

Town Council Members

Valerie Coffey - 2011 ~ Janet Critz - 2013 ~ Lundeen Cureton - 2011

Peggy Neill - 2011 ~ Melody LaMonica - 2013

**Town of Mineral Springs
Mineral Springs Town Hall
3506 S Potter Road ~ Mineral Springs
Town Council
Regular Meeting
July 8, 2010 ~ 7:30 PM**

Agenda

1. Opening

The meeting will be called to order, an invocation will be delivered, and the Pledge of Allegiance will be recited.

2. Public Comments

The Town Council will hear comments from members of the public on any matters of interest to them during this ten-minute period.

3. Approval of Town Council Minutes and Monthly Reports

The Town Council has been mailed copies of the June 10, 2010 minutes, the May 2010 tax report, the May 2010 finance report, and the FY 2009-2010 restated/amended budget ordinance; the council will approve them if correct.

A. June 10, 2010 Regular Meeting Minutes

B. May 2010 Tax Collector's Report

C. May 2010 Finance Report

D. Adoption of the restated and amended budget ordinance for FY 2009-2010

4. Discussion of Staff Salary and Benefits

Discussion of this item is being continued from the last meeting.

5. Discussion of Sewer Capacity Options

Mayor Becker will report on his discussion with county officials and seek council input.

6. Other Business

7. Adjournment

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Public Hearing / Regular Meeting
June 10, 2010 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in a Public Hearing and Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 10, 2010.

Present: Mayor Frederick Becker III, Mayor Pro Tem Jerry Countryman, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Peggy Neill, Town Clerk/Zoning Administrator Vicky Brooks, and Attorney Bobby Griffin.

Absent: Councilwoman Valerie Coffey, Councilwoman Melody LaMonica, and Tax Collector Libby Andrews-Henson.

Visitors: Wayne Berg, Naomi Herndon, Mike LaMonica, and Linda Smosky.

With a quorum present Mayor Becker called the Regular Town Council Meeting of June 10, 2010 to order at 7:36 p.m.

1. **Opening**

- Councilwoman Janet Critz delivered the invocation.
- Pledge of Allegiance.

2. **Public Hearing – 2010 – 2011 Proposed Budget**

- Mayor Becker opened the public hearing on the 2010-2011 proposed budget at 7:37 p.m.
- No comments were made.
- Mayor Becker closed the public hearing on the 2010-2011 proposed budget at 7:38 p.m.

3. **Public Comments**

- No comments were made.

4. **Approval of Town Council Minutes and Monthly Reports**

A. **May 13, 2010 Regular Meeting Minutes and May 24, 2010 Special Meeting Minutes**

- **Councilwoman Neill** made a **motion** to approve the May 13, 2010 regular meeting minutes and May 24, 2010 special meeting minutes as written and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill

Nays: None

B. April 2010 Tax Collector's Report

- **Councilwoman Critz** made a **motion** to approve the April 2010 Tax Collector's report as written and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill

Nays: None

C. April 2010 Finance Report

- **Councilwoman Cureton** made a **motion** to approve the April 2010 finance report and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill

Nays: None

5. Council on Aging

- Ms. Linda Smosky from the Council on Aging thanked the council for allowing her to speak this evening; "it is always a pleasure to be here". This past year, the Council on Aging has started a new series of classes called "Matter of Balance", which is a fall-prevention class that is evidence based (developed at the University of Maine) and proven to be very effective. It is a combination of talking and common sense finding of factors around the house that might be a risk for a fall, as well as a little bit of exercise to strengthen the muscles and to improve balance. The Council on Aging has had great success with these classes, which are limited to 15 at a time; folks really kind of bond and help one another. In just this past month, they added another class series called "Chronic Disease Self-Management", which is for folks with a chronic condition. The class helps folks manage their condition and gives them support; the results have been very good so far. Ms. Smosky reminded the council of the "Grandparents Support Group" that was started by the Council on Aging, because they found that there were a lot of grandparents who were raising their grandchildren. As a result of that finding, the Council on Aging is now doing a "Grandparenting Class" this summer and they have been fortunate to have found a gentleman who is a retired school principal that is going to co-lead the classes with them. Ms. Smosky explained that the Council on Aging is up to 14 in-home aides right now who go out into the home to help older adults do the things that they are not able to do, so that they can remain independent; they currently have 120 clients in-home. The next few years are going to be a challenge for the Council on Aging with the baby boomers turning 60 to 65; the challenge will be for "all of us" to understand health care reform; they are trying to understand it, so that they can help those on Medicare understand what is going to be happening with Medicare. One of things that Medicare is going to do is to start closing the "donut hole"; therefore, this year those that reach the "donut hole" will automatically receive a check for \$250. It will take 10 years to close the gap. The Council on Aging will be meeting with the Department of Insurance next

week for training; they will be taught, so that they can teach their seniors. "Medicare continues to be a struggle for all of us", Ms. Smosky said. In November/December, the Council on Aging will have the prescription drug plan where they will sit down with folks individually to help them understand the plan and to choose the best plan for them. The Council on Aging is still working on getting senior housing in Union County, they are talking to developers and there seems to be a real interest in senior housing; however, the stumbling block at this point is funding (banks are just not funding things like that right now).

- Councilwoman Critz asked Ms. Smosky if there was any explanation for why the rate of Alzheimer's in Union County was twice as much as the rest of the state. Ms. Smosky responded that nobody seems to know; research is going on. Ms. Smosky also stated that they tell folks not to protect a person that is suspected to have Alzheimer's, have it diagnosed and get medication; early medication does help. Councilwoman Critz noted that one of the classes for "falling" was held at the church [in Mineral Springs] and asked if they had plans for more. Ms. Smosky responded yes, it is on the schedule to have another class as soon as enough people get together. Councilwoman Cureton stated that she was under the impression that you had to have a certain amount of medication in order to receive the check for \$250. Ms. Smosky responded that you have to fall in the "donut hole" by spending so much out-of-pocket to reach the "donut hole" before you would get the \$250.

6. Turning Point

- Ms. Naomi Herndon from Turning Point thanked the council for having her here tonight; she has been looking forward to coming today, because she knew she was going to see a lot of familiar/friendly faces. Turning Point is the only domestic violence shelter/program in Union County. The 11,000 square foot facility can accommodate up to 42 women/children at any one time and it is staffed 24/7. Ms. Herndon explained that she wanted to focus today on the children who are victims of domestic violence and the generational cycle of domestic violence; over the next year Turning Point wants to "beef up" the services to the children of domestic violence. They know that there is not any particular socio-economic group, there's no ethnicity, there's no religion that goes unscathed from domestic violence and for the majority of the people who are victims of domestic violence their children are victims as well. It used to be thought that the abuser would pretty much only abuse the intimate partner, but there are several surveys out; one particular national survey says that anywhere between 40 and 50 percent of the children that live in homes where there is domestic violence are victims of the violence themselves. It's bad enough when they are the observers of domestic violence, but now they know that a significant portion of them are also the victims; it could be physical, emotional, or psychological abuse (or any combination of all of it). Teen dating violence is on the rise; a significant number of the teenagers have been or know somebody who has been a victim of violence (being beaten or sexually assaulted by their partner). A female child that is raised in domestic violence is at a higher risk of becoming a victim and a male child is at a higher risk of becoming an abuser; it doesn't have to be, but that is what they were raised in and children will model that with which they were raised. Turning Point has a lot of services for children/victims of domestic violence, both for the children who are in the shelter

and for those who are out-of-shelter. Ms. Herndon explained that Turning Point just got permission from Dr. Davis (with the school board) to start a teen dating violence program next year for all of the ninth grade classes. Ms. Herndon further explained that Turning Point would really like to do some evidence-based programs, but they are very expensive; they are trying to collect their pennies in order to get their hands on one of them. Once you get an evidence-based program and start using it, you're open to more funding, because funders want to see that you are using an evidence-based program. Turning Point is working day and night to try and break the generational cycle of abuse; by the time children get to Turning Point the deed is done and they are just a Band-Aid. Ms. Herndon showed the council a very powerful video, which summed up everything she has said this evening.

- Councilwoman Critz asked if Turning Point would be receiving any funding from the school board/system for the program they will be doing in the public schools or would Turning Point be funding that program themselves. Ms. Herndon responded that Turning Point would be funding the program; a Monroe Police Department retiree (having had to take early retirement for medical issues) has offered to go into the schools to teach the program and hopefully they will get more volunteers for it.

7. Hospice of Union County

- Mr. Wayne Berg from Hospice of Union County thanked the council for having them back to speak. Hospice of Union County is a non-profit Hospice that was incorporated in 1984 and they began serving patients in 1986; they are not affiliated with any other organizations. Hospice of Union County looks to the community in finding funding assistance throughout the year. Their vision statement is to be a great Hospice organization providing high quality service to their patients, their family members and others in their area. Their mission statement is to focus everyday to provide compassionate quality care to those individuals with terminal illnesses (regardless of the ability to pay) and to serve as a clinical, ethical, and spiritual resource to family members, as well as to members of the community who are affected by death and dying. Hospice of Union County serves a number of individuals that do not have the ability to pay; they don't close the doors on them. They have three residential facilities: in 1994, Hospice House One was the first residential facility built in the State of North Carolina; Hospice House Two, which has eight beds, was built in 1996; and Hospice House Three was built and completed last year, and has twelve beds (six in-patient/six residential). When somebody comes into the residential facilities on special assistance, it costs Hospice of Union County approximately \$155 a day to service that patient and they receive \$42.43 per day back from the county for that special assistance; on an average monthly basis it costs \$4,650 to provide care to that patient (not everyone stays 30 days), but Hospice only receives back about \$1,273, which is a net loss of \$3,377 for an average patient. Donations, memorial gifts, special events, the capital campaign, and community support help Hospice to meet their goals; they are not in business to lose money (whether they break even, or make money they want to reinvest it back into the services). The philosophy of Hospice of Union County is to provide their patients with comfort, dignity, choice, and control. They are always focused on the patient (what's most important to get

them through that last time in their life), but they focus on the family too. Hospice of Union County has two social workers and a non-dominational chaplain on staff. Last December, they opened their third Hospice House, which is called the Edward Carlton McWhorter Hospice House. This house has 12 patient beds, six of which are in-patient and that is how they relate through the Certificate of Need process through the State of North Carolina. Hospice of Union County applied for that Certificate of Need in 2006 and it was awarded to them in 2007; they then started a Capital Campaign to raise funds for the house. The overall project is approximately \$4,300,000 and their goal for the Capital Campaign was \$3,000,000. They are currently at approximately 85 percent; the community, corporations, foundations, churches, individuals, local municipalities have helped build this Hospice facility. This Hospice facility is the first of its kind to serve patients with in-patient beds; all twelve of the beds are built to in-patient specifications (hospital standards), but only six of them are allowed for in-patients. If another Certificate of Need comes up in the future, Hospice of Union County will already have those beds up to specifications.

- Councilwoman Critz asked if the difference between in-house beds and resident beds is that people come in for a portion of the day. Mr. Berg responded that in the residential beds, the doctor could come in if the patient asks for it or they may have their own doctor come in; they have nurses on duty until 10:00 p.m. and someone is always on call. Patients that have an acute care episode go over to the general in-patient unit where there are nurses on duty 24/7 and a doctor that makes rounds each day.

8. Update on the Union County Transportation Committee

- Planning Board member, Mr. Mike LaMonica reported on the meeting he attended in March, which was an organizational meeting with Union County Commissioner Tracy Kuehler and other attendees from Weddington, Stallings, Wesley Chapel, and Waxhaw. The discussion covered a lot of areas starting off with the 601/485 connector (which is going to start December 10th), the needs of each community relative to transportation issues (including traffic control signs, lights, access lanes for merging and exiting main thoroughfares), land use, greenways, and bike paths. Mr. LaMonica explained that a lot of the conversation was about communities that were actively participating and communities that have decided not to provide funds; they discussed hiring a forester to consult with for “duly paying communities” and hiring a transportation consultant to be a lead person in comprehensive transportation planning in the county. Mr. LaMonica stated that what he got out of it was that Mineral Springs is not a “paying community” and it wasn’t clear to him that without the town’s participation financially, whether or not Mineral Springs’ input would be really significant. Mr. LaMonica explained that there was a lot of focus on the financial side of it and being “new” he wasn’t in a position to offer anything or to have any knowledge other than what was being offered there. Mr. LaMonica asked the council how they wanted him to proceed. Councilwoman Neill responded that the council had many reasons why they didn’t want to participate at that level of funding. Mayor Becker commented that it was new to him that this committee is also talking about asking for funding, because none of that came up at the initial meeting; they were sort of coordinating with MUMPO and now it sounds like they want to create a county agency that they collect dues from. Mr.

LaMonica responded that was right and they are talking about this forester and transportation consultant they want to hire; the forester would consult with dues-paying communities to guide them in their land use requirements regarding greenways/bike paths, etc and the transportation consultant would consult with all of the communities in Union County and be a single voice in the State. It was noted that Union County has an urban forester on staff; the council wondered why this group would need to hire a separate one. Mayor Becker commented that he is not up on transportation issues in the county; however, Mineral Springs does not have big road needs that this board or the planning board has identified, except for our own individual planning. Mineral Springs is not in the situation like the people in the areas of Monroe, Stallings, Indian Trail, and Marshville. Mr. LaMonica responded that the thing he sees is that we have the peripheral communities to Mineral Springs (we are part of a group), roads lead into us and roads lead out from us; the question is how do we make sure that we are part of any development work that is done or at least have an input into what's being done that's affecting egress and access to our community unless we have a voice there? Mayor Becker responded that he didn't think it was a bad idea for Mr. LaMonica to continue to "sit in" on these meetings; "we shouldn't give up both your ears and your mouth, so to speak, your voice and your ability to listen". Mr. LaMonica commented that he needed to have a means of communicating to the council after these meetings; it could be in the form of a report that goes to Ms. Brooks that gets communicated to the council who can then direct any questions back to him. Councilman Countryman suggested that Mr. LaMonica obtain copies of the meeting minutes that could be distributed to the council; he didn't need to "sit there and be a scribe". Mr. LaMonica responded that they have not provided any meeting minutes as of yet, but he would take notes. There was a consensus of the council that Mr. LaMonica continue attending the meetings.

