

**Town of Mineral Springs
Mineral Springs Town Hall
3506 S Potter Road ~ Mineral Springs
Town Council
Regular Meeting
May 10, 2012 ~ 7:30 PM**

Agenda

1. Opening

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

2. Public Comments

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

3. Consent Agenda

- A. April 12, 2012 Regular Meeting Minutes
- B. March 2012 Tax Collector's Report
- C. March 2012 Finance Report

4. Consideration of the Interlocal Ad Valorem Tax Billing and Collection Agreement

The council will consider approving the Interlocal Ad Valorem Tax Billing and Collection Agreement with Union County.

5. Consideration of the Proposed 2012-2013 Budget and Call for a Public Hearing

Mayor Becker will present the council with the 2012-2013 proposed budget. The council will consider calling for a Public Hearing for the 2012-2013 budget.

6. Other Business

7. Adjournment

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Regular Meeting
April 12, 2012 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 12, 2012.

Present: Mayor Frederick Becker III, Mayor Pro Tem Valerie Coffey, Councilman Jerry Countryman, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Councilwoman Melody LaMonica, Councilwoman Peggy Neill (7:34 p.m.), Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin and Deputy Town Clerk Janet Ridings.

Absent: None.

Visitors: Pam Caskey, Jimmy Critz, Barbara Faulk and Fred Witherspoon.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 12, 2012 to order at 7:34 p.m.

1. **Opening**

- Mr. Jimmy Critz delivered the invocation.
- Pledge of Allegiance.

2. **Public Comments**

- There were no public comments.

3. **Consent Agenda**

- **Councilwoman Coffey** made a **motion** to approve the consent agenda containing the following:
 - A. *March 8, 2012 Regular Meeting Minutes*
 - B. *Tax Release*
 - C. *February 2012 Tax Collector's Report*
 - D. *February 2012 Finance Report*

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

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

4. **Announcement of Tax Collector Retirement**

- Mayor Becker commented that this was an “important momentous announcement” and welcomed Tax Collector Libby Andrews-Henson to make the announcement. Ms. Libby Andrews-Henson stated that it has been a privilege to have done what she has done for the town and she hoped that she had done a “fair job” for the town. Ms. Andrews-Henson commented that she is probably going to miss it, but she is sure going to give it a try (not having a place to go every morning at 6:00 a.m.). Ms. Andrews-Henson explained that her kids have been after her to quit for a long time and they have pooled together enough money monthly for Mom to stay home. Ms. Andrews-Henson was congratulated by the council. Ms. Andrews-Henson stated “if y’all ever need me for anything though, I will always be available”. Councilwoman Critz stated that Ms. Andrews-Henson has done a wonderful job and the council appreciated her. Mayor Becker commented that he has worked very closely with Ms. Andrews-Henson from the very first day in office; back in 1999, they put together that very first tax scroll, which was before the day of just being able to download it from the county, so everything was “hand entered”. “It was quite an accomplishment to just get it started that way”, Mayor Becker said. In the beginning, Mayor Becker and Ms. Andrews-Henson would have to meet practically weekly and go over the stuff to make sure everything was balancing between the collections and the deposits; it got down to a science where they were able to accomplish that without a whole lot of personal meeting. Then data processing came and the county’s new software helped them interface better. Mayor Becker stated that it has been a great time to work with Ms. Andrews-Henson and the town has to recognize her as one of the three original staff members from the founding.
- Councilman Countryman made a motion that the council come up with some type of plaque or commemorative document that expresses our appreciation for Ms. Andrews-Henson’s service; something that will last in longevity. Mayor Becker responded that he didn’t think we needed a motion at this time; it is something the staff would like to put together and present to the council and then have Ms. Andrews-Henson come back again to accept it. “We want to recognize your time of service, because it has been a joy to work with somebody with Ms. Andrews-Henson’s level of professionalism”, Mayor Becker said.

5. **Consideration of a Proclamation for Child Abuse Prevention and Sexual Assault Awareness Month**

- Ms. Pamela Caskey from United Family Services thanked the council for the opportunity to come before them and explained that April is Child Abuse Prevention and Sexual Assault Awareness Month. A proclamation was sent to the town for review. Ms. Caskey read the proclamation to the council.
- **Councilwoman Critz** made a **motion** to adopt the *Child Abuse Prevention and Sexual Assault Awareness Proclamation* and **Councilman Countryman** seconded. *The motion passed unanimously as follows:*

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

- The proclamation is as follows:

*Child Abuse Prevention and
Sexual Assault Awareness Month
Proclamation
April 2012*

Whereas, preventing child abuse and neglect, and sexual violence is a community problem affecting both the current and future quality of life of a community;

Whereas, Union County Department of Social Services accepted 1,441 reports of child abuse representing over 4,275 children in 2011;

Whereas, more than 800 victims and family members were served through United Family Services' through Victim and Clinical Services during FY2011;

Whereas, 97% of the children served by the Tree House Children's Advocacy Center were sexually abused by a trusted relative or other known person and 24% of the children served were sexually abused by other children in FY2011;

Whereas, over 87% of the sexual assault victims were under the age of 19; 68% of children served were under the age of 13; 26% were under the age of 5;

Whereas, child abuse and neglect not only cause immediate harm to children, but are also proven to increase the likelihood of criminal behavior, substance abuse, health problems, and risky behavior thereby increasing the cost of community support services;

Whereas, all citizens should be protected from sexual and physical violence;

Whereas, United Family Services' Victim and Clinical Services programs exists because of partnerships created among social service and healthcare agencies, schools, faith communities, civic organizations, law enforcement agencies, and all members of Union County;

Therefore, the Town of Mineral Springs does hereby proclaim April as Child Abuse Prevention and Sexual Assault Awareness Month in Mineral Springs and call upon all citizens, community agencies, faith groups, medical facilities, elected leaders and businesses to increase their participation in efforts to support families, thereby preventing child abuse and sexual violence and strengthening the communities in which we live.

Dated this the 12th day of April, 2012.

Frederick Becker, III, Mayor

ATTEST:

Vicky Brooks, CMC, Town Clerk

- Mayor Becker commented that the town is honored to join United Family Services in proclaiming this important recognition. Ms. Caskey responded that they do utilize the proclamation; it is framed and displayed in their multi-disciplinary team room, so the town or other members of the community that come to their office will see it featured.

6. United Family Services

- Ms. Pamela Caskey explained that United Family Services has been in existence since 1909. They have gone through a strategic planning effort this year – focusing more of their services on victims and working with members of the community that have been impacted by trauma. Many of the juvenile justice children and substance abuse users that United Family Services works with have experienced trauma, such as sexual abuse or domestic violence in their lives and it has come out “sideways in all different forms”. United Family Services has a Rape Crisis Center where they respond here in Union County to any sexual assault victims. In addition, they have a Rape Crisis Hotline. For years they have been at Carolina Medical Center (CMC) – Union, Ms. Caskey is excited to announce that they will also be responding to CMC – Waxhaw. Ms. Missy Baker is the rape leader at CMC – Waxhaw; Ms. Baker helped United Family Services develop their Rape Crisis program in the Child Advocacy Center in Union County. United Family Services will certainly be more involved in this community in that aspect. Traumatic experiences produce long-term consequence to victims and their families. Rape is one of the costliest of all crimes; it leads to medical, prosecutorial and social service expenses, lost wages, and lost quality of life. Based on the 2010 Census data, the immediate economic impact for the Town of Mineral Springs is \$26,187, in a longer timeframe, the impact is \$269,727. Therefore, an investment in programs and services to work with victims and their families impacted by sexual violence really does have a cost savings to the community. United Family Services is also working with Mr. Bill McGuirt from the Union County Sheriff’s Office; he is on their advisory council representing this area. Ms. Caskey stated that they are looking forward to working with Mr. McGuirt and announced that United Family Services can’t do this alone; they need help. There is a 40 hour training opportunity coming up in May for volunteers to become Rape Crisis Companions. Ms. Caskey noted that Jeff and Teresa Weiss (Rape Crisis Companions) are being recognized by Governor Beverly Perdue for the Volunteer Medallion Award on April 19th in Raleigh.
- Ms. Caskey commented that United Family Services has a “wish list” of items available online and in their office. Ms. Caskey invited the council to attend the Stewards of Children Training Program on the 21st and 23rd; it is about recognizing the signs and symptoms of abuse and how to make a report and the importance of reporting. Nine out of ten children will never tell that they have been abused; someone needs to listen to those signs and clues that they get. The damage (physical or emotional) that adults/children suffered can’t be undone, nor can their future be predicted, but “we can pray, as we do every day, that we are able to make a difference in their lives”, so that they can put the pain/suffering behind them and be led to an opportunity where they can have hope for the future and healing so they can be a more productive part of our community. Ms. Caskey thanked the council for their support and pointed out that a request had been made; she looks forward to having the town work with United Family Services to be able to make an impact on those that need their services.
- Councilwoman Critz asked if the people that work with United Family Services in aiding these rape victims or children are allowed to do that from a faith-based perspective. Ms. Caskey responded that as a non-profit agency (receiving a lot of funding from the government), they don’t approach it from a faith-based initiative. If

someone were to call and ask United Family Services if they had Christian counseling, Ms. Caskey would say “no”, but she can also tell them that they have counselors that are Christians. United Family Services has companions that have joined and come with them, so that they have an opportunity; this is “kind of” left open for the companions to make a very sound judgment if that is where the client or victim wants to go and that is the type of support they need. Councilwoman Cureton asked if United Family Services has any kids that were raped, but told them they were afraid to let their parents know. Ms. Caskey responded yes, most definitely; sometimes children come in the Tree House for their forensic interview or medical exam and the parents don’t believe the child. A young girl that came in was six that didn’t make a disclosure when she had her forensic interview, but when she had her medical exam she had full blown STD’s and significant findings of sexual abuse. United Family Services has a wonderful relationship with the Health Department that provides medical services.

7. Union County Community Arts Council

- Ms. Barbara Faulk thanked the council for allowing her to return and explained that she was here on behalf of the Union County Community Arts Council, which is an education based (not-for-profit) organization that promotes quality of life for all residents of Union County. The Arts Council programs are critical with the education cuts that have been made over the past few years. The organization tries to supplement the best way they can to provide education-based programs that cannot be provided otherwise. They are very proud of the Parkwood School District and all that it contributes to the school system. The “very special” Arts Festival is a festival for emotionally and physically handicapped youth; one of the “star” teachers at Parkwood High School is one of the organizers of that project. Parkwood is very involved with the Union County Performance Ensembles. In the first weekend of May, they are having the Union County Student Artist Showcase (involving 700 students throughout the county submitting art work) at South Piedmont Community College; this is the largest art show in the county and it is sometimes the only time those children are very recognized for artistic abilities.
- Councilwoman Critz asked Ms. Faulk what the date of the festival was. Ms. Faulk responded that she didn’t have the date yet, generally it is in April. Ms. Faulk will let the town know as soon as she finds out. Ms. Faulk added that there is an Art Walk in downtown Monroe (Main Street) beginning at 5:30 p.m. to 9:30 p.m. [on Friday] and from 12:00 p.m. to 6:00 p.m. on Saturday; it’s a lot of fun to see the Union Symphony Youth Orchestra perform.

