
			6/20 LGERS contrib... Office:Finance Officer:Regular		R	-172.62
			6/20 LGERS contrib... Planning:Administration:Salaries		R	-161.52
6/24/2020	5906 Duke Power		6/20 employer contri... Emp:Benefits:NCLGERS		R	-1,185.37
6/24/2020	EFT...Point And Pay		2035221941 (FY2019)Street Lighting		R	-108.69
			FY2019 Other Inc:Zoning		R	100.00
6/25/2020	DEP Deposit		FY2019-Processing ... Planning:Misc		R	-2.95
6/29/2020	EFT...Paychex		#19022 Zoning (FY2... Other Inc:Zoning		R	375.00
			Salary 6/20 (FY2019) Office:Clerk		R	-2,928.10
			Supplement 6/20 (F... Office:Clerk		R	0.00
			Hours 6/20 (FY2019) Office:Deputy Clerk		R	-1,063.03
			Salary 6/20 (FY2019) Office:Finance Officer		R	-2,704.38
			Salary 6/20 (FY2019) Office:Mayor		R	-400.00
			Salary 6/20 (FY2019) Office:Council		R	-900.00
			Salary 6/20 (FY2019) Planning:Administration:Salaries		R	-2,530.48
			Salary 6/20 (FY2019) Tax Coll:Sal		R	-25.00
			FY2019 Emp:FICA:Soc Sec		R	-654.16
			FY2019 Emp:FICA:Med		R	-153.02
6/30/2020	EFT Paychex Fees		Fees 6/20 (FY2019) Emp:Payroll		R	-138.15
6/30/2020	5907 Frederick Becker III		5/20 - 6/20 reimburs... Travel			-55.78
6/30/2020	5908 Verizon Wireless		221474588-00001 J... Office:Tel			-103.33
6/1/2020 - 6/30/2020						20,124.15

TOTAL INFLOWS 59,001.82

TOTAL OUTFLO... -38,877.67

NET TOTAL 20,124.15

Accounts Receivable 6/30/20

6/2/2020 through 6/30/2020

7/23/2020

Page 1

Category	6/2/2020- 6/30/2020
INCOME	
Prop Tax 2019	
Receipts 2019	
Int	2.74
Tax	48.40
TOTAL Receipts 2019	51.14
TOTAL Prop Tax 2019	51.14
Prop Tax Prior Years	
Prop Tax 2016	
Receipts2016	
Int	0.02
Tax	1.09
TOTAL Receipts2016	1.11
TOTAL Prop Tax 2016	1.11
Prop Tax 2017	
Receipts2017	
Int	0.72
Tax	0.24
TOTAL Receipts2017	0.96
TOTAL Prop Tax 2017	0.96
TOTAL Prop Tax Prior Years	2.07
Sales Tax	
Cable TV	4,100.00
Electricity	50,100.00
Natural Gas Excise	180.00
Sales & Use Dist	3,970.92
telecommunications	900.00
TOTAL Sales Tax	59,250.92
Veh Tax	
Int 2019	0.57
Tax 2019	663.22
TOTAL Veh Tax	663.79
TOTAL INCOME	59,967.92
OVERALL TOTAL	59,967.92

Accounts Receivable 6/30/20

6/2/2020 through 6/30/2020

7/23/2020

Page 1

Date	Description	Memo	Category	Amount
6/30/2020	Union County	FY2019	Prop Tax 2019:Receipts 2019:...	48.40
		FY2019	Prop Tax 2019:Receipts 2019:...	2.74
		FY2019	Prop Tax Prior Years:Prop Tax...	0.24
		FY2019	Prop Tax Prior Years:Prop Tax...	0.72
		FY2019	Prop Tax Prior Years:Prop Tax...	1.09
		FY2019	Prop Tax Prior Years:Prop Tax...	0.02
6/30/2020	NC Department of...	Sales & Use 5/20 (FY2019)	Sales Tax:Sales & Use Dist	1,985.92
6/30/2020	NC Department of...	Sales & Use 6/20 ESTIMATED (FY2019)	Sales Tax:Sales & Use Dist	1,985.00
6/30/2020	NC Department of...	Electricity 6/20 ESTIMATED (FY2019)	Sales Tax:Electricity	50,100.00
6/30/2020	NC Department of...	Cable TV 6/20 ESTIMATED (FY2019)	Sales Tax:Cable TV	4,100.00
6/30/2020	NC Department of...	Telecommunications 6/20 ESTIMATED (...)	Sales Tax:telecommunications	900.00
6/30/2020	NC Department of...	Natural Gas 6/20 ESTIMATED (FY2019)	Sales Tax:Natural Gas Excise	180.00
6/30/2020	Union County {N...	NCVTS 2006 FY2019	Veh Tax:Tax 2019	666.76
		NCVTS 2006 FY2019	Veh Tax:Int 2019	0.57
		Refunds 2005-06 FY2019	Veh Tax:Tax 2019	-3.54
6/2/2020 - 6/30/2020				59,967.92

TOTAL INFLOWS 59,971.46

TOTAL OUTFLOWS -3.54

NET TOTAL 59,967.92

Accounts Payable 6/30/20

6/2/2020 through 6/30/2020

7/23/2020

Page 1

Category	6/2/2020- 6/30/2020
EXPENSES	
Ads	59.70
Community	
Greenway	125.00
Maint	675.00
Parks & Rec	
Park	222.31
TOTAL Parks & Rec	222.31
TOTAL Community	1,022.31
Office	
Maint	
Service	72.00
TOTAL Maint	72.00
Supplies	43.98
Util	224.75
TOTAL Office	340.73
Street Lighting	108.69
Tax Coll	
Contract	22.86
TOTAL Tax Coll	22.86
TOTAL EXPENSES	1,554.29
OVERALL TOTAL	-1,554.29

Accounts Payable - as of 6/30/20

6/2/2020 through 6/30/2020

7/23/2020

Page 1

Date	Description	Memo	Category	Clr Amount
6/30/2020	Xerox Corporation	I/N 010658999 (FY2019)	Office:Supplies	-43.98
6/30/2020	The Enquirer-Journal{c...	30065439 Public Hearings (FY2019)	Ads	-59.70
6/30/2020	Ken Newell	Welcome Signs 4/20 - 6/20 (FY2019)	Community:Maint	-675.00
6/30/2020	R.C.S., Inc.	I/N Park Restroom & Handwash (F...	Community:Parks & ...	-200.00
6/30/2020	Duke Power	2035221941 (FY2019)	Street Lighting	-108.69
6/30/2020	Duke Power	1803784140 (FY2019)	Office:Util	-166.14
6/30/2020	Duke Power	1819573779 (Old School) (FY2019)	Office:Util	-25.97
6/30/2020	Union County Public ...	84361*00 (FY2019)	Office:Util	-32.64
6/30/2020	Union County Public ...	91052*00 (FY2019)	Community:Parks & ...	-22.31
6/30/2020	Union County {NCVTS}	6/20 NCVTS (FY2019)	Tax Coll:Contract	-22.06
6/30/2020	Taylor & Sons Mowing ...	Flowers (FY2019)	Office:Maint:Service	-72.00
		Mowing 6/10/2020 (FY2019)	Community:Greenway	-125.00
6/30/2020	Union County	6/20 Regular Taxes Commission (F...	Tax Coll:Contract	-0.80
6/2/2020 - 6/30/2020				-1,554.29

TOTAL INFLOWS 0.00

TOTAL OUTFLOWS -1,554.29

NET TOTAL -1,554.29

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June 2020

Revenue Details

**Jurisdiction Collection by Year
Union County**

Date Distributed: 5/1/2020 to 5/29/2020

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2014	1.95	0.00	0.14	2.09	0.03	2.06
2018	7.34	0.00	0.44	7.78	0.12	7.66
2019	170.89	0.05	4.88	175.82	2.64	173.18
Total:	180.18	0.05	5.46	185.69	2.79	182.90
Grand Total:	180.18	0.05	5.46	185.69	2.79	182.90

Invoice Date	Invoice Number	Description	Invoice Amount
06/04/2020	2011TAXES	TAX/FEE/INT - MAY 2020	\$182.90

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00065191	06/08/2020	182.90



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

Vendor Number Check Date Check Number
 10870 06/08/2020 00065191

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

\$182.90

Pay One Hundred Eighty Two Dollars and 90 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
 00065191

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

NC Sales & Use Distribution

April 2020 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION										
(AD VALOREM)	1,979,206.55	1,279,831.75	1,071,773.83	-	21.49	300,043.35	-	-	(280,136.59)	4,350,740.38
FAIRVIEW	865.88	559.91	468.89	-	0.01	131.27	-	-	533.80	2,559.76
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	73,201.82	47,335.14	39,640.03	-	0.79	11,097.24	-	-	45,127.45	216,402.47
LAKE PARK	6,575.15	4,251.75	3,560.56	-	0.07	996.78	-	-	4,053.45	19,437.76
MARSHVILLE	9,661.96	6,247.80	5,232.11	-	0.10	1,464.73	-	-	5,956.39	28,563.09
MARVIN	6,012.50	3,887.92	3,255.87	-	0.07	911.48	-	-	3,706.58	17,774.42
MINERAL SPRINGS	746.63	482.80	404.32	-	0.01	113.19	-	-	460.28	2,207.23
MINT HILL *	45.27	29.27	24.51	-	-	6.86	-	-	27.91	133.82
MONROE	221,651.66	143,328.56	120,028.12	-	2.41	33,601.90	-	-	136,643.77	665,256.42
STALLINGS *	39,193.93	25,344.32	21,224.18	-	0.43	5,941.71	-	-	24,162.26	115,866.83
UNIONVILLE	1,143.07	739.15	618.99	-	0.01	173.29	-	-	704.69	3,379.20
WAXHAW	75,937.21	49,103.95	41,121.29	-	0.82	11,511.91	-	-	46,813.75	224,488.93
WEDDINGTON *	11,942.02	7,722.17	6,466.80	-	0.13	1,810.38	-	-	7,362.01	35,303.51
WESLEY CHAPEL	1,713.02	1,107.71	927.63	-	0.02	259.69	-	-	1,056.04	5,064.11
WINGATE	5,723.14	3,700.81	3,099.18	-	0.06	867.62	-	-	3,528.21	16,919.02
TOTAL	2,433,619.81	1,573,673.01	1,317,846.31	-	26.42	368,931.40	-	-	-	5,694,096.95