9. Consideration of 2009-2010 Non-Profit Funding Requests

- Mayor Becker commented on his notes in the memo. The town did not hear from the Literacy Council and the town's policy is normally (with some exceptions) to only fund the agencies that come and ask. Since these non-profits are paid out of Community Projects in the budget ordinance and other things come out of that (such as the mayors/commissioners issues conference, managers/clerks luncheon, beautification/maintenance, Christmas light repair), we have spent money in that category to the point where the council will not be able to fund the non-profits even at last year's level without a budget amendment, which has been included in the agenda packet. Funding is available in Contingency; therefore there is no need to increase revenues. Mayor Becker pointed out that the town heard from the Red Cross, Catawba Lands Conservancy, Community Arts Council, United Family Service, and the Humane Society last month; some of them had specific requests, some of them didn't, and some of them said "we would love to get what we got previously". Mayor Becker reminded the council that the town made a donation to the Optimist Club, which may or may not be ongoing and to the David Lawrence endowment, which was a one-time thing. As emphasized last month, if the council chooses to give something to the Humane Society it will not make them think that we will fund their ongoing operations every year (at this point it is a Capital Project). Councilwoman Neill commented that she thought it was important to keep the

Catawba Lands Conservancy (CLC) at the \$2,500 level; this is a corporate partner and a very prestigious partnership. Mayor Becker responded that the CLC serves (almost) as a department rather than a charity, because we actually get technical services from them. Councilwoman Critz suggested keeping the Council on Aging at the \$1,000 level; not only are they doing a good service, but they are providing classes right here in our community. Councilwoman Neill suggested keeping Hospice at the same level. After a brief discussion, the council was satisfied with keeping the Red Cross at the same level. Councilwoman Critz suggested keeping United Family Services at the same level; in our community, the mission of protecting children from sexual predators is critical. Councilman Countryman suggested that the logical thing to do was to approve the funding requests as the council has in the past and add a little bit for some that are new to the list, such as the Humane Society. Councilman Countryman stated that he felt very strongly about the Humane Society, directly as a result of their spay/neuter clinic. Mayor Becker added that it will be less of a burden on the community, the animal shelter, and the animals themselves; every spayed/neutered pet is that many fewer unwanted pets. Councilwoman Critz suggested an increase for Turning Point from \$750 to \$1,000 for the work (outreach) that they are doing in wanting to systemically look at this problem rather than to always be a "Band-Aid. Councilman Countryman commented that he hates the government doing all of this stuff, "we are the government and we're now funding these things". Councilman Countryman went on record to say "that I don't personally like those kinds of things, but these things are different in my mind; these things are things that we can see that directly and immediately impact our community, this is just not some pulling some money out of the air and giving it to some "foo foo" project and they all make specific contributions and immediate contributions and contributions that we can see throughout the year to our individual community as well as the communities around us". Councilman Countryman further stated that he personally approved of raising the level of Turning Point and taking care of the Humane Society; however, he doesn't want to see this list continue to grow. "Unless there's an agency that can document what it does and the support it provides and its legitimacy to the community, we're not here just to give people money; I don't think it's fair to our taxpayers, but when the taxpayers benefit from those services and it is obvious that they benefit then I think it's a viable contribution", Councilman Countryman said. Councilwoman Neill asked if that included the Literacy Council even though they did not come and make a request from us this year. There was a consensus of the council not to fund the Literacy Council. Councilwoman Critz asked what the one-time amount for the Humane Society should be. Councilman Countryman responded that it should be a reasonably significant amount. There was a consensus of the council to fund the Humane Society at the \$1,000 level.

- **Councilman Countryman** made a **motion** to approve these as directed (same as last year with the addition of the Humane Society at \$1,000 and moving Turning Point up to \$1,000 from \$750 and not funding the Literacy Council) and **Councilwoman Critz** seconded the motion. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill

Nays: None

10. **Review of the Proposed Text Amendments to Article 8 (Signs) and Article 4 (General Provisions)**

- Zoning Administrator Vicky Brooks explained that the council had directed the planning board to review the sign ordinance, because there had been some issues. The planning board has been in the process of reviewing the sign ordinance over the past six or seven months. The amendments that they are recommending include: renumbering some of the Sections; adding definitions to Article 8; amendments to Section 8.3 (c); adding language to Section 8.3 (i), adding Section 8.3 (j), (k), and (l); adding language to Section 8.4 (a); deleting/correcting language in Section 8.8 (c); adding Section 8.8 (d) Temporary Special Event Directional Signs; replacing Section 8.9 (d) with the addition of "Signs on premises of home occupations shall be replaced....."; adding Section 8.9 (e) "Monument signs on premises of major subdivision shall be regulated....."; adding language to Section 8.10 (d); and deleting the text in Article 4, Section 4.3.1 (d). Councilwoman Critz suggested having the planning board study the possibility of amortizing grandfathered home occupation signs. Ms. Brooks responded that she couldn't pick and choose the nonconforming signs that would be designated in the amortization schedule. Councilman Countryman agreed that there would have to be so much legalese in the ordinance that you wouldn't be able to keep up with the signs; if you set a standard, then they all have to apply to that standard.
- **Councilwoman Critz** made a **motion** to direct the planning board to review amortization of nonconforming home occupation signs and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

- **Councilwoman Critz** made a **motion** to clarify the definitions of signs referred to in sub-section L (neon tube/LED) and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

- Ms. Brooks asked the council when they wanted to hold the public hearing for these text amendments as she will not be present for the July meeting. There was a consensus of the council to wait until the August meeting when the zoning administrator will be present.

11. **Consideration of 2009-2010 Budget Amendment**

- Mayor Becker explained that this is the budget amendment to fund the non-profits. With the funding levels approved by the town council, the budget amendment will be \$2,200, which will be taken out of "Contingency" and put into "Community Projects". **Councilman Countryman** made a **motion** to amend the budget in the amount of \$2,200 and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

- The budget amendment is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF
THE TOWN OF MINERAL SPRINGS
FOR THE FISCAL YEAR 2009-2010
O-2009-04**

WHEREAS, NC G.S. 159-15 authorizes a municipal governing board to amend the annual budget ordinance at any time after the ordinance's adoption;

NOW, THEREFORE BE IT ORDAINED by the Council of the Town of Mineral Springs, North Carolina, the following:

SECTION 1. **Appropriations and Amounts.** Amendment #2009-01:

INCREASE		DECREASE	
Community Projects	\$2,200	Contingency	\$2,200
Total	\$2,200	Total	\$2,200

SECTION 2. **Effective Date.** This ordinance is effective upon adoption.

ADOPTED this 10th day of June, 2010. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

12. Consideration of the 2010-2011 Proposed Budget

- Mayor Becker explained that a copy of the budget and supporting documentation has been supplied to the council this evening and asked the council if there was anything they wanted to change on the budget. Mayor Becker pointed out that there were no comments at the public hearing; the budget ordinance is appropriating \$279,395 and the estimated revenues are \$279,395 with an assessed tax rate of 2.5 cents per \$100 (same as last year).
- Councilman Countryman** made a **motion** to approve the budget ordinance as written and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

- The 2010-2011 budget ordinance is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2010-2011
O-2009-05**

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

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2010 and ending 6/30/2011, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:		\$248,797.00
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$3,600.00	
Community Projects	\$15,500.00	
Contingency	\$3,000.00	
Dues	\$4,525.00	
Elections	\$600.00	
Employee overhead	\$12,000.00	
Fire Protection	\$12,000.00	
Insurance	\$4,500.00	
Newsletter	\$2,400.00	
Office and Clerk	\$116,648.00	
Planning and Zoning	\$43,568.00	
Street Lighting	\$1,800.00	
Tax Collection	\$11,256.00	
Training	\$3,000.00	
Travel	\$3,000.00	
CAPITAL:		\$30,598.00
Capital outlay	\$30,598.00	
TOTAL APPROPRIATIONS:		\$279,395.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2010 and ending 6/30/2011:

Franchise tax, utility & cable TV	\$161,400.00
Interest	\$4,000.00
Other income	\$4,500.00
Property taxes	\$63,495.00
Sales taxes	\$41,200.00
Vehicle taxes	\$4,800.00
TOTAL ESTIMATED REVENUES:	\$279,395.00

Section III. Project Ordinances. Capital Project Ordinance O-2007-04, for town hall construction, was closed out during FY 2009-2010.

Grant Project Ordinance O-2008-02 in the amount of \$337,075, for the purchase of land in the Copper Run subdivision adjoining proposed town greenway and conservation property, was funded by means of a \$307,000 grant from the North Carolina Clean Water Management Trust Fund and a \$30,075 transfer of appropriated fund balance from the General Fund into the Grant Projects Fund. The land acquisition authorized by this ordinance was completed in FY2009-10, and total expenditures of \$329,285.97 have been made under this ordinance. An amendment to the ordinance of approximately \$7,300 to endow additional conservation easement monitoring costs will be required during the 2010-11 fiscal year.

Capital Project Ordinance O-2009-03 authorizing purchase and initial repair and renovation of the historic Mineral Springs School agriculture building adjacent to the town hall was adopted during the 2009-2010 fiscal year and will be funded by means of up to a \$165,000 transfer of fund balance from the General Fund into the Capital Projects Fund.

Section IV. Property Tax Levy. A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2009.

ADOPTED this 10th day of June, 2010. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

13. Consideration of the Union County Urban Forester Interlocal Agreement

- Mayor Becker reminded the council that the position of the urban forester was based on a grant, which was decreasing and running out; the county has funded the position, but they are still requiring an interlocal agreement for municipalities to reimburse them for it. If a municipality doesn't participate in the agreement they will not be able to use the premium services for free. The good part is that it is based on population, and the cost will be \$595.85 per year for Mineral Springs. There was a consensus of the council that that was "a buy".
- **Councilman Countryman made a motion to enter into the Interlocal Agreement for the Union County Urban Forester at the fair price of \$595.85 for the fiscal year and Councilwoman Neill seconded. The motion passed unanimously as follows:**

Ayes: Countryman, Critz, Cureton, and Neill

Nays: None

14. Report on Staff Salary and Benefits

- Mayor Becker explained that he has provided the council with a staff salary/benefits report, which was requested by Councilwoman LaMonica who was not present at this meeting. Mayor Becker noted that action was not required tonight and that he learned more about benefits management than he ever knew; the council has already addressed salaries and Mineral Springs is at the average. Mayor Becker explained that he discussed it with the two staff members that would qualify (himself and the clerk/zoning administrator) and those findings have been summarized in the report provided; the state retirement system is a good plan but

medical insurance is high. Councilwoman Critz asked if Mineral Springs could access the vested state retirement plan. Mayor Becker responded that staff whose job descriptions have them working at least 1,000 hours a year are eligible. The employer rate for the state retirement plan, as of July 1, 2010, is 6.35% of the annual salary; the town contribution would be \$5,214 and employees would contribute 6%. A chart was included in the agenda packet detailing costs for all benefits. Mayor Becker pointed out that the term life insurance has a relatively low premium; the basic benefit is 28 cents per \$1,000 per month. Councilwoman Critz asked what would happen if to the money in the state retirement plan if the employee doesn't become vested. Mayor Becker responded that the 6% employee contribution can be refunded to the employee; the town contribution remains with the state. Councilwoman Critz asked if the town could provide the life insurance policy and the pension and totally leave out the health. Mayor Becker responded that was correct; however, if you provide vision then you also have to provide dental/life. Councilwoman Critz stated that she did not need any more explanation and suggested that this item be tabled until Councilwoman LaMonica is present since she had expressed the interest.

15. **Consideration of Audit Contract**

- Mayor Becker explained that the audit contract is the exact amount that the budget amount is (\$3,600) for the 2009-2010 year.
- **Councilwoman Critz** made a **motion** to approve the audit contract with Robert M. Burns, CPA and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

16. **Clean Water Management Trust Fund Capital Project Ordinance Amendment**

- Mayor Becker explained that he has been bringing this up for the past year, but he kept putting it off, because he didn't have the breakdown from the Catawba Lands Conservancy (CLC); this is the "approximately \$7,000" endowment for the stewardship to monitor the conservation easement. It should have been paid for out of the Capital Project Ordinance as part of the property acquisition project; this particular stewardship endowment was not included, which was not subject to grant reimbursement, because it was on a separate piece of property. If the council wants to approve it, they will approve it by amending the Capital Project Ordinance, which will be closed out after this is resolved. Councilman Countryman questioned what these charges are for; he understands that they are going to review it on an annual basis, take pictures, make sure that it is used the way it was intended; is this an annual fee? Mayor Becker responded that it was not an annual fee, it is an endowment. The annual fee is paid for in perpetuity out of the endowment. Councilman Countryman asked where the \$7,300 came from. Mayor Becker responded that it would be put into the Capital Project Ordinance by being transferred out to the town's General Fund. This is not part of the grant; the community [taxpayers] is paying the \$7,300. The endowment for the state owned conservation easements was built into the grant; however, this conservation easement was donated to the CLC by the town. Councilman Countryman asked

what the town gets back as a community. Mayor Becker responded that we get the monitoring, which we are paying for, but we get the land trust that is going keep it taken care of as professionals, they will defend the conservation easement and monitor the property.

- **Councilman Countryman** made a **motion** to amend the Capital Project Ordinance to add \$7,300 to cover the conservation easement monitoring endowment (transfer into the Capital Project Ordinance from the General Fund) and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, Cureton, and Neill
Nays: None

- The Capital Project Ordinance is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**ORDINANCE TO AMEND
THE MINERAL SPRINGS CLEAN WATER MANAGEMENT TRUST FUND
CAPITAL PROJECT ORDINANCE**

O-2009-06

WHEREAS, purchase of 12.03 acres in the Copper Run subdivision authorized by the Clean Water Management Trust Fund Project Ordinance has been completed; and

WHEREAS, additional funding is required to endow a Stewardship Fund with the Catawba Lands Conservancy to provide monitoring and legal defense of the related Harrington Hall conservation easement;

NOW, THEREFORE, BE IT ORDAINED, that pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina, Capital Project Ordinance O-2008-02 is hereby amended as follows:

Section 1: The project is authorized as described in section 3, and involves the purchase of 12.03 acres of property in the Copper Run subdivision from Niblock Development Corporation, utilizing a \$307,000 North Carolina Clean Management Trust Fund (CWMTF) grant as further described in CWMTF Grant Contract #2007-021. The purchase adds to existing open space and greenway land, and includes a cash match by the town of \$30,075. The agreed-upon purchase price of the 12.03-acre tract is \$300,750, and the total acquisition cost authorized by the grant contract is \$337,075 including surveys, appraisals, legal and recording fees, and purchase administration by the Catawba Lands Conservancy.

