

Town Council Members

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

Peggy Neill – 2011 ~ Melody LaMonica – 2013

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**Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Public Hearing / Regular Meeting  
July 14, 2011 ~ 7:30 PM**

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**Agenda**

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**1. Opening**

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

**2. Public Hearing – Proposed Text Amendment**

**3. 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.

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

The Town Council has been mailed copies of the June 9, 2011 minutes, the May 2011 tax report and the May 2011 finance report; the council will approve them if correct.

- A. June 9, 2011 Regular Meeting Minutes
- B. May 2011 Tax Collector's Report
- C. May 2011 Finance Report

**5. Consideration of a Proposed Text Amendment to Article 7 of the Zoning Ordinance**

The council will consider a proposed text amendment to Article 7 of the Mineral Springs Zoning Ordinance.

**6. Eagle Scout Project Proposal – Douglas Bittner**

Douglas Bittner will present an Eagle Scout Project proposal to the council.

**7. Consideration of a GovQA Agreement**

The council will again consider approving an agreement with GovQA for a web based directory of local businesses, projects, etc. with the offer of the pilot opportunity at zero cost for the first entire year and an "out clause" for the 2<sup>nd</sup> and 3<sup>rd</sup> year

**8. McNeely Road Greenway Parking Area**

The council will consider authorizing staff to solicit bids for the Greenway Parking area at McNeely Road.

**9. Consideration of the 2010-2011 Audit Contract**

The town council will consider approving the 2010-2011 audit contract.

10. **Consideration of an Amendment to the Union County Urban Forester Agreement**

The council will consider an amendment to the Union County Urban Forester agreement.

11. **Consideration of the Hourly Rate for the Office Assistant Position**

The council will consider the hourly rate for the part-time office assistant position.

12. **Other Business**

13. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Public Hearing / Regular Meeting  
June 9, 2011 ~ 7:30 PM

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Minutes Draft

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The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearing and Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 9, 2011.

**Present:** Mayor Frederick Becker III, Mayor Pro Tem Jerry Countryman, Councilwoman Valerie Coffey, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Melody LaMonica, Councilwoman Peggy Neill (arrived at 7:55 p.m.), Town Clerk/Zoning Administrator Vicky Brooks, Deputy Town Clerk Sandara Coates and Attorney Bobby Griffin.

**Absent:** Tax Collector Libby Andrews-Henson.

**Visitors:** Sheila Crunkleton, Donald Gaddy and Naomi Herndon.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of June 9, 2011 to order at 7:33 p.m.

1. **Opening**

- Councilwoman Critz delivered the invocation.
- Pledge of Allegiance.
- Mayor Becker noted that Councilwoman Neill would be late and is excused from voting until she arrives.

2. **Public Hearing – 2011-2012 Proposed Budget**

- Mayor Becker opened the 2011-2012 Proposed Budget Public Hearing at 7:34 p.m.
- There were no comments.
- Mayor Becker closed the 2011-2012 Proposed Budget Public Hearing at 7:35 p.m.

3. **Public Comments**

- There were no comments.

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

A. **May 12, 2011 Regular Meeting Minutes**

- **Councilwoman Coffey** made a **motion** to approve the May 12, 2011 minutes and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and LaMonica  
Nays: None

**B. April 2011 Tax Collector's Report**

- **Councilwoman Cureton** made a **motion** to approve the March 2011 Tax Collector's report as written and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and LaMonica  
Nays: None

**C. Property Tax Releases**

- **Councilwoman Critz** made a **motion** to approve the property tax releases and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and LaMonica  
Nays: None

**D. Property Tax Refunds**

- **Councilwoman LaMonica** made a **motion** to approve the property tax refunds and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and LaMonica  
Nays: None

**E. April 2011 Finance Report**

- **Councilwoman Critz** made a **motion** to approve the April 2011 finance report and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton and LaMonica  
Nays: None

- Councilman Countryman asked if at some point the council could consider a way to go through these approvals all at one time rather than individually. After some discussion by the council, Mayor Becker explained that he would get together with Ms. Vicky Brooks and put together a proposal on how the council might structure a consent agenda or a modified consent agenda. The council can then decide on how to take action.

**5. Report from MSVFD Chief Donald Gaddy on CSX Train Incident**

- Chief Donald Gaddy reported that at about 3:40 a.m., Mineral Springs Volunteer Fire and Rescue Department (MSVFRD) was dispatched to a train derailment with a fire; that was basically the way it came out over the scanner. While they were enroute, C-com personnel called back and said there were nine cars involved, that they were on fire with unknown contents (as far as Hazmat {hazardous materials} was concerned) and that all of them were burning. When MSVFRD arrived on the scene and found the engineer/conductor to ask them if they had any Hazmat material on their train, they said "no, they did not have any Hazmat material" and "they did not know what had happened"; all they knew was that the rear end of their



train blew up and caught fire. Chief Gaddy sent one of his firefighters down the track to try and find out what was going on and at the same time the Union County Sheriff's Office was evacuating people, because they did not know what they had other than a pretty good fire. All of the people on [the west end of] Eubanks Street were evacuated except, two ladies that said "no they were not going" and they got to stay at home. The people (two homes) immediately adjacent to the track on Highway 75 were evacuated. The evacuees were taken to the Methodist Church Family Life Center where they were housed and fed by the Red Cross (who did an outstanding job). Chief Gaddy explained that one of the things that he heard on the way to the call was that the derailment was immediately behind the fertilizer place, which made him "draw-up" a little bit, but it was actually just west of the Music Barn. Upon arrival at the actual derailment, they were trying to find out what was burning when they found out that they had two people trapped in the first locomotive of the second train. This was when they found out that they actually had a train run into another train; up until then, the conductor/engineer of the lead train did not know they had been hit, which was hauling nine cars of granite blocks (they had a pretty good load). Once MSVFRD determined that they had people trapped in the train, they set up operations to extricate those people; they were trapped and there were all kinds of stuff in that locomotive that fell on them. The locomotive was actually laying over on its right side. Chief Gaddy stated that he had some pictures he would show in a little bit that shows how big the windshields are; it was hard to get them out, but that is the way they got one of them out. While the guys were doing rescue, they started smelling diesel fuel and hearing fire (yes, you can hear fire). MSVFRD set up operations to keep the fire back from the guys doing the extrication until such time as they got them out; they did find out that during the extrication that one of the victims was already dead and the other one they got out was put on a helicopter and he died at CMC Charlotte. Once they got those two guys out, they stopped what they were doing, backed up and repositioned the fire engines and people and started trying to contain the fire. During this whole process, they found out that the fuel tanks on the two locomotives on the second train had all ruptured; CSX reported that there was somewhere between 8,000 and 10,000 gallons of fuel on them. The fuel was running down the track and it was on fire. The second train was hauling intermodal type containers, stacked two high on 12 cars. Out of the 12 cars, five of them ended up being derailed, three of them ended up on top of the two locomotives. Those cars carried everything from paper goods to DeWalt tool bags. They even found one full of microwave ovens and believe it or not that is the only one that was saved. When they got finished with the wreck they were stacked 30 feet in the air to the top of them. They decided the best thing they could do is control the fire and not try to extinguish it, because the fuel was running towards the creek at East Lawnmower. At that point in time, Monroe Hazmat was asked to come out and they took over the Hazmat portion of it as far as trying to contain it. Some of the fuel did get in the creek. Chief Gaddy explained that he talked with the environmental people yesterday, they had brought in a big vacuum truck and they felt confident that they got it all out, due to the fact that the fire department let it burn, so there was not a lot to get in. While it was burning, it was also burning these containers that were filled up with everything. They had at least 25 pieces of equipment on the scene from the different fire departments in Union County and at

least 150 firefighters there. Chief Gaddy's people alone put in 529 hours for that one call; the call lasted for 23 hours from the time they were dispatched until they took the water supply out from across Highway 75. Union County Emergency Management was on scene. Union County Sheriff's Office was there providing security and traffic control. North Carolina Highway Patrol did help with some of the traffic control. The Red Cross did an outstanding job feeding that many tired/hungry people; they provided breakfast, lunch and dinner. The Red Cross also provided food and refreshment for the people all during the call. Chief Gaddy reported that they were able to handle that call with resources within Union County; they did not have to call for Charlotte Hazmat or anything like that ("we had our own"). There was one outside department (Pleasant Valley) that had two guys there and Chief Gaddy said he had not figured out how they found out about it yet, but he thinks it was on the news! "They were there and we put them to work".

- Chief Gaddy showed a PowerPoint presentation with pictures of different parts of the scene and explained a little about them.
- Councilwoman LaMonica asked what damage the derailment caused as far as residential in that area. Chief Gaddy responded that there was structural damage to one house when one of cars ended up in the back of it; it was a vacant house. The rest of the damages were basically to the trees and very little oil contaminated soil is piled up there now; it is not contaminated so bad that they are going to have to haul it off. The Environmental Protection Agency (EPA) allows them to basically pile it and let the fumes dissipate. They have hauled out a lot of contaminated soil. Councilwoman LaMonica asked if from Chief Gaddy's prospective, as far as clean-up for the residents that were impacted, that CSX seems to be doing all the right things with the EPA. Chief Gaddy responded that the environmental people will clean-up the site; the Department of Environment and Natural Resources (DENR) has already been out there to check it and will be out there again to check it before they clear it. Attorney Bobby Griffin asked how much of the track was torn out if any and how long did it take them to restore what was torn out. Chief Gaddy responded that there was probably a quarter of a mile of track torn out. When he got back over there about at 3:00 a.m. Wednesday morning they were putting stone down. CSX told Chief Gaddy that it was a little over \$1,500,000 an hour to keep that track closed; they sent in crews from Charlotte, Wadesboro and Anderson, S.C. to get the cars and stuff out of the way so they could open the track back up. Before noon the day of the derailment, they had three tractor trailer loads of palletized track unloaded behind the Music Barn and they had a convoy of dump trucks hauling stone in and by 3:00 a.m. Wednesday morning they had most of the stone back down to put the track down and by noon Wednesday they were running trains in and out. Councilwoman Critz asked if a statement had been issued as to how this happened. Chief Gaddy responded that they said it may be a year before they find out; the National Transportation Safety Board (NTSB) is doing the investigation, so it is out of the hands of CSX. Councilwoman Neill asked if this was the worst accident that Chief Gaddy had handled as a Chief and how he felt about the preparation of the fire department. Chief Gaddy responded that he worried really bad about it (to be honest), but everything went better than he expected. There were some bumps and curves, but they had the support of anybody they needed. Chief Gaddy walked around there about daylight for the first time, which is when he really got to see it, except that the Sheriff's Department

brought in their command center that had a TV on the outside of it, so he was watching the news through it. Chief Gaddy could see more from the news footage than he could from where he was! When Chief Gaddy walked around there about daylight, "Harry" from CSX Police was standing there, Chief Gaddy told him that he needed a crane to get that thing down, so they could put it out. In addition, Chief Gaddy asked Harry for more foam; they had already pumped 300 gallons of foam (a five gallon bucket of foam costs \$90). In all, they pumped a little over 700 gallons of foam. Harry picked up his phone and said the cranes would be there by noon (they were); it was that simple. Chief Gaddy said that if they would not have been able to handle the fire, CSX could, they had the equipment and would have brought it on site. Councilwoman Critz asked about all of the cost. Chief Gaddy responded that CSX is responsible for all of it as far as he was concerned. CSX fueled the engines twice, because they were pumping so hard they almost ran out of fuel. Anything the fire department could help CSX out with they did and vice versa. Every fire department in Union County (including Monroe Fire Department) was there, except for Allen's Crossroads, which is down at Union School and Lane's Creek, which is at Landsford Road/Highway 601. Those were the only two fire departments that did not send equipment or people and the reason they did not send it was that we did not ask for it, because it was way down too far to ask for it. "Everything worked, all the fire departments worked together, there was no egos involved, so I hated to be the one to find that out. All I've got is praise for the guys that were there, different departments and different people that were there. I don't know how we could have done it, we had the option of putting the fire out or letting it burn. I chose to let it burn, because I did not want that much diesel fuel getting in the creek. We won't be losing anything because it burned, everything was already on fire so we just let it burn", Chief Gaddy said. Councilwoman Cureton commented that she thought that Chief Gaddy did a wonderful job. Chief Gaddy responded with a thank you and added that "his" guys did a wonderful job, he didn't do anything. Councilwoman Cureton explained that the vibration from the wreck damaged their church's air conditioner. Chief Gaddy responded that CSX has three or four people that are going around trying to get everything straightened back out. It pulled the weather head off of one man's house when it took the power line down and they finally got somebody from CSX to go in there and put it back, so Duke Power could hook their power back up.