8. Consideration of Donation to the Waxhaw/Mineral Springs Optimist Club

- Waxhaw/Mineral Springs Optimist Club President Fred Witherspoon thanked the council for the opportunity; it is always a pleasure to see all of them. The definition of an “optimist” is a person who sees the glass always half full, “if it is not half full – we try to add water to it to make it half full”. The Optimist Club of Waxhaw/Mineral Springs is a volunteer based organization. They currently have 14 members that meet twice a month (the first and third Tuesday) at 7:00 p.m. at Mr. Rufus Coffey’s place of business – Tracey’s Adult Day Care Center. The mission behind the Optimist Club is to help the youth of Mineral Springs and Waxhaw, as well as the community; it is felt that by making an investment in both of those, it delivers long-

term results. Since Mr. Witherspoon's last visit to the council, some of the new projects that they have done are that they had a recognition program at the church to recognize the Mineral Springs Fire and Rescue Squad for the work that they do; this group of volunteers volunteer their time to keep our community safe. The Optimist Club adopted a student last Christmas at Western Union Elementary School to provide that student with some Christmas items to help that student to have a Merry Christmas. The Optimist Club [International] sponsors an oratorical contest where students compete and the winner gets a \$2,500 scholarship; they had two participants last year. The Optimist Club adopted the "little corner" in the square and started planting flowers, which grew into somebody suggesting that they plant something at the Post Office (and they did), and then they spruced up the Western Union School Road corner. In addition, they have a section of Highway 75 from Potter Road to Collins Road in the Adopt-a-Highway program; they try to time that with the Steeplechase. Another project that is coming up is that they are sponsoring their first annual golf tournament, which is a fundraiser for the club, at Stonebridge. The golf tournament will take place on Friday, May 25, 2012.

- Mr. Witherspoon stated that the Optimist Club is here to do what they can to improve the quality of life for the community, as well as the students in the area. They have been in touch with the Parkwood Middle School because they have a Student/Teacher of the Month program and they would like to participate in that next school year. Mr. Witherspoon commented that they are "always open to opportunities", so if the town has any suggestions about possible projects or something that needs to be done in the community, they are more than receptive to discussing that.
- Mr. Witherspoon reminded the council of the Adopt-a-Highway program, which is supposed to be done four times a year and mentioned that the Optimist Club has a long-term goal of making that a community-wide date – four times a year. Councilwoman Critz suggested that Mr. Witherspoon let Ms. Brooks or Ms. Ridings know [the dates] ahead of time, so they could get it posted on the website or in a newsletter. Mayor Becker explained that in the past the council voted to fund the Optimist Club's efforts when requested rather than waiting until June, because they are buying landscaping supplies. If Mr. Witherspoon would prefer, the council can approve funding now. Mr. Witherspoon responded that would help tremendously, since they will be out there Saturday. Councilwoman LaMonica asked what the donation was last year. Mayor Becker responded that it was \$500.
- **Councilwoman Critz** made a **motion** to fund the Waxhaw/Mineral Springs Optimist Club again this year at the \$500.00 level and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

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

- Mr. Witherspoon added that the State of North Carolina has a beautification project going on where they encourage local communities to do more and they offer some grant opportunities, so the Optimist Club is looking into that as well.

9. **Consideration of Participation in the Literacy Council of Union County's Spelling Bee**

- Mayor Becker explained that the Literacy Council is a non-profit "from the past" and referred to the memo in the agenda packet. Ms. Sharon Carter brought the spelling bee to Mayor Becker's attention; there are about a dozen teams entered into the contest at this time. Mayor Becker asked if the council wanted to approve the funding for Mineral Springs to enter the contest. Ms. Carter volunteered to be on the team [of three] and Mayor Becker volunteered to be a member. The council will need to come up with a name for the team and one more member. Mayor Becker suggested "Mineral Stings" as the team name. The spelling bee will take place on Thursday, April 26, 2012 at 6:00 p.m. (\$6.00 dinner at 5:30 p.m.) at the First Baptist Church in Monroe. Councilwoman Critz suggested Mr. Jimmy Critz as a member of the team. Mayor Becker pointed out that if the council wanted to pay the entry fee, it would be in lieu of the town's donation to the Literacy Council.
- **Councilwoman Coffey** made a **motion** to authorize the \$300.00 entry fee in lieu of a donation and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

- **Councilman Countryman** made a **motion** to field the "Mineral Stings" spelling team and appoint Ms. Sharon Carter, Mayor Rick Becker and Mr. Jimmy Critz as entries with Councilwoman Neill as the alternate and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

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

10. **Consideration of Greenway Landscaping Proposal**

- Mayor Becker explained that this funding is in the landscaping budget of the Capital Project Ordinance; the total is \$2,200.
- **Councilwoman Critz** made a **motion** to accept the tree canopy suggestion and that we go ahead and have them hold the ones that are necessary. Councilwoman Critz asked Mayor Becker if he received the appropriate information from David Grant. Mayor Becker responded that Mr. Grant told us what to put in and where to get it. Mr. Grant visited the site and recommended two different species of oak, which will be split up and will look nice together. **Councilwoman Neill** seconded the motion to approve the landscape plan. The motion passed unanimously as follows:

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

11. **Consideration of Greenway Use Guidelines and Sheriff's Office Resolution**

- Mayor Becker reminded the council that this discussion began last month with Councilwoman Critz. Mayor Becker put together a preliminary/draft brochure and wanted to get the council's feelings on the guidelines that were suggested.

- **Councilwoman LaMonica** made a **motion** to adopt these interim guidelines and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

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

Nays: None

- Mayor Becker explained that he had spoken with Sheriff Eddie Cathey about enforcing the “hours of operation”. The resolution was sent to Sheriff Cathey for review; Sheriff Cathey didn’t see a problem with it.
- Councilwoman Neill mentioned that someone who goes to her church (that lives on McNeely Road) has seen people parking [at the parking area] and wondered if paragraph four in the resolution where it refers to “its greenway facilities” should specify the parking lot area so that it is also closed to the public. Mayor Becker responded that it is the greenway parking facilities; he can add that to it so that we have declared that it is the greenway facilities including greenway and parking. Mayor Becker will just copy that wording to make it consistent.
- **Councilwoman LaMonica** made a **motion** to adopt the resolution authorizing the Union County Sheriff’s Office to enforce the greenway hours of operation and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

Nays: None

- The resolution is as follows:

TOWN OF MINERAL SPRINGS

*RESOLUTION AUTHORIZING THE UNION COUNTY SHERIFF’S OFFICE TO ENFORCE
GREENWAY HOURS OF OPERATION AND REQUESTING SUCH ENFORCEMENT
R-2012-02*

WHEREAS, the Union County Sheriff’s Office provides law enforcement services to the Town of Mineral Springs, enforcing state laws and county ordinances within the town; and

WHEREAS, the Town of Mineral Springs has established a greenway system, consisting of trails and trail-related parking facilities located on property owned by the town; and

WHEREAS, the town has established hours of operation of its greenway and parking facilities to be from one-half hour before sunrise to one-half hour after sunset; and

WHEREAS, the town has declared its greenway and parking facilities to be “closed to the public” outside of those designated hours; and

WHEREAS, in the interest of promoting public safety, the sheriff’s office has expressed its willingness to assist the town in the enforcement of these operating hours;

NOW, THEREFORE, BE IT RESOLVED that the Town of Mineral Springs hereby authorizes the Union County Sheriff’s office to enforce the hours of operation of the town’s greenway facilities, and hereby requests that the Union County Sheriff’s Office direct any members of the public to

vacate those facilities during the nighttime period more particularly described as being between one-half hour after sunset and one-half hour before sunrise.

ADOPTED this 12th day of April, 2012.

Mayor Frederick Becker III

Attest:

Vicky Brooks, Town Clerk

- Mayor Becker shared that he was “amazed” at the amount of attention the trails have gotten – in a good way. We’re getting people from Mineral Springs – getting a lot of runners, and also it did make the trail forum at the Carolina Tar Heel Trail Blazers, which is a very responsible mountain biking advocacy group. Councilwoman Critz asked if Mayor Becker had any idea when we are going to get the information board. Mayor Becker responded no, that is something that will be on the agenda in a little while; we also need to talk about a ramp at some point. The main kiosk is going to be a work in progress; Mayor Becker didn’t know if it can be a “scout project” or if we need to buy and/or build it professionally. It should be sophisticated, because that is the “gateway to the trail”.
- Mayor Becker explained that he ordered mile posts and will be installing those in the next month or so at quarter mile increments. The mile posts will serve two purposes: the runners like them and Chief Gaddy wants them (in case of an emergency).

12. Consideration of Carolina Thread Trail Signage at the Greenway Trail Head

- Ms. Brooks explained that Mr. Travis Morehead from the Carolina Thread Trail has offered Mineral Springs a choice of two signs [for our trail]. One option is a double post sign and the other is two single post signs; they both say Carolina Thread Trail. The sign(s) are free, because Mineral Springs adopted the Carolina Thread Trail Master Plan. After some discussion, there was a consensus of the council to select the double post sign.
- **Councilman Countryman** made a **motion** to have the double post sign and **Councilwoman Neill** seconded by. The motion passed unanimously as follows:

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

- Ms. Brooks asked the council if they wanted the Carolina Thread Trail to be involved with our grand opening. There was a consensus of the council that they would “absolutely” want them involved. Ms. Brooks responded that she would coordinate with Mr. Morehead when the sign and the sign base were ready. Councilman Countryman asked if the grand opening could be on a Monday or Tuesday.

13. **Discussion of Property Tax Collection**

- Mayor Becker pointed out that he had done a lengthy memo on this item and reminded the council that they discussed this four or five years ago when the council had just started [tax collection for municipalities]. At the time, the county's reporting wasn't very good and the council wasn't willing to sacrifice our in-house tax collector to try something unknown. The county has gotten better at it, more towns have gotten on board and they have different software, so their reporting is basically identical to what Ms. Andrews-Henson and Mayor Becker have been doing; it would be for current years forward. Councilwoman LaMonica commented that the net benefit in budget savings is \$8,754. Mayor Becker concurred and pointed out that Ms. Janet Ridings is willing to be designated as the Tax Collector to collect the delinquent taxes, because the county will not "touch" that.
- **Councilwoman Critz** made a **motion** that we accept Mayor Becker's proposal to assign our future tax with the county and Ms. Janet Ridings as tax collector for delinquent taxes. Mayor Becker commented that it can all be as one motion, because there are some technical things (bond, etc.) that have to be put into place before Ms. Ridings can be charged. Therefore, the motion will be to enter into the Interlocal Agreement with Union County and to appoint Ms. Janet Ridings as the new tax collector as of July 1st. **Councilwoman LaMonica** seconded the motion. *The motion passed unanimously as follows:*

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

- Councilwoman Critz commented to Ms. Andrews-Henson that "it is going to take a whole county department to replace you".