The contract with the CWMTF requires donation of a conservation easement to the Catawba Lands Conservancy (CLC) on approximately 11 adjoining acres owned by the Town of Mineral Springs and located in the Harrington Hall subdivision. This conservation easement requires the establishment of a stewardship endowment in the amount of \$7,300 with the CLC in order to provide monitoring and legal defense of the conservation easement in perpetuity.

Section 2: It is estimated that the following revenues will be available to complete those projects described in section 3:

NC CWMTF Grant Funding	\$307,000
Town of Mineral Springs General Fund Balance	\$30,075

Additional Mineral Springs General Fund Balance	\$7,300
Total	\$344,375

Section 3: The following amounts are appropriated for the projects of the Capital Project fund:

Copper Run 12.03-acre Open Space Land Purchase	\$337,075
Catawba Lands Conservancy Stewardship Endowment	\$7,300
Total	\$344,375

Section 4: The Finance Officer is hereby directed to maintain, within the CWMTF Grant Capital Project Fund sufficient detailed accounting records for the project authorized.

Section 5: The Finance Officer is directed to report annually on the financial status of the CWMTF Grant Capital Project Fund.

Section 6: The Finance Officer is authorized to transfer funds as required from the General Fund balance into the CWMTF Grant Capital Project Fund.

Section 7: Copies of this Town Hall Capital Project Ordinance Amendment shall be filed with the Town Clerk and the Finance Officer.

ADOPTED this the 10th day of June, 2010.

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

17. Agenda Amended – Closed Session with Town Attorney to Address Issues of Personnel

- Councilwoman Critz noted that the council has not amended the agenda before and she would not want it to become a practice; however, after consulting with Attorney Bobby Griffin, she believed that there was a personnel issue that needed to be addressed privately in a closed session with the attorney. Councilwoman Critz believed that this needed to be addressed this evening for multiple reasons, not the least of which is that Ms. Brooks will not be here next month and this directly affects her and the running of the town office. Councilwoman Critz asked that the council to amend the agenda to go into closed session with the attorney to address issues of personnel under NC G.S. 143-318.11 (6).
- **Councilwoman Critz made a motion to go into closed session pursuant to North Carolina General Statute 143-318.11 (6) to discuss personnel with the attorney and Councilwoman Neill seconded. The motion passed unanimously as follows:**

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

CLOSED SESSION

CLOSED SESSION

- **Councilwoman Critz** made a **motion** to go out of closed session and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Coffey, Cureton, and Neill

Nays: None

18. **Other Business**

- Mayor Becker noted that Councilwoman Cureton handed him a card from Rufus Coffey on behalf of the Optimist Club of Waxhaw/Mineral Springs thanking the town for their support. The Optimist Club has kept up with the weeding, watering, and trimming; the little touches look nice. Councilwoman Cureton commented that she thought she would be doing something to their little section by transplanting things from her yard.
- Ms. Brooks mentioned that she would be going on vacation and will not be here at the next meeting; if an assistant is not found prior to that the office will be closed. Mayor Becker volunteered to “hold the fort down” during that week. Councilwoman Critz asked when we will instigate the process of hiring a new deputy clerk. Ms. Brooks responded that she was not ready to place an ad in the paper yet.

19. **Adjournment**

- **Councilwoman Critz** made a **motion** to adjourn and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Coffey, Cureton, and Neill

Nays: None

- The meeting was adjourned at 10:22 p.m.
- The next regular meeting will be on Thursday, July 8, 2010 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, Town Clerk

Frederick Becker III, Mayor

Town of Mineral Springs

FINANCE REPORT MAY 2010

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

July 8, 2010

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Cash Flow Report FY2009 YTD

7/1/2009 Through 5/31/2010

6/30/2010

Page 1

Category Description	7/1/2009- 5/31/2010
INCOME	
Dup Prop Tax	
Receipts	364.63
Refunds	-160.75
TOTAL Dup Prop Tax	203.88
Franchise	
Cable	2,299.00
Util	89,439.00
TOTAL Franchise	91,738.00
Gross Receipts Tax	946.36
Interest Income	4,258.52
Other Inc	
Zoning	2,125.00
TOTAL Other Inc	2,125.00
Prop Tax 2009	
Receipts 2009	59,854.45
Refunds 2009	-5.15
TOTAL Prop Tax 2009	59,849.30
Prop Tax Prior Years	
Prop Tax 2003	
Annexation 2003	9.53
TOTAL Prop Tax 2003	9.53
Prop Tax 2004	
Receipts 2004	33.09
TOTAL Prop Tax 2004	33.09
Prop Tax 2005	
Receipts 2005	98.98
TOTAL Prop Tax 2005	98.98
Prop Tax 2006	
Receipts 2006	428.45
TOTAL Prop Tax 2006	428.45
Prop Tax 2007	
Receipts 2007	567.70
TOTAL Prop Tax 2007	567.70
Prop Tax 2008	
Receipts 2008	1,722.63
Refunds 2008	-5.60
Ret Check 2008	-54.11
TOTAL Prop Tax 2008	1,662.92
TOTAL Prop Tax Prior Years	2,800.67
Sales Tax	
Cable TV	10,770.10
Sales & Use Dist	11,185.21
telecommunications	3,726.00
TOTAL Sales Tax	25,681.31
Veh Tax	
Coll2006	-0.19
Coll2007	-0.27
Coll2008	-3.81
Coll2009	-42.60

Cash Flow Report FY2009 YTD

7/1/2009 Through 5/31/2010

6/30/2010

Page 2

Category Description	7/1/2009- 5/31/2010
Int 2006	4.11
Int 2007	3.71
Int 2008	26.88
Int 2009	20.92
Tax 2006	13.87
Tax 2007	19.51
Tax 2008	474.97
Tax 2009	3,422.75
TOTAL Veh Tax	3,939.85
TOTAL INCOME	191,542.89
EXPENSES	
Uncategorized	0.00
Ads	439.92
Attorney	4,086.82
Audit	3,300.00
Capital Outlay	
Furniture	-962.91
Infrastructure	7,454.99
Land Acquisition	192.50
TOTAL Capital Outlay	6,684.58
Community	
Donation	750.00
Maint	3,615.69
Special Events	406.45
TOTAL Community	4,772.14
Dues	4,019.00
Elections	3,072.77
Emp	
Bond	550.00
FICA	
Med	1,357.58
Soc Sec	5,804.80
TOTAL FICA	7,162.38
Payroll	1,093.84
Work Comp	840.51
TOTAL Emp	9,646.73
Ins	3,234.59
Newsletter	
Post	459.27
Printing	375.15
TOTAL Newsletter	834.42
Office	
Clerk	24,299.00
Council	6,600.00
Deputy Clerk	5,405.87
Equip	1,915.88
Finance Officer	23,540.00
Maint	7,169.78
Mayor	4,400.00
Misc	815.82

Cash Flow Report FY2009 YTD

7/1/2009 Through 5/31/2010

6/30/2010

Page 3

Category Description	7/1/2009- 5/31/2010
Post	549.32
Supplies	2,961.25
Tel	5,410.21
Util	4,430.38
TOTAL Office	87,497.51
Planning	
Administration	20,966.00
Misc	1,090.30
TOTAL Planning	22,056.30
Purchase Error	
Correction	-68.12
Occurrence	68.12
TOTAL Purchase Error	0.00
Street Lighting	1,386.38
Tax Coll	
Bill	187.53
Bank	5.00
TOTAL Bill	192.53
Post	616.00
Sal	8,415.00
TOTAL Tax Coll	9,223.53
Training	
Officials	955.00
Staff	60.00
TOTAL Training	1,015.00
Travel	788.64
TOTAL EXPENSES	162,058.33
TRANSFERS	
FROM Check Min Spgs	105,000.00
FROM MM Sav CitizensSouth	45,000.00
FROM CWMTF Grant Project Fund	299,685.00
FROM Escrows	27,720.00
TO Check Min Spgs	-45,000.00
TO Estates at Soen Escrow	-27,720.00
TO MM Sav CitizensSouth	-100,000.00
TO MM Sav Min Spgs	-5,000.00
TO CWMTF Grant Project Fund	-314,535.97
TO Town Hall Capital Project Fund	-2,895.08
TOTAL TRANSFERS	-17,746.05
OVERALL TOTAL	11,738.51

Account Balances History Report

(Includes unrealized gains)

As of 5/31/2010

6/30/2010

Page 1

Account	6/30/2009 Balance	7/31/2009 Balance	8/31/2009 Balance	9/30/2009 Balance	10/31/2009 Balance	11/30/2009 Balance	12/31/2009 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	7,699.84	7,176.55	2,615.89	8,199.96	9,360.73	20,392.89	15,997.97
Estates at Soen Escrow	0.00	27,720.00	27,742.03	27,764.84	27,788.43	27,811.28	27,834.91
MM Sav CitizensSouth	337,008.19	317,382.97	312,734.39	353,058.59	343,432.24	343,785.25	384,154.53
MM Sav Min Spgs	5,476.53	5,477.46	5,478.39	5,479.29	5,480.22	5,481.12	10,482.26
CWMTF Grant Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Town Hall Capital Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Cash and Bank Accounts	350,184.56	357,756.98	348,570.70	394,502.68	386,061.62	397,470.54	438,469.67
Other Assets							
State Revenues Receivable	49,431.60	47,653.31	46,345.40	0.00	0.00	0.00	0.00
TOTAL Other Assets	49,431.60	47,653.31	46,345.40	0.00	0.00	0.00	0.00
TOTAL ASSETS	399,616.16	405,410.29	394,916.10	394,502.68	386,061.62	397,470.54	438,469.67
LIABILITIES							
Other Liabilities							
Accounts Payable	3,779.73	0.00	0.00	0.00	0.00	0.00	0.00
Escrows	0.00	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
TOTAL Other Liabilities	3,779.73	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
TOTAL LIABILITIES	3,779.73	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
OVERALL TOTAL	395,836.43	377,690.29	367,196.10	366,782.68	358,341.62	369,750.54	410,749.67

Account Balances History Report

(Includes unrealized gains)

As of 5/31/2010

6/30/2010

Page 2

Account	1/31/2010 Balance	2/28/2010 Balance	3/31/2010 Balance	4/30/2010 Balance	5/31/2010 Balance
ASSETS					
Cash and Bank Accounts					
Check Min Spgs	12,902.37	5,204.80	19,488.03	9,235.74	560.62
Estates at Soen Escrow	27,856.66	27,875.89	27,897.21	27,917.85	27,939.20
MM Sav CitizensSouth	384,536.24	384,875.62	405,252.97	405,636.19	396,026.58
MM Sav Min Spgs	10,485.38	10,488.20	10,491.32	10,494.34	10,497.46
CWMTF Grant Project Fund	0.00	0.00	0.00	0.00	0.00
Town Hall Capital Project Fund	0.00	0.00	0.00	0.00	0.00
TOTAL Cash and Bank Accounts	435,780.65	428,444.51	463,129.53	453,284.12	435,023.86
Other Assets					
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	435,780.65	428,444.51	463,129.53	453,284.12	435,023.86
LIABILITIES					
Other Liabilities					
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Escrows	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
TOTAL Other Liabilities	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
TOTAL LIABILITIES	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
OVERALL TOTAL	408,060.65	400,724.51	435,409.53	425,564.12	407,303.86

Mineral Springs Budget Comparison 2009-2010

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2009-2010									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,360.08	\$ 439.92	24.4%	\$ -	\$ 92.66	\$ -	\$ -	\$ -
Attorney	\$ 16,000.00	\$ 11,913.18	\$ 4,086.82	25.5%	\$ 300.00	\$ 1,086.82	\$ 300.00	\$ 300.00	\$ 300.00
Audit	\$ 3,500.00	\$ 200.00	\$ 3,300.00	94.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 12,000.00	\$ 7,227.86	\$ 4,772.14	39.8%	\$ -	\$ 200.00	\$ 200.00	\$ 399.40	\$ 662.09
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 4,525.00	\$ 506.00	\$ 4,019.00	88.8%	\$ 3,544.00	\$ -	\$ -	\$ -	\$ -
Elections	\$ 4,600.00	\$ 1,527.23	\$ 3,072.77	66.8%	\$ -	\$ -	\$ -	\$ -	\$ 482.75
Employee Overhead	\$ 12,000.00	\$ 2,353.27	\$ 9,646.73	80.4%	\$ 2,157.59	\$ 739.35	\$ 742.58	\$ 741.13	\$ 710.26
Fire Department	\$ 8,500.00	\$ 8,500.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 1,265.41	\$ 3,234.59	71.9%	\$ 3,234.59	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,565.58	\$ 834.42	34.8%	\$ -	\$ -	\$ -	\$ 611.44	\$ -
Office	\$ 117,788.00	\$ 30,290.49	\$ 87,497.51	74.3%	\$ 7,794.22	\$ 7,121.46	\$ 7,349.74	\$ 7,920.87	\$ 7,461.50
Planning & Zoning	\$ 36,872.00	\$ 14,815.70	\$ 22,056.30	59.8%	\$ 2,369.00	\$ 1,906.00	\$ 1,906.00	\$ 1,906.00	\$ 1,906.00
Street Lighting	\$ 1,800.00	\$ 413.62	\$ 1,386.38	77.0%	\$ -	\$ 135.81	\$ 135.81	\$ 142.38	\$ 142.38
Tax Collection	\$ 10,980.00	\$ 1,756.47	\$ 9,223.53	84.0%	\$ 765.00	\$ 1,392.53	\$ 770.00	\$ 853.00	\$ 765.00
Training	\$ 3,000.00	\$ 1,985.00	\$ 1,015.00	33.8%	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 3,000.00	\$ 2,211.36	\$ 788.64	26.3%	\$ -	\$ -	\$ 51.48	\$ 65.34	\$ 163.79
Capital Outlay	\$ 46,035.00	\$ 39,350.42	\$ 6,684.58	14.5%	\$ (962.91)	\$ -	\$ -	\$ -	\$ -
Totals	\$ 292,300.00	\$ 130,241.67	\$ 162,058.33	55.4%	\$ 19,201.49	\$ 12,674.63	\$ 11,455.61	\$ 12,939.56	\$ 12,593.77
Off Budget:									
Tax Refunds			\$ 160.75						
Interfund Transfers			\$ 17,746.05			\$ 198.56	\$ 1,680.84	\$ -	\$ -
Total Off Budget:			\$ 17,906.80		\$ -	\$ 198.56	\$ 1,680.84	\$ -	\$ -