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

Distribution Report for
Qtr 01/01/2020 - 03/31/2020

Distribution Date
June 15, 2020

Prefix	City/County	Sales Tax on Piped Natural Gas	Sales Tax on Electricity	Sales Tax on Telecommunication Services	Sales Tax on Video Programming	Total Distribution
County of	Union	\$ -	\$ -	\$ -	\$ 116,070.27	\$ 116,070.27
Town of	Fairview	\$ 50.39	\$ 30,560.29	\$ 6,040.80	\$ 1,861.59	\$ 38,513.07
Town of	Hemby Bridge	\$ 763.82	\$ 11,888.00	\$ 2,548.89	\$ 3,297.01	\$ 18,497.72
Town of	Indian Trail	\$ 52,719.34	\$ 269,404.33	\$ 15,477.15	\$ 69,682.37	\$ 407,283.19
Town of	Lake Park	\$ 5,577.25	\$ 19,262.66	\$ 183.96	\$ 4,562.17	\$ 29,586.04
Town of	Marshville	\$ -	\$ 44,183.19	\$ 3,857.68	\$ 2,617.55	\$ 50,658.42
Town of	Marvin	\$ 9,654.19	\$ 36,913.97	\$ 11,473.20	\$ 16,232.59	\$ 74,273.95
Town of	Mineral Springs	\$ 579.97	\$ 49,131.69	\$ 898.68	\$ 4,791.69	\$ 55,402.03
City of	Monroe	\$ 35,205.01	\$ 645,368.71	\$ 59,271.09	\$ 49,118.41	\$ 788,963.22
Town of	Stallings	\$ 23,545.05	\$ 140,562.84	\$ 1,566.35	\$ 40,149.23	\$ 205,823.47
Town of	Unionville	\$ -	\$ 42,602.30	\$ 10,851.99	\$ 6,289.84	\$ 59,744.13
Town of	Waxhaw	\$ 19,189.92	\$ 138,605.69	\$ 11,101.98	\$ 44,799.74	\$ 213,697.33
Town of	Weddington	\$ 12,693.94	\$ 86,733.87	\$ 1,291.92	\$ 21,884.32	\$ 122,604.05
Village of	Wesley Chapel	\$ 9,337.40	\$ 44,169.47	\$ 1,620.03	\$ 22,686.84	\$ 77,813.74
Town of	Wingate	\$ -	\$ 28,672.32	\$ 3,037.41	\$ 5,057.73	\$ 36,767.46

NCVTS A/P Receipt Distribution
For the month Ending: 05/30/2020

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Cmn Cst	Pending Refunds	Net Amt	Status/Check#
001	Union County	0		\$ 445,196.13	\$ 3,071.77	\$ (15,437.50)	(\$1,551.01)	\$ 431,279.39	No Check
003	Voter Approved Debt Tax	0		67,807.09	441.85	(2,351.00)	(\$234.56)	\$ 65,663.38	No Check
011	Countywide Fire Tax	0		27,284.75	179.92	(945.62)	(\$93.02)	\$ 26,426.03	No Check
012	Countywide EMS Tax	0		47,998.07	329.43	(1,664.73)	(\$169.32)	\$ 46,493.45	No Check
015	Springs Fire Tax	0		6,331.31	38.61	(223.19)	(\$1.39)	\$ 6,145.34	No Check
020	Stallings Fire Tax	0		9,478.31	82.43	(333.58)	(\$50.50)	\$ 9,176.66	No Check
023	Hemby Bridge Fire Tax	0		12,330.59	82.77	(435.89)	\$25.97	\$ 12,003.44	No Check
026	Wesley Chapel Fire Tax	0		12,903.36	89.46	(479.02)	(\$40.81)	\$ 12,472.99	No Check
028	Waxhaw Fire Tax	0		11,189.30	96.03	(408.87)	(\$5.71)	\$ 10,870.75	No Check
101	Village of Marvin	1832	VTFNAP2005-1	3,401.37	18.89	(126.22)	(\$24.55)	\$ 3,269.49	
200	City of Monroe	103-7	VTFNAP2005-1	210,238.82	968.12	(6,429.80)	(\$3,158.04)	\$ 201,619.10	
222	Monroe Downtown Service	103-7	VTFNAP2005-2	240.03	-	(9.90)	-	\$ 230.13	
300	Town of Wingate	4064	VTFNAP2005-1	9,046.86	31.90	(256.96)	\$0.00	\$ 8,821.80	
400	Town of Marshville	5861	VTFNAP2005-1	9,390.41	102.30	(263.13)	(\$109.39)	\$ 9,120.19	
500	Town of Waxhaw	8268	VTFNAP2005-1	89,656.91	593.54	(3,320.45)	(\$100.56)	\$ 86,829.44	
600	Town of Indian Trail	2924	VTFNAP2005-1	61,543.35	446.66	(2,169.99)	(\$184.36)	\$ 59,635.66	
700	Town of Stallings	4860-2	VTFNAP2005-1	32,243.28	232.05	(1,140.97)	\$13.04	\$ 31,347.40	
800	Town of Weddington	7518	VTFNAP2005-1	7,419.15	29.91	(270.69)	(\$9.15)	\$ 7,169.22	
900	Village of Lake Park	1833	VTFNAP2005-1	6,108.13	46.97	(225.37)	\$0.00	\$ 5,929.73	
930	Town of Fairview	19458	VTFNAP2005-1	762.84	2.33	(27.34)	(\$5.75)	\$ 732.08	
970	Village of Wesley Chapel	9262	VTFNAP2005-1	1,507.17	7.96	(54.94)	(\$1.96)	\$ 1,458.23	
980	Town of Unionville	11530	VTFNAP2005-1	1,219.15	8.53	(40.91)	\$4.38	\$ 1,191.15	
990	Town of Mineral Springs	10870	VTFNAP2005-1	624.40	5.46	(22.70)	\$2.01	\$ 609.17	
999	Schools	0		915,479.47	6,216.40	(31,743.11)	(\$3,187.52)	\$ 886,765.24	No Check
Total				\$ 1,989,400.25	\$ 13,123.29	\$ (68,381.88)	(\$8,882.20)	\$ 1,925,259.46	
						AP Total		\$ 417,962.79	

County of Union, Monroe, NC 28112

Check Number: **00065438**

Invoice Date	Invoice Number	Description	Invoice Amount
05/30/2020	VTFNAP2005-1	CASH RECEIVED MAY 2020 & REFUN	\$609.17

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00065438	06/22/2020	609.17



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

Vendor Number Check Date Check Number
10870 06/22/2020 00065438

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

\$609.17

Pay **Six Hundred Nine Dollars and 17 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
00065438

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
PO BOX 600
MINERAL SPRINGS NC 28108



Revenue Division
500 N. Main St.
Suite 119
Monroe, NC 28112

T. 704.283.3848

www.unioncountync.gov

PRELIMINARY REPORT FOR FISCAL YEAR 2019-2020

TO: Town of Mineral Springs Council Members
The Honorable Rick Becker, Mayor

FROM: Vann Harrell, Tax Administrator
Mitzie Baucom, Revenue Director

RE: Annual Tax Settlement

DATE: August 3, 2020

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a report entitled "Settlement for Current Real Estate and Personal Property Taxes for Fiscal Year 2019-2020" dated August 3, 2020, setting forth my full settlement for all real and personal property taxes in my hands for collection for the fiscal year 2019-2020.

In compliance with N.C.G.S. 105-373(a)(4)(b), attached hereto is a report entitled "Fiscal Year 2019-2020 Settlement for Delinquent Real and Personal Property Taxes for Tax Year 2012 - 2018" dated August 3, 2020, setting forth my full settlement for all delinquent real and personal property taxes collected during the fiscal year 2019-2020.

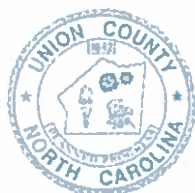
Be advised that all delinquent accounts from current and prior years will remain in the hands of the Collector for further collection activities pursuant to the North Carolina General Statutes.

Further, I hereby certify that I have made diligent efforts on behalf of the Mineral Springs to collect the taxes owed by the delinquent taxpayers in such a manner that is reasonably necessary as prescribed and allowed by law.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Vann Harrell', is written over a horizontal line.