14. **2012-2013 Budget – Proposed Departmental Appropriations**

- Mayor Becker explained that the proposed departmental appropriations are so similar to last year. The memo is self explanatory; the only question that comes up is the two (remaining) staff salary positions (as opposed to hourly) – will the council be budgeting for any kind of annual increase. In addition, Mayor Becker asked the council if any of the appropriations were out of line or if there was anything they saw that was not being funded adequately. Councilwoman LaMonica recommended that the council look at a 3% base salary increase for the staff positions; that is pretty standard today and it makes sense. Councilwoman Critz agreed and stated that she felt like the council and mayor salaries are sufficient for the duties they have at hand currently and foreseeable in the next year.
- **Councilwoman LaMonica** made a **motion** a 3% base salary increase for staff positions and **Councilwoman Coffey** seconded. *The motion passed unanimously as follows:*

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

- Mayor Becker asked the council if there are any additional changes that they see in the "departments" that caught their eyes. Councilwoman Critz responded that it is

very thorough. Mayor Becker stated that he would be presenting the preliminary budget next month.

15. **Consideration of Requesting Bids for Town Hall Landscaping and Maintenance**

- Ms. Brooks requested that the council consider allowing the town staff to put our landscaping and maintenance for the town hall property out for bid. The contract that the town signed [with the current landscaper] expired in 2010 and we have been on a month to month basis since then. Councilwoman Coffey asked if the proposal includes an expanded Scope of Services. Ms. Brooks responded that it will have a little more detail to it. Mayor Becker added that there is not a lot of clarity about what the duties are [for the landscaper], because it has just been allowed to exist; we need it polished up and Ms. Brooks has worked hard on that. We get solicitations right under the door [at town hall]; those people can be contacted and the current landscaper can re-bid. Councilwoman LaMonica commented that there are local folks right here in Mineral Springs that do this kind of work that do a terrific job. Councilwoman Coffey asked how this will be advertised. There was a consensus of the council to advertise in the Enquirer-Journal for a three-day period. Contractors can contact Ms. Brooks or Ms. Ridings for the Request for Bid; the documentation can also be placed on the town's website.
- **Councilwoman Critz:** made a **motion** to run the three day ad, Sunday plus two weekdays (however the Enquirer Journal does it) to advertise and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

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

16. **Other Business**

- Councilwoman Neill mentioned the "Bid to Save the Animals" Auction [documentation was an FYI in the agenda packet].
- Mayor Becker pointed out that there was a Union County Public Works Earth Day with Household Hazard Waste collection and shredding services [documentation in agenda packet as an FYI].
- Ms. Brooks mentioned that she attended a meeting in Weddington with Barbara Harrison; they are trying to get local municipalities to go together to have a fair and they wanted to know if Mineral Springs wanted to participate. There was a consensus of the council that more information is needed before a decision can be made, but they are interested.
- Councilman Countryman commented that the town needs to come up with a plan of how we are going to do Christmas this year – how we are going to change what we did last year. We need to get far more community involvement in doing what we're doing this year, because the majority of downtown Mineral Springs is not public – it's private. Ms. Brooks suggested that Councilman Countryman come in on one of his days off to "sit down" and come up with something. Councilman Countryman suggested talking with the residents of the community on a civic basis to get them involve in supporting a Christmas effort down Highway 75, because the word was last year that the town did not make a very good showing and that Waxhaw was far more beautiful than Mineral Springs. Councilwoman Neill pointed

out that Waxhaw has private property downtown and they can decorate. Mr. Witherspoon [from the Optimist Club] thought that it was interesting that Councilman Countryman brought that up, because they have had that discussion. Councilman Countryman responded that we needed to do more than “discuss”.

17. **Adjournment**

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

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

Nays: None

- The meeting was adjourned at 9:08 p.m.
- The next regular meeting will be on Thursday, May 10, 2012 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, Town Clerk

Frederick Becker III, Mayor

Agenda Item

5/10/12

Town of Mineral Springs

FINANCE REPORT MAY 2012

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

May 10, 2012

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Cash Flow Report FY2011 YTD

7/1/2011 Through 3/31/2012

4/6/2012

Page 1

Category Description	7/1/2011- 3/31/2012
INCOME	
Dup Prop Tax	
Receipts	81.21
Refunds	-53.09
TOTAL Dup Prop Tax	28.12
Franchise	
Cable	2,257.00
Util	93,552.00
TOTAL Franchise	95,809.00
Gross Receipts Tax	398.11
Interest Income	993.55
Other Inc	
Zoning	1,595.00
TOTAL Other Inc	1,595.00
Prop Tax 2011	
Receipts 2011	
Int	277.45
Tax	61,916.53
TOTAL Receipts 2011	62,193.98
TOTAL Prop Tax 2011	62,193.98
Prop Tax Prior Years	
Prop Tax 2002	
Receipts 2002	
Int	15.31
Tax	10.86
TOTAL Receipts 2002	26.17
TOTAL Prop Tax 2002	26.17
Prop Tax 2003	
Annexation 2003	
Receipts 2003	
Int	4.15
Tax	5.50
TOTAL Receipts 2003	9.65
TOTAL Annexation 2003	9.65
Receipts 2003	
Int	38.95
Tax	36.25
TOTAL Receipts 2003	75.20
TOTAL Prop Tax 2003	84.85
Prop Tax 2004	
Receipts 2004	
Int	77.33
Tax	94.28
TOTAL Receipts 2004	171.61
TOTAL Prop Tax 2004	171.61
Prop Tax 2005	
Receipts 2005	
Int	69.65
Tax	88.64
TOTAL Receipts 2005	158.29

Cash Flow Report FY2011 YTD

7/1/2011 Through 3/31/2012

4/6/2012

Page 2

Category Description	7/1/2011- 3/31/2012
TOTAL Prop Tax 2005	158.29
Prop Tax 2006	
Receipts 2006	
Int	31.22
Tax	48.84
TOTAL Receipts 2006	80.06
TOTAL Prop Tax 2006	80.06
Prop Tax 2007	
Receipts 2007	
Int	11.80
Tax	17.63
TOTAL Receipts 2007	29.43
TOTAL Prop Tax 2007	29.43
Prop Tax 2008	
Receipts 2008	
Int	16.83
Tax	48.10
TOTAL Receipts 2008	64.93
TOTAL Prop Tax 2008	64.93
Prop Tax 2009	
Receipts 2009	
Int	31.10
Tax	132.15
TOTAL Receipts 2009	163.25
TOTAL Prop Tax 2009	163.25
Prop Tax 2010	
Receipts 2010	
Int	341.33
Tax	1,709.15
TOTAL Receipts 2010	2,050.48
TOTAL Prop Tax 2010	2,050.48
TOTAL Prop Tax Prior Years	2,829.07
Sales Tax	
Cable TV	10,935.20
Refunds	
State	635.62
TOTAL Refunds	635.62
Sales & Use Dist	10,287.73
telecommunications	3,377.00
TOTAL Sales Tax	25,235.55
Veh Tax	
Coll	
2001	-0.02
2003	-0.24
2004	-0.02
2005	-0.02
2006	-0.05
2007	-0.04
2008	-0.20
2009	-0.41
2010	-4.81

Cash Flow Report FY2011 YTD

7/1/2011 Through 3/31/2012

4/6/2012

Page 3

Category Description	7/1/2011- 3/31/2012
2011	-40.90
TOTAL Coll	-46.71
Int 2001	0.49
Int 2003	6.51
Int 2004	0.58
Int 2005	0.45
Int 2006	1.66
Int 2007	0.60
Int 2008	2.89
Int 2009	3.09
Int 2010	15.65
Int 2011	11.94
Tax 2001	0.53
Tax 2003	9.56
Tax 2004	1.02
Tax 2005	0.97
Tax 2006	1.65
Tax 2007	1.79
Tax 2008	9.95
Tax 2009	23.90
Tax 2010	297.29
Tax 2011	2,699.44
TOTAL Veh Tax	3,043.25
TOTAL INCOME	192,125.63
EXPENSES	
Ads	409.44
Attorney	3,279.99
Audit	3,900.00
Capital Outlay	
Equipment	1,205.13
TOTAL Capital Outlay	1,205.13
Community	
Greenway	359.03
Maint	2,128.00
Special Events	113.92
TOTAL Community	2,600.95
Dues	4,171.00
Elections	2,596.89
Emp	
Benefits	
Dental	477.00
Fees	25.00
Life	415.80
NCLGERS	6,147.60
TOTAL Benefits	7,065.40
Bond	550.00
FICA	
Med	1,131.50
Soc Sec	4,838.15
TOTAL FICA	5,969.65

Cash Flow Report FY2011 YTD

7/1/2011 Through 3/31/2012

4/6/2012

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Category Description	7/1/2011- 3/31/2012
Payroll	1,026.90
Work Comp	682.80
TOTAL Emp	15,294.75
Ins	3,595.29
Newsletter	
Post	259.74
Printing	549.23
TOTAL Newsletter	808.97
Office	
Bank	58.50
Clerk	20,946.42
Council	5,400.00
Deputy Clerk	7,094.00
Equip	1,542.86
Finance Officer	20,293.80
Maint	
Materials	625.77
Service	5,255.00
TOTAL Maint	5,880.77
Mayor	3,600.00
Misc	137.00
Post	535.16
Supplies	2,171.79
Tel	4,479.52
Util	3,109.64
TOTAL Office	75,249.46
Planning	
Administration	2,023.00
Contract	595.85
Salaries	16,062.62
TOTAL Administration	18,681.47
Misc	431.00
Parks & Greenways	26.63
TOTAL Planning	19,139.10
Street Lighting	1,151.21
Tax Coll	
Bill	
Supplies	107.70
TOTAL Bill	107.70
Post	372.00
Sal	7,308.00
TOTAL Tax Coll	7,787.70
Training	
Staff	519.00
TOTAL Training	519.00
Travel	1,697.68
TOTAL EXPENSES	143,406.56
TRANSFERS	
FROM Check Min Spgs	66,000.00
FROM MM Sav CitizensSouth	20,000.00

Cash Flow Report FY2011 YTD

7/1/2011 Through 3/31/2012

4/6/2012

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Category Description	7/1/2011- 3/31/2012
FROM MM Sav Min Spgs	6,000.00
TO Check Min Spgs	-26,000.00
TO MM Sav CitizensSouth	-60,000.00
TO MM Sav Min Spgs	-6,000.00
TO Ag Bldg Capital Project Fund	-360.00
TO Greenway Parking Capital Project Fund	-65,799.04
TOTAL TRANSFERS	-66,159.04
OVERALL TOTAL	-17,439.97

Account Balances History Report

(Includes unrealized gains)