- Chief Gaddy showed a video that he found on YouTube that had been posted as a testimonial to the train operators who lost their lives.
- Chief Gaddy added that the engines out of the locomotives sat down there at the crossroad for two days on "lowboys"; each one of the engines weighs 60,000 pounds. The drive wheels out from under the locomotive, of which there were nine under each one, weighed 16,000 pounds; that is what was coming up the track at some speed and sudden stop. Mayor Becker commented that he had done some research on those engines, after he took pictures of them; the lead locomotive had a 4,100 horsepower diesel motor with 16 cylinders; it is a big one. Councilman Countryman mentioned the 50 to 100 acetylene tanks he saw sitting over there and asked if they used that in order to get all that damage out of there. Chief Gaddy responded that they were using oxygen and LP gas. Councilman Countryman noted that they obviously had to cut it all out of there and haul it out in chunks. Chief Gaddy responded that part of it is still there; they did cut it up into

chunks and are using two big magnets to pick it up. They had to cut it up in chunks that are two or three times the size of this podium and they cut the locomotives. "They cut everything over there". They had a big track hoe in with a shear on the front (jaws you see on demolition sites) and anything it can cut, they cut it with it. Chief Gaddy saw eight guys over there with acetylene torches or cutting torches all at one time. They have it all cut up now. Chief Gaddy explained that he talked to the environmental people yesterday and they said that as soon as the scrap metal is hauled out, they have a lot of excavation to do, after that is done, they will get it put back, get all the soil out and put good soil back in. They still have got quite a few trees to take down that were torn up on the Highway 75 side. They are working on the Eubanks side mostly, because that is where most of the stuff was put when it came out of the hole. The mayor and council thanked Chief Gaddy for his report.

- Councilwoman Critz suggested that the council should somehow acknowledge to our fire department; praise, commend them with some kind of something. Councilwoman Neill concurred. Councilwoman Critz continued that this is the kind of thing you really cannot prepare for; you can be prepared and you must be prepared to do your job, but you really can't prepare for something like this and for them to rise to this occasion as well as they did, she believed that the town should acknowledge them. Mayor Becker noted that there is a good display case at the fire department. Chief Gaddy responded that it was not just the Mineral Springs department and he wanted the council to understand that they had all but two of them [Union County fire departments]. Councilwoman Critz offered to work with Ms. Brooks to come up with a couple of ideas to present to the town. Mayor Becker added that we will try to acknowledge everybody. Chief Gaddy responded that they had a huge mess; "we had a big train wreck". It was hard for them not to lose site of the fact that they had two people that were dead; their families had to be notified and CSX had to do all that. "It was a bad thing if no one had been hurt; it was tragic because we lost two people", Chief Gaddy said. They had one firefighter that had to go get stitches and one that got some scratches and cuts. Out of the 150 people and stuff they had to go through, "that was miraculous". This is probably as bad an accident as CSX has had in a while, not from the volume of stuff that was out there, just that they lost people. Normally you do not lose people in freight train wrecks.
- Councilwoman Critz commented that she did not know if it were appropriate or how quickly they could pull it off, but she thought that it would be prudent on the part of the town council, maybe even the fire departments, to get together and do a cook-out fundraiser or something for these families. Councilwoman Critz would like to see us to do something as a community. Chief Gaddy responded that he thought we could manage that, he will see if he can get up with somebody at CSX to find out what their needs really are and we can go from there.

## **6. American Red Cross**

- American Red Cross representative Ms. Sheila Crunkleton commented that the town should all be very proud of Chief Gaddy and those guys; they did an amazing job. Ms. Crunkleton explained that this is something that you can't necessarily prepare yourself for. In this line of work, this is what they try to be, they always try to be prepared for something. That is what the American Red Cross does; they

prepare for disasters that they hope will never occur. Unfortunately throughout this last couple of months, they have had their fair share across this country. Since March 31<sup>st</sup>, the American Red Cross, across this country, has had major disaster operations in 30 states with 58 actual disaster operations going; they have been incredibly busy. One of those was here in North Carolina in the Raleigh/Sanford/Smithfield area; it was when the F3 tornado hit down in that area. They were the closest trained workers from our region (the Carolina Piedmont region) and the first to be called upon. The Carolina Piedmont region sent about 40 people (trained volunteers as well as staff) to that area; they did an amazing job setting up shelters, providing case work, feeding and taking care of those people. When our workers/volunteers go out, they go out for at least a two-week deployment, so they are leaving their family and heading out. Two were sent from Union County (a volunteer and staff member) to that area. In addition, the Carolina Piedmont region sent workers to the tornado [disaster response] in Alabama, Tennessee and Missouri. One night they had 19 people in a hotel from three different fires here locally.

- Ms. Crunkleton just recently became the Executive Director of the local American Red Cross; prior to that she was the Director of Development and handled all of the fundraising. Ms. Crunkleton now gets to handle all of the problems and the fundraising. Ms. Crunkleton pointed out that she was already on the agenda [prior to the train derailment]; she always comes to ask for money. The Red Cross is here to assist Mineral Springs residents, as well as anyone else in the county who needs it; unfortunately they had to assist quite a few of the town's residents just a couple of weeks ago. The Red Cross took care of six [Mineral Springs] families and opened the shelter at Mineral Springs United Methodist Church. Ms. Crunkleton received her first call a little before 4:00 that morning and Red Cross people were already enroute. When Ms. Crunkleton arrived at the scene [train derailment] at 6:30 a.m., the volunteers already had the shelter open and had people there being fed; it was amazing and Ms. Crunkleton was incredibly proud because they were all "volunteers". Some of those volunteers did not go to work that day; their employers gave them the day off to take care of those people. By 3:00 p.m. that afternoon the decision was made with CSX to not keep these people in the shelter any longer and they were put in local hotels for two nights. The residents on Eubanks Road could not get back to their homes; the road was torn up. There was one gentleman who was on dialysis staying with his sister; while communicating with him it was discovered that his house was the one that had the electrical wire were ripped from the house. Ms. Crunkleton worked with Chief Gaddy to get that taken care of. Ms. Crunkleton noted that is what Red Cross does: "we take care of people in those kinds of situations". Ms. Crunkleton stated that this is the second train derailment this fiscal year (the first one being in Waxhaw). The Red Cross fed about 75 people during the one in Waxhaw and about 150 at the one in Mineral Springs. Ms. Crunkleton asked the Kangaroo [in Mineral Springs] for discounted ice (the Red Cross was running out of ice quickly, it was a hot day) and within an hour the staff at the Kangaroo had been given approval to supply the Red Cross with 50 bags of ice, another hour passed and they had approval for 75 bags of ice – by the end of the day the Kangaroo was saying "take whatever you want, we will help you". The Kangaroo also called Pepsi who gave approval to give the Red Cross water and Gatorade if they needed it;

however, the Red Cross had already purchased the water and Gatorade. Ms. Crunkleton stated that it was so nice to have community partners like that. "That is just one instance of what we do; that is how it actually impacted your residents and we were very, very proud to be a part of that and I think that showed that we are ready to respond to any disaster situation and our workers did", Ms. Crunkleton said.

- In addition to disasters, the Red Cross collects blood; they collected over 3,000 units of blood each year in this community. The Red Cross saves lives and trains people to save lives each and every day with their help and safety training. The Red Cross also relays military messaging; usually 140 to 150 messages each and every year right here in our community. Disaster is certainly in the first and foremost; they are all disaster workers when called upon and on that particular day they were disaster workers and were very, very proud to assist Chief Gaddy and his team (they did a wonderful job).
- Ms. Crunkleton explained that she had a conversation with Mayor Becker about a donor in this region who said to the Red Cross "if you raise \$125,000 between now (about two weeks ago) and June 15<sup>th</sup> (the entire region, not just Union County) that they will match the funds". If Mineral Springs chooses to make a donation to the American Red Cross, it will be matched; the money will stay local and it will be used to assist families in this community. Councilwoman Critz asked if the matching was up to \$125,000. Ms. Crunkleton responded that it is up to \$125,000. Four months ago, they had a donor (Mr. Levine) who stepped up and said he would donate \$250,000 if the Red Cross could match it and Jerry Richardson stepped up and matched the entire \$250,000 and then Ken Lewis stepped up and matched that donation. Ms. Crunkleton stated that the Carolina Piedmont region is very fortunate to have incredibly generous people. The current donor wants to remain anonymous. Councilwoman Critz asked what that region included. Ms. Crunkleton responded that she is responsible for Union and Anson County, but she is part of a 14 county team, which goes all the way from Catawba County all the way back around to Rowan, Mecklenburg, Iredell, Union, Anson, Gaston, Cleveland, Lincoln, back around that way.
- Councilwoman Critz commented that enough cannot be said to thank you [Red Cross] for all you did for us. Ms. Crunkleton responded that is what they do, but as an employee of the American Red Cross she was extremely proud to have been out here and to watch her volunteers doing what they did. They train hard for that and their training showed that day. Ms. Crunkleton commented that she had failed to mention that later on that night (she left at 10:30 p.m.) they had workers come in from Rowan County, who stayed to the close of the operation about 2:30 a.m. Councilwoman Critz asked if it would be possible/prudent on the town's part to extend a letter of thanks to the Rowan County branch; just our gratitude from the council and community. Mayor Becker responded that he would send a letter on behalf of the council and community.

## **7. Turning Point**

- Turning Point representative Ms. Naomi Herndon thanked the council for having her this evening and gave the fire department "kudo's" for the wonderful job they all did. "It is so heart-warming when the community really rallies", Ms. Herndon said. Turning Point served close to 500 women and children in 2010. This was not just

people in the shelter; they also provide services to women who are still in their homes with their abusers. They can get counseling, case management, court advocacy, help trying to figure out a way to extricate themselves from the situation and trying to minimize the violence while they are doing it (when women get ready to leave and they move to leave, violence goes up considerably). 75% of the domestic violence homicides occur when the woman has made a decision to leave the home, so it is really important for us to be able to give those services to women who are not necessarily in the shelter as well. The focus of Turning Point continues to be on children who are victims of domestic violence and the reason for that is because unless they do that they know that the generational cycle will not be deterred. They have to continue to educate the children and educate the community. The three main focus areas for Turning Point are to house women and children who are in imminent danger, to work with the children to help break the generational cycle, and to educate the community of this silent killer that goes on every single day throughout the world/country/Union County all the time. Ms. Herndon showed a video to the council/audience. Domestic violence and domestic abuse is a silent killer and it goes on every single day; multiple times a day. Ms. Herndon stated that she felt very fortunate that they now have two people on their Board who are child victims of domestic violence and they are very willing; one in particular gets up and talks about what he experienced as a child and how it has impacted him his entire life. This is a huge step forward, because usually by the time you are an adult and you have seen it, you want to forget it, you put it behind you and pretend it did not happen.

**8. Consideration of 2010-2011 Non-Profit Funding Requests**

- Mayor Becker announced that concludes our presentations from nonprofits and that the council has a spreadsheet before them; we do not have quite as many requests as we have had in the past. Mayor Becker explained the he understands that Hospice is changing and they have been taken in by Carolinas HealthCare System, so he thought that their funding model has changed and we have not heard from them. Mayor Becker noted that the town has adequate funding to fund all of the requests that have been made at some level. There have been six requests this year, plus the Optimist Club. Councilwoman Critz asked Mayor Becker/finance officer for assistance; she would like to see the town match the funding for the Red Cross at \$1,000, but would also like the council to consider the possibility of a “one-time” of something more than that in an effort to help them with the “match this funding” in light of what has happened here and the tremendous benefit to the community. Mayor Becker responded that the council has a little bit more flexibility this year than last year; certainly some can be added within the existing budget. There is almost \$11,000 available for all nonprofits; we do not have to spend it all because some of them of backed out and some were meant to be one-time only.
- Councilwoman Critz asked if there had been any discussion on maintaining the Catawba Lands Conservancy at the previous level. Mayor Becker responded that the council didn’t specifically discuss it when Travis Morehead gave the presentation. Councilman Countryman noted that he didn’t think we can move away from it, because we have established a reputation. The council continued discussing the levels requested by the nonprofits along with their direct benefits to

our community. Councilman Countryman commented that he thought that there were two that were really critical: Red Cross and Council on Aging. The presentation from Council on Aging showed that over the next couple of years the aging will be a dramatic part of Union County; aging will increase by leaps and bounds, because of all of the baby boomers and things moving in that direction. Councilman Countryman pointed out that if the nonprofits don't ask, they don't get it; if it is not worth the time to come and make a presentation then he believes the council should give to those people who obviously demonstrate that they need the money. We have been devastated across the county since April and right now, the American Red Cross needs it. Councilwoman Cureton noted that when she visited Turning Point she saw that they were in need of a lot of beds and she was surprised to see the things that they really needed and did not have. There was a consensus of the council to give a "one-time" increase to the American Red Cross this year to help with the "matching funds" campaign going on.