Mineral Springs Budget Comparison 2009-2010

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 47.26		
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		
Audit	\$ -	\$ -	\$ -	\$ 3,300.00	\$ -	\$ -		
Community Projects	\$ 450.00	\$ 1,000.65	\$ -	\$ 700.00	\$ 480.00	\$ 680.00		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Dues	\$ 475.00	\$ -	\$ -	\$ -	\$ -	\$ -		
Elections	\$ -	\$ 2,590.02	\$ -	\$ -	\$ -	\$ -		
Employee Overhead	\$ 742.93	\$ 849.15	\$ 730.03	\$ 746.06	\$ 744.08	\$ 743.57		
Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222.98		
Office	\$ 9,032.01	\$ 7,961.73	\$ 7,163.59	\$ 8,862.83	\$ 7,732.80	\$ 9,096.76		
Planning & Zoning	\$ 2,106.00	\$ 1,906.00	\$ 2,254.30	\$ 1,906.00	\$ 1,906.00	\$ 1,985.00		
Street Lighting	\$ 142.38	\$ 142.38	\$ 136.31	\$ 136.31	\$ 136.31	\$ 136.31		
Tax Collection	\$ 765.00	\$ 853.00	\$ 765.00	\$ 765.00	\$ 765.00	\$ 765.00		
Training	\$ 710.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 105.00		
Travel	\$ 114.79	\$ 132.22		\$ 132.82	\$ 46.82	\$ 81.38		
Capital Outlay	\$ 192.50	\$ -	\$ -	\$ -	\$ -	\$ 7,454.99		
	\$ 15,030.61	\$ 15,735.15	\$ 11,349.23	\$ 16,849.02	\$ 12,611.01	\$ 21,618.25	\$ -	\$ -
Off Budget:								
Tax Refunds	\$ 81.97	\$ -	\$ 78.78	\$ -	\$ -	\$ -		
Interfund Transfers	\$ 15,722.18	\$ 144.47	\$ -	\$ -	\$ -	\$ -		
	\$ 15,804.15	\$ 144.47	\$ 78.78	\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Monthly Revenue Summary 2009-2010

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2009-2010									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,800.00	\$ (1,000.67)	\$ 2,800.67	155.6%	\$ 529.64	\$ 640.77	\$ 314.69	\$ 226.77	\$ 218.65
Property Tax - 2009	\$ 61,990.00	\$ 2,140.70	\$ 59,849.30	96.5%	\$ -	\$ -	\$ 10,211.61	\$ 1,977.37	\$ 21,222.15
Dupl. Property Tax	\$ -	\$ (203.88)	\$ 203.88		\$ -	\$ -	\$ -	\$ -	\$ 328.01
Franchise Taxes: cable	\$ 2,500.00	\$ 201.00	\$ 2,299.00	92.0%	\$ -	\$ 576.00	\$ -	\$ -	\$ 582.00
Franchise Taxes: utility	\$ 160,000.00	\$ 70,561.00	\$ 89,439.00	55.9%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ (946.36)	\$ 946.36		\$ -	\$ 96.37	\$ 126.74	\$ 110.77	\$ -
Interest	\$ 8,000.00	\$ 3,741.48	\$ 4,258.52	53.2%	\$ 375.71	\$ 374.38	\$ 347.91	\$ 398.17	\$ 376.76
Sales Tax	\$ 43,800.00	\$ 18,118.69	\$ 25,681.31	58.6%	\$ -	\$ -	\$ 1,227.65	\$ 1,304.39	\$ 1,275.12
Vehicle Taxes	\$ 4,710.00	\$ 770.15	\$ 3,939.85	83.6%	\$ -	\$ 491.48	\$ 344.43	\$ 431.03	\$ -
Zoning Fees	\$ 9,000.00	\$ 6,875.00	\$ 2,125.00	23.6%	\$ 150.00	\$ 200.00	\$ 150.00	\$ 50.00	\$ -
Other	\$ 500.00	\$ 500.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 292,300.00	\$ 100,757.11	\$ 191,542.89	65.5%	\$ 1,055.35	\$ 2,379.00	\$ 12,723.03	\$ 4,498.50	\$ 24,002.69
	December	January	February	March	April	May	June	June a/r	
Property Tax - prior	\$ 154.98	\$ 202.81	\$ 98.04	\$ 136.76	\$ 93.82	\$ 183.74			
Property Tax - 2009	\$ 12,143.37	\$ 10,677.59	\$ 1,313.15	\$ 1,252.33	\$ 518.13	\$ 533.60			
Dupl. Property Tax	\$ (81.97)	\$ 36.62	\$ (78.78)	\$ -	\$ -	\$ -			
Franchise Taxes: cable	\$ -	\$ -	\$ 620.00	\$ -	\$ -	\$ 521.00			
Franchise Taxes: utility	\$ 49,404.00	\$ -	\$ -	\$ 40,035.00	\$ -	\$ -			
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Gross Receipts Tax	\$ 198.18	\$ 116.53	\$ 42.28	\$ 75.59	\$ 67.80	\$ 112.10			
Interest	\$ 394.05	\$ 406.58	\$ 361.43	\$ 401.79	\$ 406.88	\$ 414.86			
Sales Tax	\$ 8,602.76	\$ 1,399.16	\$ 1,237.80	\$ 8,384.60	\$ 1,173.61	\$ 1,076.22			
Vehicle Taxes	\$ 786.55	\$ 472.39	\$ 319.17	\$ 347.97	\$ 430.36	\$ 316.47			
Zoning Fees	\$ 150.00	\$ 150.00	\$ 100.00	\$ 900.00	\$ 75.00	\$ 200.00			
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Totals	\$ 71,751.92	\$ 13,461.68	\$ 4,013.09	\$ 51,534.04	\$ 2,765.60	\$ 3,357.99	\$ -	\$ -	\$ -

May Cash Flow Report

5/1/2010 Through 5/31/2010

6/2/2010

Page 1

Category Description	5/1/2010- 5/31/2010
INCOME	
Franchise	
Cable	521.00
TOTAL Franchise	521.00
Gross Receipts Tax	112.10
Interest Income	414.86
Other Inc	
Zoning	200.00
TOTAL Other Inc	200.00
Prop Tax 2009	
Receipts 2009	533.60
TOTAL Prop Tax 2009	533.60
Prop Tax Prior Years	
Prop Tax 2006	
Receipts 2006	59.59
TOTAL Prop Tax 2006	59.59
Prop Tax 2007	
Receipts 2007	55.09
TOTAL Prop Tax 2007	55.09
Prop Tax 2008	
Receipts 2008	69.06
TOTAL Prop Tax 2008	69.06
TOTAL Prop Tax Prior Years	183.74
Sales Tax	
Sales & Use Dist	1,076.22
TOTAL Sales Tax	1,076.22
Veh Tax	
Coll2006	-0.04
Coll2007	0.00
Coll2008	-0.16
Coll2009	-4.57
Int 2006	0.87
Int 2007	0.00
Int 2008	0.87
Int 2009	2.72
Tax 2006	2.26
Tax 2007	0.00
Tax 2008	11.15
Tax 2009	303.37
TOTAL Veh Tax	316.47
TOTAL INCOME	3,357.99
EXPENSES	
Ads	47.26
Attorney	300.00
Capital Outlay	
Infrastructure	7,454.99
TOTAL Capital Outlay	7,454.99
Community	
Maint	680.00

May Cash Flow Report

5/1/2010 Through 5/31/2010

6/2/2010

Page 2

Category Description	5/1/2010- 5/31/2010
TOTAL Community	680.00
Emp	
FICA	
Med	123.74
Soc Sec	529.09
TOTAL FICA	652.83
Payroll	90.74
TOTAL Emp	743.57
Newsletter	
Post	222.98
TOTAL Newsletter	222.98
Office	
Clerk	2,209.00
Council	600.00
Deputy Clerk	513.66
Equip	1,077.49
Finance Officer	2,140.00
Maint	1,072.04
Mayor	400.00
Misc	80.81
Supplies	438.87
Tel	405.66
Util	159.23
TOTAL Office	9,096.76
Planning	
Administration	1,906.00
Misc	79.00
TOTAL Planning	1,985.00
Street Lighting	136.31
Tax Coll	
Sal	765.00
TOTAL Tax Coll	765.00
Training	
Officials	105.00
TOTAL Training	105.00
Travel	81.38
TOTAL EXPENSES	21,618.25
TRANSFERS	
FROM MM Sav CitizensSouth	10,000.00
TO Check Min Spgs	-10,000.00
TOTAL TRANSFERS	0.00
OVERALL TOTAL	-18,260.26

Register Report

5/1/2010 Through 5/31/2010

6/2/2010

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 4/30/2010							9,235.74
5/9/2010	Check Min ... EFT		Debit Card (Lowe's)	Gardening Tool...	Office:Maint		-65.93
5/9/2010	Check Min ... EFT		Debit Card (Target)	Batteries (FY20...	Office:Supplies		-7.53
5/10/2010	Check Min ... EFT	S	Union County	4/10	Veh Tax:Tax 2006		2.26
				4/10	Veh Tax:Int 2006		0.87
				4/10	Veh Tax:Coll2006		-0.04
				4/10	Veh Tax:Tax 2007		0.00
				4/10	Veh Tax:Int 2007		0.00
				4/10	Veh Tax:Coll2007		0.00
				4/10	Veh Tax:Tax 2008		11.15
				4/10	Veh Tax:Int 2008		0.87
				4/10	Veh Tax:Coll2008		-0.16
				4/10	Veh Tax:Tax 2008		0.00
				4/10	Veh Tax:Tax 2009		307.79
				4/10	Veh Tax:Int 2009		2.72
				4/10	Veh Tax:Coll2009		-4.57
				4/10	Veh Tax:Tax 2009		-4.42
				4/10	Gross Receipts Tax		112.10
5/11/2010	Check Min ... EFT		Debit Card (School of ...	Public Records ...	Office:Misc		-80.81
5/12/2010	Check Min ... 3274		Mineral Springs Volunt...	Reimbursement:...	Capital Outlay:Infra...		-7,454.99
5/12/2010	Check Min ... 3275		Conder Flag Company	I/N 141035 Sea...	Community:Maint		-280.00
5/12/2010	Check Min ... 3276		Town Of Indian Trail	I/N CT-6 Thread...	Planning:Misc		-79.00
5/12/2010	Check Min ... 3277		Clark, Griffin & McColl...	I/N 2088 05/10 (...	Attorney		-300.00
5/12/2010	Check Min ... 3278		Forms & Supply, Inc.	I/N 9491242-0 t...	Office:Supplies		-163.92
5/12/2010	Check Min ... 3279		Xerox Corporation	I/N 047537516 ...	Office:Supplies		-29.19
5/12/2010	Check Min ... 3280		Duke Power	1803784140 (F...	Office:Util		-117.96
5/12/2010	Check Min ... 3281		Union County Public ...	84361*00 (FY20...	Office:Util		-41.27
5/12/2010	Check Min ... 3282	S	Hummingbird Lawn C...		Office:Maint		-600.00
					Community:Maint		-400.00
5/12/2010	Check Min ... 3283		The Enquirer-Journal	03101532-000 (...	Ads		-47.26
5/12/2010	Check Min ... TXFR		Transfer Money	transfer (FY2009)	[MM Sav CitizensSo...		10,000.00
5/13/2010	Check Min ... EFT		Debit Card (CVS)	Batteries (FY20...	Office:Supplies		-13.99
5/15/2010	Check Min ... EFT		Debit Card (GoDaddy...	Domain Renew...	Office:Tel		-53.74
5/17/2010	Check Min ... EFT		NC Department of Rev...	3/10 (FY2009)	Sales Tax:Sales & ...		1,076.22
5/17/2010	Check Min ... EFT		Debit Card (School of ...	Ethics Webinar ...	Training:Officials		-95.00
5/19/2010	Check Min ... EFT		Debit Card (Metrograp...	Greenway Open...	Newsletter:Post		-222.98
5/20/2010	Check Min ... EFT		Debit Card (Lowe's)	Ladies' room flo...	Office:Maint		-72.16
5/20/2010	Check Min ... EFT		Debit Card (Office Max)	Paper, binders (...	Office:Supplies		-108.43
5/25/2010	Check Min ... 3284	S	Frederick Becker III		Travel		-81.38
					Training:Officials		-10.00
5/25/2010	Check Min ... 3285		Windstream	061345970 (FY...	Office:Tel		-55.74
5/25/2010	Check Min ... 3286		Windstream	061348611 (FY...	Office:Tel		-216.51
5/25/2010	Check Min ... 3287		Duke Power	2035221941 (F...	Street Lighting		-136.31
5/25/2010	Check Min ... 3288		Jan-Pro Cleaning Syst...	I/N 770 Janitoria...	Office:Maint		-195.00
5/25/2010	Check Min ... 3289		Dell Business Credit	6879450212002...	Office:Equip		-1,077.49
5/25/2010	Check Min ... 3290		Verizon Wireless	221474588-000...	Office:Tel		-79.67
5/25/2010	Check Min ... 3291		Neopost Inc	60208518-1942...	Office:Supplies		-43.10
5/26/2010	Check Min ... DEP	S	Deposit	#403	Prop Tax 2009:Rec...		533.60
				#403	Prop Tax Prior Year...		69.06
				#403	Prop Tax Prior Year...		55.09
				#403	Prop Tax Prior Year...		59.59

Register Report

5/1/2010 Through 5/31/2010

6/2/2010

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
5/26/2010	Check Min ...	DEP	S Deposit	#403a	Franchise:Cable		521.00
				#403a	Other Inc:Zoning		200.00
5/27/2010	Check Min ...	EFT	Debit Card (Instaware...	Recycling Conta...	Office:Maint		-138.95
5/28/2010	Check Min ...	EFT	S Advantage Payroll	Salary 5/10	Office:Clerk		-2,209.00
				Supplement 5/10	Office:Clerk		0.00
				Hours 5/10	Office:Deputy Clerk		-513.66
				Salary 5/10	Office:Finance Officer		-2,140.00
				Salary 5/10	Office:Mayor		-400.00
				Salary 5/10	Office:Council		-600.00
				Salary 5/10	Planning:Administra...		-1,906.00
				Salary 5/10	Tax Coll:Sal		-765.00
					Emp:FICA:Soc Sec		-529.09
					Emp:FICA:Med		-123.74
					Emp:Payroll		-90.74
5/28/2010	Check Min ...	EFT	Debit Card (Office Max)	Paper, misc. (F...	Office:Supplies		-50.60
5/28/2010	Check Min ...	EFT	Debit Card (WalMart)	Misc (FY2009)	Office:Supplies		-22.11
TOTAL 5/1/2010 - 5/31/2010							-8,675.12