As of 3/31/2012

4/30/2012

Page 1

Account	6/30/2011 Balance	7/31/2011 Balance	8/31/2011 Balance	9/30/2011 Balance	10/31/2011 Balance	11/30/2011 Balance	12/31/2011 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	40,102.34	17,166.48	4,474.59	55,240.88	11,892.07	16,892.82	18,554.03
Estates at Soen Escrow	28,127.83	28,137.39	28,144.83	28,150.61	28,156.59	28,162.38	28,167.70
MM Sav CitizensSouth	343,836.25	343,982.29	344,102.47	344,201.47	324,302.65	324,395.96	384,492.74
MM Sav Min Spgs	10,536.07	10,538.31	10,540.40	10,542.13	10,543.92	10,544.79	10,545.69
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
TOTAL Cash and Bank Accounts	422,602.49	399,824.47	387,262.29	438,135.09	374,895.23	379,995.95	441,760.16
Other Assets							
State Revenues Receivable	55,610.40	53,805.43	52,585.53	0.00	0.00	0.00	0.00
TOTAL Other Assets	55,610.40	53,805.43	52,585.53	0.00	0.00	0.00	0.00
TOTAL ASSETS	478,212.89	453,629.90	439,847.82	438,135.09	374,895.23	379,995.95	441,760.16
LIABILITIES							
Other Liabilities							
Accounts Payable	2,361.48	562.40	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
TOTAL Other Liabilities	30,081.48	28,282.40	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
TOTAL LIABILITIES	30,081.48	28,282.40	27,720.00	27,720.00	27,720.00	27,720.00	27,720.00
OVERALL TOTAL	448,131.41	425,347.50	412,127.82	410,415.09	347,175.23	352,275.95	414,040.16

Account Balances History Report

(Includes unrealized gains)

As of 3/31/2012

4/30/2012

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Account	1/31/2012 Balance	2/29/2012 Balance	3/31/2012 Balance
ASSETS			
Cash and Bank Accounts			
Check Min Spgs	5,985.08	4,404.30	34,917.74
Estates at Soen Escrow	28,172.48	28,176.96	28,181.75
MM Sav CitizensSouth	384,590.72	384,682.40	384,764.08
MM Sav Min Spgs	10,546.59	4,547.29	10,547.87
Ag Bldg Capital Project Fund	0.00	0.00	0.00
CWMTF Grant Project Fund	0.00	0.00	0.00
TOTAL Cash and Bank Accounts	429,294.87	421,810.95	458,411.44
Other Assets			
State Revenues Receivable	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00
TOTAL ASSETS	429,294.87	421,810.95	458,411.44
LIABILITIES			
Other Liabilities			
Accounts Payable	0.00	0.00	0.00
Escrows	27,720.00	27,720.00	27,720.00
TOTAL Other Liabilities	27,720.00	27,720.00	27,720.00
TOTAL LIABILITIES	27,720.00	27,720.00	27,720.00
OVERALL TOTAL	401,574.87	394,090.95	430,691.44

Mineral Springs Budget Comparison 2011-2012

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2011-2012									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,390.56	\$ 409.44	22.7%	\$ -	\$ 109.44	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 6,320.01	\$ 3,279.99	34.2%	\$ 300.00	\$ 613.32	\$ 566.67	\$ 300.00	\$ 300.00
Audit	\$ 3,900.00	\$ -	\$ 3,900.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 16,700.00	\$ 14,099.05	\$ 2,600.95	15.6%	\$ -	\$ 200.00	\$ 200.00	\$ 385.73	\$ 200.00
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 4,525.00	\$ 354.00	\$ 4,171.00	92.2%	\$ 3,460.00	\$ -	\$ -	\$ 251.00	\$ -
Elections	\$ 4,200.00	\$ 1,603.11	\$ 2,596.89	61.8%	\$ 507.75	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 21,900.00	\$ 6,605.25	\$ 15,294.75	69.8%	\$ 2,766.63	\$ 1,738.19	\$ 1,623.06	\$ 1,631.98	\$ 861.72
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 904.71	\$ 3,595.29	79.9%	\$ 3,595.29	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,591.03	\$ 808.97	33.7%	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 118,256.00	\$ 43,006.54	\$ 75,249.46	63.6%	\$ 9,491.65	\$ 8,594.59	\$ 7,866.66	\$ 7,893.85	\$ 7,490.98
Planning & Zoning	\$ 40,276.00	\$ 21,136.90	\$ 19,139.10	47.5%	\$ 2,480.63	\$ 2,023.00	\$ 2,023.00	\$ 2,023.00	\$ 1,901.62
Street Lighting	\$ 1,800.00	\$ 648.79	\$ 1,151.21	64.0%	\$ -	\$ 136.33	\$ 136.33	\$ 143.07	\$ 143.07
Tax Collection	\$ 11,544.00	\$ 3,756.30	\$ 7,787.70	67.5%	\$ 812.00	\$ 1,184.00	\$ 919.70	\$ 812.00	\$ 812.00
Training	\$ 3,000.00	\$ 2,481.00	\$ 519.00	17.3%	\$ -	\$ -	\$ -	\$ 49.00	\$ -
Travel	\$ 3,000.00	\$ 1,302.32	\$ 1,697.68	56.6%	\$ -	\$ -	\$ -	\$ 67.44	\$ 454.96
Capital Outlay	\$ 37,169.00	\$ 35,963.87	\$ 1,205.13	3.2%	\$ -	\$ -	\$ 1,205.13	\$ -	\$ -
Totals	\$ 299,570.00	\$ 156,163.44	\$ 143,406.56	47.9%	\$ 23,413.95	\$ 14,598.87	\$ 14,540.55	\$ 13,557.07	\$ 12,164.35
Off Budget:									
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 66,159.04		\$ 360.00	\$ -	\$ -	\$ 63,514.00	\$ 600.00
Total Off Budget:			\$ 66,159.04		\$ 360.00	\$ -	\$ -	\$ 63,514.00	\$ 600.00

Mineral Springs Budget Comparison 2011-2012

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ 300.00				
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00				
Audit	\$ -	\$ 3,900.00	\$ -	\$ -				
Community Projects	\$ 780.00	\$ 613.92	\$ 200.00	\$ 21.30				
Contingency	\$ -	\$ -	\$ -	\$ -				
Dues	\$ -	\$ 460.00	\$ -	\$ -				
Elections	\$ -	\$ 2,089.14	\$ -	\$ -				
Employee Overhead	\$ 2,394.71	\$ 1,000.64	\$ 1,624.96	\$ 1,652.86				
Fire Department	\$ -	\$ -	\$ -	\$ -				
Insurance	\$ -	\$ -	\$ -	\$ -				
Newsletter	\$ -	\$ 808.97	\$ -	\$ -				
Office	\$ 9,719.07	\$ 8,278.54	\$ 8,707.30	\$ 7,206.82				
Planning & Zoning	\$ 2,144.38	\$ 1,901.62	\$ 2,618.85	\$ 2,023.00				
Street Lighting	\$ 143.07	\$ 143.07	\$ 147.54	\$ 158.73				
Tax Collection	\$ 812.00	\$ 812.00	\$ 812.00	\$ 812.00				
Training	\$ 470.00	\$ -	\$ -	\$ -				
Travel	\$ 92.69	\$ 1,013.62	\$ -	\$ 68.97				
Capital Outlay	\$ -	\$ -	\$ -	\$ -				
	\$ 16,855.92	\$ 21,321.52	\$ 14,410.65	\$ 12,543.68	\$ -	\$ -	\$ -	\$ -
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 347.50	\$ -	\$ -	\$ 1,337.54	\$ -	\$ -	\$ -	\$ -
	\$ 347.50	\$ -	\$ -	\$ 1,337.54	\$ -	\$ -	\$ -	\$ -

Mineral Springs Monthly Revenue Summary 2011-2012

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2011-2012									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 2,400.00	\$ (429.07)	\$ 2,829.07	117.9%	\$ 96.58	\$ -	\$ 412.53	\$ 215.37	\$ 50.78
Property Tax - 2011	\$ 62,720.00	\$ 526.02	\$ 62,193.98	99.2%	\$ -	\$ -	\$ 10,208.68	\$ 11,567.34	\$ 15,794.09
Dupl. Property Tax	\$ -	\$ (28.12)	\$ 28.12		\$ -	\$ -	\$ -	\$ -	\$ 58.13
Franchise Taxes: cable	\$ 2,100.00	\$ (157.00)	\$ 2,257.00	107.5%	\$ -	\$ 553.00	\$ -	\$ -	\$ -
Franchise Taxes: utility	\$ 180,000.00	\$ 86,448.00	\$ 93,552.00	52.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ (398.11)	\$ 398.11		\$ -	\$ 50.69	\$ 95.65	\$ 39.12	\$ 41.60
Interest	\$ 3,000.00	\$ 2,006.45	\$ 993.55	33.1%	\$ 157.84	\$ 129.71	\$ 106.51	\$ 108.95	\$ 99.97
Sales Tax	\$ 41,650.00	\$ 16,414.45	\$ 25,235.55	60.6%	\$ 635.62	\$ 300.32	\$ 1,526.73	\$ 1,390.81	\$ 1,424.51
Vehicle Taxes	\$ 4,200.00	\$ 1,156.75	\$ 3,043.25	72.5%	\$ -	\$ 320.47	\$ 277.72	\$ 409.62	\$ 395.99
Zoning Fees	\$ 3,000.00	\$ 1,405.00	\$ 1,595.00	53.2%	\$ 100.00	\$ 25.00	\$ 200.00	\$ 100.00	\$ -
Other	\$ 500.00	\$ 500.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 299,570.00	\$ 107,444.37	\$ 192,125.63	64.1%	\$ 990.04	\$ 1,379.19	\$ 12,827.82	\$ 13,831.21	\$ 17,865.07
	December	January	February	March	April	May	June	June a/r	
Property Tax - prior	\$ -	\$ 385.97	\$ 1,544.26	\$ 123.58					
Property Tax - 2011	\$ 15,374.74	\$ 6,678.41	\$ 2,187.86	\$ 382.86					
Dupl. Property Tax	\$ 23.08	\$ (23.08)	\$ (30.01)	\$ -					
Franchise Taxes: cable	\$ 571.00	\$ -	\$ 1,133.00	\$ -					
Franchise Taxes: utility	\$ 53,019.00	\$ -	\$ -	\$ 40,533.00					
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -					
Gross Receipts Tax	\$ 5.95	\$ 25.82	\$ 97.59	\$ 41.69					
Interest	\$ 103.00	\$ 103.66	\$ 96.86	\$ 87.05					
Sales Tax	\$ 8,669.07	\$ 1,224.64	\$ 1,318.85	\$ 8,745.00					
Vehicle Taxes	\$ 451.79	\$ 460.81	\$ 358.32	\$ 368.53					
Zoning Fees	\$ 750.00	\$ -	\$ 220.00	\$ 200.00					
Other	\$ -	\$ -	\$ -	\$ -					
Totals	\$ 78,967.63	\$ 8,856.23	\$ 6,926.73	\$ 50,481.71	\$ -	\$ -	\$ -	\$ -	\$ -