- **Councilman Countryman** made a **motion** to fund the Catawba Lands Conservancy at \$2,500, Council on Aging at \$1,500, Red Cross at \$2,500, United Family Services at \$1,000, Community Arts Council at \$500, Turning Point at \$1,250 and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

- Mayor Becker commented that we have to be proud that this council wants to recognize and support some of these organizations that have really demonstrated what they do directly for our community.

#### 9. **Consideration of a GovQA Agreement**

- Ms. Brooks noted that the service is provided by GovQA. Mayor Becker added that it is really designed for businesses in town, as much as the town, and it integrates with the town's website. Ms. Brooks further added that if the town had special events all of the time we could have our own little page for announcements, etc. There is also an option for all council members to have their own page. Councilwoman Coffey mentioned that this is not something the town needs to be entertaining.
- **Councilwoman Coffey** made a **motion** to not participate and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

#### 10. **McNeely Road Greenway Parking Area**

- Mayor Becker pointed out that Ms. Brooks had given the council a memo on the Greenway Parking Area. The way that the ordinance is written, the town is permitted, as a recreational area, to seek relief from the paving requirements. Mayor Becker believes that for this type of parking, paving is not that appropriate; we would like more informal and less expensive. Mayor Becker explained that the council has the engineer's drawings and asked if the council was happy with them.



There was a consensus of the council that gravel fits more in as our community versus the paved parking, which creates more runoff. Mayor Becker noted that the plans call for going above and beyond what is required for stormwater; we are trying to set a conservation example with a sod-vegetated filter strip. Mayor Becker recommended that the council approve the plan and request relief from the Board of Adjustment for the paving.

- **Councilwoman Coffey** made a **motion** to authorize staff to file a *Petition with the Board of Adjustment for relief from the paving and to adopt the plan subject to Board of Adjustment approval and Councilman Countryman* seconded. The motion passed unanimously as follows:

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

- Mayor Becker pointed out that the plan calls for the first 50 feet of each driveway to be paved for various reasons, particularly so that vehicles are not spitting gravel out onto the road. This will not be cheap, but this paving will be included in the bids if the town receives Board of Adjustment approval for gravel in the parking lot itself.

**11. Consideration of the Proposed 2011-2012 Budget**

- Mayor Becker stated that we did not have any comments during the public hearing and if there was no discussion the council could actually approve the budget (totaling \$299,570) by a simple majority vote.
- **Councilman Countryman** made a **motion** to approve the 2011-2012 budget and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

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

- The 2011-2012 Budget Ordinance is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2011-2012  
O-2010-04**

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 7/1/2011 and ending 6/30/2012, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:		<b>\$262,401.00</b>
Advertising		\$1,800.00
Audit	Attorney	\$9,600.00
Community Projects		\$3,900.00
Contingency		\$16,700.00
		\$3,000.00

Dues	\$4,525.00	
Elections	\$4,200.00	
Employee overhead	\$21,900.00	
Fire Protection	\$12,000.00	
Insurance	\$4,500.00	
Newsletter	\$2,400.00	
Office and Clerk	\$118,256.00	
Planning and Zoning	\$40,276.00	
Street Lighting	\$1,800.00	
Tax collection	\$11,544.00	
Training	\$3,000.00	
Travel	\$3,000.00	
<b>CAPITAL:</b>		<b>\$37,169.00</b>
Capital outlay	\$37,169.00	
<b>TOTAL APPROPRIATIONS:</b>		<b>\$299,570.00</b>

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2011 and ending 6/30/2012:

Franchise tax, utility & cable TV	\$182,100.00	
Interest	\$3,000.00	
Other income	\$3,500.00	
Property taxes	\$65,120.00	
Sales taxes	\$41,650.00	
Vehicle taxes	\$4,200.00	
<b>TOTAL ESTIMATED REVENUES:</b>		<b>\$299,570.00</b>

**Section III. Project Ordinances.** Grant Project Ordinance O-2008-02 in the original amount of \$337,075, for the purchase of land in the Copper Run subdivision adjoining proposed town greenway and conservation property, was closed out during the 2010-2011 fiscal year. After an amendment authorizing an additional conservation easement monitoring endowment of \$7,300, the total amount expended by authority of this ordinance was \$336,585.97, with \$299,685.00 in the form of a North Carolina Clean Water Management Trust Fund grant and \$36,900.97 in transfers from the General Fund.

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. This project has not yet been closed out.

**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, 2011.

ADOPTED this 9th day of June, 2011. Witness my hand and official seal:

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

Attest:

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

12. **Consideration of Board of Adjustment Matters**

- Ms. Brooks explained that with all the talk of Board of Adjustment meetings, she realized that Mike LaMonica and Bob Neill's terms expired in April. Mr. Neill has volunteered to serve another term; however, Mr. LaMonica did not wish to serve again. Ms. Sharon Carter has expressed a desire to become a "regular" member on that board. Ms. Brooks has been unable to contact Mr. Bill Southerland to see if he wants to remain on the board. Councilwoman Critz responded that she would speak with him. Mayor Becker noted that he has been a very good chairman and if he wants to serve, this council would be wise to consider reappointing him. Mayor Becker commented that staff believes that he has been very effective as chair, with Mr. LaMonica not wanting to be reappointed and Ms. Carter moving [up to take Mr. LaMonica's position], we still will have at least one alternate opening. This opening can be place in an upcoming newsletter. Mayor Becker explained that the council needed to reappoint Mr. Neill and move Ms. Carter from alternate to regular.
- **Councilman Countryman** made a **motion** to reappoint Bob Neill for another term and to add Sharon Carter up to a permanent position on the Board of Adjustments (moving her to the term that Mike LaMonica gave up) and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton, LaMonica and Neill

Nays: None

13. **Consideration of the Hourly Rate for the Office Assistant Position**

- Mayor Becker commented that we wanted to bring this back [to the council] for the hourly rate for the Deputy Clerk/Office Assistant position; there may be some changes in that position. Ms. Brooks explained that Sandara Coates will be leaving us [the town]; she has found a new full time job. Mayor Becker added that it was very good for Ms. Coates, "we are excited" for her. **Councilman Countryman** commented that since there was a change he would make a **motion** to table this discussion until the next meeting. Ms. Brooks added that she actually had someone else starting Tuesday and asked if the council wanted her to start at the existing pay schedule. Councilwoman Critz asked if there was a reason Ms. Brooks asked this for the new person that is coming in. Mayor Becker noted that this item was left over from the last meeting; we have been wanting to reevaluate the position, because of the budget. Councilwoman Critz asked if the new person coming in was under the impression that we are reevaluating the position or what? Ms. Brooks responded that the only thing she mentioned to her was that it is that time of year that we are doing a consideration (maybe a cost of living raise which is what we have done with that position). Mayor Becker asked if she knew what the current hourly rate was. Ms. Brooks responded that she does and she is fine with it. Mayor Becker noted that she had not been promised any kind of increase; it came up 2 months ago, because when the council approved 3% for the salaried employees they did not know what to do about the hourly rate. Ms. Brooks did some comparative study which was presented last month and the council wanted to think a little bit more about that. Councilwoman Critz asked if the town was "on target" as far as the comparative study or are we a little bit low. Mayor Becker responded that we weren't double digit low, but we were at the low end of scale. Mayor Becker reminded the council that Councilman Countryman had a motion.

Councilman Countryman explained that the reason he was making that motion was that in all fairness to our current employee, he did not think it proper to discuss improving the salary on the night that she is giving her notice that she is leaving. **Councilwoman Coffey** seconded Councilman Countryman's motion to table this discussion. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Critz, Cureton, LaMonica and Neill*

*Nays: None*

- Mayor Becker commented that we do have a candidate that Ms. Brooks has interviewed and is very happy with. Ms. Brooks responded yes and explained that she used to be on the Board of Adjustment; her name is Janet Ridings. Councilwoman Neill responded that that was an excellent choice. Councilman Countryman asked if she was over qualified. Mayor Becker responded that he thought she was very over qualified, but she is retired and would like a few hours. Mayor Becker noted the Ms. Brooks had the authority to hire this person; therefore, the council does not have to make an evaluation. Mayor Becker further commented that he was happy to hear that Ms. Coates had the opportunity she has been working toward and that Ms. Ridings was interested in the job; it has been a good situation.

14. **Other Business**

- There was no other business.

15. **Adjournment**

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

*Ayes: Coffey, Countryman, Critz, Cureton, LaMonica and Neill*

*Nays: None*

- The meeting was adjourned at 9:11 p.m.
- The next regular meeting will be on Thursday, July 14, 2011 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

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Vicky A. Brooks, CMC, Town Clerk

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Frederick Becker III, Mayor

## **Town of Mineral Springs**

# **FINANCE REPORT MAY 2011**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**July 14, 2011**

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# Cash Flow Report FY2010 YTD

7/1/2010 Through 5/31/2011

6/9/2011

Page 1

Category Description	7/1/2010- 5/31/2011
<b>INCOME</b>	
Dup Prop Tax	
Receipts	88.57
Refunds	-56.97
TOTAL Dup Prop Tax	31.60
Franchise	
Cable	2,122.00
Util	102,054.00
TOTAL Franchise	104,176.00
Gross Receipts Tax	637.39
Interest Income	2,481.31
Other Inc	
Public Records Payment	52.61
Zoning	8,050.00
TOTAL Other Inc	8,102.61
Prop Tax 2010	
Receipts 2010	
Int	129.29
Tax	61,645.20
TOTAL Receipts 2010	61,774.49
TOTAL Prop Tax 2010	61,774.49
Prop Tax Prior Years	
Prop Tax 2001	
Receipts 2001	5.93
TOTAL Prop Tax 2001	5.93
Prop Tax 2002	
Receipts 2002	22.66
TOTAL Prop Tax 2002	22.66
Prop Tax 2003	
Receipts 2003	21.87
TOTAL Prop Tax 2003	21.87
Prop Tax 2004	
Receipts 2004	15.30
TOTAL Prop Tax 2004	15.30
Prop Tax 2005	
Receipts 2005	24.64
TOTAL Prop Tax 2005	24.64
Prop Tax 2006	
Receipts 2006	276.83
TOTAL Prop Tax 2006	276.83
Prop Tax 2007	
Receipts 2007	692.23
TOTAL Prop Tax 2007	692.23
Prop Tax 2008	
Receipts 2008	564.20
Int	252.67
Tax	693.36
TOTAL Receipts 2008	1,510.23
TOTAL Prop Tax 2008	1,510.23
Prop Tax 2009	

# Cash Flow Report FY2010 YTD

7/1/2010 Through 5/31/2011

6/9/2011

Page 2

Category Description	7/1/2010- 5/31/2011
Receipts 2009	1,891.53
Int	144.15
Tax	761.99
TOTAL Receipts 2009	2,797.67
Ret Check 2009	-30.00
TOTAL Prop Tax 2009	2,767.67
TOTAL Prop Tax Prior Years	5,337.36
Sales Tax	
Cable TV	10,276.33
Refunds	510.09
Sales & Use Dist	11,556.65
telecommunications	3,355.00
TOTAL Sales Tax	25,698.07
Veh Tax	
Coll	
2001	-0.01
2002	-0.02
2003	-0.11
2004	-0.14
2005	-0.11
2006	-0.07
2007	-0.07
2008	-0.37
2009	-7.37
2010	-49.26
2011	-0.06
TOTAL Coll	-57.59
Int 2001	0.42
Int 2002	0.44
Int 2003	2.89
Int 2004	3.62
Int 2005	2.38
Int 2006	1.34
Int 2007	1.09
Int 2008	3.64
Int 2009	27.57
Int 2010	19.13
Tax 2001	0.53
Tax 2002	0.57
Tax 2003	4.65
Tax 2004	5.37
Tax 2005	4.78
Tax 2006	3.53
Tax 2007	4.16
Tax 2008	20.69
Tax 2009	453.26
Tax 2010	3,245.27
Tax 2011	4.24
TOTAL Veh Tax	3,751.98
<b>TOTAL INCOME</b>	<b>211,990.81</b>