BALANCE 5/31/2010	560.62
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TOTAL INFLOWS	12,952.32
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TOTAL OUTFLOWS	-21,627.44
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NET TOTAL	-8,675.12
------------------	------------------

May 2010

- Revenue Details
- Inter-bank Transfers

Invoice Date	Invoice Number	Description	Invoice Amount
06/07/2010	1011vehgr	Gross Veh.Rental Recpts-May10	\$62.51
06/07/2010	1011VEH	VEH TAX FOR MAY10	\$293.89

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00012601	06/14/2010	356.40



County of Union

500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 06/14/2010 00012601

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

\$356.40

Pay Three Hundred Fifty Six Dollars and 40 cents *****

To The
 Order Of

TOWN OF MINERAL SPRINGS
 E. ANDREWS-HINSON, TAX COLLECT
 PO BOX 600
 MINERAL SPRINGS NC 28108

**EFT COPY
 NON-NEGOTIABLE**

AP



County of Union

500 North Main Street
 Monroe, North Carolina 28112

10870
 00012601

Self Mailer

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 E. ANDREWS-HINSON, TAX COLLECT
 PO BOX 600
 MINERAL SPRINGS NC 28108

Town of Mineral Springs
Tax Collector
Elizabeth Andrews-Hinson
P.O. Box 600
Mineral Springs, NC 28108
msncmayor@yahoo.com

0.00 Motor Veh. Tax 2006
0.00 Less: 1.5% Collection Fee
0.00 Motor Veh. Tax - Interest
0.00 Motor Veh Tax Refunded

0.00 Motor Veh. Tax 2007
0.00 Less: 1.5% Collection Fee
0.00 Motor Veh. Tax - Interest
0.00 Motor Veh Tax Refunded

7.87 Motor Veh. Tax 2008
(0.13) Less: 1.5% Collection Fee
0.97 Motor Veh. Tax - Interest
0.00 Motor Veh Tax Refunded

289.95 Motor Veh. Tax 2009
(4.29) Less: 1.5% Collection Fee
4.09 Motor Veh. Tax - Interest
(4.57) Motor Veh Tax Refunded

0.00 Motor Veh. Tax 2010
0.00 Less: 1.5% Collection Fee
0.00 Motor Veh. Tax - Interest
0.00 Motor Veh. Tax Refunded

293.89 TOTAL PAYABLE FOR
May 2010

O:
MINERAL SPRINGS

E:
Direct Deposit Notification

Within three business days, pending agency funding approval,
our bank account will receive a direct deposit of \$1076.22
or payment number 45PR0000502238. It is your responsibility to
confirm that this deposit was made and is available for your use.

These funds were paid by the following agency:

DEPARTMENT OF REVENUE
TAX DISTRIBUTIONS
C BOX 871
REVENUE BLDG RALEIGH, NC 27602-0871
Agency Contact Phone: 919-733-6800

Please direct all questions regarding this payment/deposit to the
agency contact phone number listed directly above. This agency
maintains information regarding your payment records. Any questions
concerning payment amount and invoice information/documentation
should be directed to the agency's Accounts Payable office and they
will be happy to assist you with your inquiries
PLEASE DO NOT REPLY TO THIS EMAIL.
CONTACT THE PAYING AGENCY AT THE NUMBER LISTED ABOVE.

Invoice Number	Inv Date	Invoice Amount	Discount Amount	Net Amount
SAL051710	05/12/10	\$1076.22	\$00.00	\$1076.22
SALES & USE TAX DIST.-TAX QUESTIONS?: 919-733-7644				
TOTAL:				\$1076.22

This notification was sent from the North Carolina Office of the State Controller.
If this notification has been sent in error, please contact the agency
listed above to make corrections.



Date: May 15, 2010

Town of Mineral Springs
P.O. Box 600
Mineral Springs, NC 28108-0600

734-Town of Mineral Springs

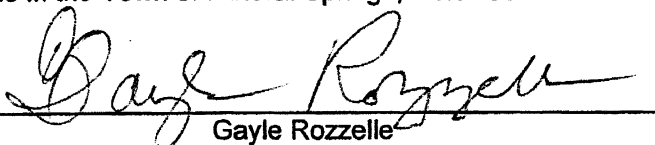
The following is a breakdown of gross revenues for the quarter ending
March 31, 2010

FRANCHISE FEES 1ST Quarter, 2010

January, 2010	\$3,187
February, 2010	\$3,484
March, 2010	<u>\$3,766</u>
TOTAL REVENUE:	\$10,437
Franchise Fee %:	<u>5.00%</u>
TOTAL FEE REMITTED:	<u><u>\$521</u></u>

I, Gayle Rozzelle, TAS Manager of Time Warner Entertainment-Advance/Newhouse Partnership, Charlotte Division, certify the above schedule summarizes Gross Revenues, as defined in the franchise agreement, for the period indicated for the CATV operations in the Town of Mineral Springs, North Carolina.

Signed:


Gayle Rozzelle

Transactional Accounting Service Manager

Check Date: May/05/2010

Vendor Number: 0000032211

Check No. 0002989153

Payment Handling: UD

Invoice Number	Invoice Date	Business Unit	Voucher ID	Gross Amount	Discount Taken	Paid Amount
IQ10734	Mar/31/2010	12510	00462728	521.00	0.00	521.00
<i>PRIORITY-return to Kenita Elliott-TAS-7800</i>						

Check Number	Date	Total Gross Amount	Total Discounts	Total Paid Amount
0002989153	May/05/2010	\$521.00	\$0.00	\$521.00

THE FACE OF THIS CHECK HAS A COLORED BACKGROUND



TIME WARNER CABLE
SHARED SERVICE CENTER
 7800 CRESCENT EXECUTIVE DRIVE
 CHARLOTTE, NC 28217
 1-866-892-8923

MELLON BANK
 500 Ross Street
 Pittsburgh, PA 15262-0001
 60-160/433

0002989153

Date May/05/2010

Pay Amount \$521.00***

Pay ****FIVE HUNDRED TWENTY-ONE AND XX / 100 DOLLAR****

NOT VALID AFTER 180 DAYS

To The Order Of **TOWN OF MINERAL SPRINGS**
 PO BOX 600
 MINERAL SPRINGS, NC 28108-0600

William J. Osborn, Jr.
 [Signature]

THE ORIGINAL DOCUMENT HAS AN ARTIFICIAL WATERMARK ON THE BACK.

HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.

0002989153 043301601 008005083

CITIZENS SOUTH
Your Bank For Life
Post Office Box 2249
Gastonia, NC 28053-2249
704-868-5200

OFFICIAL CHECK

Date: 5/13/10 **655425**

Branch: 0201
22-7051/531

REMITTER MONEY MARKET W/D

PAY
TO THE
ORDER OF

EXACTLY **10,000 AND 00/100 DOLLARS

\$10,000.00

THE TOWN OF MINERAL SPRINGS
PO BOX 600
MINERAL SPRINGS, NC 28108

Dana Adams MP

⑈655425⑈ ⑆253170512⑆660018630⑈

CITIZENS SOUTH BANK

655425

DATE: 5/13/10

REMITTER: MONEY MARKET W/D

TO: THE TOWN OF MINERAL SPRINGS
PO BOX 600

BRANCH: 0201
ORIGINATOR: S60DADAMS
TIME: 13:50:29
CK AMT: \$10,000.00
FEE AMT: \$.00
TOTAL: \$10,000.00

NON-NEGOTIABLE
PLEASE RETAIN THIS VOUCHER

ACB-48



THIS IS YOUR RECEIPT
WHEN MAKING A DEPOSIT AT A TELLER WINDOW
ALWAYS OBTAIN AN OFFICIAL RECEIPT.

Checks and other items are received for deposit subject to the provisions of the Uniform Commercial Code or any applicable collections agreement.

TELLER # 601-3

MAY 13 2010

ACB

*Deposit to CR
acct # 0871*

10,000.00

Member FDIC

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

FY2009-10

Year-End Projections

The following budget and revenue summaries reflect actual amounts for June (except interest) and estimated amounts for Accounts Receivable and Accounts Payable. Estimated amounts are shown in red.

General Sales and Use Tax Distributions received in July and August, Telecommunication and Video Sales Tax Distributions received in September, and the Electric Franchise Distribution received in September will accrue to FY2009-10. The Vehicle and Gross Receipts Taxes received in July will also accrue to FY2009-10.

A few payments to be made in July for expenditures incurred prior to June 30, 2010, will accrue to FY2009-10.

Mineral Springs Budget Comparison 2009-2010

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2009-2010 (Includes Budget Amendment 2009-01)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,275.51	\$ 524.49	29.1%	\$ -	\$ 92.66	\$ -	\$ -	\$ -
Attorney	\$ 16,000.00	\$ 11,613.18	\$ 4,386.82	27.4%	\$ 300.00	\$ 1,086.82	\$ 300.00	\$ 300.00	\$ 300.00
Audit	\$ 3,500.00	\$ 200.00	\$ 3,300.00	94.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 14,200.00	\$ 20.55	\$ 14,179.45	99.9%	\$ -	\$ 200.00	\$ 200.00	\$ 399.40	\$ 662.09
Contingency	\$ 800.00	\$ 800.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 4,525.00	\$ 506.00	\$ 4,019.00	88.8%	\$ 3,544.00	\$ -	\$ -	\$ -	\$ -
Elections	\$ 4,600.00	\$ 1,527.23	\$ 3,072.77	66.8%	\$ -	\$ -	\$ -	\$ -	\$ 482.75
Employee Overhead	\$ 12,000.00	\$ 1,618.62	\$ 10,381.38	86.5%	\$ 2,157.59	\$ 739.35	\$ 742.58	\$ 741.13	\$ 710.26
Fire Department	\$ 8,500.00	\$ -	\$ 8,500.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 1,265.41	\$ 3,234.59	71.9%	\$ 3,234.59	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,565.58	\$ 834.42	34.8%	\$ -	\$ -	\$ -	\$ 611.44	\$ -
Office	\$ 117,788.00	\$ 20,896.09	\$ 96,891.91	82.3%	\$ 7,794.22	\$ 7,121.46	\$ 7,349.74	\$ 7,920.87	\$ 7,461.50
Planning & Zoning	\$ 36,872.00	\$ 12,909.70	\$ 23,962.30	65.0%	\$ 2,369.00	\$ 1,906.00	\$ 1,906.00	\$ 1,906.00	\$ 1,906.00
Street Lighting	\$ 1,800.00	\$ 141.00	\$ 1,659.00	92.2%	\$ -	\$ 135.81	\$ 135.81	\$ 142.38	\$ 142.38
Tax Collection	\$ 10,980.00	\$ 576.47	\$ 10,403.53	94.7%	\$ 765.00	\$ 1,392.53	\$ 770.00	\$ 853.00	\$ 765.00
Training	\$ 3,000.00	\$ 1,685.00	\$ 1,315.00	43.8%	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 3,000.00	\$ 1,563.34	\$ 1,436.66	47.9%	\$ -	\$ -	\$ 51.48	\$ 65.34	\$ 163.79
Capital Outlay	\$ 46,035.00	\$ 39,350.42	\$ 6,684.58	14.5%	\$ (962.91)	\$ -	\$ -	\$ -	\$ -
Totals	\$ 292,300.00	\$ 97,514.10	\$ 194,785.90	66.6%	\$ 19,201.49	\$ 12,674.63	\$ 11,455.61	\$ 12,939.56	\$ 12,593.77
Off Budget:									
Tax Refunds			\$ 160.75						
Interfund Transfers			\$ 25,046.05			\$ 198.56	\$ 1,680.84	\$ -	\$ -
Total Off Budget:			\$ 25,206.80		\$ -	\$ 198.56	\$ 1,680.84	\$ -	\$ -

Mineral Springs Budget Comparison 2009-2010

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 47.26	\$ 84.57	
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	
Audit	\$ -	\$ -	\$ -	\$ 3,300.00	\$ -	\$ -	\$ -	
Community Projects	\$ 450.00	\$ 1,000.65	\$ -	\$ 700.00	\$ 480.00	\$ 680.00	\$ 9,207.31	\$ 200.00
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues	\$ 475.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Elections	\$ -	\$ 2,590.02	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Overhead	\$ 742.93	\$ 849.15	\$ 730.03	\$ 746.06	\$ 744.08	\$ 743.57	\$ 734.65	
Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500.00	
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222.98	\$ -	
Office	\$ 9,032.01	\$ 7,961.73	\$ 7,163.59	\$ 8,862.83	\$ 7,732.80	\$ 9,096.76	\$ 8,394.40	\$ 1,000.00
Planning & Zoning	\$ 2,106.00	\$ 1,906.00	\$ 2,254.30	\$ 1,906.00	\$ 1,906.00	\$ 1,985.00	\$ 1,906.00	
Street Lighting	\$ 142.38	\$ 142.38	\$ 136.31	\$ 136.31	\$ 136.31	\$ 136.31	\$ 136.31	\$ 136.31
Tax Collection	\$ 765.00	\$ 853.00	\$ 765.00	\$ 765.00	\$ 765.00	\$ 765.00	\$ 1,180.00	
Training	\$ 710.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 105.00	\$ -	\$ 300.00
Travel	\$ 114.79	\$ 132.22		\$ 132.82	\$ 46.82	\$ 81.38	\$ 48.02	\$ 600.00
Capital Outlay	\$ 192.50	\$ -	\$ -	\$ -	\$ -	\$ 7,454.99	\$ -	
	\$ 15,030.61	\$ 15,735.15	\$ 11,349.23	\$ 16,849.02	\$ 12,611.01	\$ 21,618.25	\$ 30,491.26	\$ 2,236.31
Off Budget:								
Tax Refunds	\$ 81.97	\$ -	\$ 78.78	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers	\$ 15,722.18	\$ 144.47	\$ -	\$ -	\$ -	\$ -	\$ 7,300.00	
	\$ 15,804.15	\$ 144.47	\$ 78.78	\$ -	\$ -	\$ -	\$ 7,300.00	\$ -