Vann Harrell, Tax Administrator





Revenue Division
 500 N. Main St.
 Suite 119
 Monroe, NC 28112

 T. 704.283.3848

www.unioncountync.gov

SETTLEMENT FOR CURRENT REAL AND PERSONAL PROPERTY TAXES FOR FISCAL YEAR 2019-2020

TO: Town of Mineral Springs Council Members
 The Honorable Rick Becker, Mayor

FROM: Vann Harrell, Tax Administrator
 Mitzie Baucom, Revenue Director

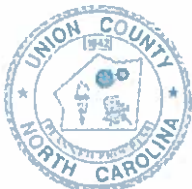
DATE: August 3, 2020

CHARGES TO TAX COLLECTOR

1. Total amount of all taxes & late list penalties placed in the Tax Collector's hands for collection for the year:	\$ 67,968.15
2. All interest, costs, and fees collected by the Tax Collector	\$ 98.69
TOTAL:	\$ 68,066.84

CREDITS TO TAX COLLECTOR

1. All sums deposited by the Tax Collector to the credit of the taxing unit or receipted for by the proper official:	\$ 67,541.61
2. Releases allowed by the governing body:	\$ 78.12
3. The principal amount of outstanding real and personal property taxes:	\$ 447.11
TOTAL:	\$ 68,066.84





Revenue Division
500 N. Main St.
Suite 119
Monroe, NC 28112

T. 704.283.3848

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**SETTLEMENT FOR DELINQUENT REAL AND PERSONAL PROPERTY TAXES
FOR FISCAL YEAR 2019-2020**

TO: Town of Mineral Springs Council Members
The Honorable Rick Becker, Mayor

FROM: Vann Harrell, Tax Administrator
Mitzie Baucom, Revenue Director

DATE: August 3, 2020

CHARGES TO TAX COLLECTOR

1. Total amount of all taxes & late list penalties placed in the Tax Collector's hands for collection for the year: \$ 884.94

2. All interest, costs, and fees collected by the Tax Collector \$ 114.80

TOTAL: \$ 999.74

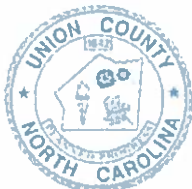
CREDITS TO TAX COLLECTOR

1. All sums deposited by the Tax Collector to the credit of the taxing unit or received for by the proper official: \$ 673.86

2. Releases allowed by the governing body: \$ 3.07

3. The principal amount of outstanding real and personal property taxes: \$ 322.81

TOTAL: \$ 999.74



**FY 19-20 Breakdown of Settlement for Delinquent Real and Personal Property
Taxes for Tax Year 2012 – 2018**

Charges to the Collector					
	Beginning Balance	Levy Added	Supplemental		Total Balance
2018	\$ 318.59	\$ -	\$ 5.32	\$	\$ 323.91
2017	\$ 191.83	\$ -	\$ 5.32	\$	\$ 197.15
2016	\$ 162.85	\$ -	\$ -	\$	\$ 162.85
2015	\$ 72.46	\$ -	\$ -	\$	\$ 72.46
2014	\$ 60.38	\$ -	\$ -	\$	\$ 60.38
2013	\$ 39.64	\$ -	\$ -	\$	\$ 39.64
2012	\$ 28.55	\$ -	\$ -	\$	\$ 28.55
Totals	\$ 874.30	\$ -	\$ 10.64	\$	\$ 884.94

Credits to the Collector						
	Sums Deposited	Releases	Writeoffs		Balance of credits to Collector	Principal amount outstanding
2018	\$ 234.08	\$ 3.07	\$ -	\$	\$ 237.15	\$ 86.76
2017	\$ 121.79	\$ -	\$ -	\$	\$ 121.79	\$ 75.36
2016	\$ 96.81	\$ -	\$ -	\$	\$ 96.81	\$ 66.04
2015	\$ 40.41	\$ -	\$ -	\$	\$ 40.41	\$ 32.05
2014	\$ 27.75	\$ -	\$ -	\$	\$ 27.75	\$ 32.63
2013	\$ 19.11	\$ -	\$ -	\$	\$ 19.11	\$ 20.53
2012	\$ 19.11	\$ -	\$ -	\$	\$ 19.11	\$ 9.44
Totals	\$ 559.06	\$ 3.07	\$ -	\$	\$ 562.13	\$ 322.81





TAX CHARGE FOR FISCAL YEAR 2020-2021

TO: Vann Harrell, Tax Administrator for the County of Union

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the 2020 tax records as filed in the Office of Tax Administrator, and in the tax receipts delivered to the Tax Administrator's Office in August 2020, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be first lien on all real property of the respective taxpayers in the Town of Mineral Springs. You are further authorized, empowered, and commanded to collect the 2020 taxes charged and assessed as provided for by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law.

This Order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property and attach wages and/or other funds of such taxpayers, for and on account thereof, in accordance with the law.

The Tax Charge will be adjusted monthly according to releases, discoveries, and motor vehicle billings.

	Tax Charge
General Tax	\$67,522.56
Late List Penalties	\$38.38
Total Tax	\$67,560.94



SIGNATURE PAGE

Witness my hand and official seal this _____ day of _____, 2020

Mayor of Mineral Springs

Attest:

Town Clerk

Accepted:

Vann Harrell, Union County Tax Administrator

Property Value Tax Report Union County

Bill Type	Source Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	TOTAL REVENUE UNIT BREAKDOWN							
	300 - TOWN OF WINGATE	1,279	526,900	248,222,987	134,779,910	1,953,961	111,489,116	\$474,817.21
	400 - TOWN OF MARSHVILLE	1,640	543,100	219,893,722	32,361,195	1,597,922	185,934,605	\$910,057.71
	700 - TOWN OF STALLINGS	8,602	2,819,500	1,797,133,034	52,938,375	8,102,792	1,736,091,867	\$3,695,072.31
	930 - TOWN OF FAIRVIEW	2,890	70,418,200	440,140,971	36,622,758	2,234,897	401,283,316	\$79,319.03
	970 - VILLAGE OF WESLEY CHAPEL	4,221	16,750,700	1,067,775,296	46,897,762	2,697,797	1,018,179,737	\$167,358.70
	990 - TOWN OF MINERAL SPRINGS	2,031	9,171,500	288,047,740	13,265,660	3,159,420	271,622,660	\$67,560.94
	999 - SCHOOLS TAX	121,806	1,013,982,583	24,184,109,241	1,459,489,452	115,298,707	22,609,321,082	\$99,817,810.74
	F03 - FAIRVIEW FIRE FEE	1	0	117,100	0	0	117,100	\$0.00
	F04 - NEW SALEM FIRE FEE	2	461,100	2,343,900	0	0	2,343,900	\$0.00
	F14 - STACK ROAD FIRE FEE	1	0	26,100	0	0	26,100	\$0.00
	F19 - BAKERS FIRE FEE	5	0	231,062	0	0	231,062	\$0.00
	F21 - UNIONVILLE FIRE FEE	2	0	44,574	0	0	44,574	\$0.00
	F24 - ALLENS CROSSROADS FIRE FE	1	0	2,755	0	0	2,755	\$0.00
	S20 - STALLINGS STORMWATER	6,495	2,158,000	1,628,614,239	43,634,900	8,057,792	1,576,921,547	\$481,304.00
							Total:	\$193,862,032.76

Property Value Tax Report

Union County

Bill Type	Source	Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	RE	Real Property							
001 - UNION COUNTY			102,419	1,024,780,483	24,590,726,707	1,786,090,200	124,412,962	22,680,223,545	\$49,056,512.79
003 - APPROVED BOND TAX FUND			102,419	1,024,780,483	24,590,726,707	1,786,090,200	124,412,962	22,680,223,545	\$7,484,359.07
011 - COUNTYWIDE FIRE TAX			102,419	1,024,780,483	24,590,726,707	1,786,090,200	124,412,962	22,680,223,545	\$3,538,059.42
012 - COUNTYWIDE EMS TAX			102,419	1,024,780,483	24,590,726,707	1,786,090,200	124,412,962	22,680,223,545	\$4,762,776.79
013 - GRIFFITH ROAD FIRE TAX			875	14,245,800	115,272,000	3,825,100	842,729	110,604,171	\$56,076.36
014 - STACK ROAD FIRE TAX			1,759	43,495,600	208,941,800	6,894,100	2,472,154	199,575,546	\$121,768.30
015 - SPRINGS FIRE TAX			6,100	66,261,300	1,150,899,800	47,237,400	9,698,959	1,093,963,441	\$440,866.69
016 - FAIRVIEW FIRE TAX			2,333	80,876,983	485,976,207	36,563,900	2,316,011	447,096,296	\$231,148.63
017 - NEW SALEM FIRE TAX			3,534	161,688,000	482,530,400	11,563,600	3,608,825	467,357,975	\$265,878.30
018 - BEAVER LANE FIRE TAX			3,075	76,070,000	375,053,100	42,966,900	4,710,327	327,375,873	\$275,977.76
019 - BAKERS FIRE TAX			7,042	15,986,700	1,350,072,000	69,571,400	9,742,766	1,270,757,834	\$674,772.73
020 - STALLINGS FIRE TAX			9,073	8,410,300	2,194,919,800	92,720,000	12,263,083	2,089,936,717	\$1,145,285.55
021 - UNIONVILLE FIRE TAX			4,543	107,868,000	834,547,800	129,251,900	6,283,230	699,012,670	\$315,254.97
022 - WINGATE FIRE TAX			3,185	43,042,500	532,693,600	187,834,000	4,936,114	339,923,486	\$277,717.62
023 - HEMBY BRIDGE FIRE TAX			12,577	13,337,300	2,594,755,800	118,848,200	13,693,052	2,462,214,548	\$1,199,098.40
024 - ALLENS CROSSROADS FIRE TAX			1,453	52,314,800	164,545,600	12,029,600	1,595,937	150,920,063	\$126,471.05
025 - JACKSON FIRE TAX			1,929	35,877,400	290,934,800	10,236,200	2,077,893	278,620,707	\$112,562.51
026 - WESLEY CHAPEL FIRE TAX			12,374	38,269,500	5,387,562,700	227,077,300	8,243,894	5,152,241,506	\$2,019,678.12
027 - LANES CREEK FIRE TAX			1,673	68,885,000	161,662,700	5,198,500	1,958,656	154,505,544	\$122,368.52
028 - WAXHAW FIRE TAX			10,462	71,774,400	2,524,808,300	151,094,000	12,042,343	2,361,671,957	\$1,242,239.42
029 - SANDY RIDGE FIRE TAX			2,007	64,487,100	243,859,900	8,605,700	3,135,443	232,118,757	\$135,557.24
030 - PROVIDENCE FIRE TAX			123	0	85,232,700	9,705,800	0	75,526,900	\$29,606.59
100 - MONROE SCHOOLS			7,305	10,797,900	1,572,363,600	364,991,900	9,645,719	1,197,725,981	\$5,329,881.71
300 - TOWN OF WINGATE			996	526,900	241,808,200	134,719,000	1,953,961	105,135,239	\$452,081.51
400 - TOWN OF MARSHVILLE			1,214	543,100	164,591,300	32,060,100	1,597,922	130,933,278	\$667,759.72
700 - TOWN OF STALLINGS			7,025	2,819,500	1,676,168,645	52,568,400	8,102,792	1,615,497,453	\$3,473,320.16
930 - TOWN OF FAIRVIEW			1,999	70,418,200	412,349,000	36,436,000	2,213,879	373,699,121	\$74,739.84
970 - VILLAGE OF WESLEY CHAPEL			3,399	16,750,700	1,045,057,700	46,699,100	2,697,797	995,660,803	\$164,283.68
990 - TOWN OF MINERAL SPRINGS			1,529	9,171,500	267,738,400	13,178,500	3,159,420	251,400,480	\$62,849.84
999 - SCHOOLS TAX			95,115	1,013,982,583	23,019,534,807	1,421,098,300	114,767,243	21,483,669,264	\$95,595,484.83
Total:								\$179,454,438.12	