# Cash Flow Report FY2010 YTD

7/1/2010 Through 5/31/2011

6/9/2011

Page 3

Category Description	7/1/2010- 5/31/2011
<b>EXPENSES</b>	
Uncategorized	0.00
Ads	653.22
Attorney	3,842.17
Audit	3,600.00
Community	
Donation	500.00
Greenway	298.89
Maint	3,060.00
Special Events	44.79
TOTAL Community	3,903.68
Dues	4,131.00
Elections	494.00
Emp	
Benefits	
Dental	477.00
Life	415.80
NCLGERS	3,559.75
TOTAL Benefits	4,452.55
Bond	550.00
FICA	
Med	1,373.06
Soc Sec	5,871.05
TOTAL FICA	7,244.11
Payroll	1,162.13
Work Comp	812.46
TOTAL Emp	14,221.25
Ins	3,710.82
Newsletter	
Post	247.04
Printing	530.13
TOTAL Newsletter	777.17
Office	
Bank	5.00
Clerk	25,025.00
Council	6,600.00
Deputy Clerk	6,086.10
Equip	942.11
Finance Officer	24,244.00
Maint	
Materials	1,224.45
Service	6,356.00
TOTAL Maint	7,580.45
Mayor	4,400.00
Misc	482.96
Post	517.54
Supplies	3,143.03
Tel	5,782.64
Util	4,022.60
TOTAL Office	88,831.43
Planning	

# Cash Flow Report FY2010 YTD

7/1/2010 Through 5/31/2011

6/9/2011

Page 4

Category Description	7/1/2010- 5/31/2011
Administration	21,604.00
Misc	1,175.49
Parks & Greenways	150.00
<b>TOTAL Planning</b>	<b>22,929.49</b>
Street Lighting	1,334.77
Tax Coll	
Bill	187.67
Bank	5.00
<b>TOTAL Bill</b>	<b>192.67</b>
Post	352.00
Sal	8,668.00
<b>TOTAL Tax Coll</b>	<b>9,212.67</b>
Training	
Officials	255.00
Staff	655.00
<b>TOTAL Training</b>	<b>910.00</b>
Travel	1,485.95
<b>TOTAL EXPENSES</b>	<b>160,037.62</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	70,000.00
FROM MM Sav CitizensSouth	125,000.00
TO Check Min Spgs	-125,000.00
TO MM Sav CitizensSouth	-70,000.00
TO Ag Bldg Capital Project Fund	-154,897.17
<b>TOTAL TRANSFERS</b>	<b>-154,897.17</b>
<b>OVERALL TOTAL</b>	<b>-102,943.98</b>

## Account Balances History Report

(Includes unrealized gains)

As of 5/31/2011

6/9/2011

Page 1

Account	6/30/2010 Balance	7/31/2010 Balance	8/31/2010 Balance	9/30/2010 Balance	10/31/2010 Balance	11/30/2010 Balance	12/31/2010 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	18,062.96	3,580.90	4,015.90	59,581.52	53,653.82	21,617.07	15,533.64
Estates at Soen Escrow	27,959.57	27,979.76	27,999.35	28,015.93	28,031.40	28,046.38	28,060.02
MM Sav CitizensSouth	396,392.39	281,728.34	271,972.21	272,177.94	272,374.50	272,564.85	342,748.07
MM Sav Min Spgs	10,500.48	10,503.60	10,506.72	10,509.74	10,512.86	10,515.88	10,519.01
Ag Bldg Capital Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CWMTF Grant Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Cash and Bank Accounts</b>	<b>452,915.40</b>	<b>323,792.60</b>	<b>314,494.18</b>	<b>370,285.13</b>	<b>364,572.58</b>	<b>332,744.18</b>	<b>396,860.74</b>
<b>Other Assets</b>							
State Revenues Receivable	56,305.86	54,638.83	53,395.64	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>56,305.86</b>	<b>54,638.83</b>	<b>53,395.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>509,221.26</b>	<b>378,431.43</b>	<b>367,889.82</b>	<b>370,285.13</b>	<b>364,572.58</b>	<b>332,744.18</b>	<b>396,860.74</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	1,770.98	0.00	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	27,720.00	27,720.00
<b>TOTAL Other Liabilities</b>	<b>29,490.98</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>TOTAL LIABILITIES</b>	<b>29,490.98</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>OVERALL TOTAL</b>	<b>479,730.28</b>	<b>350,711.43</b>	<b>340,169.82</b>	<b>342,565.13</b>	<b>336,852.58</b>	<b>305,024.18</b>	<b>369,140.74</b>

## Account Balances History Report

(Includes unrealized gains)

As of 5/31/2011

6/9/2011

Page 2

Account	1/31/2011 Balance	2/28/2011 Balance	3/31/2011 Balance	4/30/2011 Balance	5/31/2011 Balance
<b>ASSETS</b>					
<b>Cash and Bank Accounts</b>					
Check Min Spgs	17,129.82	7,471.56	44,641.00	32,605.15	22,150.73
Estates at Soen Escrow	28,072.90	28,083.67	28,095.60	28,107.15	28,118.05
MM Sav CitizensSouth	342,960.83	343,131.88	343,321.36	343,504.82	343,681.79
MM Sav Min Spgs	10,522.14	10,524.97	10,528.10	10,531.13	10,533.91
Ag Bldg Capital Project Fund	0.00	0.00	0.00	0.00	0.00
CWMTF Grant Project Fund	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Cash and Bank Accounts</b>	<b>398,685.69</b>	<b>389,212.08</b>	<b>426,586.06</b>	<b>414,748.25</b>	<b>404,484.48</b>
<b>Other Assets</b>					
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>398,685.69</b>	<b>389,212.08</b>	<b>426,586.06</b>	<b>414,748.25</b>	<b>404,484.48</b>
<b>LIABILITIES</b>					
<b>Other Liabilities</b>					
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
<b>TOTAL Other Liabilities</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>TOTAL LIABILITIES</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>OVERALL TOTAL</b>	<b>370,965.69</b>	<b>361,492.08</b>	<b>398,866.06</b>	<b>387,028.25</b>	<b>376,764.48</b>

Mineral Springs Monthly Revenue Summary 2010-2011

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2010-2011									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,800.00	\$ (3,537.36)	\$ 5,337.36	296.5%	\$ 1,555.16	\$ 140.50	\$ 910.75	\$ 65.53	\$ 58.82
Property Tax - 2010	\$ 61,695.00	\$ (79.49)	\$ 61,774.49	100.1%	\$ -	\$ -	\$ 12,235.40	\$ 6,175.85	\$ 17,883.67
Dupl. Property Tax	\$ -	\$ (31.60)	\$ 31.60		\$ -	\$ -	\$ -	\$ -	\$ 34.05
Franchise Taxes: cable	\$ 2,400.00	\$ 278.00	\$ 2,122.00	88.4%	\$ -	\$ 506.00	\$ -	\$ -	\$ 512.00
Franchise Taxes: utility	\$ 159,000.00	\$ 56,946.00	\$ 102,054.00	64.2%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ 1,000.00	\$ 362.61	\$ 637.39	63.7%	\$ -	\$ 150.93	\$ 69.57	\$ 90.89	\$ 54.72
Interest	\$ 4,000.00	\$ 1,518.69	\$ 2,481.31	62.0%	\$ 359.26	\$ 266.58	\$ 225.33	\$ 215.15	\$ 208.35
Sales Tax	\$ 41,200.00	\$ 15,501.93	\$ 25,698.07	62.4%	\$ 510.09	\$ 160.39	\$ 1,265.04	\$ 1,302.72	\$ 1,282.91
Vehicle Taxes	\$ 4,800.00	\$ 1,048.02	\$ 3,751.98	78.2%	\$ -	\$ 321.38	\$ 311.57	\$ 310.93	\$ 405.23
Zoning Fees	\$ 3,000.00	\$ (5,050.00)	\$ 8,050.00	268.3%	\$ 175.00	\$ 1,320.00	\$ 975.00	\$ 300.00	\$ 1,400.00
Other	\$ 500.00	\$ 447.39	\$ 52.61	10.5%	\$ -	\$ 10.61	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 279,395.00</b>	<b>\$ 67,404.19</b>	<b>\$ 211,990.81</b>	<b>75.9%</b>	<b>\$ 2,599.51</b>	<b>\$ 2,876.39</b>	<b>\$ 15,992.66</b>	<b>\$ 8,461.07</b>	<b>\$ 21,839.75</b>
	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>June a/r</b>	
Property Tax - prior	\$ 104.60	\$ 182.14	\$ 93.66	\$ 2,226.20	\$ -	\$ -			
Property Tax - 2010	\$ 7,048.15	\$ 14,355.84	\$ 2,001.72	\$ 1,251.29	\$ 203.81	\$ 618.76			
Dupl. Property Tax	\$ 31.60	\$ (34.05)	\$ 22.92	\$ -	\$ -	\$ (22.92)			
Franchise Taxes: cable	\$ -	\$ -	\$ 549.00	\$ -	\$ -	\$ 555.00			
Franchise Taxes: utility	\$ 60,060.00	\$ -	\$ -	\$ 41,994.00	\$ -	\$ -			
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Gross Receipts Tax	\$ 25.03	\$ 51.38	\$ 90.24	\$ 28.04	\$ 42.00	\$ 34.59			
Interest	\$ 199.99	\$ 228.77	\$ 184.65	\$ 204.54	\$ 198.04	\$ 190.65			
Sales Tax	\$ 8,259.90	\$ 1,250.92	\$ 1,235.38	\$ 8,004.78	\$ 1,184.99	\$ 1,240.95			
Vehicle Taxes	\$ 561.27	\$ 441.48	\$ 311.03	\$ 284.06	\$ 453.40	\$ 351.63			
Zoning Fees	\$ 975.00	\$ 450.00	\$ 1,075.00	\$ 935.00	\$ 285.00	\$ 160.00			
Other	\$ -	\$ 10.00	\$ 25.00	\$ -	\$ 6.00	\$ 1.00			
<b>Totals</b>	<b>\$ 77,265.54</b>	<b>\$ 16,936.48</b>	<b>\$ 5,588.60</b>	<b>\$ 54,927.91</b>	<b>\$ 2,373.24</b>	<b>\$ 3,129.66</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Budget Comparison 2010-2011

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2010-2011 (Includes Amendment 2010-01)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,146.78	\$ 653.22	36.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 5,757.83	\$ 3,842.17	40.0%	\$ 300.00	\$ 300.00	\$ 842.17	\$ 300.00	\$ 300.00
Audit	\$ 3,600.00	\$ -	\$ 3,600.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 15,500.00	\$ 11,574.50	\$ 3,925.50	25.3%	\$ -	\$ 226.33	\$ 200.00	\$ 200.00	\$ 450.00
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 4,525.00	\$ 394.00	\$ 4,131.00	91.3%	\$ 3,521.00	\$ 50.00	\$ -	\$ -	\$ -
Elections	\$ 600.00	\$ 106.00	\$ 494.00	82.3%	\$ 494.00	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 16,800.00	\$ 2,578.75	\$ 14,221.25	84.7%	\$ 1,586.73	\$ 1,316.23	\$ 859.51	\$ 867.79	\$ 845.85
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 789.18	\$ 3,710.82	82.5%	\$ 3,416.29	\$ -	\$ 294.53	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,622.83	\$ 777.17	32.4%	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 116,648.00	\$ 27,816.57	\$ 88,831.43	76.2%	\$ 8,415.88	\$ 8,126.01	\$ 7,846.07	\$ 7,849.60	\$ 7,349.79
Planning & Zoning	\$ 43,568.00	\$ 20,638.51	\$ 22,929.49	52.6%	\$ 2,395.00	\$ 1,964.00	\$ 1,964.00	\$ 2,051.00	\$ 1,964.00
Street Lighting	\$ 1,800.00	\$ 465.23	\$ 1,334.77	74.2%	\$ -	\$ 138.01	\$ 138.01	\$ 128.27	\$ 127.92
Tax Collection	\$ 11,256.00	\$ 2,043.33	\$ 9,212.67	81.8%	\$ 788.00	\$ 1,239.67	\$ 881.00	\$ 788.00	\$ 788.00
Training	\$ 3,000.00	\$ 2,090.00	\$ 910.00	30.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 3,000.00	\$ 1,514.05	\$ 1,485.95	49.5%	\$ -	\$ -	\$ 122.06	\$ -	\$ 143.59
Capital Outlay	\$ 25,798.00	\$ 25,798.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 279,395.00</b>	<b>\$ 119,335.56</b>	<b>\$ 160,059.44</b>	<b>57.3%</b>	<b>\$ 20,916.90</b>	<b>\$ 13,360.25</b>	<b>\$ 13,147.35</b>	<b>\$ 12,184.66</b>	<b>\$ 11,969.15</b>
<b>Off Budget:</b>									
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 154,897.17		\$ 110,701.46	\$ 57.75	\$ 450.00	\$ 1,988.96	\$ 41,699.00
<b>Total Off Budget:</b>			<b>\$ 154,897.17</b>		<b>\$ 110,701.46</b>	<b>\$ 57.75</b>	<b>\$ 450.00</b>	<b>\$ 1,988.96</b>	<b>\$ 41,699.00</b>