March Cash Flow Report

3/1/2012 Through 3/31/2012

4/6/2012

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Category Description	3/1/2012- 3/31/2012
INCOME	
Franchise	
Util	40,533.00
TOTAL Franchise	40,533.00
Gross Receipts Tax	41.69
Interest Income	87.05
Other Inc	
Zoning	200.00
TOTAL Other Inc	200.00
Prop Tax 2011	
Receipts 2011	
Int	8.89
Tax	373.97
TOTAL Receipts 2011	382.86
TOTAL Prop Tax 2011	382.86
Prop Tax Prior Years	
Prop Tax 2003	
Annexation 2003	
Receipts 2003	
Int	4.15
Tax	5.50
TOTAL Receipts 2003	9.65
TOTAL Annexation 2003	9.65
TOTAL Prop Tax 2003	9.65
Prop Tax 2004	
Receipts 2004	
Int	20.86
Tax	23.21
TOTAL Receipts 2004	44.07
TOTAL Prop Tax 2004	44.07
Prop Tax 2005	
Receipts 2005	
Int	18.85
Tax	23.21
TOTAL Receipts 2005	42.06
TOTAL Prop Tax 2005	42.06
Prop Tax 2010	
Receipts 2010	
Int	6.37
Tax	21.43
TOTAL Receipts 2010	27.80
TOTAL Prop Tax 2010	27.80
TOTAL Prop Tax Prior Years	123.58
Sales Tax	
Cable TV	5,380.63
Sales & Use Dist	1,702.37
telecommunications	1,662.00
TOTAL Sales Tax	8,745.00
Veh Tax	
Coll	

March Cash Flow Report

3/1/2012 Through 3/31/2012

4/6/2012

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Category Description	3/1/2012- 3/31/2012
2001	-0.02
2004	-0.02
2006	-0.04
2008	-0.12
2009	-0.20
2010	-0.55
2011	-4.73
TOTAL Coll	-5.68
Int 2001	0.49
Int 2004	0.58
Int 2006	1.39
Int 2008	1.76
Int 2009	1.52
Int 2010	3.04
Int 2011	2.69
Tax 2001	0.53
Tax 2004	1.02
Tax 2006	0.95
Tax 2008	5.81
Tax 2009	11.51
Tax 2010	32.67
Tax 2011	310.25
TOTAL Veh Tax	368.53
TOTAL INCOME	50,481.71
EXPENSES	
Ads	300.00
Attorney	300.00
Community	
Greenway	21.30
TOTAL Community	21.30
Emp	
Benefits	
Dental	53.00
Fees	25.00
Life	46.20
NCLGERS	768.45
TOTAL Benefits	892.65
FICA	
Med	125.72
Soc Sec	537.59
TOTAL FICA	663.31
Payroll	96.90
TOTAL Emp	1,652.86
Office	
Bank	18.24
Clerk	2,343.00
Council	600.00
Deputy Clerk	621.00
Finance Officer	2,270.00
Maint	

March Cash Flow Report

3/1/2012 Through 3/31/2012

4/6/2012

Page 3

Category Description	3/1/2012- 3/31/2012
Materials	62.96
Service	195.00
TOTAL Maint	257.96
Mayor	400.00
Supplies	542.52
Util	154.10
TOTAL Office	7,206.82
Planning	
Administration	2,023.00
TOTAL Planning	2,023.00
Street Lighting	158.73
Tax Coll	
Sal	812.00
TOTAL Tax Coll	812.00
Travel	68.97
TOTAL EXPENSES	12,543.68
TRANSFERS	
FROM Check Min Spgs	6,000.00
TO MM Sav Min Spgs	-6,000.00
TO Greenway Parking Capital Project Fund	-1,337.54
TOTAL TRANSFERS	-1,337.54
OVERALL TOTAL	36,600.49

Register Report

3/1/2012 Through 3/31/2012

4/30/2012

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 2/29/2012							4,404.30
3/2/2012	Check Min ... EFT	S	NC State Treasurer	2/12 LGERS co... Office:Clerk		R	-140.58
				2/12 LGERS co... Office:Finance Officer		R	-136.20
				2/12 LGERS co... Planning:Administra...		R	-121.38
				2/12 employer c... Emp:Benefits:NCLG...		R	-768.45
				1/12 NCLGERS ... Emp:Benefits:Fees		R	-25.00
3/2/2012	Check Min ... EFT		Debit Card (Bluedogink)	Printer drums a... Office:Supplies		R	-235.30
3/5/2012	Check Min ... EFT		Debit Card (PartsHere)	Plotter Encoder ... Office:Supplies		R	-35.48
3/9/2012	Check Min ... 3700		Artistic Signs	Greenway Sign ... [Greenway Parking ...		R	-600.00
3/12/2012	Check Min ... EFT		Union County	2/12 (FY2011)	Gross Receipts Tax	R	41.69
3/12/2012	Check Min ... EFT	S	Union County		Veh Tax:Tax 2011	R	310.25
					Veh Tax:Coll:2011	R	-4.73
					Veh Tax:Int 2011	R	2.69
					Veh Tax:Tax 2010	R	32.67
					Veh Tax:Int 2010	R	3.04
					Veh Tax:Coll:2010	R	-0.55
					Veh Tax:Tax 2009	R	11.51
					Veh Tax:Coll:2009	R	-0.20
					Veh Tax:Int 2009	R	1.52
					Veh Tax:Tax 2008	R	5.81
					Veh Tax:Coll:2008	R	-0.12
					Veh Tax:Int 2008	R	1.76
					Veh Tax:Tax 2006	R	0.95
					Veh Tax:Coll:2006	R	-0.04
					Veh Tax:Int 2006	R	1.39
					Veh Tax:Tax 2004	R	1.02
					Veh Tax:Coll:2004	R	-0.02
					Veh Tax:Int 2004	R	0.58
					Veh Tax:Tax 2001	R	0.53
					Veh Tax:Coll:2001	R	-0.02
					Veh Tax:Int 2001	R	0.49
3/13/2012	Check Min ... EFT		Debit Card (PayPal)	Plotter Repair P... Office:Supplies		R	-90.00
3/13/2012	Check Min ... EFT		Debit Card (PartsHere)	Plotter Ink (FY2... Office:Supplies		R	-80.00
3/14/2012	Check Min ... EFT		Debit Card (Office Max)	Binders (FY2011) Office:Supplies		R	-46.07
3/15/2012	Check Min ... EFT	S	NC Department of Rev... 12/11		Franchise:Util	R	40,533.00
					Sales Tax:Cable TV	R	5,380.63
					Sales Tax:telecom...	R	1,662.00
3/15/2012	Check Min ... EFT		NC Department of Rev... 1/12 (FY2011)		Sales Tax:Sales & ...	R	1,702.37
3/15/2012	Check Min ... 3701		Frederick Becker III	1/12 - 2/12 reim... Travel		R	-68.97
3/15/2012	Check Min ... 3702	S	Municipal Insurance Tr...		Emp:Benefits:Life	R	-46.20
					Emp:Benefits:Dental	R	-53.00
3/15/2012	Check Min ... 3703		Duke Power	2035221941 (F... Street Lighting		R	-158.73
3/15/2012	Check Min ... 3704		Duke Power	1819573779 (O... Office:Util		R	-21.19
3/15/2012	Check Min ... 3705		Duke Power	1803784140 (F... Office:Util		R	-119.82
3/15/2012	Check Min ... 3706		Jan-Pro Cleaning Syst... I/N 11086 Janito... Office:Maint:Service			R	-195.00
3/15/2012	Check Min ... 3707		Union County Public ... 84361*00 (FY20... Office:Util			R	-13.09
3/15/2012	Check Min ... 3708		Clark, Griffin & McColl... I/N 3335 3/12 (F... Attorney			R	-300.00
3/16/2012	Check Min ... TXFR		Transfer Money	transfer (FY2011) [MM Sav Min Spgs]		R	-6,000.00
3/17/2012	Check Min ... EFT		Debit Card (Lowe's)	Trailhead Info B... Community:Greenway		R	-21.30
3/22/2012	Check Min ... 3709		Charlotte Steeplechas...	Race Program ... Ads		R	-300.00
3/23/2012	Check Min ... EFT		Debit Card (Office Max)	Binders, Green ... Office:Supplies		R	-55.67

Register Report

3/1/2012 Through 3/31/2012

4/30/2012

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
3/23/2012	Check Min ... EFT		Debit Card (Lowe's)	Rolling tape me...	Office:Maint:Materials	R	-62.96
3/27/2012	Check Min ... EFT		Debit Card (Lowe's)	Fencing Materia...	[Greenway Parking ...	R	-478.94
3/29/2012	Check Min ... EFT	S	Advantage Payroll	Salary 3/12	Office:Clerk	R	-2,202.42
				Supplement 3/12	Office:Clerk	R	0.00
				Hours 3/12	Office:Deputy Clerk	R	-621.00
				Salary 3/12	Office:Finance Officer	R	-2,133.80
				Salary 3/12	Office:Mayor	R	-400.00
				Salary 3/12	Office:Council	R	-600.00
				Salary 3/12	Planning:Administra...	R	-1,901.62
				Salary 3/12	Tax Coll:Sal	R	-812.00
					Emp:FICA:Soc Sec	R	-537.59
					Emp:FICA:Med	R	-125.72
					Emp:Payroll	R	-96.90
3/29/2012	Check Min ... EFT		Debit Card (Lowe's)	Fencing Materia...	[Greenway Parking ...	R	-258.60
3/30/2012	Check Min ... DEP	S	Deposit		Prop Tax 2011:Rec...	R	373.97
					Prop Tax 2011:Rec...	R	8.89
					Prop Tax Prior Year...	R	6.37
					Prop Tax Prior Year...	R	21.43
					Prop Tax Prior Year...	R	18.85
					Prop Tax Prior Year...	R	23.21
					Prop Tax Prior Year...	R	20.86
					Prop Tax Prior Year...	R	23.21
					Prop Tax Prior Year...	R	4.15
					Prop Tax Prior Year...	R	5.50
3/30/2012	Check Min ... DEP		Deposit	#453a (FY2011)	Other Inc:Zoning	R	200.00
3/30/2012	Check Min ... EFT		American Community ...	Service Charge ...	Office:Bank	R	-18.24
TOTAL 3/1/2012 - 3/31/2012							30,513.44

BALANCE 3/31/2012	34,917.74
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TOTAL INFLOWS	50,400.34
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TOTAL OUTFLOWS	-19,886.90
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NET TOTAL	30,513.44
------------------	------------------

Greenway Parking Capital Project Fund

7/1/2011 Through 3/31/2012

4/30/2012

Page 1

Category Description	7/1/2011- 3/31/2012
EXPENSES	
Construction	
In-House	737.54
Outsourced	
Contractors	64,461.50
Management	600.00
TOTAL Outsourced	65,061.50
TOTAL Construction	65,799.04
TOTAL EXPENSES	65,799.04
TRANSFERS	
FROM Check Min Spgs	65,799.04
TOTAL TRANSFERS	65,799.04
OVERALL TOTAL	0.00