Property Value Tax Report Union County

Bill Type	Source	Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	PP	Personal Property							
001 - UNION COUNTY			23,161	0	1,802,061,924	55,347,758	558,328	1,746,155,838	\$3,776,930.95
003 - APPROVED BOND TAX FUND			23,161	0	1,802,061,924	55,347,758	558,328	1,746,155,838	\$576,233.21
011 - COUNTYWIDE FIRE TAX			23,161	0	1,802,061,924	55,347,758	558,328	1,746,155,838	\$272,401.06
012 - COUNTYWIDE EMS TAX			23,161	0	1,802,061,924	55,347,758	558,328	1,746,155,838	\$366,692.02
013 - GRIFFITH ROAD FIRE TAX			179	0	3,846,421	1,000	0	3,845,421	\$1,949.57
014 - STACK ROAD FIRE TAX			445	0	10,494,866	107,830	6,756	10,380,280	\$6,342.31
015 - SPRINGS FIRE TAX			1,282	0	42,800,042	8,256,985	102,099	34,440,958	\$13,879.58
016 - FAIRVIEW FIRE TAX			714	0	23,299,862	186,758	21,018	23,092,086	\$11,938.59
017 - NEW SALEM FIRE TAX			1,029	0	50,747,124	153,830	0	50,593,294	\$28,787.60
018 - BEAVER LANE FIRE TAX			783	0	113,671,210	18,107,463	21,882	95,541,865	\$80,541.74
019 - BAKERS FIRE TAX			1,585	0	120,874,722	440,492	142,158	120,292,072	\$63,874.98
020 - STALLINGS FIRE TAX			1,989	0	169,298,498	696,080	0	168,602,418	\$92,394.16
021 - UNIONVILLE FIRE TAX			1,266	0	50,284,679	230,925	79,788	49,973,966	\$22,538.46
022 - WINGATE FIRE TAX			691	0	35,628,498	7,526,400	27,342	28,074,756	\$22,937.09
023 - HEMBY BRIDGE FIRE TAX			1,936	0	84,063,640	100,420	7,131	83,956,089	\$40,887.43
024 - ALLENS CROSSROADS FIRE TAX			353	0	8,093,639	72,800	29,476	7,991,363	\$6,696.80
025 - JACKSON FIRE TAX			471	0	7,391,099	27,764	14,751	7,348,584	\$2,968.80
026 - WESLEY CHAPEL FIRE TAX			1,633	0	44,662,233	208,662	0	44,453,571	\$17,425.91
027 - LANES CREEK FIRE TAX			394	0	17,949,649	54,970	5,630	17,889,049	\$14,168.15
028 - WAXHAW FIRE TAX			1,568	0	36,538,644	923,263	48,135	35,567,246	\$18,708.53
029 - SANDY RIDGE FIRE TAX			510	0	12,133,393	80,910	18,204	12,034,279	\$7,028.03
030 - PROVIDENCE FIRE TAX			11	0	824,696	0	0	824,696	\$323.27
100 - MONROE SCHOOLS			5,058	0	833,756,193	17,187,326	33,958	816,534,909	\$3,633,580.38
300 - TOWN OF WINGATE			189	0	5,229,777	60,910	0	5,168,867	\$22,226.09
400 - TOWN OF MARSHVILLE			310	0	47,459,265	301,095	0	47,158,170	\$238,297.94
700 - TOWN OF STALLINGS			1,086	0	101,571,174	369,975	0	101,201,199	\$217,582.66
930 - TOWN OF FAIRVIEW			636	0	22,582,636	186,758	21,018	22,374,860	\$4,474.89
970 - VILLAGE OF WESLEY CHAPEL			571	0	18,403,132	198,662	0	18,204,470	\$3,003.75
990 - TOWN OF MINERAL SPRINGS			345	0	18,778,374	87,160	0	18,691,214	\$4,672.72
999 - SCHOOLS TAX			18,108	0	970,756,814	38,160,432	524,370	932,072,012	\$4,136,813.21
Total:								\$13,706,299.88	

Property Value Tax Report Union County

Bill Type	Source Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	TOTAL REVENUE UNIT BREAKDOWN							
001 - UNION COUNTY		125,580	1,024,780,483	26,392,788,631	1,841,437,958	124,971,290	24,426,379,383	\$52,833,443.74
003 - APPROVED BOND TAX FUND		125,580	1,024,780,483	26,392,788,631	1,841,437,958	124,971,290	24,426,379,383	\$8,060,592.28
011 - COUNTYWIDE FIRE TAX		125,580	1,024,780,483	26,392,788,631	1,841,437,958	124,971,290	24,426,379,383	\$3,810,460.48
012 - COUNTYWIDE EMS TAX		125,580	1,024,780,483	26,392,788,631	1,841,437,958	124,971,290	24,426,379,383	\$5,129,468.81
013 - GRIFFITH ROAD FIRE TAX		1,054	14,245,800	119,118,421	3,826,100	842,729	114,449,592	\$58,025.93
014 - STACK ROAD FIRE TAX		2,204	43,495,600	219,436,666	7,001,930	2,478,910	209,955,826	\$128,110.61
015 - SPRINGS FIRE TAX		7,382	66,261,300	1,193,699,842	55,494,385	9,801,058	1,128,404,399	\$454,746.27
016 - FAIRVIEW FIRE TAX		3,047	80,876,983	509,276,069	36,750,658	2,337,029	470,188,382	\$243,087.22
017 - NEW SALEM FIRE TAX		4,563	161,688,000	533,277,524	11,717,430	3,608,825	517,951,269	\$294,665.90
018 - BEAVER LANE FIRE TAX		3,858	76,070,000	488,724,310	61,074,363	4,732,209	422,917,738	\$356,519.50
019 - BAKERS FIRE TAX		8,627	15,986,700	1,470,946,722	70,011,892	9,884,924	1,391,049,906	\$738,647.71
020 - STALLINGS FIRE TAX		11,062	8,410,300	2,364,218,298	93,416,080	12,263,083	2,258,539,135	\$1,237,679.71
021 - UNIONVILLE FIRE TAX		5,809	107,868,000	884,832,479	129,482,825	6,363,018	748,986,636	\$337,793.43
022 - WINGATE FIRE TAX		3,876	43,042,500	568,322,098	195,360,400	4,963,456	367,998,242	\$300,654.71
023 - HEMBY BRIDGE FIRE TAX		14,513	13,337,300	2,678,819,440	118,948,620	13,700,183	2,546,170,637	\$1,239,985.83
024 - ALLENS CROSSROADS FIRE TAX		1,806	52,314,800	172,639,239	12,102,400	1,625,413	158,911,426	\$133,167.85
025 - JACKSON FIRE TAX		2,400	35,877,400	298,325,899	10,263,964	2,092,644	285,969,291	\$115,531.31
026 - WESLEY CHAPEL FIRE TAX		14,007	38,269,500	5,432,224,933	227,285,962	8,243,894	5,196,695,077	\$2,037,104.03
027 - LANES CREEK FIRE TAX		2,067	68,885,000	179,612,349	5,253,470	1,964,286	172,394,593	\$136,536.67
028 - WAXHAW FIRE TAX		12,030	71,774,400	2,561,346,944	152,017,263	12,090,478	2,397,239,203	\$1,260,947.95
029 - SANDY RIDGE FIRE TAX		2,517	64,487,100	255,993,293	8,686,610	3,153,647	244,153,036	\$142,585.27
030 - PROVIDENCE FIRE TAX		134	0	86,057,396	9,705,800	0	76,351,596	\$29,929.86
100 - MONROE SCHOOLS		12,363	10,797,900	2,406,119,793	382,179,226	9,679,677	2,014,260,890	\$8,963,462.09
300 - TOWN OF WINGATE		1,185	526,900	247,037,977	134,779,910	1,953,961	110,304,106	\$474,307.60
400 - TOWN OF MARSHVILLE		1,524	543,100	212,050,565	32,361,195	1,597,922	178,091,448	\$906,057.66
700 - TOWN OF STALLINGS		8,111	2,819,500	1,777,739,819	52,938,375	8,102,792	1,716,698,652	\$3,690,902.82
930 - TOWN OF FAIRVIEW		2,635	70,418,200	434,931,636	36,622,758	2,234,897	396,073,981	\$79,214.73
970 - VILLAGE OF WESLEY CHAPEL		3,970	16,750,700	1,063,460,832	46,897,762	2,697,797	1,013,865,273	\$167,287.43
990 - TOWN OF MINERAL SPRINGS		1,874	9,171,500	286,516,774	13,265,660	3,159,420	270,091,694	\$67,522.56
999 - SCHOOLS TAX		113,223	1,013,982,583	23,990,291,621	1,459,258,732	115,291,613	22,415,741,276	\$99,732,298.04
Total:							\$193,160,738.00	