Mineral Springs Budget Comparison 2010-2011

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ -	\$ 300.00	\$ 238.80	\$ -		
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		
Audit	\$ -	\$ -	\$ -	\$ 3,600.00	\$ -	\$ -		
Community Projects	\$ 200.00	\$ 450.00	\$ 250.00	\$ 700.00	\$ 702.56	\$ 546.61		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Dues	\$ 160.00	\$ 300.00	\$ -	\$ 100.00	\$ -	\$ -		
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Employee Overhead	\$ 868.42	\$ 945.43	\$ 2,267.04	\$ 1,554.99	\$ 1,555.95	\$ 1,553.31		
Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Newsletter	\$ 247.04	\$ 530.13	\$ -	\$ -	\$ -	\$ -		
Office	\$ 8,379.18	\$ 7,732.77	\$ 9,048.98	\$ 7,925.23	\$ 8,270.06	\$ 7,887.86		
Planning & Zoning	\$ 1,964.00	\$ 2,442.01	\$ 2,081.84	\$ 2,025.64	\$ 1,964.00	\$ 2,114.00		
Street Lighting	\$ 127.92	\$ 127.92	\$ 136.68	\$ 136.68	\$ 136.68	\$ 136.68		
Tax Collection	\$ 788.00	\$ 788.00	\$ 788.00	\$ 788.00	\$ 788.00	\$ 788.00		
Training	\$ -	\$ 655.00	\$ -	\$ -	\$ 255.00	\$ -		
Travel	\$ -	\$ 840.27	\$ 189.67	\$ 123.39	\$ -	\$ 66.97		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>\$ 13,148.98</b>	<b>\$ 15,111.53</b>	<b>\$ 15,062.21</b>	<b>\$ 17,553.93</b>	<b>\$ 14,211.05</b>	<b>\$ 13,393.43</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# May Cash Flow Report

5/1/2011 Through 5/31/2011

6/9/2011

Page 1

Category Description	5/1/2011- 5/31/2011
<b>INCOME</b>	
Dup Prop Tax	
Refunds	-22.92
TOTAL Dup Prop Tax	-22.92
Franchise	
Cable	555.00
TOTAL Franchise	555.00
Gross Receipts Tax	34.59
Interest Income	190.65
Other Inc	
Public Records Payment	1.00
Zoning	160.00
TOTAL Other Inc	161.00
Prop Tax 2010	
Receipts 2010	
Int	30.86
Tax	587.90
TOTAL Receipts 2010	618.76
TOTAL Prop Tax 2010	618.76
Sales Tax	
Sales & Use Dist	1,240.95
TOTAL Sales Tax	1,240.95
Veh Tax	
Coll	
2004	-0.04
2005	-0.02
2007	-0.01
2009	-0.03
2010	-5.24
2011	-0.06
TOTAL Coll	-5.40
Int 2004	0.87
Int 2005	0.96
Int 2007	0.22
Int 2009	0.29
Int 2010	4.68
Tax 2004	1.55
Tax 2005	0.63
Tax 2007	0.72
Tax 2009	1.73
Tax 2010	341.14
Tax 2011	4.24
TOTAL Veh Tax	351.63
<b>TOTAL INCOME</b>	<b>3,129.66</b>
<b>EXPENSES</b>	
Attorney	300.00
Community	
Maint	480.00
Special Events	66.61



# May Cash Flow Report

5/1/2011 Through 5/31/2011

6/9/2011

Page 2

Category Description	5/1/2011- 5/31/2011
TOTAL Community	546.61
Emp	
Benefits	
Dental	53.00
Life	46.20
NCLGERS	711.95
TOTAL Benefits	811.15
FICA	
Med	122.31
Soc Sec	522.95
TOTAL FICA	645.26
Payroll	96.90
TOTAL Emp	1,553.31
Office	
Bank	5.00
Clerk	2,275.00
Council	600.00
Deputy Clerk	590.42
Finance Officer	2,204.00
Maint	
Materials	23.65
Service	645.00
TOTAL Maint	668.65
Mayor	400.00
Misc	-1.90
Supplies	651.31
Tel	354.01
Util	141.37
TOTAL Office	7,887.86
Planning	
Administration	1,964.00
Parks & Greenways	150.00
TOTAL Planning	2,114.00
Street Lighting	136.68
Tax Coll	
Sal	788.00
TOTAL Tax Coll	788.00
Travel	66.97
<b>TOTAL EXPENSES</b>	<b>13,393.43</b>
<b>OVERALL TOTAL</b>	<b>-10,263.77</b>

# Register Report

5/1/2011 Through 5/31/2011

6/9/2011

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 4/30/2011</b>							<b>32,605.15</b>
5/4/2011	Check Min ... EFT		Debit Card (WalMart)	Water (FY2010)	Office:Supplies	R	-12.20
5/5/2011	Check Min ... EFT		Debit Card (Blu Moon ...	Lunch: Manager...	Travel	R	-31.03
5/10/2011	Check Min ... 3506		Forms & Supply, Inc.	I/N 1434214-0 t...	Office:Supplies	R	-127.12
5/10/2011	Check Min ... 3507		Jan-Pro Cleaning Syst...	I/N 6528 Janitori...	Office:Maint:Service	R	-195.00
5/10/2011	Check Min ... 3508		Clark, Griffin & McColl...	I/N 2727 5/11 (F...	Attorney	R	-300.00
5/10/2011	Check Min ... 3509		Conder Flag Company	I/N 146912 Tow...	Community:Maint	R	-280.00
5/10/2011	Check Min ... 3510		Xerox Corporation	I/N 054582535 ...	Office:Supplies	R	-31.96
5/10/2011	Check Min ... 3511		Duke Power	1803784140 (F...	Office:Util	R	-109.37
5/10/2011	Check Min ... 3512		Duke Power	1819573779 old...	Office:Util	R	-18.66
5/10/2011	Check Min ... EFT		Debit Card (Office Max)	paper, binder co...	Office:Supplies	R	-102.33
5/16/2011	Check Min ... EFT		NC Department of Rev...	3/11 (FY2010)	Sales Tax:Sales & ...	R	1,240.95
5/16/2011	Check Min ... EFT		Union County	4/11 (FY2010)	Gross Receipts Tax	R	34.59
5/16/2011	Check Min ... EFT	S	Union County		Veh Tax:Tax 2011	R	4.24
					Veh Tax:Coll:2011	R	-0.06
					Veh Tax:Tax 2010	R	341.14
					Veh Tax:Int 2010	R	4.68
					Veh Tax:Coll:2010	R	-5.24
					Veh Tax:Tax 2009	R	1.73
					Veh Tax:Int 2009	R	0.29
					Veh Tax:Coll:2009	R	-0.03
					Veh Tax:Tax 2007	R	0.72
					Veh Tax:Int 2007	R	0.22
					Veh Tax:Coll:2007	R	-0.01
					Veh Tax:Tax 2005	R	0.63
					Veh Tax:Int 2005	R	0.96
					Veh Tax:Coll:2005	R	-0.02
					Veh Tax:Tax 2004	R	1.55
					Veh Tax:Int 2004	R	0.87
					Veh Tax:Coll:2004	R	-0.04
5/17/2011	Check Min ... EFT		Debit Card (Dell Onlin...	AC Adaptors (F...	Office:Supplies	R	-128.63
5/17/2011	Check Min ... 3513		Duke Power	2035221941 (F...	Street Lighting	R	-136.68
5/17/2011	Check Min ... 3514		Windstream	061345970 (FY...	Office:Tel	R	-54.88
5/17/2011	Check Min ... 3515		Windstream	061348611 (FY...	Office:Tel	R	-209.38
5/17/2011	Check Min ... 3516	S	Hummingbird Lawn C...		Community:Maint		-200.00
					Office:Maint:Service		-450.00
5/17/2011	Check Min ... 3517		Union County Public ...	84361*00 (FY20...	Office:Util	R	-13.34
5/20/2011	Check Min ... EFT	S	NC State Treasurer	05/11 LGERS c...	Office:Clerk	R	-136.50
				05/11 LGERS c...	Office:Finance Officer	R	-132.24
				05/11 LGERS c...	Planning:Administra...	R	-117.84
				05/11 employer ...	Emp:Benefits:NCLG...	R	-711.95
5/20/2011	Check Min ... EFT		Debit Card (PayPal)	Plotter print serv...	Office:Supplies	R	-28.94
5/23/2011	Check Min ... 3518		Lawrence S. Barden	Heilanthus schw...	Planning:Parks & G...		-100.00
5/24/2011	Check Min ... EFT		Debit Card (Office Max)	envelopes, label...	Office:Supplies	R	-158.96
5/24/2011	Check Min ... EFT		Debit Card (Sells Paper)	Paper Towels (F...	Office:Maint:Materials	R	-23.65
5/25/2011	Check Min ... 3519		NCDOT{Permits}	Driveway Permit...	Planning:Parks & G...		-50.00
5/25/2011	Check Min ... EFT		Debit Card (Harris Tee...	WUMC meeting ...	Community:Special ...	R	-19.88
5/26/2011	Check Min ... EFT		Debit Card (Kangaroo)	WUMC meeting ...	Community:Special ...	R	-2.54
5/26/2011	Check Min ... EFT		Debit Card (Farley's)	WUMC Food (F...	Community:Special ...	R	-22.37
5/26/2011	Check Min ... EFT		Debit Card (Norton)	NP112936586 ...	Office:Supplies	R	-32.31
5/26/2011	Check Min ... EFT		Debit Card (Subway)	WUMC meeting ...	Community:Special ...	R	-21.82

# Register Report

5/1/2011 Through 5/31/2011

6/9/2011

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
5/27/2011	Check Min ...	EFT	S Advantage Payroll	Salary 5/11	Office:Clerk	R	-2,138.50
				Supplement 5/11	Office:Clerk	R	0.00
				Hours 5/11	Office:Deputy Clerk	R	-590.42
				Salary 5/11	Office:Finance Officer	R	-2,071.76
				Salary 5/11	Office:Mayor	R	-400.00
				Salary 5/11	Office:Council	R	-600.00
				Salary 5/11	Planning:Administra...	R	-1,846.16
				Salary 5/11	Tax Coll:Sal	R	-788.00
					Emp:FICA:Soc Sec	R	-522.95
					Emp:FICA:Med	R	-122.31
					Emp:Payroll	R	-96.90
5/28/2011	Check Min ...	3520	S Municipal Insurance Tr...		Emp:Benefits:Life		-46.20
					Emp:Benefits:Dental		-53.00
5/28/2011	Check Min ...	3521	Southern Community ...	Prop Tax Refun...	Dup Prop Tax:Refu...		-22.92
5/28/2011	Check Min ...	3522	Verizon Wireless	221474588-000...	Office:Tel		-89.75
5/28/2011	Check Min ...	EFT	Debit Card (Office Max)	paper, sheet pro...	Office:Supplies	R	-28.86
5/31/2011	Check Min ...	DEP	S Deposit		Prop Tax 2010:Rec...	R	30.86
					Prop Tax 2010:Rec...	R	587.90
5/31/2011	Check Min ...	DEP	S Deposit	#429a	Other Inc:Zoning	R	160.00
				#429a	Other Inc:Public Re...	R	1.00
				Property Tax Re...	Office:Misc	R	1.90
				#429a	Franchise:Cable	R	555.00
5/31/2011	Check Min ...	3523	Frederick Becker III	3/11 & 4/11 reim...	Travel		-35.94
5/31/2011	Check Min ...	EFT	American Community ...	5/31 deposit cor...	Office:Bank	R	-5.00
<b>TOTAL 5/1/2011 - 5/31/2011</b>							<b>-10,454.42</b>

<b>BALANCE 5/31/2011</b>	<b>22,150.73</b>
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<b>TOTAL INFLOWS</b>	<b>2,969.23</b>
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<b>TOTAL OUTFLOWS</b>	<b>-13,423.65</b>
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<b>NET TOTAL</b>	<b>-10,454.42</b>
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May 2011

Revenue Details

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## Sales and Use Tax Distribution