Mineral Springs Monthly Revenue Summary 2009-2010

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2009-2010									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,800.00	\$ (1,236.97)	\$ 3,036.97	168.7%	\$ 529.64	\$ 640.77	\$ 314.69	\$ 226.77	\$ 218.65
Property Tax - 2009	\$ 61,990.00	\$ 1,515.33	\$ 60,474.67	97.6%	\$ -	\$ -	\$ 10,211.61	\$ 1,977.37	\$ 21,222.15
Dupl. Property Tax	\$ -	\$ (203.88)	\$ 203.88		\$ -	\$ -	\$ -	\$ -	\$ 328.01
Franchise Taxes: cable	\$ 2,500.00	\$ 201.00	\$ 2,299.00	92.0%	\$ -	\$ 576.00	\$ -	\$ -	\$ 582.00
Franchise Taxes: utility	\$ 160,000.00	\$ (14,566.00)	\$ 174,566.00	109.1%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ (1,073.87)	\$ 1,073.87		\$ -	\$ 96.37	\$ 126.74	\$ 110.77	\$ -
Interest	\$ 8,000.00	\$ 3,341.48	\$ 4,658.52	58.2%	\$ 375.71	\$ 374.38	\$ 347.91	\$ 398.17	\$ 376.76
Sales Tax	\$ 43,800.00	\$ 820.16	\$ 42,979.84	98.1%	\$ -	\$ -	\$ 1,227.65	\$ 1,304.39	\$ 1,275.12
Vehicle Taxes	\$ 4,710.00	\$ 176.26	\$ 4,533.74	96.3%	\$ -	\$ 491.48	\$ 344.43	\$ 431.03	\$ -
Zoning Fees	\$ 9,000.00	\$ 6,225.00	\$ 2,775.00	30.8%	\$ 150.00	\$ 200.00	\$ 150.00	\$ 50.00	\$ -
Other	\$ 500.00	\$ 500.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 292,300.00	\$ (4,301.49)	\$ 296,601.49	101.5%	\$ 1,055.35	\$ 2,379.00	\$ 12,723.03	\$ 4,498.50	\$ 24,002.69
	December	January	February	March	April	May	June	June a/r	
Property Tax - prior	\$ 154.98	\$ 202.81	\$ 98.04	\$ 136.76	\$ 93.82	\$ 183.74	\$ 236.30	\$ -	
Property Tax - 2009	\$ 12,143.37	\$ 10,677.59	\$ 1,313.15	\$ 1,252.33	\$ 518.13	\$ 533.60	\$ 625.37	\$ -	
Dupl. Property Tax	\$ (81.97)	\$ 36.62	\$ (78.78)	\$ -	\$ -	\$ -	\$ -	\$ -	
Franchise Taxes: cable	\$ -	\$ -	\$ 620.00	\$ -	\$ -	\$ 521.00	\$ -	\$ -	
Franchise Taxes: utility	\$ 49,404.00	\$ -	\$ -	\$ 40,035.00	\$ -	\$ -	\$ 45,127.00	\$ 40,000.00	
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gross Receipts Tax	\$ 198.18	\$ 116.53	\$ 42.28	\$ 75.59	\$ 67.80	\$ 112.10	\$ 62.51	\$ 65.00	
Interest	\$ 394.05	\$ 406.58	\$ 361.43	\$ 401.79	\$ 406.88	\$ 414.86	\$ 400.00	\$ -	
Sales Tax	\$ 8,602.76	\$ 1,399.16	\$ 1,237.80	\$ 8,384.60	\$ 1,173.61	\$ 1,076.22	\$ 8,298.53	\$ 9,000.00	
Vehicle Taxes	\$ 786.55	\$ 472.39	\$ 319.17	\$ 347.97	\$ 430.36	\$ 316.47	\$ 293.89	\$ 300.00	
Zoning Fees	\$ 150.00	\$ 150.00	\$ 100.00	\$ 900.00	\$ 75.00	\$ 200.00	\$ 650.00	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 71,751.92	\$ 13,461.68	\$ 4,013.09	\$ 51,534.04	\$ 2,765.60	\$ 3,357.99	\$ 55,693.60	\$ 49,365.00	\$ -

July 8, 2010

Amended and Restated Budget
FY2009-10
(Action item)

Explanation:

Many jurisdictions adopt an “amended and restated budget ordinance” shortly before or after the end of the fiscal year. The purpose of this ordinance is to consolidate all amendments to the budget (and to budget-related items such as capital project ordinances) into one final document, making the jurisdiction’s final budgetary actions clearer to the general public and more accessible to the jurisdiction’s external auditor.

Mineral Springs adopted only one budget amendment during FY2009-10 (\$2,200 from “Contingency” to “Community Projects”), closed out the Town Hall Capital Project Ordinance, amended the CWMTF Capital Project Ordinance, and adopted the Community Center Capital Project Ordinance that was proposed in the original budget.

The following ordinance consolidates and incorporates those various council actions.

There was no change to the total revenues and appropriations – that is, to the “bottom line” – from the adopted FY2009-10 budget ordinance.

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO AMEND AND RESTATE THE BUDGET
FOR FISCAL YEAR 2009-2010
O-2010-01**

WHEREAS, the Mineral Springs town council has from time to time amended the adopted fiscal year 2009-2010 budget ordinance under authority granted by NC G.S. 159-15; and

WHEREAS, amendments become integral parts of the budget upon adoption; and

WHEREAS, a restated budget ordinance incorporating all amendments into a single budget document facilitates better understanding of the town's final budgetary authority, and simplifies the annual external auditing process;

NOW, THEREFORE be it ordained by the Council of the Town of Mineral Springs, North Carolina:

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2009 and ending 6/30/2010, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:	\$246,265.00
Advertising	\$1,800.00
Attorney	\$16,000.00
Audit	\$3,500.00
Community Projects	\$14,200.00
Contingency	\$800.00
Dues	\$4,525.00
Elections	\$4,600.00
Employee overhead	\$12,000.00
Fire Protection	\$8,500.00
Insurance	\$4,500.00
Newsletter	\$2,400.00
Office and Clerk	\$117,788.00
Planning and Zoning	\$36,872.00
Street Lighting	\$1,800.00
Tax collection	\$10,980.00
Training	\$3,000.00
Travel	\$3,000.00
CAPITAL:	\$46,035.00
Capital outlay	\$46,035.00
TOTAL APPROPRIATIONS:	\$292,300.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2009 and ending 6/30/2010:

Franchise tax, utility & cable TV	\$162,500.00
Interest	\$8,000.00
Other income	\$9,500.00
Property taxes	\$63,790.00
Sales taxes	\$43,800.00
Vehicle taxes	\$4,710.00

TOTAL ESTIMATED REVENUES: \$292,300.00

Section III. Project Ordinances. Capital Project Ordinance O-2007-04, for town hall construction, was funded by means of up to a \$500,000 transfer of appropriated fund balance from the General Fund into the Capital Projects Fund. The project authorized by this ordinance was completed during FY2009-10 and the ordinance was closed out in the amount of \$487,288.50.

Grant Project Ordinance O-2008-02 in the amount of \$337,075, for the purchase of land in the Copper Run subdivision adjoining proposed town greenway and conservation property, was funded by means of a \$307,000 grant from the North Carolina Clean Water Management Trust Fund and a \$30,075 transfer of appropriated fund balance from the General Fund into the Grant Projects Fund. The land acquisition authorized by this ordinance was completed in FY2009-10. An amendment to the ordinance of \$7,300 to endow additional conservation easement monitoring costs was adopted during the 2009-10 fiscal year.

A Capital Project Ordinance authorizing purchase and initial repair and renovation of the historic Mineral Springs School agriculture building adjacent to the town hall was adopted during the 2009-2010 fiscal year. The ordinance authorizes a purchase cost of \$114,000 and repair costs of \$51,000. This project will be funded by transfers of appropriated fund balance from the General Fund to the Capital Project Fund, and will not be completed until FY 2010-11.

Section IV. Property Tax Levy. A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2009.

ADOPTED this 8th day of July, 2010. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, CMC, Clerk

TOWN OF MINERAL SPRINGS**Salary and Benefit Comparisons and Recommendations
June 10, 2010**

Prepared by Frederick Becker III, Finance Officer

I. Comparative Data

At the request of the town council, the finance officer conducted a study of Mineral Springs staff salaries in May of 2009. The study was based on the North Carolina League of Municipalities' 2008 salary publication, using data for towns similar in population to Mineral Springs. Both the Clerk/Zoning Administrator and Finance Officer positions are unique in Mineral Springs, because the positions each encompass multiple areas of responsibility. As a result, 'apples-to-apples' comparisons were difficult, but our study attempted to create 'weighted averages' based on the various aspects of the job descriptions. As a result of this study, council approved a salary for the full-time clerk/zoning administrator position that was slightly above the League average for similar positions, and a salary for the ½-time finance officer that was slightly below 50% of the League average.

Mineral Springs has never provided any benefits to employees beyond the required federal FICA and Workers Compensation benefits.

In April 2010, council directed the finance officer to study both salaries and benefits for Mineral Springs staff employees, particularly in comparison to other nearby jurisdictions.

Mineral Springs recently assisted the Village of Marvin in conducting a study including Marvin, Weddington, Wesley Chapel, Mineral Springs, and Lake Park, and the findings of that study are shown in the first table. All municipalities provide similar in-house services. Lake Park does not provide zoning, and all of its activities (common area maintenance, park and rec, law enforcement, trash collection) are outsourced.

Mineral Springs has both the lowest population and the lowest annual budget of the group.

Marvin, Weddington, and Wesley Chapel provide benefits to employees that are ½-time or more; Mineral Springs and Lake Park provide no benefits.

In addition to this study, Centralina Council of Governments conducted a study for the Village of Wesley Chapel in January 2010. The methodology of this study was different: it focused on a broad cross-section of similar positions in the region, both public- and private-sector. The findings of this study are summarized in the next two tables (#4a and #7; these table numbers are taken from the full study). Wesley Chapel's salaries, similar to Mineral Springs', fall well below the market averages. Furthermore, even though Wesley Chapel provides the benefits of health insurance, dental insurance, and retirement, these benefits are still below prevailing levels.

Considered on a regional basis rather than strictly on a population basis, Mineral Springs clearly falls well below market in both salaries and benefits.

II. Mineral Springs Analysis

One difference between employment policies in Mineral Springs and those in the other municipalities is that Mineral Springs does not impose fixed hours of work for its employees. The full-time clerk/zoning administrator is required to be at the office at least 12 hours per week, but is expected to work 40 hours per week either in the field or at home as well as at the office. The ½-time finance officer has no required office hours, but is expected to work 20 hours per week in the field, at home, or at the office. Staff are at the office more than the required minimum hours, and always are available to serve the public whenever they are at the office even outside of posted office hours.

Council does not evaluate job performance based on the number of hours worked; instead, council bases its job evaluations on whether or not all expected duties of the employees are completed on a regular basis. Both the clerk/zoning administrator and the finance officer report that they work more than the required 40 and 20 hours per week, respectively.

As a result of the work hours policy, Mineral Springs employees do not have sick days or scheduled vacation days. The flexibility of hours does constitute a “benefit” for employees, because scheduling personal appointments during the work day is a convenience; however, since there are no sick days, there is no rollover or accumulation of “comp time” or other credit. An employee occasionally schedules a full week of vacation time, but this is scheduled in conjunction with another employee so that some duties may continue uninterrupted. Also, employees are always available via cell phone and email in the event of emergencies.

One concern employers tend to have is whether or not salaries and benefits are such that employee recruitment and retention become problems. In spite of the lack of benefits for Mineral Springs employees, retention has not been a problem; the two ½-time or greater employees have both been employed by the town for over 10 years.

III. Available Benefits

The primary benefits provided to municipal employees are:

- Retirement (NC Local Government Employees’ Retirement System - NCLGERS)
- 401-K
- Health/Medical (NC League of Municipalities)
- Dental (NCLM)
- Vision (NCLM)
- Life Insurance (NCLM)

Marvin and Weddington provide almost all of these; Wesley Chapel provides health, dental, vision, and retirement.

The NCLGERS is an extremely well-regarded pension system administered by the NC State Treasurer. It is a subsidiary of the NC State Employees’ system. Although employer contribution

rates are increasing as of July 1, 2010, for the first time in years, the employer rate is still only 6.35%. Mandatory employee contribution is 6%. The plan has a 5-year vesting period.

As expected, health coverage is expensive. The NCLM plans are administered by Cigna; there are four different benefit levels ranging from \$546 to \$694/month for individual coverage. The second-lowest benefit level is the “Med-500” plan, a moderate-benefit \$500-deductible plan that costs \$591/month.

Life insurance is available at many levels, either based on a multiple of salary or based on fixed amounts. Coverage costs \$0.28/\$1,000 per month.

Dental and vision are available at several levels. Dental premiums for individual coverage range from \$16 to \$35.50/month; vision premiums are either \$1/month or \$7/month.

IV. Staff Interviews

Mineral Springs employees are generally satisfied with their employment situation. However, there are some benefits that employees believe would be of great value to them. Both employees would like to participate in the NC Retirement plan.

As for health, the clerk has health benefits through her husband, while the finance officer currently buys his own health insurance on the individual market.

The clerk believes that life insurance would be extremely valuable to her family, while the finance officer has no life insurance needs.

The clerk has limited vision and dental coverage through her husband, while the finance officer has no coverage in either area.

V. Recommendations

The final table shows a comparison between Mineral Springs’ current salary and benefits situation, and projected salary and benefits if the town provided all available benefits except 401-K.

I would recommend that the town begin participating in the state retirement system. The annual cost to the town of the NCLGERS would be \$5,214, a reasonable amount within the context of the town’s salaries and total budget.

Health insurance would cost \$14,184, an amount that I believe would be excessive for the town at this time.

As for dental, vision, and life insurance, the total annual cost for all three benefits for both employees would be \$1,083, a reasonable amount. However, the employees don’t want or need all of these benefits. I would recommend life insurance at 1x salary based predominantly on the clerk’s expressed desire for such coverage.

Alternatively, the town could increase staff salaries by the \$1,083 cost of the benefits and allow the employees to purchase whichever coverages they desired from the League. I would need to find out if the League would permit such voluntary participation in these benefits.

VI. Conclusions

While following the benefits levels recommended in this report would bring Mineral Springs closer to the levels of the comparative towns, it would still place us below the benefit levels of Marvin and Weddington. However, the town council should not necessarily be expected to “keep up with the Joneses” on salary and benefit levels; rather, council should evaluate the overall cost of our employees in the context of Mineral Springs budget as well as the context of comparable municipalities. Just because another municipality provides more does not mean that Mineral Springs needs to become the highest-paying municipality. Council has consistently been frugal with expenditures, and this fiscal responsibility has enabled the town to maintain its level of service and capital improvement while still maintaining a low tax rate and reasonable employment policies.