Property Value Tax Report

Union County

Bill Type	Source Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	Additional Charges							
001 - UNION COUNTY		10,010	0	276,848,574	230,720	7,094	276,610,760	\$59,829.92
003 - APPROVED BOND TAX FUND		10,010	0	276,848,574	230,720	7,094	276,610,760	\$9,127.25
011 - COUNTYWIDE FIRE TAX		10,010	0	276,848,574	230,720	7,094	276,610,760	\$4,317.68
012 - COUNTYWIDE EMS TAX		10,010	0	276,848,574	230,720	7,094	276,610,760	\$5,809.93
013 - GRIFFITH ROAD FIRE TAX		69	0	1,036,523	0	0	1,036,523	\$52.61
014 - STACK ROAD FIRE TAX		207	0	1,752,287	0	0	1,752,287	\$107.08
015 - SPRINGS FIRE TAX		611	0	6,914,444	0	0	6,914,444	\$278.45
016 - FAIRVIEW FIRE TAX		296	0	5,550,348	0	0	5,550,348	\$287.05
017 - NEW SALEM FIRE TAX		473	0	13,374,507	0	0	13,374,507	\$761.19
018 - BEAVER LANE FIRE TAX		292	0	10,976,812	0	0	10,976,812	\$925.16
019 - BAKERS FIRE TAX		851	0	22,572,839	230,720	0	22,342,119	\$1,186.54
020 - STALLINGS FIRE TAX		1,071	0	37,051,930	0	0	37,051,930	\$2,031.08
021 - UNIONVILLE FIRE TAX		539	0	6,996,356	0	0	6,996,356	\$315.46
022 - WINGATE FIRE TAX		342	0	4,066,192	0	0	4,066,192	\$332.18
023 - HEMBY BRIDGE FIRE TAX		946	0	18,179,731	0	0	18,179,731	\$885.00
024 - ALLENS CROSSROADS FIRE TAX		149	0	1,677,056	0	0	1,677,056	\$140.52
025 - JACKSON FIRE TAX		207	0	2,348,337	0	0	2,348,337	\$94.88
026 - WESLEY CHAPEL FIRE TAX		799	0	13,797,099	0	0	13,797,099	\$540.76
027 - LANES CREEK FIRE TAX		166	0	2,379,821	0	0	2,379,821	\$188.50
028 - WAXHAW FIRE TAX		773	0	12,217,383	0	0	12,217,383	\$642.60
029 - SANDY RIDGE FIRE TAX		232	0	2,051,857	0	7,094	2,044,763	\$119.56
030 - PROVIDENCE FIRE TAX		4	0	759,316	0	0	759,316	\$29.77
100 - MONROE SCHOOLS		1,429	0	84,452,621	0	0	84,452,621	\$37,581.79
300 - TOWN OF WINGATE		94	0	1,185,010	0	0	1,185,010	\$509.61
400 - TOWN OF MARSHVILLE		116	0	7,843,157	0	0	7,843,157	\$4,000.05
700 - TOWN OF STALLINGS		491	0	19,393,215	0	0	19,393,215	\$4,169.49
930 - TOWN OF FAIRVIEW		255	0	5,209,335	0	0	5,209,335	\$104.30
970 - VILLAGE OF WESLEY CHAPEL		251	0	4,314,464	0	0	4,314,464	\$71.27
990 - TOWN OF MINERAL SPRINGS		157	0	1,530,966	0	0	1,530,966	\$38.38
999 - SCHOOLS TAX		8,583	0	193,817,620	230,720	7,094	193,579,806	\$85,512.70
F03 - FAIRVIEW FIRE FEE		1	0	117,100	0	0	117,100	\$0.00

Property Value Tax Report Union County

Bill Type	Source Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	Additional Charges							
F04 - NEW SALEM FIRE FEE		2	461,100	2,343,900	0	0	2,343,900	\$0.00
F14 - STACK ROAD FIRE FEE		1	0	26,100	0	0	26,100	\$0.00
F19 - BAKERS FIRE FEE		5	0	231,062	0	0	231,062	\$0.00
F21 - UNIONVILLE FIRE FEE		2	0	44,574	0	0	44,574	\$0.00
F24 - ALLENS CROSSROADS FIRE FE		1	0	2,755	0	0	2,755	\$0.00
S20 - STALLINGS STORMWATER		6,495	2,158,000	1,628,614,239	43,634,900	8,057,792	1,576,921,547	\$481,304.00
Total:								\$701,294.76

ORIGINAL	TOTAL REVENUE UNIT BREAKDOWN							
001 - UNION COUNTY		135,590	1,024,780,483	26,669,637,205	1,841,668,678	124,978,384	24,702,990,143	\$52,893,273.66
003 - APPROVED BOND TAX FUND		135,590	1,024,780,483	26,669,637,205	1,841,668,678	124,978,384	24,702,990,143	\$8,069,719.53
011 - COUNTYWIDE FIRE TAX		135,590	1,024,780,483	26,669,637,205	1,841,668,678	124,978,384	24,702,990,143	\$3,814,778.16
012 - COUNTYWIDE EMS TAX		135,590	1,024,780,483	26,669,637,205	1,841,668,678	124,978,384	24,702,990,143	\$5,135,278.74
013 - GRIFFITH ROAD FIRE TAX		1,123	14,245,800	120,154,944	3,826,100	842,729	115,486,115	\$58,078.54
014 - STACK ROAD FIRE TAX		2,411	43,495,600	221,188,953	7,001,930	2,478,910	211,708,113	\$128,217.69
015 - SPRINGS FIRE TAX		7,993	66,261,300	1,200,614,286	55,494,385	9,801,058	1,135,318,843	\$455,024.72
016 - FAIRVIEW FIRE TAX		3,343	80,876,983	514,826,417	36,750,658	2,337,029	475,738,730	\$243,374.27
017 - NEW SALEM FIRE TAX		5,036	161,688,000	546,652,031	11,717,430	3,608,825	531,325,776	\$295,427.09
018 - BEAVER LANE FIRE TAX		4,150	76,070,000	499,701,122	61,074,363	4,732,209	433,894,550	\$357,444.66
019 - BAKERS FIRE TAX		9,478	15,986,700	1,493,519,561	70,242,612	9,884,924	1,413,392,025	\$739,834.25
020 - STALLINGS FIRE TAX		12,133	8,410,300	2,401,270,228	93,416,080	12,263,083	2,295,591,065	\$1,239,710.79
021 - UNIONVILLE FIRE TAX		6,348	107,868,000	891,828,835	129,482,825	6,363,018	755,982,992	\$338,108.89
022 - WINGATE FIRE TAX		4,218	43,042,500	572,388,290	195,360,400	4,963,456	372,064,434	\$300,986.89
023 - HEMBY BRIDGE FIRE TAX		15,459	13,337,300	2,696,999,171	118,948,620	13,700,183	2,564,350,368	\$1,240,870.83
024 - ALLENS CROSSROADS FIRE TAX		1,955	52,314,800	174,316,295	12,102,400	1,625,413	160,588,482	\$133,308.37
025 - JACKSON FIRE TAX		2,607	35,877,400	300,674,236	10,263,964	2,092,644	288,317,628	\$115,626.19
026 - WESLEY CHAPEL FIRE TAX		14,806	38,269,500	5,446,022,032	227,285,962	8,243,894	5,210,492,176	\$2,037,644.79
027 - LANES CREEK FIRE TAX		2,233	68,885,000	181,992,170	5,253,470	1,964,286	174,774,414	\$136,725.17
028 - WAXHAW FIRE TAX		12,803	71,774,400	2,573,564,327	152,017,263	12,090,478	2,409,456,586	\$1,261,590.55
029 - SANDY RIDGE FIRE TAX		2,749	64,487,100	258,045,150	8,686,610	3,160,741	246,197,799	\$142,704.83
030 - PROVIDENCE FIRE TAX		138	0	86,816,712	9,705,800	0	77,110,912	\$29,959.63
100 - MONROE SCHOOLS		13,792	10,797,900	2,490,572,414	382,179,226	9,679,677	2,098,713,511	\$9,001,043.88