### March 2011 Collections

### Summary

### May 11, 2011

	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
	\$ 917,713.72	\$ 685,896.12	\$ 490,175.65	\$ -	\$ 1,989.79	\$ -	\$ -	\$ (143,650.71)	\$ 1,952,124.57
FAIRVIEW	\$ 374.99	\$ 280.27	\$ 200.29	\$ -	\$ 0.81	\$ -	\$ -	\$ 281.95	\$ 1,138.31
HEMBY BRIDGE	\$ 154.34	\$ 115.35	\$ 82.44	\$ -	\$ 0.33	\$ -	\$ -	\$ 116.04	\$ 468.50
INDIAN TRAIL	\$ 28,524.07	\$ 21,318.79	\$ 15,235.48	\$ -	\$ 61.85	\$ -	\$ -	\$ 21,445.25	\$ 86,585.44
LAKE PARK	\$ 3,510.73	\$ 2,623.91	\$ 1,875.18	\$ -	\$ 7.61	\$ -	\$ -	\$ 2,639.49	\$ 10,656.92
MARSHVILLE	\$ 3,918.88	\$ 2,928.96	\$ 2,093.18	\$ -	\$ 8.50	\$ -	\$ -	\$ 2,946.36	\$ 11,895.88
MARVIN	\$ 3,014.78	\$ 2,253.23	\$ 1,610.27	\$ -	\$ 6.54	\$ -	\$ -	\$ 2,266.60	\$ 9,151.42
MINERAL SPRINGS	\$ 408.81	\$ 305.54	\$ 218.36	\$ -	\$ 0.89	\$ -	\$ -	\$ 307.35	\$ 1,240.95
MINT HILL *	\$ 28.38	\$ 21.21	\$ 15.16	\$ -	\$ 0.06	\$ -	\$ -	\$ 21.34	\$ 86.15
MONROE	\$ 99,410.13	\$ 74,298.80	\$ 53,097.64	\$ -	\$ 215.54	\$ -	\$ -	\$ 74,739.58	\$ 301,761.69
STALLINGS *	\$ 19,411.77	\$ 14,508.29	\$ 10,368.35	\$ -	\$ 42.09	\$ -	\$ -	\$ 14,594.37	\$ 58,924.87
UNIONVILLE	\$ 584.55	\$ 436.89	\$ 312.22	\$ -	\$ 1.27	\$ -	\$ -	\$ 439.48	\$ 1,774.41
WAXHAW	\$ 24,466.82	\$ 18,286.42	\$ 13,068.39	\$ -	\$ 53.05	\$ -	\$ -	\$ 18,394.91	\$ 74,269.59
WEDDINGTON *	\$ 3,454.63	\$ 2,581.98	\$ 1,845.21	\$ -	\$ 7.49	\$ -	\$ -	\$ 2,597.31	\$ 10,486.62
WESLEY CHAPEL	\$ 878.04	\$ 656.25	\$ 468.99	\$ -	\$ 1.90	\$ -	\$ -	\$ 660.17	\$ 2,665.35
WINGATE	\$ 2,926.85	\$ 2,187.52	\$ 1,563.31	\$ -	\$ 6.35	\$ -	\$ -	\$ 2,200.51	\$ 8,884.54

# Vehicle Tax Distribution

DATE 4/29/11  
 TIME 13:40:14  
 USER PHH

UNION COUNTY  
 COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 4/01/2011 THRU 4/30/2011  
 REPORT GROUP: 200 REGISTERED VEHICLE  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

PAGE 52  
 PROG# CL2138

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST (NOT INT3)	STATE INTEREST (INT3)	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION & STATE INTEREST
2004	1.55		.87		2.42	.04	2.38
2005	.63		.96	.06	1.65	.02	1.57
2007	.72		.22	.02	.96	.01	.93
2009	1.73		.29	.05	2.07	.03	1.99
2010	341.14		4.68	3.18	349.00	5.24	340.58
2011	4.24				4.24	.06	4.18
TOTAL	350.01		7.02	3.31	360.34	5.40	351.63



Invoice Date	Invoice Number	Description	Invoice Amount
05/12/2011	200.1-11/04	Tax/Fee/Int - APR11	\$351.63

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00018401	05/16/2011	351.63



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            05/16/2011    00018401

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

**\$351.63**

Pay Three Hundred Fifty One Dollars and 63 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  
 00018401

**ADDRESS SERVICE REQUESTED**

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

Invoice Date	Invoice Number	Description	Invoice Amount
05/09/2011	1110vehgr	Gross Veh.Rental Recpts-April	\$34.59

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00018383	05/16/2011	34.59



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            05/16/2011    00018383

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

**\$34.59**

Pay **Thirty Four Dollars and 59 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  
 00018383

**ADDRESS SERVICE REQUESTED**

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

Invoice Date	Invoice Number	Description	Invoice Amount
04/26/2011	2010 100 0382794	REFUND TAX OVERPMT	\$1.90

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00410682	04/28/2011	1.90

Remove this portion

THIS DOCUMENT HAS A VOID PANTOGRAPH, MICROPRINTING AND AN ARTIFICIAL WATERMARK.



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

Branch Banking and Trust Company

Vendor Number: 10870    Check Date: 04/28/2011    Check Number: 00410682

66-112  
531

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

VOID 60 DAYS FROM DATE OF ISSUE

\$1.90

Pay One Dollars and 90 cents \*\*\*\*\*

To The  
Order Of

TOWN OF MINERAL SPRINGS  
PO BOX 600  
MINERAL SPRINGS NC 28108

*[Signature]* MP  
 Chairman Board of Commissioners

*[Signature]* MP  
 Finance Director

⑈00410682⑈ ⑆053101121⑆ 0005102369108⑈



7800 Crescent Executive Dr  
Charlotte, NC 28217

May 15, 2011

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, 2011

<b>FRANCHISE FEES</b> <b>1st Quarter, 2011</b>
---

January-11	\$3,695
February-11	\$3,281
March-11	<u>\$4,110</u>
<b>TOTAL REVENUE:</b>	<b>\$11,086</b>
Franchise Fee %:	<u>5.00%</u>
<b>TOTAL FEE REMITTED:</b>	<b><u><u>\$555</u></u></b>

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: Apr/21/2011

Vendor Number: 0000032211

Check No. 0003272583

Payment Handling: UD

Invoice Number	Invoice Date	Business Unit	Voucher ID	Gross Amount	Discount Taken	Paid Amount
Q11142734 <i>PRIORITY-Return to KE-TAS</i>	Mar/31/2011	14700	00136069	555.00	0.00	555.00

Check Number	Date	Total Gross Amount	Total Discounts	Total Paid Amount
0003272583	Apr/21/2011	\$555.00	\$0.00	\$555.00

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

0003272583

Date Apr/21/2011

Pay Amount \$555.00\*\*\*

Pay \*\*\*\*FIVE HUNDRED FIFTY-FIVE 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. O'Connell, Jr.*  
*Jim Martin*

THE ORIGINAL DOCUMENT HAS AN ARTIFICIAL WATERMARK ON THE BACK.

HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.

0003272583 043301601 008 5083

# INFORMAL CONTRACT

FOR

*Town of Mineral Springs  
McNeely Road Greenway Parking Area  
Portion of tax parcel 06-060-001  
Mineral Springs, North Carolina*

## SCOPE OF WORK

*Please see attached document:  
"Specifications for McNeely Road Greenway Parking Area Bids" dated July 14, 2011.*

## NOTICE TO BIDDERS

Sealed proposals for this work will be received by:

*Frederick Becker III  
Mayor/Finance Officer  
Town of Mineral Springs  
Town Hall – 3506 South Potter Road  
PO Box 600  
Mineral Springs, NC 28108  
Phone: (704) 243-0505 x223 Fax (704) 243-0506*

up to **3:00 PM**, on August 9, 2011 and immediately thereafter publicly opened and read aloud.

Contractors are hereby notified that they must have proper license under the State laws governing their respective trades and that North Carolina General Statute 87 will be observed in receiving and awarding contracts. A performance bond in the full amount of the contract price will be required.

Reduced-scale plans are included with this package. Interested bidders may pick up full-sized plan sets at the Mineral Springs town hall on Mondays, Tuesdays, and Thursdays between the hours of 10:00 AM and 2:00 PM.

No bid may be withdrawn after the opening of bids for a period of 30 days. The Owner reserves the right to reject any or all bids and waive informalities. Proposals shall be made only on the form provided herein with all blank spaces for bids properly filled in and all signatures properly executed.

Please note on the envelope – **Bid Proposal:**

***Attn: Frederick Becker III***

***Mineral Springs McNeely Road Greenway Parking Area Bids***

*(Bid Date)  
(Contractor)  
(License Number)*

All bidders must attend a mandatory pre-bid site visit and inspection at the McNeely Road location at **10:00 AM** on Tuesday, July 26, 2011 prior to submitting proposals.

**TOWN OF MINERAL SPRINGS**  
**Specifications for McNeely Road Greenway Parking Area Bids**  
**July 14, 2011**

The Town of Mineral Springs (“Owner”) is soliciting bids for construction of a gravel-surface parking area in the 6300 Block of McNeely Road, between the Wolf Branch and the entrance to the Harrington Hall subdivision.

Please provide a firm bid for constructing a gravel-surface parking area according to the plans as drawn by Kevin E. Herring Engineering, dated May 26, 2011 and revised June 2, 2011, sheets one through three.

1. **Grading:** Provide clearing, silt fencing, and rough grading according to the “Grading and Erosion Control Plan”, including two access driveways and temporary access at the eastern driveway. All soil and strippings that are removed during the course of the grading process and are not utilized for onsite filling shall be removed from the site and disposed of by contractor.
2. **Staking:** Contractor shall be responsible for all necessary staking and surveying of the site. Contractor shall consult with engineer Kevin Herring, (980) 621-0935, and surveyor Carrol Rushing, (704) 289-5747 for any necessary survey and CAD data.
3. **Protection of Trees and Vegetation:** Contractor shall install temporary plastic construction fencing around the dripline of the existing tree shown on plans near eastern driveway and avoid disturbing soil within the dripline of that tree. Contractor shall protect and retain all existing vegetation that is located outside the “Limits of Construction” shown on plan. Temporary plastic construction fencing shall be installed along the southern and eastern construction boundaries prior to beginning any excavation.
4. **Driveways:** Construct driveways as shown on plan, following the requirements of the NCDOT Access Permit dated June 3, 2011. Install two 15” RCP driveway pipes with FES ends and riprap aprons as shown. Provide asphalt paving the full 18 foot width of both driveways to a distance of 50 feet from existing edge of pavement on McNeely Road.
5. **Parking Area:** Install compacted gravel parking surface according to the plan details.
6. **Stormwater:** Provide vegetated swale on north side of gravel parking area, and tie into existing ditch on northeastern corner of parking area. Provide 30-foot wide BMP sod filter strip as shown at eastern end of parking area with concrete block edging and turf reinforcement mat as shown in plan details.
7. **Signage:** Provide “Enter Only”, “Exit Only”, “Do Not Enter”, and “Handicapped Parking” signs as shown in the details, in the locations shown on the Site Plan.
8. **Landscaping:** Water all sodded and seeded areas after completion of construction until the vegetation is fully established and the grass has reached at least a 6-inch height. Trees and shrubs shown on the northern boundary of the parking area and labeled “Landscaping to be Provided by Town of Mineral Springs” are not a part of this contract.

# GENERAL CONDITIONS

## GENERAL

It is understood and agreed that by submitting a bid that the Contractor has examined these contract documents, drawings and specifications and has visited the site of the Work, and has satisfied himself relative to the Work to be performed.

## MATERIALS, EQUIPMENT AND EMPLOYEES

The Contractor shall, unless otherwise specified, supply and pay for all labor, transportation, materials, tools, apparatus, lights, power, fuel, sanitary facilities and incidentals necessary for the completion of his work, and shall install, maintain and remove all equipment of the construction, other utensils or things, and be responsible for the safe, proper and lawful construction, maintenance and use of same, and shall construct in the best and most workmanlike manner, a complete job and everything incidental thereto, as shown on the plans, stated in the specifications, or reasonably implied there from, all in accordance with the contract documents.

All materials shall be new and of quality specified, except where reclaimed material is authorized herein and approved for use. Workmanship shall at all times be of a grade accepted as the best practice of the particular trade involved, and as stipulated in written standards of recognized organizations or institutes of the respective trades except as exceeded or qualified by the specifications.

No changes shall be made in the work except upon written approval and change order of the Owner. Change orders shall be subject to provisions in the current North Carolina Construction Manual.

Products are generally specified by ASTM or other reference standard and/or by manufacturer's name and model number or trade name. When specified only by reference standard, the Contractor may select any product meeting this standard, by any manufacturer. When several products or manufacturers are specified as being equally acceptable, the Contractor has the option of using any product and manufacturer combination listed.

However, the Contractor shall be aware that the cited examples are used only to denote the quality standard of product desired and that they do not restrict bidders to a specific brand, make, manufacturer or specific name; that they are used only to set forth and convey to bidders the general style, type, character and quality of product desired; and that equivalent products will be acceptable. Substitution of materials, items or equipment of equal or equivalent design shall be submitted to the Owner for approval or disapproval; such approval or disapproval shall be made by the Owner prior to the opening of bids.

If at any time during the construction and completion of the work covered by these contract documents, the conduct of any workman of the various crafts be adjudged a nuisance to the Owner or if any workman be considered detrimental to the work, the Contractor shall order such parties removed immediately from the site.

The Contractor shall designate a foreman/superintendent who shall direct the work.