Council should constantly reevaluate salary and benefit levels and attempt to strike a balance between taking good care of the town’s employees and taking good care of the taxpayers. As revenues grow and/or capital needs decline, council may be in a position to provide enhanced employee benefits in the future.

North Carolina Municipal Salary Analysis (data as of July 2008)
Municipalities with population between 2,500 – 5,000 (Mineral Springs = 2,800)
Data from NC League of Municipalities
Figures are ANNUAL

1. Mayor

Average of 53 Municipalities:	\$4,163
Mineral Springs proposed:	<u>\$4,200</u>

Comments: Mineral Springs current mayor's salary of \$4,800 is 15% above the peer average. Council should consider reducing this salary from \$4,800 to \$4,200.

2. Governing Board

Average of 54 municipalities:	\$2,767
Average size of governing board:	4.03 members
Average total governing board compensation:	\$11,151
Mineral Springs proposed;	<u>\$1,200</u>
Mineral Springs size:	6 members
Mineral Springs proposed total compensation:	\$7,200

Comments: Mineral Springs proposed individual council member salary is 57% below the peer average. Accounting for our larger board, the statewide total board compensation of \$11,151 yields an equivalent per-member salary of \$1,858 for a 6-member board. Our proposed individual salary is 35% below that corrected average. Our tax levy and budget are among the lowest in the state, and Council has consistently favored commensurately low salaries for themselves.

3. Clerk/Planner/Zoning Administrator

Average clerk, 45 municipalities:	\$44,549
Average planning director, 21 municipalities	\$47,201
Average ordinance enforcement, 11 municipalities	\$38,091
Weighted average of all positions:	\$44,349
Weighted average with 3% COLA increase:	\$45,680
Mineral Springs proposed:	<u>\$49,388</u>

Comments: Mineral Springs currently has one position that includes the roles of Clerk, Planner, and Zoning Administrator. Note that the NCLM salary figures reflect FY2008 data; adding a 3% COL allowance brings the average figure up to \$45,680. Unlike elected officials' salaries, it has long been the Mineral Springs board's policy to increase *staff* salaries by 3% annually. Therefore, the \$49,388 proposed salary for our "3-in-1" position is 8% above the average, a difference that would appear justified based upon the other benefits derived from having a single staffer fill all three positions and upon council's high degree of satisfaction with the current staffer's job performance.

4. Finance Officer

Average finance director, 35 municipalities:	\$54,383
Average building maint. supt., 8 municipalities:	\$37,919
Average executive ass't, 6 municipalities:	\$40,619
Average IT specialist, 2 municipalities:	\$49,930
Weighted average of all positions:	\$50,006
Weighted average with 3% COLA increase:	\$51,506
Mineral Springs proposed:	<u>\$25,680</u>

Comments: Although Mineral Springs falls into the 2,500 – 5,000 population range that the above figures reflect, the comparisons are still not completely accurate. In the case of the finance officer, many municipalities in this population range have high levels of services, much larger budgets, bond debt and its associated administration, and a greater workload, and therefore have full-time positions. As with the Clerk/Planner/Zoning Administrator, Mineral Springs has found it advantageous to broaden the finance officer's job description to encompass several related areas of responsibility as shown above. However, time studies I have conducted indicate that the combined duties in all these areas require only a ½-time position. Therefore, I would recommend a salary for the broadly-defined finance officer position of no more than \$25,753 (50% of the average).

5. Tax Collector

Average of 13 municipalities:	\$34,151
Mineral Springs proposed:	<u>\$9,186</u>

The proposed Mineral Springs tax collector's salary is only 27% of the 13-municipality average. On one side, Mineral Springs has one of the lowest tax levies in the state, approximately \$65,000 for current-year taxes. The fact that only 13 municipalities in our population group report having full-time tax collectors reflects the fact that many municipalities assign tax-collection duties to some other position. However, on the other side, with our proposed salary reflecting a 27% position, that salary only allows for an average workload of 11 hours per week. Our tax collector has informed me that she believes that an estimated average time commitment for her current work is 2 hours per day. Tax collection duties are seasonal; during the times of initial bill mailing (September-October), calendar year-end (late December), and second billing of past due accounts (April-May), the workload picks up beyond that amount, but at some other times of the year the workload may drop below that amount.

Job Descriptions for selected positions, from NCLM salary report

The following duties are assigned to our clerk/zoning administrator:

10080 CITY CLERK – Performs administrative and sometimes supervisory work in the maintenance of official municipal records of the municipality and in the performance of all clerk duties as required by law.

10160 PLANNING DIRECTOR – Plans, directs, and participates in conducting studies concerning long-range development plans for the community, reviewing plans for current development projects for compliance to ordinances and plans, and providing support to advisory and governing boards on development in the community. Typically supervises planners and technicians, and may supervise zoning enforcement. Has accountability for planning function even if no positions supervised.

20160 ORDINANCE ENFORCEMENT OFFICER – Enforces various municipal ordinances relating to control and regulation of private property such as weed control, abandoned vehicles, sign, zoning, minimum housing, and similar ordinances.

The following duties are assigned to our finance officer:

10120 FINANCE DIRECTOR – Chief financial officer of the municipal government.

20250 BUILDING MAINTENANCE SUPERINTENDENT – Performs supervisory and administrative work involved in the maintenance, upkeep, and repair of municipal buildings and facilities.

20070 EXECUTIVE ASSISTANT – Performs a variety of administrative, research, liason, and special tasks and duties for the Manager; coordinates assigned projects overlapping several or all operating departments.

20354 IT SPECIALIST – IT staff responsible for troubleshooting network, hardware and software problems; installing, maintaining, and supporting computers, servers, firewalls, remote user connectivity; troubleshooting and repairing connectivity problems; maintaining phone and voice systems; maintenance and upgrades of network components; performing set-up for network, phone, and email accounts.

		EMPLOYER SHARE OF COSTS													
		Health	Dental	Vision	Life	Pension	401k	Death Benefit	STD	Total Benefits	Salary Budget	FICA	WC	Grand Total	
Marvin (pop. 4,096)															
	Administrator	6,504	312	84	168	4,024	3,250	-	-	14,342	65,000				
	Planner	6,504	312	84	168	3,405	2,750	-	-	13,223	55,000				
	Clerk	-	-	-	-	2,600	2,100	-	-	4,700	42,000				
	Admin Asst / Zoning	-	-	-	-	1,526	-	-	-	1,526	24,650				
	Tax Collector / Deputy Clerk	-	-	-	-	-	-	-	-	-	19,200				
	Finance Officer	-	-	-	-	-	-	-	-	-	12,000				
	Grant Writer - vacant	-	-	-	-	-	-	-	-	-	4,200				
	TOTAL	13,008	624	168	336	11,554	8,100	N/A	N/A	33,790	222,050	16,987	3,049	275,875	
Weddington (1) (pop. 11,420)															
	Admin / Clerk	7,116	312	84		4,784	3,063	31		15,389	61,250				
	Planner	7,116	312	84		4,264	2,730	27		14,534	54,600				
	Tax Collector / Permits	7,116	312	84		2,655	1,700	17		11,884	34,000				
	Finance Officer									-	10,500				
	Admin Asst	7,116	312	84		1,322	846	8		9,689	16,925				
	Asst Zoning Admin									-	4,000				
	TOTAL	28,464	1,248	336	420	13,025	8,339	83	432	52,347	181,275	13,868	1,526	249,016	
	(1) Benefits provided to employees who work 20 hrs / week or more														
Wesley Chapel (pop. 6,299)															
	Clerk / Admin	6,000	360			1,677				8,037	34,944				
	Finance (same person)									-	9,240				
	Planner / Zoning Adm	6,000	360			2,400				8,760	50,000				
	Admin Asst									-	4,680				
	TOTAL	12,000	720	24		4,077	N/A	N/A	N/A	16,821	98,864	7,563	470	123,718	

		EMPLOYER SHARE OF COSTS												
		Health	Dental	Vision	Life	Pension	401k	Death Benefit	STD	Total Benefits	Salary Budget	FICA	WC	Grand Total
Mineral Springs (pop. 2,477)														
	Clerk/Zoning/Planner										49,380			
	Finance Officer (plus other)										25,680			
	Tax Collector										9,180			
	Deputy Clerk										12,000			
	TOTAL	NO BENEFITS									96,240	7,362		103,602
Lake Park (pop. 3,338)														
	Clerk / Tax Collector										44,100			
	Finance Officer										10,600			
	Admin Asst										500			
	TOTAL	NO BENEFITS									55,200	4,223		59,423

**Table 4a. Positions Compensated Below Market Actual Averages
Full-Time Annual Calculation**

Position Title	Wesley Chapel Salaries	Market Actual Average	Percent of Minimum
Town Administrator/Clerk	\$43,680	\$57,022	76.6%
Finance/Budget Officer	\$47,840	\$57,203	83.6%
Administrative Assistant	\$31,200	\$31,651	98.6%
Planning/Zoning Administrator	\$50,000	\$54,680	91.4%

**Table 4b. Positions Compensated Below Market Actual Averages
Hourly Calculation**

Position Title	Wesley Chapel Salaries	Market Actual Average	Percent of Minimum
Town Administrator/Clerk	\$21.00	\$27.41	76.6%
Finance/Budget Officer	\$23.00	\$27.50	83.6%
Administrative Assistant	\$15.00	\$15.22	98.6%
Planning/Zoning Administrator	\$24.04	\$26.29	91.4%

Table 7. Benefits Survey Results
January 2010

Benefit type	Market Average Benefit	Wesley Chapel Benefit
Vacation - Years of service	10+ days per year scaled according to length of employment	15 days per year includes vacation and sick leave
Sick leave	12 days per year	sick included in vacation
Holiday leave	10.5 days per year	10 days per year
Individual Health/Dental Insurance	Health and dental generally paid by employer	Health and dental paid by employer (\$530 max)
Family Health/Dental Insurance	Health and dental available and paid by employee	Health and dental available and paid by employee
Life Insurance	Available but varies as a function of salary	Coverage amounts = Salary
Retirement Benefit	Local government retirement system	Local government retirement system
Supplemental Retirement	The majority of responses indicate some matching contribution to all employees (401k)	none
Longevity Pay	none	none
Retiree Health Plan	none	none
Other Benefits	Other benefits include cafeteria plan, flexible spending account, vision insurance, credit union membership, disability benefits, and wellness programs. These vary from jurisdiction and in implementation.	Vision insurance paid for employee and available to family out of pocket

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Frequently Asked Questions about Increase in Employer Contribution to Local Governmental Employees' Retirement System (LGERS)

The Retirement Systems Division of the Department of State Treasurer has received numerous questions about the increase in the employer contribution rate for the Local Governmental Employees' Retirement System (LGERS). We have tried to capture most of the answers to those questions in this document.

1. What is the Local Governmental Employees' Retirement System (LGERS)?

This system provides retirement benefits to employees and retirees of local governments (e.g. counties, cities, and towns) in North Carolina that have elected to participate in the system. Almost all local governments have elected to participate. As of 12/31/2008, there were a total of 123,524 active employees, 44,311 benefit recipients and 879 local governments in the system.

2. What body sets the employer contribution rate for the LGERS system?

The Board of Trustees sets the employer contribution rate equal to the Annual Required Contribution (ARC), as developed by the system actuary (Buck Consultants). An actuary is a credentialed professional with expertise in probability and finance. N.C. Statutes require the use of an actuary to calculate the contribution. The Board approved the increase in question at its January 21, 2010 meeting.

3. Does the rate increase still need to be approved by the General Assembly?

No. General Statute 128-28(a) charges the Board of Trustees with "responsibility for the proper operation of the Retirement System" and 128-30(h) authorizes the Board to "make such changes in the accounting methods and procedures of the System from time to time as, in its opinion, are in the interest of sound and proper administration of the System".

4. When was the last increase?

The last increase in the base contribution rate was effective July 1, 1983. There were annual increases in the years leading up to 1983.

5. How much is the increase?

The employer contribution is increasing from a base rate of 4.80% of pay to 6.35% of pay, i.e. by 1.55% of pay. The dollar amount of the increase will differ depending on the payroll of the local government. The total payroll across all local governments is roughly \$5.3 billion, so the total increase is approximately $\$5,300 \times 1.55\% = \82 million. Roughly half of this increase is for counties and half for municipalities (cities and towns).

Your Retirement System Benefits In Brief

- Automatic membership for eligible employees. See below.
- You and your employer pay the cost of retirement benefits. See page 3.
- Monthly payments at retirement based on your salary, age, and years of credit. See page 4.
- *Unreduced* retirement benefit at age 65 with five years of credit, or at age 60 with 25 years of credit, or at any age with 30 years of credit; *reduced* benefit after age 50 and 20 years of credit, or at age 60 with five years of credit. See page 4.
- A right to a reduced benefit at age 60 after five years of credit, regardless of whether you are working. See page 4.
- Disability benefits available after five years of credit. See page 5.
- Survivor monthly income if you die in active service with 20 years of credit regardless of age; or after age 60 with five years of credit. See page 6.
- Several payment options available to continue income to your beneficiary following your death after retirement. See pages 10 through 12.
- Death benefit paid to your beneficiary if you die in active service after one year of credit, *and if your employer has chosen to give you this benefit.* See page 6.

This section just highlights the System. The following pages describe it in detail.

Becoming A Member Of The System

You become a member of the System on your date of hire if you are a permanent employee of a participating unit and your duties require that you work at least 1,000 hours a year.

A participating unit is any county, city, town or other local government which has agreed to participate in the System.

However, if you are an Agricultural Extension Service employee and a member of the Federal Employees' Retirement System, you may not join this System. You can get more details from your employer.

Shortly after your employer enrolls you in the System, the Retirement System will send you a Form 2C, "Designating Beneficiary(ies) for Retirement System Contributions and the Death Benefit," to complete. On the Form 2C, you will be asked to name your beneficiary(ies) to receive a refund of your contributions and a death benefit, if applicable, if you die before retirement. You can change your beneficiary(ies) at any time by completing another Form 2C, available from your employer or the Retirement System.



Who Pays For The System

You and your employer, and the investment earnings on total contributions pay the cost of providing your retirement benefits.

Your share of the cost, which is automatically deducted from your paycheck, is 6% of your compensation. Your compensation includes all salaries and wages paid to you, from public funds, which you earn at your covered job while working

for your employer. Beginning July 1, 1982, your contributions to the Retirement System *may be* tax sheltered by action of your employer for federal and North Carolina income tax purposes.