Property Value Tax Report Union County

Bill Type	Source Property Description Jurisdiction	# Records	Land Value	Assessed Value	Exempt Value	Exclusion Amount	Taxable Value	Total Tax
ORIGINAL	TOTAL REVENUE UNIT BREAKDOWN							
	300 - TOWN OF WINGATE	1,279	526,900	248,222,987	134,779,910	1,953,961	111,489,116	\$474,817.21
	400 - TOWN OF MARSHVILLE	1,640	543,100	219,893,722	32,361,195	1,597,922	185,934,605	\$910,057.71
	700 - TOWN OF STALLINGS	8,602	2,819,500	1,797,133,034	52,938,375	8,102,792	1,736,091,867	\$3,695,072.31
	930 - TOWN OF FAIRVIEW	2,890	70,418,200	440,140,971	36,622,758	2,234,897	401,283,316	\$79,319.03
	970 - VILLAGE OF WESLEY CHAPEL	4,221	16,750,700	1,067,775,296	46,897,762	2,697,797	1,018,179,737	\$167,358.70
	990 - TOWN OF MINERAL SPRINGS	2,031	9,171,500	288,047,740	13,265,660	3,159,420	271,622,660	\$67,560.94
	999 - SCHOOLS TAX	121,806	1,013,982,583	24,184,109,241	1,459,489,452	115,298,707	22,609,321,082	\$99,817,810.74
	F03 - FAIRVIEW FIRE FEE	1	0	117,100	0	0	117,100	\$0.00
	F04 - NEW SALEM FIRE FEE	2	461,100	2,343,900	0	0	2,343,900	\$0.00
	F14 - STACK ROAD FIRE FEE	1	0	26,100	0	0	26,100	\$0.00
	F19 - BAKERS FIRE FEE	5	0	231,062	0	0	231,062	\$0.00
	F21 - UNIONVILLE FIRE FEE	2	0	44,574	0	0	44,574	\$0.00
	F24 - ALLENS CROSSROADS FIRE FE	1	0	2,755	0	0	2,755	\$0.00
	S20 - STALLINGS STORMWATER	6,495	2,158,000	1,628,614,239	43,634,900	8,057,792	1,576,921,547	\$481,304.00
							Total:	\$193,862,032.76

**FISCAL YEAR 2019-2020
SETTLEMENT FOR DELINQUENT REAL AND PERSONAL PROPERTY
TAXES FOR YEARS 2010 & 2011**

CHARGES TO TAX COLLECTOR

1.	Total amount of delinquent taxes placed in the Tax Collector's hands for collection for this year:	\$180.75
2.	All interest, costs, and fees collected by the Tax Collector	\$91.84
3.	Discoveries	\$0.00
	Total:	\$272.59

CREDITS TO TAX COLLECTOR

1.	All principal sums deposited by the Tax Collector with the Finance Officer to the credit of the taxing unit:	\$91.38
2.	All interest, costs, and fees deposited by the Tax Collector with the Finance Officer to the credit of the taxing unit:	\$91.84
3.	Releases allowed by the governing body:	\$0.00
4.	Writeoffs allowed by the governing body: (2009)	\$60.73
5.	The principal amount of taxes constituting liens against real and personal property:	\$28.64
	Total:	\$272.59

**FY2019- 20 Breakdown of Mineral Springs Tax Collector's Settlement for Delinquent
Real and Personal Property Taxes for Tax Years 2009-2011**

Year	Charges to the Collector			Total Balance
	Beg. Balance	Levy Added	Supplementals	
2011	\$62.65	\$0.00	\$0.00	\$62.65
2010	\$57.37	\$0.00	\$0.00	\$57.37
2009	\$60.73	\$0.00	\$0.00	\$60.73
2008	\$0.00	\$0.00	\$0.00	\$0.00
2007	\$0.00	\$0.00	\$0.00	\$0.00
2006	\$0.00	\$0.00	\$0.00	\$0.00
2005	\$0.00	\$0.00	\$0.00	\$0.00
2004	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$180.75	\$0.00	\$0.00	\$180.75

Credits to the Collector

Year	Deposits	Releases	Writeoffs	Balance of Credits to Collector	Principal Tax Outstanding
\$62.65 2011	\$43.11	\$0.00	\$0.00	\$43.11	\$19.54
\$57.37 2010	\$48.27	\$0.00	\$0.00	\$48.27	\$9.10
\$60.73 2009	\$0.00	\$0.00	\$60.73	\$60.73	\$0.00
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$180.75 Totals	\$91.38	\$0.00	\$60.73	\$152.11	\$28.64



Town of Mineral Springs
Town Clerk / Zoning Administrator
Vicky Brooks
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704-243-1705 FAX
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www.mineralspringsnc.com

MEMO

To: Town Council
From: Vicky Brooks
Date: August 6, 2020
Re: Agenda Item #'s 6 & 7 – Nuisance Ordinance Discussion & Consideration of Agreements with N-Focus

Last month the council touched upon revisiting the Nuisance Ordinance on a much smaller scale than the one adopted back in March of 2017 (which was repealed two months later).

That Nuisance Ordinance included the following regulations:

1. Any accumulation of trash, garbage, food waste and other trash which is the result of the absence of, or overflowing of, or improperly closed trash or garbage containers, that attracts or is likely to attract mice & rats, flies & mosquitoes or other pests.
2. An open place, collection, storage place or concentration of combustible items such as mattresses, boxes, paper, automobile tires & tubes, garbage, trash, refuse, brush, old clothes, rags or any other combustible materials collection, which are threatening to cause a fire hazard.
3. Any weeds or other vegetation having an overall height of more than twenty-four (24) inches above the surrounding ground, provided that the following shall not be considered to be a part of this condition: trees and ornamental shrubs; cultured plants; natural vegetation on undeveloped property that is not a threat to the character of surrounding properties; and flowers and growing & producing vegetable plants, including hay production.
4. An open storage place for old worn out, broken or discarded machinery, car parts, junk, tire rims, furniture, stoves, refrigerators, appliances, cans & containers, household goods, plumbing or electrical fixtures, old rusty metal, fencing materials or other similar materials.
5. A collection place for lumber, bricks, blocks, nails, building hardware, roofing materials, scaffolding, masonry materials, electrical supplies or materials, plumbing supplies or materials, heating & air conditioning supplies or materials or any other type of old or unusable building supplies (especially those with nails, staples or sharp objects and edges) unless such conditions are temporary in nature and caused by a current construction project in progress pursuant to a lawfully issued building permit. Exception: In any case where the conditions identified in this subsection are located in the rear yard and entirely concealed from public view from a public street and/or abutting premises by an acceptable barrier such as a wall, a privacy fence, or vegetative barrier providing for complete concealment of the conditions and where such conditions do not cause further violation of any other subsection as described herein Section (B). Further, the storage of such materials, supplies, equipment, and similar items inside a completely enclosed

building will not be considered in violation of this ordinance. The Code Administrator shall have the authority to determine whether such concealment is adequate as required by this provision.

6. Any building or other structure which has been burned, partially burned or otherwise partially destroyed and which is unsightly or hazardous to the safety of any person, is a continuing fire hazard or which is structurally unsound to the extent that the Code Administrator or his designee can reasonably determine that there is a likelihood of personal or property injury to any person or property entering the premises.
7. Nuisance vehicle: A vehicle on public or private property that is determined and declared to be a health or safety hazard, a public nuisance, and unlawful, including a vehicle found to be:
 - a) A breeding ground or harbor for mosquitoes, other insects, rats or other pests; or
 - b) A point of heavy growth of weeds or other noxious vegetation which exceeds twenty-four (24) inches in height; or
 - c) In a condition allowing the collection of pools or ponds of water;
 - d) A concentration of quantities of gasoline, oil, or other flammable or explosive materials as evidenced by odor; or
 - e) An area of confinement which cannot be operated from the inside, such as, but not limited to, trunks or hoods; or
 - f) So situated or located that there is a danger of it falling or turning over; or
 - g) A collection of garbage, food waste, animal waste, or any other rotten or putrescent matter of any kind; or
 - h) One which has sharp parts thereof which are jagged or contain sharp edges of metal or glass; or
 - i) Any other vehicle specifically declared a health & safety hazard and a public nuisance by the Code Administrator.

As you will recall, it was number six (6) that ultimately forced the council to repeal the adoption of the Nuisance Ordinance back in May of 2017. In addition, the council wanted to have more time to study the regulations that had been implemented.

I did contact N-Focus to ask if they would be able to provide the town with some language to address swimming pools that have become a mosquito pit because of the lack of upkeep and if they would be still be able to administer the Nuisance Ordinance should the council consider adopting another one. Those documents have been included in the agenda packet for your information.

N•FOCUS

Local Government Services

August 5, 2020

Ms. Vicky Brooks, Clerk
Town of Mineral Springs
Post Office Box 600
Mineral Springs, NC 28108

Dear Vicky,

John Ganus, CHCO, CZO will prepare a DRAFT Nuisance Ordinance for the Town of Mineral Springs addressing the swimming pool nuisance per your e-mail received this morning.

The fee for the preparation of this DRAFT Nuisance Ordinance is Two Hundred Eighty and no/100's (**\$280.00**) dollars. This fee does not include time & travel to, from and/or during a Town of Mineral Springs Council meeting.

John will require a copy of your existing garbage nuisance language. Should you have any questions regarding this proposal, please advise. Once the Acceptance (page 2) has been executed, you may return to me via e-mail.

Thank you for the opportunity to serve the Town of Mineral Springs.

Respectfully,

Patti Rader

Patti Rader, Manager



ACCEPTANCE:

Patricia A. Rader

August 5, 2020

Patricia A. Rader, Manager
N-Focus Planning & Design, Inc.
315 South Main Street, Suite 200
Kannapolis, NC 28081
704-933-0772 office
PRader@NFocusPlanning.org

Date

ACCEPTED on behalf of the Local Government by:

Signature

Date

Printed name of authorized person signed above

Seal of the unit of Local Government

ATTEST:

Clerk to the Governing Board/Council

Date

This document has been pre-audited in accordance with applicable North Carolina General Statute.