Greenway Parking Capital Project Fund

7/1/2011 Through 3/31/2012

4/30/2012

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
BALANCE 6/30/2011							0.00
8/12/2011	Greenway ...		Opening Balance		[Greenway Parking ...		0.00
10/17/2011	Greenway ...		Eagle Engineering, Inc. Gravel Compact...		Construction:Outso...		-450.00
10/17/2011	Greenway ...		Eagle Engineering, Inc. Gravel Compact...		[Check Min Spgs]		450.00
10/27/2011	Greenway ...		McCollum Trucking & ... I/N 1396 Parkin...		Construction:Outso...		-63,064.00
10/28/2011	Greenway ...		McCollum Trucking & ... I/N 1396 Parkin...		[Check Min Spgs]		63,064.00
11/1/2011	Greenway ...		Donald Gaddy Supervision 7/2...		Construction:Outso...		-600.00
11/1/2011	Greenway ...		Donald Gaddy Supervision 7/2...		[Check Min Spgs]		600.00
12/2/2011	Greenway ...		Eagle Engineering, Inc. Pavement Testi...		Construction:Outso...		-347.50
12/2/2011	Greenway ...		Eagle Engineering, Inc. I/N 25093 Pave...		[Check Min Spgs]		347.50
3/9/2012	Greenway ...		Artistic Signs Greenway Sign ...		Construction:Outso...		-600.00
3/9/2012	Greenway ...		Artistic Signs Greenway Sign ...		[Check Min Spgs]		600.00
3/27/2012	Greenway ...		Debit Card (Lowe's) Fencing Materia...		[Check Min Spgs]		478.94
3/27/2012	Greenway ...		Lowe's Fencing Materia...		Construction:In-Hou...		-478.94
3/29/2012	Greenway ...		Debit Card (Lowe's) Fencing Materia...		[Check Min Spgs]		258.60
3/29/2012	Greenway ...		Lowe's Fencing Materia...		Construction:In-Hou...		-258.60
TOTAL 7/1/2011 - 3/31/2012							0.00
BALANCE 3/31/2012							0.00
TOTAL INFLOWS							65,799.04
TOTAL OUTFLOWS							-65,799.04
NET TOTAL							0.00

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March 2012
Revenue Details

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Invoice Date	Invoice Number	Description	Invoice Amount
03/07/2012	1208vehgr	Gross Veh.Rental Recpts-Feb201	\$41.69

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00023339	03/12/2012	41.69



County of Union

500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 03/12/2012 00023339

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

\$41.69

Pay **Forty One Dollars and 69 cents *******

To The TOWN OF MINERAL SPRINGS
 Order Of 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
 00023339

ADDRESS SERVICE REQUESTED

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

DATE 2/29/12
TIME 14:25:53
USER PHH

UNION COUNTY
COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE
DEPOSIT DATE RANGE: 2/01/2012 THRU 2/29/2012
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
2001	.53		.49		1.02	.02	1.00
2004	1.02		.58		1.60	.02	1.58
2006	.95		1.39	.08	2.42	.04	2.30
2008	5.81		1.76	.18	7.75	.12	7.45
2009	11.51		1.52	.34	13.37	.20	12.83
2010	32.67		3.04	.97	36.68	.55	35.16
2011	310.25		2.69	2.61	315.55	4.73	308.21
TOTAL	362.74		11.47	4.18	378.39	5.68	368.53

Invoice Date	Invoice Number	Description	Invoice Amount
02/29/2012	200.1-12/02	Tax/Fee/Int - FEB12	\$368.53

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00023362	03/12/2012	368.53



County of Union

500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 03/12/2012 00023362

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

\$368.53

Pay Three Hundred Sixty Eight Dollars and 53 cents *****

To The TOWN OF MINERAL SPRINGS
 Order Of 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
 00023362

ADDRESS SERVICE REQUESTED

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

NC Sales and Use Tax Distribution

January 2012 Collections

Summary

March 12, 2012

	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	\$ 1,255,267.41	\$ 947,513.27	\$ 664,780.41	\$ -	\$ 1,202.20	\$ -	\$ -	\$ (216,923.30)	\$ 2,651,839.99
FAIRVIEW	\$ 660.84	\$ 498.82	\$ 349.98	\$ -	\$ 0.63	\$ -	\$ -	\$ 513.01	\$ 2,023.28
HEMBY BRIDGE	\$ 8.90	\$ 6.72	\$ 4.71	\$ -	\$ 0.01	\$ -	\$ -	\$ 6.94	\$ 27.28
INDIAN TRAIL	\$ 38,682.21	\$ 29,198.48	\$ 20,485.81	\$ -	\$ 37.05	\$ -	\$ -	\$ 30,028.54	\$ 118,432.09
LAKE PARK	\$ 4,787.20	\$ 3,613.52	\$ 2,535.27	\$ -	\$ 4.58	\$ -	\$ -	\$ 3,716.27	\$ 14,656.84
MARSHVILLE	\$ 5,610.88	\$ 4,235.26	\$ 2,971.48	\$ -	\$ 5.37	\$ -	\$ -	\$ 4,355.66	\$ 17,178.65
MARVIN	\$ 4,109.32	\$ 3,101.84	\$ 2,176.27	\$ -	\$ 3.94	\$ -	\$ -	\$ 3,190.03	\$ 12,581.40
MINERAL SPRINGS	\$ 556.02	\$ 419.70	\$ 294.47	\$ -	\$ 0.53	\$ -	\$ -	\$ 431.65	\$ 1,702.37
MINT HILL *	\$ 44.66	\$ 33.71	\$ 23.65	\$ -	\$ 0.04	\$ -	\$ -	\$ 34.69	\$ 136.75
MONROE	\$ 152,960.23	\$ 115,458.94	\$ 81,006.61	\$ -	\$ 146.49	\$ -	\$ -	\$ 118,741.27	\$ 468,313.54
STALLINGS *	\$ 26,808.36	\$ 20,235.75	\$ 14,197.51	\$ -	\$ 25.68	\$ -	\$ -	\$ 20,811.04	\$ 82,078.34
UNIONVILLE	\$ 801.42	\$ 604.94	\$ 424.43	\$ -	\$ 0.77	\$ -	\$ -	\$ 622.16	\$ 2,453.72
WAXHAW	\$ 34,443.05	\$ 25,998.64	\$ 18,240.78	\$ -	\$ 32.99	\$ -	\$ -	\$ 26,737.75	\$ 105,453.21
WEDDINGTON *	\$ 4,730.11	\$ 3,570.43	\$ 2,505.03	\$ -	\$ 4.53	\$ -	\$ -	\$ 3,671.94	\$ 14,482.04
WESLEY CHAPEL	\$ 1,197.07	\$ 903.58	\$ 633.96	\$ -	\$ 1.15	\$ -	\$ -	\$ 929.27	\$ 3,665.03
WINGATE	\$ 4,035.96	\$ 3,046.47	\$ 2,137.42	\$ -	\$ 3.87	\$ -	\$ -	\$ 3,133.08	\$ 12,356.80

Gas, Power, Telecommunications, and Video Programming Distribution

Distribution Date March 15, 2012		Quarter Ending December 31, 2011				Deposit Date March 15, 2012
Local Government		Excise Tax On Piped Natural Gas	Franchise Tax on Electric Power	Sales Tax on Telecommunication Services	Sales Tax On Video Programming	Total Distribution
County of	Union	\$	\$	\$	\$	\$
		-	-	-	134,360.52	134,360.52
Town of	Fairview	48.00	21,189.00	10,461.00	2,139.31	33,837.31
Town of	Hemby Bridge	198.00	8,578.00	4,783.00	4,105.97	17,664.97
Town of	Indian Trail	56,838.00	155,216.86	29,351.00	77,331.71	318,737.57
Town of	Lake Park	2,601.00	13,021.64	569.00	5,470.25	21,661.89
Town of	Marshville	5.00	25,603.19	7,392.00	3,324.48	36,324.67
Town of	Marvin	1,106.00	27,196.31	17,554.00	16,481.92	62,338.23
Town of	Mineral Springs	-	40,533.00	1,662.00	5,380.63	47,575.63
City of	Monroe	2,943.00	358,481.95	109,786.00	59,463.98	530,674.93
Town of	Stallings	9,456.00	96,970.17	2,792.00	44,089.65	153,307.82
Town of	Unionville	-	30,891.00	18,683.00	7,186.13	56,760.13
Town of	Waxhaw	6,097.00	50,250.16	21,327.00	40,427.91	118,102.07
Town of	Weddington	3,445.00	56,330.79	2,318.00	24,861.83	86,955.62
Village of	Wesley Chapel	3,888.00	36,904.00	2,861.00	24,424.22	68,077.22
Town of	Wingate	-	16,989.14	5,792.00	5,597.37	28,378.51

STATE OF NORTH CAROLINA

COUNTY OF UNION

INTERLOCAL AD VALOREM TAX BILLING AND COLLECTION AGREEMENT

THIS AGREEMENT is made as of the 10th day of May, 2012, by and between the **TOWN OF MINERAL SPRINGS**, a municipal corporation organized under the laws of the State of North Carolina (“Town”), and **UNION COUNTY**, a political subdivision of the State of North Carolina (“County”).

WITNESSETH:

WHEREAS, the Town of Mineral Springs and Union County have the power pursuant to General Statute §153A-445(a)(1) and Article 20 of Chapter 160A of the North Carolina General Statutes to jointly exercise any function which they have been granted the power to exercise alone, or to contract with the other for the exercise of any governmental function which they have been granted the power to exercise alone, and to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the Town of Mineral Springs desires for Union County, by and through its duly appointed Tax Administrator, to list and assess municipal properties, both personal and real, for the purpose of levying ad valorem taxes; and

WHEREAS, the Town of Mineral Springs desires for Union County, by and through its duly appointed Tax Administrator, to bill and collect current and subsequent delinquent municipal ad valorem taxes by methods set forth in Article 26 of Chapter 105 of the North Carolina General Statutes; and

WHEREAS, the Town of Mineral Springs by action of the Town Council dated the 10th day of May 2012, requested the County to list, assess, bill, and collect current and subsequent delinquent municipal ad valorem taxes; and

WHEREAS, Union County, by action of the Board of County Commissioners, dated the 5th day of May 2008, has agreed to list, assess, bill, and collect current and subsequent delinquent municipal ad valorem taxes;

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants of the parties as set forth herein, the Town of Mineral Springs and Union County agree that the Agreement is stated in its entirety as follows:

- 1. LISTING, ASSESSING, BILLING, AND COLLECTION OF TOWN AD VALOREM TAXES AND CURRENTLY ASSESSED FEES:** The County shall serve as the tax collector for the Town in the listing, assessing, billing, and collection of ad valorem taxes and currently assessed fees, beginning with the fiscal year which commences on July 1, 2012. Currently assessed fees are those that appeared on the Town’s latest tax bills delivered prior to the date of this Agreement, except as otherwise agreed by the parties pursuant to Paragraph 3. The County will not be responsible for the collection of any delinquent ad valorem taxes, penalties, interest, or previously assessed fees for any years prior to the commencement date of this Agreement. The Town agrees to fully

cooperate with the County in the listing, assessing, billing, and collection process, including any assistance needed in determining situs issues and in discovering property which should have been listed for taxation pursuant to N.C.G.S § 105-312.