## CODES, PERMITS AND INSPECTIONS

The Contractor shall obtain the required permits, if required, give all notices, and comply with all laws, ordinances, codes, rules and regulations bearing on the conduct of the work under this contract. If the Contractor observes that the drawings and specifications are at variance therewith, he shall promptly notify the Owner in writing. If the Contractor performs any work knowing it to be contrary to such laws, ordinances, codes, rules and regulations, and without such notice to the Owner, he shall bear all cost arising there from.

All work under this contract shall conform to the current North Carolina Building Code and other state and national codes as are applicable, and shall conform to North Carolina Department of Transportation Access Permit Number 11-010-U as issued for this project on June 3, 2011.

## SAFETY REQUIREMENTS

The Contractor shall be responsible for the entire site and the construction of the same and provide all the necessary protections as required by laws or ordinances governing such conditions and as required by the Owner. He shall be responsible for any damage to the Owner's property, or that of others on the job, by himself, his



personnel or his subcontractors, and shall make good such damages. He shall be responsible for and pay for any claims against the Owner arising from such damages.

The Contractor shall adhere to the rules, regulations and interpretations of the North Carolina Department of Labor relating to Occupational Safety and Health Standards for the Construction Industry (Title 29, Code of Federal Regulations, Part 1926 published in Volume 39, Number 122, Part 11, June 24, 1974 Federal Register), and revisions thereto as adopted by General Statutes of North Carolina 95-126 through 155.

The Contractor shall provide all necessary safety measures for the protection of all persons on the work, including the requirements of the AGC Accident Prevention Manual in Construction as amended, and shall fully comply with all state laws or regulations and North Carolina Building Code requirements to prevent accident or injury to persons on or about the location of the work. He shall clearly mark or post signs warning of hazards existing, and shall barricade excavations and similar hazards. He shall protect against damage or injury resulting from falling materials and he shall maintain all protective devices and signs throughout the progress of the work.

## **TAXES**

Federal Excise Taxes do not apply to materials entering into State work (Internal Revenue Code, Section 3442(3)).

Federal Transportation Taxes do not apply to materials entering into State work (Internal Revenue Code, Section 3475 (b) as amended).

North Carolina Sales Taxes and Use Tax do apply to materials entering into State Work (N.C. Sales and Use Tax Regulation No. 42, Paragraph A), and such costs shall be included in the bid proposal and contract sum.

Local Option Sales and Use Taxes do apply to materials entering into State work as applicable (Local Option Sales and Use Tax Act, Regulation No. 57), and such cost shall be included in the bid proposal and contract sum.

## **ACCOUNTING PROCEDURES FOR REFUND OF SALES & USE TAX**

Contractor shall provide the Owner a signed statement containing the information listed in G.S. 105-164.14(e) for all materials purchased for the project.

The Department of Revenue has agreed that in lieu of obtaining copies of sales receipts from contractors, a government entity may obtain a certified statement from the contractor setting forth the date, the type of property and the cost of the property purchased from each vendor, the county in which the vendor made the sale and the amount of sales and use taxes paid thereon. If the property was purchased out-of-state, the county in which the property was delivered should be listed. The contractor should also be notified that the certified statement may be subject to audit.

In the event the contractors make several purchases from the same vendor, such certified statement must indicate the invoice numbers, the inclusive dates of the invoices, the total amount of the invoices, the counties, and the sales and use taxes paid thereon.

Name of taxing county: The position of a sale is the retailer's place of business located within a taxing county where the vendor becomes contractually obligated to make the sale. Therefore, it is important that the county tax be reported for the county of sale rather than the county of use.

When property is purchased from out-of-state vendors and the county tax is charged, the county should be identified where delivery is made when reporting the tax.

Such statement must also include the cost of any tangible personal property withdrawn from the contractor's warehouse stock and the amount of sales or use tax paid thereon by the contractor.

Similar certified statements by his subcontractors must be obtained by the general contractor and furnished to the claimant.

Contractors are not to include any tax paid on supplies, tools and equipment which they use to perform their contracts and should include only those building materials, supplies, fixtures and equipment which actually become a part of or annexed to the building or structure.

## **EQUAL OPPORTUNITY**

The non-discrimination clause contained in Section 202 (Federal) Executive Order 11246, as amended by Executive Order 11375, relative to Equal Employment Opportunity for all persons without regard to race, color,

religion, sex or national origin, and the implementing rules and regulations prescribed by the Secretary of Labor, are incorporated herein.

The Contractors agree not to discriminate against any employees or applicant for employment because of physical or mental handicap in regard to any position for which the employees or applicant is qualified. The Contractor agrees to take affirmative action to employ, advance in employment and otherwise treat qualified handicapped individuals without discrimination based upon their physical or mental handicap in all employment practices.

## **INSURANCE**

The Contractor shall not commence work until he has obtained all insurance required, and the Owner has approved such insurance, nor shall the Contractor allow any subcontractor to commence work on his subcontract until all similar insurance required of the subcontractor has been obtained.

The Contractor shall provide and maintain during the life of this contract Workmen's Compensation Insurance for all employees employed at the site of the project under his contract.

The Contractor shall provide and maintain during the life of this contract such Public Liability and Property Damage Insurance as shall protect him and any subcontractor performing work covered by this contract, from claims for damage for personal injury, including accidental death, as well as from claims for property damages which may arise from operations under this contract, whether such operation be by the Contractor himself or by any subcontractor, or by anyone directly or indirectly employed by either of them and the amounts of such insurance shall be as follows:

Public Liability Insurance in an amount not less than \$300,000 for injuries, including accidental death, to any one person and subject to the same limit for each person, in amount not less than \$500,000 on account of one accident; and Property Damage Insurance in an amount not less than \$100,000/\$300,000.

The Contractor shall furnish such additional insurance as may be required by General Statutes of North Carolina, including motor vehicle insurance in amounts not less than statutory limits.

Each Certificate of Insurance shall bear the provision that the policy cannot be canceled, reduced in amount or coverage eliminated in less than fifteen (15) days after mailing written notice to the insured and/or the Owner of such alteration or cancellation, sent by registered mail.

The Contractor shall furnish the Owner with satisfactory proof of carriage of the insurance required before written approval is granted by the Owner.

## **INVOICES FOR PAYMENT**

No partial payment will be made unless agreed to in advance. Final payment will be made lump sum within fifteen (15) consecutive days after acceptance of the work and the submission both of notarized contractor's affidavit and four copies of invoices which are to include the contract, account and job order numbers.

The contractor's affidavit shall state: "This is to certify that all costs of materials, equipment, labor, and all else entering into the accomplishment of this contract, including payrolls, have been paid in full."

Executed contract documents, insurance certifications and, upon completion and acceptance of the work, invoices and other information requested are to be sent to:

*Frederick Becker III  
Town of Mineral Springs  
PO Box 600  
Mineral Springs, NC 28108  
(704) 243-0505 ext. 223*

It is imperative that contract documents, invoices, etc., be sent only to the above address in order to assure proper and timely delivery and handling.

## **CLEANING UP**

The Contractor shall keep the sites and surrounding area reasonably free from rubbish at all times and shall remove debris from the site from time to time or when directed to do so by the Owner. Before final inspection and acceptance of the project, the Contractor shall thoroughly clean the sites, and completely prepare the project and site for use by the Owner.

## **GUARANTEE**

The contractor shall unconditionally guarantee materials and workmanship against patent defects arising from faulty materials, faulty workmanship or negligence for a period of twelve (12) months following the final acceptance of the work and shall replace such defective materials or workmanship without cost to the owner.

Where items of equipment or material carry a manufacturer's warranty for any period in excess of twelve (12) months, then the manufacturer's warranty shall apply for that particular piece of equipment or material. The contractor shall replace such defective equipment or materials, without cost to the owner, within the manufacturer's warranty period.

Additionally, the owner may bring an action for latent defects caused by the negligence of the contractor, which is hidden or not readily apparent to the owner at the time of beneficial occupancy or final acceptance, whichever occurred first, in accordance with applicable law.

## **CONTRACTOR-SUBCONTRACTOR RELATIONSHIPS**

The Contractor agrees that the terms of these contract documents shall apply equally to a subcontractor as to the Contractor, and that the subcontractor is bound by those terms as an employee of the Contractor.

# **SUPPLEMENTARY GENERAL CONDITIONS**

## **TIME OF COMPLETION**

The Contractor shall commence work to be performed under this Contract on a date to be specified in written order from the Owner and shall fully complete all work hereunder within forty-five (45) consecutive calendar days from the Notice to Proceed for base bid contract. For each day in excess of the above number of days, the Contractor shall pay the Owner the amount of One Hundred Dollars (\$100.00) as liquidated damages reasonably estimated in advance to cover the losses to be incurred by the Owner should the Contractor fail to complete the Work within the time specified.

If the Contractor is delayed at anytime in the progress of his work by any act or negligence of the Owner, his employees or his separate contractor, by changes ordered in the work; by abnormal weather conditions; by any causes beyond the Contractor's control or by other causes deemed justifiable by Owner, then the contract time may be reasonably extended in a written order from the Owner upon written request from the contractor within ten days following the cause for delay.

## **PERFORMANCE AND PAYMENT BONDS**

Contractor shall furnish a Performance Bond and Payment Bond executed by a surety company authorized to do business in North Carolina. The bonds shall be in the full contract amount. Bonds shall be executed in the form bound with these specifications (Forms 307 & 308). An authorized agent of the bonding company who is licensed to do business in North Carolina shall countersign all bonds.

# PROPOSAL AND CONTRACT

for

*Mineral Springs McNeely Road Greenway Parking Area*

*Mineral Springs, NC*

The undersigned, as bidder, proposes and agrees if this proposal is accepted to contract with the Town of Mineral Springs for the furnishing of all materials, equipment, and labor necessary to complete the construction of the work described in these documents in full and complete accordance with plans, specifications, and contract documents, and to the full and entire satisfaction of the Town of Mineral Springs for the sum of:

**BASE BID:** \_\_\_\_\_ **Dollars \$** \_\_\_\_\_

Respectfully submitted this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

\_\_\_\_\_  
**(Contractor)**

Federal ID#: \_\_\_\_\_

By: \_\_\_\_\_

Witness: \_\_\_\_\_

Title: \_\_\_\_\_

*(Owner, Partner, CForp. Pres. or Vice President)*

\_\_\_\_\_  
*(Proprietorship or Partnership)*

Address: \_\_\_\_\_

Attest: *(corporation)*

Email : \_\_\_\_\_

**(Corporate Seal)**

By: \_\_\_\_\_ License #: \_\_\_\_\_

Title: \_\_\_\_\_

*(Corporation Secretary/Ass't Secretary)*

**ACCEPTED by the TOWN OF MINERAL SPRINGS**

BY: **Frederick Becker III** TITLE: **Mayor**

SIGNED: \_\_\_\_\_ DATE: \_\_\_\_\_

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
Finance Officer

\_\_\_\_\_  
Date



**CONTRACT TO AUDIT ACCOUNTS**

of Town of Mineral Springs  
Governmental Unit

On this 30th day of May, 2011, Robert M. Burns, CPA  
Auditor

1135 Harding Place, Charlotte, NC 28204

Mailing Address

\_\_\_\_\_ hereinafter referred to as  
the Auditor, and the Town Council of Town of Mineral Springs, hereinafter referred  
Governing Board Governmental Unit  
to as the Governmental Unit, agree as follows:

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit for the period beginning July 1, 2010, and ending June 30, 2011. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate discretely presented component units, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 and the State Single Audit Implementation Act, the auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the LGC. If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners.
3. This contract contemplates an unqualified opinion being rendered. If financial statements are not prepared in accordance with generally accepted accounting principles (GAAP), or the statements fail to include all disclosures required by GAAP, please provide an explanation for that departure from GAAP in an attachment.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, July 2007 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the Local Government Commission prior to the execution of the audit contract. (See Item 21) If the audit firm received a peer review rating other than pass, the auditor shall not contract with any Local Government Units without first contacting the Secretary of the Local Government Commission for a peer review analysis that may result in additional contractual requirements.  
  