Finance Officer

Date



**STATE OF NORTH CAROLINA
COUNTY OF UNION**

**AGREEMENT WITH
LOCAL GOVERNMENT**

THIS AGREEMENT made the ____ day of _____, 2020 by and between **Town of Mineral Springs**, a North Carolina unit of Local Government (hereinafter known as “Local Government”); and, **N-Focus, Inc.**, a North Carolina corporation (hereinafter known as “Contractor”), by signatures below, enter into the following Agreement:

WITNESSETH:

WHEREAS, Contractor has expertise in local government functions and Local Government has a need for such functions; and

WHEREAS, Local Government and Contractor desire to enter into this Agreement;

NOW THEREFORE, Local Government and Contractor agree as follows:

Section A. SCOPE OF FUNCTIONS

1. Contractor will provide Local Government with Contractor personnel for Code Enforcement Purposes

Section B. TERMS AND CONDITIONS

1. **Contractor Personnel:** To ensure Functions to be performed as defined in “Section A.” herein above meet the expectations of Local Government, Contractor shall assign a primary professional, an employee of Contractor, to Local Government. The primary professional shall be responsible for Contractor personnel performing the agreed upon Functions. Contractor personnel performing the Functions shall be either certified or licensed in their respective fields or apprentice under direct supervision of the primary professional. Contractor personnel performing these Functions shall have considerable knowledge in the principles and practices of local government. The primary professional, supporting personnel and subordinate person(s), if applicable, provided to perform these Functions shall be skilled in the use of work-related computer software packages and other technology used to perform position Functions.
2. **E-Verify:** Contractor represents and warrants that it is in compliance with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, Contractor warrants that any subcontractors used by Contractor will be in compliance with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____



3. **Certification:** Contractor certifies that, as of the Effective Date of this Agreement, Contractor is not on the Final Divestment List as created by the State Treasurer pursuant to N.C.G.S. § 147-86.58. In compliance with the Iran Divestment Act and N.C.G.S. § 147-86.58, Contractor shall not utilize in the performance of the contract any subcontractor that is identified on the Final Divestment List.
4. **Equal Employment Opportunity:** Contractor, without limitation of any provision set forth herein, expressly agrees to abide by any and all applicable federal and/or State equal employment opportunity statutes, rules and regulations, as may be from time to time modified or amended.
5. **Status of Contractor:** Contractor and Local Government agree that in the performance of the Functions defined in "Section A." herein above, Contractor personnel shall not be deemed to be an employee(s) of Local Government for any purpose whatsoever, nor act under Color of State Law.
6. **Work Products:** All materials produced by Contractor personnel assigned to Local Government shall be the property of Local Government and shall be filed on-site in the offices of Local Government, unless otherwise authorized for purposes and intent of the performance of Functions. Contractor shall be entitled to retain copies, both electronic and paper, of any work products prepared for the benefit of Local Government. Contractor shall not copyright any work products on behalf of Local Government; however, Contractor shall retain the right to utilize work products, such as improved administrative forms, plans, etc., or any portion thereof, for the purpose of performing similar functions for other jurisdictions.
7. **Progress Reporting:** Contractor shall communicate progress of work performed to Local Government's administrative officer and/or department head periodically or as determined by Local Government.
8. **Period of Service (POS):** Functions defined in "Section A." herein above shall be provided routinely based upon a mutually agreeable schedule during the period September 1, 2020 and ending June 30, 2021. POS as defined herein may be amended through either Termination, as set forth in "Section B.14." herein, or, Extension, as set forth in "Section B.16." herein.
9. **Level of Service (LOS):** The Functions defined in "Section A." herein above shall be delivered on an Hourly "On Call" basis as requested by Local Government.
10. **Compensation:** The fee for Functions to be performed as defined in "Section A." herein above shall be invoiced by the hour at One Hundred Twenty-Five and no/100's (\$125.00) dollars per hour and, billed monthly in quarter hour increments.

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____



Compensation is inclusive of all personnel costs including but not limited to limited to:

- a. Base Salary plus:
 - i. Social Security & Medicare (FICA)
 - ii. State Unemployment Insurance (SUTA)
 - iii. Federal Unemployment Insurance (FUTA)
 - iv. Worker's Compensation Insurance
- b. Benefits:
 - i. Health, Life & Disability Insurance
 - ii. Paid Vacation & Personal Time
 - iii. Paid Holidays
 - iv. Paid Travel Time
- c. Professional Development & Certifications;
- d. Cellular Communications;
- e. Company Vehicle with
 - i. Vehicle Insurance
 - ii. Vehicle Operations & Maintenance
- f. Meals & Lodging; and
- g. Management cost

Printing and reproduction shall be provided by Local Government. Any direct expenses (i.e. printing, postage, etc.) provided by Contractor personnel on behalf of Local Government, shall be reimbursed at actual cost plus seven (7%) percent. Travel time to and from Local Government jurisdiction by Contractor personnel is subject to the hourly fee stated herein. Travel time shall be pro-rated when more than one jurisdiction is served on the same trip. Travel by Contractor personnel on behalf of Local Government to perform inspections within Local Government jurisdiction, or attend meetings outside Local Government jurisdiction, shall be reimbursed at the current IRS Standard Mileage Rate.

- 11. **Payments:** Local Government shall provide payment upon receipt of invoice. A late payment penalty equal to 1.5% per month of the unpaid balance may be assessed.
- 12. **Access:** Local Government shall provide Contractor personnel with legal access to the primary work area during normal operating hours.
- 13. **Liability:** Contractor personnel provided to Local Government are acting as contracted agents of Local Government in accordance with NCGS 160A-20.1 and 160D-402(c) and no liability is implied or assumed for actions on behalf of Local Government, its administration, appointed officials and/or elected officials. General liability insurance shall be maintained by Contractor throughout the POS as defined in "Section B.8." herein for the Functions to be performed under this Agreement. Contractor shall provide Local Government with a Certificate of Insurance prior to beginning Functions defined in "Section A." herein above. This certificate will become a part of this Agreement upon execution of this Agreement. Contractor shall further indemnify and hold Local Government harmless

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____



from any/all worker compensation claims by Contractor personnel and any other claims arising out of Contractor personnel's conduct.

14. **Termination:** Contractor or Local Government may terminate this Agreement for any reason with sixty (60) days written notification. In the event of early termination, compensation for all Functions actually provided by Contractor through the termination date will be due and payable at the market rate fees in effect at the time of termination. In the event Contractor personnel currently employed, recently separated/terminated or retired from Contractor become employed directly by Local Government either during the POS identified in "Section B.8." herein or within one-hundred-eighty (180) days of the effective date of Agreement termination and/or expiration, Contractor shall be entitled to supplemental compensation by Local Government equal to three (3) months of said employee's full time gross salary equivalent in effect at the time of Agreement termination and/or expiration; furthermore, the supplemental compensation shall be due and payable within ten (10) calendar days of the date Contractor personnel begins employment with Local Government.
15. **Expiration:** This Agreement shall expire at 11:59 pm on June 30, 2021, unless extended as defined in "Section B.16." herein.
16. **Extension:** This Agreement may be extended by either separate agreement, subsequent addendum hereto, or written/e-mail authorization. Upon extension of this Agreement, POS as defined in "Section B.8." herein, LOS as defined in "Section B.9." herein, Compensation as defined in "Section B.10." herein is subject to change. All other Terms & Conditions defined herein shall remain the same.
17. **Certifications:** Contractor personnel shall not be required to sign any documents, no matter by whom requested, that would result in Contractor personnel having to certify, guarantee or warrant the existence of conditions whose existence Contractor personnel cannot ascertain. Local Government agrees not to make resolution of any dispute with Contractor or payment of any amount due to Contractor in any way contingent upon Contractor's personnel signing any such certification or document.
18. **Force Majeure:** Contractor shall not be responsible for any delays, damages, costs, expenses, liabilities or other problems that may arise as a result of a force majeure. A "Force Majeure" is defined as any event arising from causes beyond the reasonable control of Contractor, including but not limited to fire, flood, unusual inclement weather, acts of God, civil strikes or labor disputes, riots, pandemics, acts or failures of Local Government or others.
19. **Conflicting Terms and Provisions:** In the event of conflict among this Agreement and any hereto attached exhibits, this Agreement shall govern.

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____



20. **Dispute Resolution:** It is acknowledged this Agreement shall be governed by the laws of the State of North Carolina in the event of dispute. Any dispute, controversy or claim arising out of or relating to this Agreement, in particular its conclusion, interpretation, performance, breach, termination or invalidity, shall be finally settled by the courts having exclusive jurisdiction within the county of Local Government.

21. **Counterparts:** This Agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

22. **Entire Agreement:** Local Government and Contractor acknowledge this Agreement and any Attachments hereto constitute the entire agreement between Local Government and Contractor concerning the subject matter hereof. Any amendments or modifications of this Agreement shall be in writing and executed by Local Government and Contractor. Unless stated otherwise in this Agreement, this Agreement may not be modified.

23. **Representatives:** On behalf of Contractor, only the following individuals have authority to modify or alter the terms and conditions of this Agreement:

F. Richard Flowe, President & CEO
Patricia A. Rader, Secretary/Treasurer & COO

24. **Notification:** All correspondence shall be directed to:

Patti Rader, Manager
N-Focus, Inc.
315 South Main Street, Suite 200
Kannapolis, NC 28081
704.933.0772
PRader@NFocusPlanning.org

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____



Section C. ACCEPTANCE:

Patricia A. Rader

August 5, 2020

Patricia A. Rader, Manager
N-Focus, Inc.

Date

ACCEPTED on behalf of Local Government by:

Signature

Date

Printed name of authorized person signed above

Seal of Local Government

ATTEST:

Clerk to the governing board/council of
Local Government

Date

PRE-AUDIT:

This document has been pre-audited in accordance with applicable North Carolina General Statute.