2. **MOTOR VEHICLE TAXES AND FEES:** The responsibility of the County to list, assess, bill, and collect ad valorem taxes on registered motor vehicles, as defined in N.C.G.S. §105-330.3(a)(1), and the fees paid by the Town for such services, as well as the fee for collection of any annual license tax imposed pursuant to N.C.G.S. §160A-213, shall remain the same as set forth in N.C.G.S. §105-330.5(b) and shall continue to be handled without changes to the current process unless deemed necessary by the County. The County will also be responsible for the listing, assessing, billing, and collection of unregistered vehicles as defined in N.C.G.S. §105-330.3(a)(2), and the fee for such services shall be calculated in the same manner as set forth in paragraph 8.
3. **BILLING AND COLLECTION OF NEW MISCELANEOUS FEES AND SPECIAL ASSESSMENTS:** This Agreement acknowledges that the Town has the authority to levy miscellaneous fees and other special assessments upon the residents and businesses within its jurisdiction that can potentially be added to the ad valorem tax bill. However, the Town, in accordance with this Agreement, shall not levy any new miscellaneous fees or special assessments with the expectation that said fees or special assessments will be added to the ad valorem tax bill without prior consultation with the County Tax Administrator for the purpose of ensuring proper billing protocol is followed and software capabilities for handling such fees and special assessments are reviewed and deemed adequate. Any such fees or special assessments levied in accordance with State law shall be subject to a separate addendum to this Agreement with a separately negotiated billing and collection fee schedule.
4. **COUNTY AUTHORITY:** The County shall have all of the authority as set forth in the Machinery Act (N.C.G.S. §105-271 through 395.1) and other statutory provisions in the process of listing, assessing, billing, and collecting Town ad valorem taxes, penalties, interest, and fees.
5. **ALLOCATION OF RECEIPTS:** At the end of each calendar month, the County will analyze the month's deposit of funds collected to determine the dollar amount of ad valorem taxes, penalties, interest, and fees which are allocable to the Town. On or before the tenth (10th) day of the next month, the County will remit to the Town, via electronic funds transfer (EFT), the Town's share of the ad valorem taxes, penalties, interest and fees collected for the previous month. Any discrepancies that are found after the remittance date will be adjusted in the next remittance date for the Town.

In addition, for the months of November, December, and January, on the sixteenth (16th) day of each month, the County will remit to the Town, via EFT, all ad valorem taxes, penalties, interest, and fees collected and allocable to the Town during the first fifteen (15) days of each month. The remittance of all ad valorem taxes, penalties, interest, and fees collected and allocable to the Town from the sixteenth (16th) day to the end of each month during these same months shall be remitted in the manner described in the previous paragraph.

6. MONTHLY COLLECTION REPORTS AND ANNUAL SETTLEMENT: A collection report detailing all ad valorem taxes and miscellaneous fees collected, discovered, and released will be provided to the Town on or before the fifteenth (15th) day of each month for the period ending with the last calendar day of the previous month (see attached Exhibit A as to the form of the monthly collection report). The annual settlement required under N.C.G.S. §105-373 will be provided to the Town on or before the last day of July for the previous fiscal year during which collections were made (see attached Exhibit B as to the form of the annual settlement).

7. PRIORITY OF ALLOCATION FOR PARTIAL PAYMENTS: If a partial payment of a tax bill is made, the County will apply that payment in accordance with its standard priority schedule. Any tax due to the Town after applying the priority schedule shall be deposited to the benefit of the Town in accordance with paragraph 5.

8. FEES TO BE PAID BY THE TOWN TO THE COUNTY: The Town will compensate the County for the services provided in this Agreement on a percentage rate equal to one and one-half percent (1.5%) of the total amount of ad valorem taxes, penalty, interest and fees collected by the county on behalf of the Town in accordance with this Agreement.

In addition to the above fee, the Town will compensate the County for collection of any new miscellaneous fees and special assessments as required by any associated addendums in accordance with Paragraph 3 of this Agreement. The County will calculate the fees to be paid pursuant to this paragraph and deduct the same from the County remittance to the Town made on the tenth (10th) day of each month pursuant to Paragraph 5.

9. TOWN ANNEXATIONS: In the event the Town annexes property at any time other than July 1 of a given year, the County shall not be responsible for collecting prorated ad valorem taxes resulting from the annexation. The Town shall be responsible for notifying the County at a reasonable time prior to any annexation in order to allow the County sufficient time to assess and bill the ad valorem taxes resulting from the annexation.

10. TERMINATION: The Town or the County shall have the right to terminate this Agreement effective July 1 of each year, beginning with July 1, 2013. The decision to terminate shall be made by the respective governing bodies of the Town and the County. Notice to terminate must be given in writing no later than March 1 of any year.

11. MISCELLANEOUS:

(a) All decisions involving discoveries, garnishments, attachments, and other collection proceedings are delegated to the County. The County agrees to use its best efforts in accurately listing, assessing, billing, and collecting Town ad valorem taxes and any associated miscellaneous fees. The County will not be held to a higher standard for collection than it has for collecting County ad valorem taxes.

- (b) The Tax Collector of the County is, by this Agreement, designated as the Tax Collector for the Town. All duties of the Town Tax Collector for the collection of the ad valorem taxes and miscellaneous fees to be collected by the County, pursuant to N.C.G.S. §105-349 through 378, are transferred to the County Tax Collector.
- (c) The Town shall adopt the same schedule of discounts, if any, as adopted by the County pursuant to the provision of N.C.G.S. §105-360(c), and shall adopt a resolution directing the Town not to collect minimal ad valorem taxes pursuant to N.C.G.S. §105-321(f).
- (d) This Agreement may be amended in writing at any time by mutual agreement of the parties.

This Agreement is executed in duplicate originals as of the day and year first above stated by authority duly granted by the Mineral Springs Town Council and the Union County Board of Commissioners.

Attest: Town of Mineral Springs

 Town Clerk By: _____
Mayor

[SEAL]

Attest: Union County

 Clerk to the Board of Commissioners By: _____
County Manager

[SEAL]

This instrument has been pre-audited in the manner required by the local government Budget and Fiscal Control Act

 Director of Finance, Town of Mineral Springs

 Director of Finance, Union County

Approved as to form:

 Staff Attorney

EXHIBIT A

**FEBRUARY 2008
PERCENTAGE FOR REGULAR TAXES FOR SAID TOWN**

FEBRUARY 29, 2008 REGULAR TAX	2008	2007	2006	2005
BEGINNING CHARGE	109360.51	116,229,525.23	96,170,979.40	86,170,790.64
DISCOVERIES	110473.25	168.65		
FARM DEFERMENTS		13,952.43	12,492.62	12,197.56
RELEASES		(10,708.46)	(1,360.79)	(1,201.11)
TOTAL CHARGE	219,833.76	116,232,937.85	96,182,111.23	86,181,787.09
BEGINNING COLLECTIONS	3881.69	108,038,315.56	95,314,898.77	85,782,782.39
COLLECTIONS	8052.9	2,866,223.61	73,198.87	19,674.79
TOTAL COLLECTIONS	11,934.59	110,904,539.17	95,388,097.64	85,802,457.18
BALANCE OUTSTANDING	207,899.17	5,328,398.68	794,013.59	379,329.91
PERCENTAGE OF REGULAR	5.43%	95.42%	99.17%	99.56%

EXHIBIT A

**FEBRUARY 2008
PERCENTAGE FOR REGULAR TAXES FOR SAID TOWN**

FEBRUARY 29, 2008 REGULAR TAX	2004	2003	2002	2001
BEGINNING CHARGE	75,924,147.55	60,653,392.42	51,674,762.82	48,122,816.89
DISCOVERIES				
FARM DEFERMENTS	10,876.73			
RELEASES	(1,134.08)			
TOTAL CHARGE	75,933,890.20	60,653,392.42	51,674,762.82	48,122,816.89
BEGINNING COLLECTIONS	75,704,347.32	60,508,852.04	51,576,682.76	48,052,659.72
COLLECTIONS	5,915.57	2,448.78	752.34	911.57
TOTAL COLLECTIONS	75,710,262.89	60,511,300.82	51,577,435.10	48,053,571.29
BALANCE OUTSTANDING	223,627.31	142,091.60	97,327.72	69,245.60
PERCENTAGE OF REGULAR	99.71%	99.77%	99.81%	99.86%

EXHIBIT A

**FEBRUARY 2008
PERCENTAGE FOR REGULAR TAXES FOR SAID TOWN**

FEBRUARY 29, 2008 REGULAR TAX	2000	1999	1998	1997
BEGINNING CHARGE	43,553,122.94	40,736,859.08	37,964,034.52	35,335,292.87
DISCOVERIES				
FARM DEFERMENTS				
RELEASES				
TOTAL CHARGE	43,553,122.94	40,736,859.08	37,964,034.52	35,335,292.87
BEGINNING COLLECTIONS	43,506,034.55	40,695,931.83	37,935,181.32	35,315,962.80
COLLECTIONS	560.61	363.42	240.39	236.07
TOTAL COLLECTIONS	43,506,595.16	40,696,295.25	37,935,421.71	35,316,198.87
BALANCE OUTSTANDING	46,527.78	40,563.83	28,612.81	19,094.00
PERCENTAGE OF REGULAR	99.89%	99.90%	99.92%	99.95%



UNION COUNTY
Office of the Tax Administrator
Collections Division
407 N. Main Street
P.O. Box 38
Monroe, NC 28111-0038

704-283-3848
704-283-3897 Fax

EXHIBIT B

PRELIMINARY REPORT FOR FISCAL YEAR 2006-2007

TO: Union County Board of Commissioners

FROM: John C. Petoskey, Tax Administrator
Vann Harrell, Assistant Collector of Revenue

CC: Richard Black, County Manager
Kai Nelson, Finance Director

RE: Annual Settlement

DATE: July 26, 2007

In accordance with N.C.G.S 105-373(a)(1), I respectfully submit the following Report:

Attached to this Report are discs containing (1) a list of the persons owning real property whose taxes for 2006 remain unpaid along with the principal amount owed by each person, (2) a list of the persons not owning real property whose personal property taxes for 2006 remain unpaid along with the principal amount owed by each taxpayer, (3) a list of unpaid 2006 registered motor vehicle taxes, (4) a list of persons with unpaid delinquent real and personal property taxes, and (5) a list of persons with unpaid delinquent registered motor vehicle taxes.

We respectfully request that this list of personal property owners be declared insolvent under the guidelines of N.C.G.S 105-373(a)(2) and allowed as a credit to the Collector in this settlement. However, these accounts will remain in the hands of the Collector for further collection activities pursuant to the North Carolina General Statutes.