If the audit engagement is not subject to *Government Accounting Standards*, the Auditor shall provide an explanation as to why in an attachment.
6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the SLGFD within four months of fiscal year end. audit report is due on: October 31, 2011. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the Local Government Commission for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as the systems relate to accountability of funds, adherence to budget requirements, and adherence to law requirements. In addition, the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU 325 of the *AICPA Professional Standards*. The Auditor shall file a copy of that report with the Secretary of the Local Government Commission.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the Local Government Commission. This includes annual or special audits, agreed upon procedures related to Internal Control, bookkeeping or other assistance necessary to prepare the Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts



**Contract to Audit Accounts (cont.)** Town of Mineral Springs

(Name of unit)

shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the Local Government Commission. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] The process for invoice approval has changed. All invoices for Audit work must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The invoices must be emailed to: lgc.invoices@nctreasurer.com Email Subject line should read "unit name – invoice. The PDF invoice marked approved with approval date will be returned by email to the Auditor for them to present to the Local Government Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this agreement, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the Local Government Commission, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

**Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]** \_\_\_\_\_

**Audit** 3600.00

**Preparation of the annual financial statements** 300.00

10. The auditor working with a local governmental unit that has outstanding revenue bonds will include in the notes to the audited financial statements, whether or not required by the revenue bond documents, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the Local Government Commission simultaneously with the local government's audited financial statements unless otherwise specified in the bond documents.
11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include but not be limited to the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the governmental unit and all of its component units prepared in accordance with generally accepted accounting principles, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the Local Government Commission to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Unit of Government will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed Audit being submitted to the Local Government Commission. The pre-issuance report must accompany the audit report upon submission to the Local Government Commission.
13. The Auditor shall electronically submit the report of audit to the Local Government Commission when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the Local Government Commission, becomes a matter of public record for inspection and review in the offices of the Secretary by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the Local Government Commission. These audited financial statements are used in the preparation of Official Statements for debt offerings (the auditors' opinion is not included), by municipal bond rating services, to fulfill secondary market disclosure requirements of the Securities and Exchange Commission, and other lawful purposes of the government, without subsequent consent of the auditor. If it is determined by the Local Government Commission that corrections need to be made to the unit's financial statements they should be provided within three days of notification unless, another time frame is agreed to by the Local Government Commission.

The Local Government Commission's process for submitting audit reports is subject to change. Auditors should use the submission process in effect at the time of submission.

In addition, if the North Carolina Office of the State Auditor designates certain programs to be audited as major programs, a turnaround document and a representation letter addressed to the State Auditor shall be submitted to the Local Government Commission.

14. The auditor can be reached for matters concerning this contract at the following email address: rmbcpa@aol.com

The finance officer or other responsible employee/official can be reached for matters concerning this contract at the following email address: msncmayor@yahoo.com

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



Contract to Audit Accounts (cont.) Town of Mineral Springs

(Name of unit)

may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor.

- 16. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the Local Government Commission for approval. The portal address to upload your amended contract and Letter of explanation documents is http://nctreasurer.slgfd.leapfile.net No change shall be effective unless approved by the Secretary of the Local Government Commission, the Governing Board, and the Auditor.
17. Whenever the Auditor uses an engagement letter with the client, Item 18 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 23 of this contract. Engagement letters containing indemnification clauses will not be approved by the Local Government Commission.
18. Special provisions should be limited. Please list any special provisions in an attachment. ITEM 5 No Single Audit required.
19. A separate contract should not be made for each division to be audited or report to be submitted. A separate contract must be executed for each component unit which is a local government and for which a separate audit report is issued.
20. The contract must be executed, pre-audited, physically signed by all parties and submitted in PDF format including unit and auditor signatures to the Secretary of the Local Government Commission. The portal address to upload your contractual documents is http://nctreasurer.slgfd.leapfile.net Electronic signatures are not accepted at this time.
21. The contract is not valid until it is approved by the Local Government Commission. The staff of the Local Government Commission shall notify the unit and auditor of contract approval by email. The audit should not be started before the contract is approved.
22. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the Local Government Commission.
23. All of the above paragraphs are understood and shall apply to this agreement, except the following numbered paragraphs shall be deleted: (See Item 17.)

Audit Firm Signature:

Firm Robert M. Burns, CPA

By Robert M Burns (Please type or print name)

(Signature of authorized audit firm representative)

Email Address: rmbcpa@aol.com

Date 5/30/11

Unit Signatures (continued):

By (Chair of Audit Committee- please type or print name)

(Signature of Audit Committee Chairperson)

Date (If unit has no audit committee, this section should be marked "N/A.")

Email address

Unit Signatures:

By (Please type or print name and title)

(Signature of Mayor/Chairperson of governing board)

Date

Email Address

Date Governing Body Approved Audit Contract

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

Governmental Unit Finance Officer (Please type or print name)

(Signature)

Date

(Preaudit Certificate must be dated.)

Email address



## System Review Report

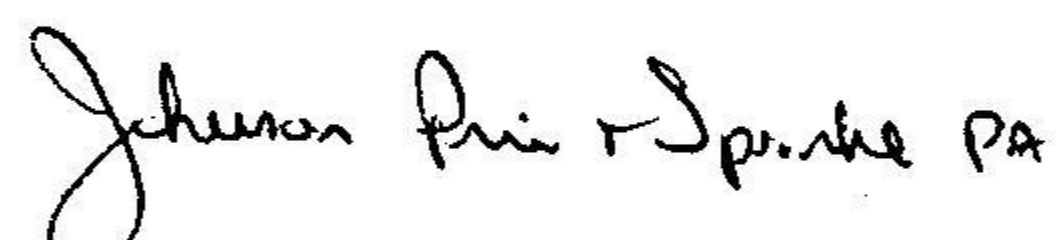
February 11, 2011

To the Owner of Robert M. Burns, Certified Public Accountant  
and the Peer Review Committee of the North Carolina Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice Robert M. Burns, Certified Public Accountant (the firm) in effect for the year ended October 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Robert M. Burns, Certified Public Accountant in effect for the year ended October 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Robert M. Burns, Certified Public Accountant has received a peer review rating of *pass*.

  
Johnson Price & Sprinkle PA

Johnson Price & Sprinkle PA

STATE OF NORTH CAROLINA

COUNTY OF UNION

AMENDMENT

This Amendment, made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 2011, by and among Union County, the Village of Lake Park, the Town of Marshville, the Village of Marvin, the Town of Mineral Springs, the City of Monroe, the Town of Stallings, the Town of Unionville, the Town of Waxhaw, the Town of Weddington, and the Town of Wingate, shall modify as indicated that agreement among the parties dated December 28, 2010, hereinafter referred to as the "Agreement."

WITNESSETH:

WHEREAS, Union County and each of the municipalities participating in this Amendment (hereinafter collectively referred to as the "parties") deem it to be in their mutual interest to have the urban forester position continued; and

WHEREAS, the parties therefore desire to amend the Agreement to extend the term of the Agreement, and to continue to fund the cost of the urban forester position; and

WHEREAS, this Amendment is made under the authority of N.C. Gen. Stat. § 160A-460 et seq.

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto do each contract and agree with the other as follows:

1. Section 2 of the Agreement shall be modified as follows:

The term of this Agreement shall begin on July 1, 2010 and shall continue until June 30, 2011. On each July 1<sup>st</sup> thereafter, this Agreement shall automatically renew for subsequent, successive one year terms unless Union County provides notice to each municipality participating (at that time) under this Agreement of an intent not to renew this Agreement. Each party to this Agreement shall have the right to withdraw its participation under this Agreement at ~~any time upon thirty (30) days by giving~~ written notice to the other parties to this Agreement at least sixty (60) days in advance of the July 1<sup>st</sup> automatic renewal date. Such a withdrawal will be effective as of said July 1<sup>st</sup> automatic renewal date. A withdrawal of this nature shall not otherwise affect the effectiveness of this Agreement as to

the other parties. Should any municipality listed herein fail to execute this Agreement, that failure shall not affect this Agreement's effectiveness as to and among the other parties.

Section 2 shall now read:

The term of this Agreement shall begin on July 1, 2010 and shall continue until June 30, 2011. On each July 1<sup>st</sup> thereafter, this Agreement shall automatically renew for subsequent, successive one year terms unless Union County provides notice to each municipality participating (at that time) under this Agreement of an intent not to renew this Agreement. Each party to this Agreement shall have the right to withdraw its participation under this Agreement by giving written notice to the other parties to this Agreement at least sixty (60) days in advance of the July 1<sup>st</sup> automatic renewal date. Such a withdrawal will be effective as of said July 1<sup>st</sup> automatic renewal date. A withdrawal of this nature shall not otherwise affect the effectiveness of this Agreement as to the other parties. Should any municipality listed herein fail to execute this Agreement, that failure shall not affect this Agreement's effectiveness as to and among the other parties.

2. Section 3 of the Agreement shall be modified as follows:

Union County estimates that its direct costs (consisting of salary and benefits) in continuing the urban forester position for the 2010-2011 Fiscal Year will amount to \$60,671. In consideration of the services of the urban forester, a Union County employee, the municipalities participating under this Agreement agree to pay a portion of Union County's expenses for the urban forester position as indicated below for each fiscal year (July 1 – June 30) occurring during the term of this Agreement:

Town of Fairview:	\$1,204.36
Town of Hemby Bridge:	\$461.34
Town of Indian Trail:	\$6,454.84
Village of Lake Park:	\$794.88
Town of Marshville:	\$745.00
Village of Marvin:	\$654.91
Town of Mineral Springs:	\$595.85
City of Monroe:	\$8,925.60
Town of Stallings:	\$2,811.99

Town of Unionville:	\$1,854.81
Town of Waxhaw:	\$940.06
Town of Weddington:	\$2,356.60
<del>Village of Wesley Chapel:</del>	<del>\$1,189.47</del>
Town of Wingate:	\$1,010.29

As Union County's costs for the urban forester position increase, Union County may increase the portion to be paid by the parties to this Agreement on a pro rata basis by giving each party to this Agreement notice of the applicable increase no later than the April 1<sup>st</sup> immediately preceding the July 1<sup>st</sup> automatic renewal date for which the increase will be effective. These aforementioned annual, nonrefundable amounts shall be due within thirty (30) days of receipt of an invoice from Union County, following the start of the applicable fiscal year. Payments shall be sent to the address indicated on the invoice. If Union County increases the portion to be paid by the municipalities participating in this Agreement, then such municipalities may withdraw their participation from this Agreement by giving sixty (60) days notice in advance of the automatic renewal date as described in Section 2 of this Agreement.

Section 3 shall now read:

Union County estimates that its direct costs (consisting of salary and benefits) in continuing the urban forester position for the 2010-2011 Fiscal Year will amount to \$60,671. In consideration of the services of the urban forester, a Union County employee, the municipalities participating under this Agreement agree to pay a portion of Union County's expenses for the urban forester position as indicated below for each fiscal year (July 1 – June 30) occurring during the term of this Agreement:

Village of Lake Park:	\$794.88
Town of Marshville:	\$745.00
Village of Marvin:	\$654.91
Town of Mineral Springs:	\$595.85
City of Monroe:	\$8,925.60
Town of Stallings:	\$2,811.99
Town of Unionville:	\$1,854.81
Town of Waxhaw:	\$940.06
Town of Weddington:	\$2,356.60
Town of Wingate:	\$1,010.29

As Union County's costs for the urban forester position increase, Union County may increase the portion to be paid by the parties to this Agreement on a pro rata basis by giving each party to this Agreement notice of the applicable increase no later than the April 1<sup>st</sup> immediately preceding the July 1<sup>st</sup> automatic renewal date for which the increase will be effective. The aforementioned annual, nonrefundable amounts shall be due within thirty (30) days of receipt of an invoice from Union County, following the start of the applicable fiscal year. Payments shall be sent to the address indicated on the invoice. If Union County increases the portion to be paid by the municipalities participating in this Agreement, then such municipalities may withdraw their participation from this Agreement by giving sixty (60) days notice in advance of the automatic renewal date as described in Section 2 of this Agreement.

3. Except as herein amended, the terms and provisions of the Agreement shall remain in full force and effect. Should any municipality listed herein fail to execute this Amendment, that failure shall not affect this Amendment's effectiveness and the Agreement's effectiveness (as herein amended) as to and among the other parties. Should any municipality listed herein fail to execute this Amendment, that municipality shall be deemed to have withdrawn its participation under the Agreement as of July 1, 2011.

4. This Amendment may be signed in counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. The parties hereto confirm that any facsimile copy or photocopy of another party's executed counterpart of this Agreement (or its signature page thereof) will be deemed to be an executed original thereof.

IN WITNESS WHEREOF, the parties hereto, acting under authority of their respective governing bodies, have caused this Amendment to be duly executed, this the day and year first above written.

**VILLAGE OF LAKE PARK:**

Attest: \_\_\_\_\_ By: \_\_\_\_\_  
(Signature)

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

\_\_\_\_\_  
Finance Director



**TOWN OF MARSHVILLE:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**VILLAGE OF MARVIN:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF MINERAL SPRINGS:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**CITY OF MONROE:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF STALLINGS:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF UNIONVILLE:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF WAXHAW:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF WEDDINGTON:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**TOWN OF WINGATE:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
*(Signature)*

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

\_\_\_\_\_  
Finance Director

**UNION COUNTY:**

**Attest:** \_\_\_\_\_ **By:** \_\_\_\_\_  
Lynn West, Clerk to the Board Cynthia A. Coto, County Manager

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

\_\_\_\_\_  
Finance Director