Your employer's share of the cost is based on the calculations prepared by an actuary, so that benefits will be funded properly.

Tax-Deferred Savings Advantages

Beginning July 1, 1982, special tax advantages may apply to the contributions you make to the Retirement System because they are made on a before-tax basis provided your employer has taken the proper action; this means that your contributions are deducted from your pay before taxes are calculated. As a result, your taxable income is lowered and the amount of annual taxes you pay is less than if you made contributions on an after-tax basis.

The example below assumes you are married, earn \$30,000 a year, have four people in your family, and contribute 6% of your salary to the Retirement System. The amount of tax you actually pay will depend on current tax rates and your own financial situation.

	After-Tax Savings	Tax-Deferred Savings
Eligible Pay	\$30,000	\$30,000
Tax-Deferred Savings	0	-1,800
Taxable Income	\$30,000	\$28,200
Federal Income Tax Withholding*	-1,882	-1,612
North Carolina State Income Tax Withholding*	-1,259	-1,133
After-Tax Savings	-1,800	0
Take-Home Pay	\$25,059	\$25,455
Increased Take-Home Pay		\$396
*Estimated		

How Your Benefit Is Calculated

Your annual retirement benefit is based on this formula:
1.85% of "average final compensation"
 TIMES
years and months of "creditable service."

Average final compensation means the average of your salary during your four highest-paid years in a row. If your four highest-paid years in a row include a final payment for unused vacation leave and/or prorated longevity, your average final compensation may be increased by the extra payment(s). (Final payments, if any, for unused sick leave or reimbursements for expenses are not includable in your average final compensation.)

Creditable service means any period during which you contribute to the System. In addition, if you were working for your employer before its participation in the System, have unused sick leave, were in military service, or worked out-of-state in related governmental employment, special rules may apply in determining creditable service. See pages 13 through 17 for more details.

If you left the System and withdrew any of your own contributions, you may restore your creditable service by making a lump sum payment, as outlined on page 14.



How To Qualify For Benefits

Becoming Vested

You become vested in the Retirement System once you have completed a minimum of five years of creditable service. This means that you are eligible to apply for lifetime monthly retirement benefits based on the formula, and the age and service requirements described in this handbook, provided you do not withdraw your contributions.

Service Retirement (Unreduced Benefits)

You may retire with an unreduced service retirement benefit after:

- you reach age 65 and complete five years of creditable service,
- you reach age 60 and complete 25 years of creditable service, or
- you complete 30 years of creditable service, at any age.

Early Retirement (Reduced Benefits)

You may retire early with a reduced retirement benefit after:

- you reach age 50 and complete 20 years of creditable service, or
- you reach age 60 (age 55 if you are a fireman) and complete five years of creditable service.

Your early retirement benefit is determined by the same formula as a service retirement benefit multiplied by a reduction percentage based on your age and/or service at early retirement. Since your benefits may be paid over a longer period of time than if you waited until you were eligible for service retirement, they will be reduced. The table on page 8 shows the effect these reductions would have on your benefit.

Benefit comparisons by PPO plan

MUNICIPAL INSURANCE TRUST | 1-800-228-0986 | P.O. BOX 1310 | RALEIGH, NC 27602

For our standard plans. Members with more than 50 employees may customize any of the following plans to meet their needs.

IN-NETWORK BENEFITS

PLAN FEATURES	HEALTHPLUS		CAREPLUS		MED 500		HEALTHBASIC	
Copayment: Office Visit (primary care physician)	\$15		\$20		\$30		\$30	
Copayment: Office Visit (specialty care physician)	\$25		\$30		\$40		\$40	
Copayment: Emergency Room	\$100, then 90% <i>after deductible</i>		\$100, then 85% <i>after deductible</i>		\$100, then 80% <i>after deductible</i>		\$100, then 70% <i>after deductible</i>	
Wellness Benefit (all members over age 2) For dependent children through age 2	\$500 <i>unlimited</i>		\$500 <i>unlimited</i>		\$500 <i>unlimited</i>		\$500 <i>unlimited</i>	
Now includes 100% coverage of screening colonoscopy (subject to age and frequency restrictions as recommended by the American Cancer Society).								
Deductible: Individual/Family	\$300/\$600		\$400/\$800		\$500/\$1,000		\$1,000/\$2,000	
Out of Pocket Maximum: Individual/Family	\$1,000/\$2,000 <i>(including deductible)</i>		\$1,500/\$3,000 <i>(including deductible)</i>		\$2,000/\$4,000 <i>(including deductible)</i>		\$3,000/\$6,000 <i>(including deductible)</i>	
Coinsurance	90% in-network		85% in-network		80% in-network		70% in network	
Inpatient & Outpatient Hospital Services	90%		85%		80%		70%	
\$5 million lifetime maximum for all plans								
Prescription Drug Copayments	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER
Generic	\$ 5	\$ 10	\$ 5	\$ 10	\$ 5	\$ 10	\$ 5	\$ 10
Brand	\$20	\$ 50	\$20	\$ 50	\$20	\$ 50	\$20	\$ 50
Non-Preferred Formulary	\$40	\$115	\$40	\$115	\$40	\$115	\$40	\$115
(30-day supply retail, 90-day supply mail order, per copay)								

OUT OF NETWORK BENEFITS

PLAN FEATURES	HEALTHPLUS		CAREPLUS		MED 500		HEALTHBASIC	
Copayment: Office Visit	N/A, 70% <i>after deductible</i>		N/A, 60% <i>after deductible</i>		N/A, 60% <i>after deductible</i>		N/A, 50% <i>after deductible</i>	
Copayment: Emergency Room*	\$100, then 90% <i>after deductible</i>		\$100, then 85% <i>after deductible</i>		\$100, then 80% <i>after deductible</i>		\$100 then 70% <i>after deductible</i>	
Wellness Benefit (all members over age 2) For dependent children through age 2	\$500 <i>unlimited</i>		\$500 <i>unlimited</i>		\$500 <i>unlimited</i>		\$500 <i>unlimited</i>	
Now includes 100% coverage of screening colonoscopy (subject to age and frequency restrictions as recommended by the American Cancer Society).								
Deductible: Individual/Family	\$300/\$600		\$400/\$800		\$500/\$1,000		\$1,000/\$2,000	
Out of Pocket Maximum: Individual/Family	\$1,500/\$3,000 <i>(including deductible)</i>		\$2,000/\$4,000 <i>(including deductible)</i>		\$2,500/\$5,000 <i>(including deductible)</i>		\$3,500/\$7,000 <i>(including deductible)</i>	
Coinsurance	70%		60%		60%		50%	
Inpatient & Outpatient Hospital Services	70%		60%		60%		50%	
\$5 million lifetime maximum benefit for all plans								
Prescription Drug Copayments	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER	RETAIL	MAIL ORDER
Generic	\$ 5	\$ 10	\$ 5	\$ 10	\$ 5	\$ 10	\$ 5	\$ 10
Brand	\$20	\$ 50	\$20	\$ 50	\$20	\$ 50	\$20	\$ 50
Non-Preferred Formulary	\$40	\$115	\$40	\$115	\$40	\$115	\$40	\$115
(30-day supply retail, 90-day supply mail order, per copay)								

*When defined as true emergency, otherwise the regular out of network coinsurance applies. Emergency room copayment is waived if admitted to the hospital.

These charts are designed to communicate the areas of change within the medical plans. No one should attempt to verify benefits using only these charts, but should refer to the benefit summaries and/or plan booklet.

HDHP w/HSA & HRA PLANS: Please contact your member services representative for plan design information.



Dental Benefits

Municipal Insurance Trust | 1-800-228-0986 | P.O. Box 1310 | Raleigh, NC 27602

Coverage available for a variety of services:

- Preventive (Class I Expenses).
Includes but is not limited to oral exams, cleaning, X-rays.
- Basic Restorative (Class II Expenses).
Includes but is not limited to fillings, periodontal scaling, extractions, root canal therapy.
- Major Restorative (Class III Expenses).
Includes but is not limited to crowns, dentures, bridges.
- Orthodontics for children only
(if elected by governmental unit).

Deductibles are waived for preventive services.

Coverages are based on fixed fee schedule (Plan I) or percentage of reasonable and customary (Plan II and Plan III).

Pretreatment estimate is available if charges for service are expected to be more than \$200.

Coverage details, including limitations and exclusions, are contained in the summary plan description.

Plan Design

	PLAN I	PLAN II	PLAN III
Annual deductible	\$ 50 per individual \$150 per family	\$ 50 per individual \$100 per family	\$ 50 per individual \$100 per family
Annual maximum benefit	\$1,000	\$1,000	\$1,500
Lifetime orthodontic benefit	\$1,000 (children only)	\$1,000 (children only)	\$1,000 (children only)

Coinsurance

Preventive & Diagnostic Care (Class I)	Per schedule (DEDUCTIBLE WAIVED)	100 percent REASONABLE & CUSTOMARY	100 percent REASONABLE & CUSTOMARY
Sealants (Class I) (up to age 14)	Per schedule (DEDUCTIBLE WAIVED)	100 percent REASONABLE & CUSTOMARY	100 percent REASONABLE & CUSTOMARY
Basic restorative care (Class II)	Per schedule	80 percent REASONABLE & CUSTOMARY (DEDUCTIBLE APPLIES)	80 percent REASONABLE & CUSTOMARY (DEDUCTIBLE APPLIES)
Major restorative care (Class III)	Per schedule	50 percent REASONABLE & CUSTOMARY (DEDUCTIBLE APPLIES)	80 percent REASONABLE & CUSTOMARY (DEDUCTIBLE APPLIES)

Administered by CIGNA Healthcare

Life Insurance

- Underwritten by UnumProvident.
- Pays a benefit regardless of the cause of death.
- Benefits are available for elected officials.
- Additional contributory life is available for employees at their expense (see Supplemental Life).
- Eight plans are available:

A. Department heads	\$10,000
All other employees	\$ 5,000
B. 1 x Salary (all employees)	
C. 1.5 x salary (all employees)	
D. 2.0 x salary (all employees)	
E. \$25,000 – \$15,000 – \$10,000 (top administrative person, department heads, other employees)	
F. \$50,000 – \$25,000 – \$15,000 (top administrative person, department heads, other employees)	
G. \$10,000 (all employees)	
H. \$25,000 (all employees)	
O. \$50,000 (all employees)	

Special Note: for Plans B, C, D life benefits for elected officials will be \$20,000.

- Benefits reduce at ages 65, 70, 75 and upon retirement (see benefit booklet).
- Other plans may be available by request.

Accidental Death and Dismemberment

- Pays a benefit equal to the basic life amount for loss due to accidental injury.
- The loss must occur within 90 days after the date of the accident.
- Pays for the following losses:
 - Loss of life;
 - Loss of more than one member;
 - Loss of one member (one-half benefit).
- Pays for the following losses:
 - Loss of a hand by total severance at or above the wrist;
 - Loss of a foot by total severance at or above the ankle joint;
 - Total loss of the sight of an eye.

Supplemental Life Insurance

- 40 percent participation or must have evidence of insurability.
- No disability premium waiver.
- \$10,000 increments up to \$100,000 maximum. After initial enrollment, annual increase of \$10,000 will be allowed without evidence of insurability.
- Portable upon termination of employment or retirement unless employer provides retiree life benefits.
- Benefits reduce at ages 65, 70 and 75 (see benefit booklet).
- Premium based on age.

AGE	DOLLARS PER \$1,000 COVERAGE
less than 35	\$.10 per month
35-39	\$.13
40-44	\$.20
45-49	\$.34
50-54	\$.54
55-59	\$.87
60-64	\$1.31
65-69	\$1.97
70-74	\$3.72
75-79	\$6.00
80-85	\$9.28

Dependent Life Insurance

- Coverage available on all eligible dependents.¹
- Amount of coverage depends on the age of the dependent.
- Four plans are available:

	PLAN A	PLAN B	PLAN C	PLAN D
Spouse	\$2,000	\$2,500	\$5,000	\$10,000
Unmarried Child(ren) age: 14 days but less than 6 months	\$1,000	\$1,000	\$1,000	\$ 1,000
6 months but less than 26 years	\$2,000	\$2,500	\$5,000	\$10,000

¹Age 19 through 26 if full-time student

**MUNICIPAL INSURANCE TRUST OF NORTH CAROLINA
FINAL RATES - EFFECTIVE JULY 1, 2010**

<u>LIFE INSURANCE</u>		
Employee Life & AD&D Insurance (per \$1,000)	0.28	Employee
Retiree Life (per \$1,000)	0.28	
Dependent Life Insurance	0.88	
- Plan A (\$2,000 per dependent)	1.06	
- Plan B (\$2,500 per dependent)	2.00	
- Plan C (\$5,000 per dependent)	4.10	Employee .29 per \$100 in monthly salary
- Plan D (\$10,000 per dependent)		
Supplemental Life (\$10,000 increments)		Based on Age Schedule

LONG TERM DISABILITY COVERAGE

Employee 12.00

SHORT TERM DISABILITY

VISION CARE INSURANCE

<u>Basic</u>	Employee Only	1.00	Employee Only	7.00
	Employee and Children	1.00	Employee and Children	6.00 (13.00)
	Employee and Spouse	1.00	Employee and Spouse	6.00 (13.00)
	Family	2.00	Family	13.00 (20.00)
		(3.00)		
<u>Premier</u>				

() = Total Premium

		EMPLOYER SHARE OF COSTS												
		Health*	Dental	Vision	Life**	Pension	401k	Death Benefit	STD	Total Benefits	Salary Budget	FICA	WC	Grand Total
Mineral Springs (pop. 2,477)														
	Clerk/Zoning/Planner										49,380			
	Finance Officer (plus other)										25,680			
	Tax Collector										9,180			
	Deputy Clerk (budget)										12,000			
	TOTAL	NO BENEFITS									96,240	7,362		103,602
Mineral Springs (FY2010-11?)														
	Clerk/Zoning/Planner	7,092	318	84	171	3,230				10,895	50,868			
	Finance Officer (plus mayor)	7,092	318	84	108	1,984				9,586	31,248			
	Tax Collector									-	9,456			
	Deputy Clerk (@12 hrs/wk)									-	6,360			
	TOTAL	14,184	636	168	279	5,214	-	-	-	20,481	97,932	7,492		125,905
		*NCLM "Med 500", \$500 deductible, 80%/20%												
		**Based on 1x Salary												