Finance Officer

Date

N-Focus

Initials: PAR Date: 08/05/20

Mineral Springs – FY 21 Hourly Agreement

Initials: _____ Date: _____

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: August 5, 2020
Subject: Western Union Municipal Coalition

The municipalities of Weddington and Wesley Chapel recently expressed interest in reviving and formalizing a group to represent the interests of some of the municipalities in western Union County. Currently, the mayors of Weddington, Wesley Chapel, Marvin, Stallings, and Mineral Springs have decided to ask our governing boards to adopt the accompanying resolution and interlocal agreement.

Initially, the mayors (or acting mayors) are expected to serve as delegates. Once all parties have signed on to the agreement, each of the participating municipalities will consider appointing an alternate delegate. That appointment will be made at a future town council meeting.

TOWN OF MINERAL SPRINGS

RESOLUTION OF INTENT TO CREATE AN INTERLOCAL AGREEMENT FOR THE FORMATION OF A REGIONAL ORGANIZATION

R-2020-06

WHEREAS, elected officials and staff from the towns of Weddington, Mineral Springs, and Stallings and villages of Wesley Chapel and Marvin have met and discussed regional planning, transportation and other issues that are common to all of the jurisdictions; and

WHEREAS, the region can accomplish more by joining together to resolve our common issues and create and advocate for solutions beneficial to all jurisdictions; and

WHEREAS, the formation of the Western Union Municipal Alliance and the creation of an Interlocal Agreement among the towns of Weddington, Mineral Springs and Stallings and villages of Wesley Chapel and Marvin is desired to continue the collaborative efforts on our regional issues.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Mineral Springs does hereby endorse the creation of an Interlocal Agreement among the towns of Weddington, Mineral Spring and Stallings and villages of Wesley Chapel and Marvin for the formation of the Western Union Municipal Alliance.

Adopted this 13th day of August, 2020.

Frederick Becker III, Mayor

ATTEST:

Vicky Brooks, CMC, NCCMC

STATE OF NORTH CAROLINA

COUNTY OF UNION

**AN INTERLOCAL AGREEMENT BETWEEN THE TOWNS
OF WEDDINGTON, MINERAL SPRINGS, AND STALLINGS AND
VILLAGES OF WESLEY CHAPEL AND MARVIN
CREATING THE WESTERN UNION MUNICIPAL ALLIANCE**

This Interlocal Agreement is entered into the date and year of its last execution by and between the Town of Weddington (hereinafter “Weddington”), the Town of Mineral Springs, (hereinafter “Mineral Springs”), and the Town of Stallings (hereinafter “Stallings”), and the Village of Wesley Chapel (hereinafter “Wesley Chapel”), and Village of Marvin (hereinafter “Marvin) individually a Party or collectively referred to herein as the “Parties”, all of which are municipal corporations organized under the laws of the State of North Carolina.

WITNESSETH

Article 1. Authority

- a. North Carolina General Statute §160A-461 permits one or more units of local government to enter into contracts or agreements with each other in order to execute any undertaking. To this end, North Carolina General Statute §160A-462 authorized such units of local government to establish a joint agency charged with any or all of the responsibility for the undertaking.
- b. Weddington, Mineral Springs, Stallings, Wesley Chapel and Marvin are each municipal corporations organized under the laws of the State of North Carolina, having the powers, duties, privileges, and immunities conferred by law on towns in North Carolina.

Article 2. Purpose

- a. The purpose of this Agreement is to establish an Interlocal agreement for the purposes as set forth herein.

Article 3. Name

- a. The name of the agency created under this Agreement shall be the Western Union Municipal Alliance (hereinafter “Alliance”).

Article 4. Objectives

- a. The objective of the Alliance is to study, investigate, advocate for and promote regional issues affecting the towns in the Western Union County area, including land use planning, transportation concerns, economic development and other issues that affect the quality of life of the citizens of Western Union County.

Article 5. Governance

- a. The Alliance shall consist of two representatives from each Town comprised of one (1) appointed delegate by the governing board of each Party and one (1) appointed alternate by the governing board of each Party. If other Parties are added to this Agreement, such Party shall have a similar number of representatives. Any actions required herein by the Parties shall be taken by the governing board of each such Party. In the event the designated members are unable to attend meetings, alternates may be designated by that Party.
- b. The members of the Alliance shall, from time to time, designate a time and place of meeting, it being contemplated that the Alliance shall meet monthly, and that the hosting Town shall rotate monthly. The Town hosting the Alliance shall be responsible for giving such notices of the meeting as may be required under the Open Meetings law of North Carolina. A quorum of members (presently consisting of at least three (3) of the members) shall be required to hold a meeting. Designated alternates to regular members shall be counted in determining a quorum.
- c. The Alliance shall elect one of its members as Chairperson of the Alliance to serve on an annual basis. The Chairperson shall be selected from a town that is a Party to this Agreement as determined by a vote of the members of the Alliance.

Article 6. Voting

- a. The Alliance shall operate by majority vote of those members present and constituting a quorum as defined in Article 5 herein. In the case of a vote that results in a tie, the items shall be considered again at the next regularly scheduled meeting.
- b. Each Town that is a Party to this Agreement reserves the right to specifically not authorize the Alliance to represent its interests before any legislative body, board, administrative hearing, media communication or such other occasion in which the Alliance is asked, invited, or required to attend, or on any particular matter.

Article 7. Staff, Funding.

- a. It is understood that the Alliance is primarily for the purpose of discussion and recommendation, and accordingly will operate without a dedicated staff and that it will not have any separate funding, unless and until this Agreement is amended by the affirmative vote of each of the Towns who are party to this Agreement.

Article 8. New Members

- a. New member Towns may be added to the Alliance based on their request and the approval of the Alliance and approval by an affirmative vote of all the Parties. If a new member is added, this Agreement will be amended to reflect such new member and that member shall become a Party.

Article 9. Term

- a. This Agreement becomes effective upon the date of ratification by resolution of the last of the Parties to so ratify this agreement, and shall terminate at a date that is ten (10) years after such ratification, unless sooner terminated by mutual agreement of the parties or upon the withdrawal of all Parties save one, as hereafter provided. This Agreement may be continued for an additional period by a majority vote of the Parties.

Article 10. Nonbinding Effect

- a. Decisions made by the Alliance are not intended to bind, be meant to bind, nor to be interpreted to bind the Parties to this Agreement. It is understood that any actions taken by the Alliance are recommendations only unless or until such recommended action is voted in the affirmative and approved by the Governing Boards of all the Parties of this Agreement.

Article 11. Withdrawing

- a. A Party may withdraw from this Agreement effective at any time by giving the other Parties sixty (60) days notice of its intent to withdraw. Any expenses incurred by such withdrawing Party up to the effective date of withdrawal shall remain the responsibility of such withdrawing Party. Such notice shall be sent to each Party's members on the Alliance.

Adopted by each Party on the date and year as indicated below, to be effective on the date of last adoption.

TOWN OF WEDDINGTON

TOWN OF MINERAL SPRINGS

By: _____
 , Mayor

By: _____
 , Mayor

Date Adopted: _____

Dated Adopted: _____

[Town Seal]

[Town Seal]

Attest: _____
 , Town Clerk

Attest: _____
 , Town Clerk

TOWN OF STALLINGS

By: _____
 , Mayor

Date Adopted: _____

[Town Seal]

Attest: _____
 , Town Clerk

VILLAGE OF WESLEY CHAPEL

By: _____
 , Mayor

Date Adopted: _____

[Town Seal]

Attest: _____
 , Town Clerk

VILLAGE OF MARVIN

By: _____
 , Mayor

Date Adopted: _____

[Town Seal]

Attest: _____
 , Town Clerk



Kendra Gangal CPA, PLLC

July 6, 2020

To The Town Council and Management
Town of Mineral Springs
PO Box 600
Mineral Springs, NC 28108

I am pleased to confirm my understanding of the services I am to provide the Town of Mineral Springs for the year ended June 30, 2020. I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town of Mineral Springs as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Mineral Springs's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Mineral Springs's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.

I have also been engaged to report on supplementary information other than RSI that accompanies the Town of Mineral Springs's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balances, - Budget and Actual – General Fund.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records of Town of Mineral Springs and other procedures I consider necessary to enable me to express such opinions. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Town of Mineral Springs's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and I will not express such an opinion.

Other Services

I will also assist in preparing the financial statements of the Town of Mineral Springs in conformity with U.S. generally accepted accounting principles based on information provided by you. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will locate any documents selected by me for testing.

I expect to begin my audit in August/September 2020 and to issue my reports no later than October 31, 2020. Kendra Gangal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fee for these services will be at my standard hourly rates including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$4,730. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my reports. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to the Town of Mineral Springs and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

Kendra Gangal, CPA

Kendra Gangal CPA, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Mineral Springs.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

The	Governing Board Council
of	Primary Government Unit (or charter holder) Town of Mineral Springs
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Kendra Gangal CPA, PLLC
	Auditor Address 6420 Rea Road Suite A1 #300 Charlotte, NC 28277

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/2020	Audit Report Due Date 10/31/2020
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.

29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).

30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.

31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Governmental Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Frederick Becker, III	Mayor/Town of Mineral Springs	msncmayor@yahoo.com

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

Primary Government Unit	Town of Mineral Springs
Audit Fee	\$ 4730.00
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$ 3547.00

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval <i>(not applicable to hospital contracts)</i>	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Kendra Gangal CPA, PLLC	
Authorized Firm Representative (typed or printed)* Kendra Gangal	Signature* 
Date* 07/06/20	Email Address* kendra.gangal@kg-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Mineral Springs	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Frederick Becker, III, Mayor	Signature*
Date	Email Address msncmayor@yahoo.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Frederick Becker, III, Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* msncmayor@yahoo.com

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all
required signatures prior to submission.