In compliance with N.C.G.S. 105-373(a)(3), attached hereto is a report entitled "Settlement for Current Real Estate and Personal Property Taxes for Fiscal Year 2006-2007" dated July 13, 2007 setting forth my full settlement for all real and personal property taxes in my hands for collection for the fiscal year 2006-2007.

In compliance with N.C.G.S. 105-373(a)(4)(b), attached hereto is a report entitled "Fiscal year 2006-2007 Settlement for Delinquent Real and Personal Property Taxes for Tax Years 1996-2005" dated July 13, 2007 setting forth my full settlement for all delinquent real and personal property taxes collected during the fiscal year 2006-2007.

In compliance with N.C.G.S 105-373(a)(3), attached hereto is a report entitled "Settlement for Current Motor Vehicle Taxes for Fiscal Year 2006-2007" dated July 13, 2007 setting forth my full settlement for all registered motor vehicle taxes in my hands for collection for the fiscal year 2006-2007.

In compliance with N.C.G.S. 105-373(a)(4)(b), attached hereto is a report entitled "Fiscal year 2006-2007 Settlement for Delinquent Registered Motor Vehicle Taxes for Tax Years 2003-2005" dated July 13, 2007

setting forth my full settlement for all delinquent registered motor vehicle taxes collected during the fiscal year 2006-2007

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary as prescribed and allowed by law.

Respectfully Submitted,

John C. Petoskey, Tax Administrator

SWORN TO AND SUBSCRIBED BEFORE ME, this _____ day of July, 2007.

My Commission expires:

Notary Public



UNION COUNTY
Office of the Tax Administrator
Collections Division
407 N. Main Street
P.O. Box 38
Monroe, NC 28111-0038

704-283-3848
704-283-3897 Fax

**SETTLEMENT FOR CURRENT REAL AND PERSONAL PROPERTY TAXES
FOR FISCAL YEAR 2006-2007**

TO: Union County Board of Commissioners
FROM: John C. Petoskey, Tax Administrator
Vann Harrell, Assistant Collector of Revenue
CC: Richard Black, County Manager
Kai Nelson, Finance Director
DATE: July 26, 2007

CHARGES TO TAX COLLECTOR

- | | | |
|----|--|-----------------|
| 1. | Total amount of all taxes, fire fees, & late list penalties
Placed in the Tax Collector's hands for collection for
The year: | \$96,815,836.17 |
| 2. | All interest, costs, and fees collected by the Tax Collector | \$ 214,625.81 |

TOTAL: **\$97,030,461.98**

CREDITS TO TAX COLLECTOR

- | | | |
|----|---|-----------------|
| 1. | All sums deposited by the Tax Collector to the credit
Of the taxing unit or received for by the proper official: | \$94,640,518.57 |
| 2. | Releases allowed by the governing body: | \$ 712,238.81 |
| 3. | The principal amount of taxes constituting liens
Against real property: | \$ 1,202,589.24 |
| 4. | The principal amount of taxes determined to be
Insolvent and to be allowed as credits to the Tax
Collector by the governing body: | \$ 471,230.85 |
| 5. | Small under/over payments write-off (<\$1.00): | \$ 129.90 |
| 6. | \$5.00 minimum bill write-offs: | \$ 3,754.61 |

TOTAL: **\$97,030,461.98**



UNION COUNTY
Office of the Tax Administrator
Collections Division
407 N. Main Street
P.O. Box 38
Monroe, NC 28111-0038

704-283-3848
704-283-3897 Fax

FISCAL YEAR 2006-2007
SETTLEMENT FOR DELINQUENT REAL AND PERSONAL PROPERTY
TAXES FOR YEARS 1996 - 2005

TO: Union County Board of Commissioners
FROM: John C. Petoskey, Tax Administrator
Vann Harrell, Assistant Collector of Revenue
CC: Richard Black, County Manager
Kai Nelson, Finance Director
DATE: July 26, 2007

CHARGES TO TAX COLLECTOR

1.	Total amount of delinquent taxes placed in the Tax Collector's hands for collection for this year:	\$ 2,857,963.93
2.	All interest, costs, and fees collected by the Tax Collector	\$ 107,456.36
TOTAL:		<u>\$ 2,965,420.29</u>

CREDITS TO TAX COLLECTOR

1.	All sums deposited by the Tax Collector to the credit Of the taxing unit or received for by the proper official:	\$ 1,697,404.82
2.	Releases allowed by the governing body:	\$ 49,428.78
3.	Write-offs allowed by governing body:	\$ 12.70
4.	The principal amount of taxes constituting liens Against real and personal property:	\$ 1,218,573.99
TOTAL:		<u>\$ 2,965,420.29</u>



UNION COUNTY
Office of the Tax Administrator
Collections Division
 407 N. Main Street
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 Monroe, NC 28111-0038

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**FY 06-07 Breakdown of Settlement for Delinquent Real and Personal Property
 Taxes for Tax Years 1996-2005**

Charges to the Collector					
	Beginning Balance	Levy Added	Supplementals	Total Balance	
2005	\$ 1,362,506.32	\$219,410.72	\$ -	\$ 1,581,917.04	
2004	\$ 418,949.23	\$205,171.60	\$ -	\$ 624,120.83	
2003	\$ 226,668.51	\$ 36,263.38	\$ -	\$ 262,931.89	
2002	\$ 138,341.96	\$ 1,273.80	\$ -	\$ 139,615.76	
2001	\$ 83,954.97	\$ -	\$ -	\$ 83,954.97	
2000	\$ 51,969.81	\$ -	\$ -	\$ 51,969.81	
1999	\$ 44,593.21	\$ -	\$ -	\$ 44,593.21	
1998	\$ 32,298.27	\$ -	\$ -	\$ 32,298.27	
1997	\$ 20,642.15	\$ -	\$ -	\$ 20,642.15	
1996	\$ 15,920.00	\$ -	\$ -	\$ 15,920.00	
Totals	\$ 2,395,844.43	\$462,119.50	\$ -	\$ 2,857,963.93	

Credits to the Collector						
	Sums Deposited	Releases	Write-offs	Balance of credits to Collector	Principal amount outstanding	
2005	\$ 1,074,454.75	\$ 27,516.59	\$ 4.90	\$ 1,101,976.24	\$ 479,940.80	
2004	\$ 361,002.73	\$ 15,175.38	\$ 1.97	\$ 376,180.08	\$ 247,940.75	
2003	\$ 98,634.68	\$ 5,153.69	\$ 2.36	\$ 103,790.73	\$ 159,141.16	
2002	\$ 34,319.54	\$ 822.48	\$ 2.30	\$ 35,144.32	\$ 104,471.44	
2001	\$ 11,167.14	\$ 48.14	\$ 0.45	\$ 11,715.73	\$ 72,239.24	
2000	\$ 3,179.09	\$ 96.53	\$ 0.72	\$ 3,276.34	\$ 48,693.47	
1999	\$ 2,885.88	\$ 115.97	\$ -	\$ 3,001.85	\$ 41,591.36	
1998	\$ 2,719.64	\$ -	\$ -	\$ 2,719.64	\$ 29,578.63	
1997	\$ 1,129.93	\$ -	\$ -	\$ 1,129.93	\$ 19,512.22	
1996	\$ 455.08	\$ -	\$ -	\$ 455.08	\$ 15,464.92	
Totals	\$ 1,589,948.46	\$ 49,428.78	\$ 12.70	\$ 1,639,389.94	\$1,218,573.99	

* The dollar amounts shown are not reflective of interest amount shown collected on previous page

Town of Mineral Springs

PROPOSED BUDGET 2012-2013

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Budget Officer

May 10, 2012

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**TOWN OF MINERAL SPRINGS
2012-2013 BUDGET**

MESSAGE FROM THE BUDGET OFFICER

I am pleased to present this recommended budget for the 2012-2013 fiscal year to the Mineral Springs town council.

The FY2012-13 budget reflects anticipated revenues and expenditures of \$301,050 including capital expenditures, which represents a \$1,480 increase over last year's final budget. General government expenditures total \$254,645, a decrease of \$7,756, while the capital budget has increased by \$9,236 to \$46,405.

The total budget amount this year is nearly identical to last year's. Sales tax receipts are expected to increase slightly, while property tax receipts are expected to decrease slightly primarily due to depreciation of business personal property at the Parkdale mill. While the capital budget shows a slight increase, our largest capital expenditures have already been made under authority of several capital project ordinances, with \$9,742.83 remaining unexpended in the Community Center (old school agriculture building) project ordinance, and \$5,340.68 remaining unexpended in the Greenway Parking project ordinance.

Most general government expenditures have remained the same as last year; election expenses have decreased as a result of there being no municipal election in 2012, while community projects and employee overhead have increased slightly. The largest single recommended departmental decrease comes in Tax Collection, where a 75.7% cut is recommended. Our tax collector of thirteen years has announced her retirement as of June 30, 2012, and council has elected to contract with Union County for current-year tax collection at a commission-based fee of 1.5% rather than initiating a search for a new part-time tax collector. Prior-year taxes will be collected by the deputy clerk. Council has again recommended a 3% increase in staff salaries, and no change in elected official salaries.

The revenue side of the budget reflects a tax base of approximately \$263 million, a decrease of approximately \$7 million over last year. Electric franchise receipts are estimated to be \$180,000, and remain our largest single revenue source. Because such a large portion of that revenue is due to electricity use by a single large manufacturer (Parkdale Mills), council is wise once again to adopt a budget which would allow continuation of general government services should this somewhat unstable revenue source suddenly decrease. It is noteworthy that council's overall fiscal conservatism has allowed the town to continue to provide for our residents' needs while undertaking major capital projects with neither tax increases nor debt.

I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2012-13 fiscal year is 2.5 cents per \$100.

Frederick Becker III, Budget Officer

Date

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2012-2013
O-2011-xx**

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 7/1/2012 and ending 6/30/2013, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:	\$254,645.00
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,200.00
Community Projects	\$18,900.00
Contingency	\$3,000.00
Dues	\$4,525.00
Elections	\$600.00
Employee overhead	\$22,900.00
Fire Protection	\$12,000.00
Insurance	\$4,500.00
Newsletter	\$2,400.00
Office and Clerk	\$118,412.00
Planning and Zoning	\$41,008.00
Street Lighting	\$2,000.00
Tax collection	\$2,800.00
Training	\$3,000.00
Travel	\$3,000.00
CAPITAL:	\$46,405.00
Capital outlay	\$46,405.00
TOTAL APPROPRIATIONS:	\$301,050.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2012 and ending 6/30/2013:

Franchise tax, utility & cable TV	\$182,400.00
Interest	\$1,200.00
Other income	\$3,500.00
Property taxes	\$64,350.00
Sales taxes	\$45,200.00
Vehicle taxes	\$4,400.00

TOTAL ESTIMATED REVENUES: \$301,050.00

Section III. Project Ordinances. 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 Community Center Capital Project Fund, with a remaining authorization of \$9,742.83. This project is expected to be closed out early in the 2012-2013 fiscal year.

Capital Project Ordinance O-2011-01 authorizing construction of a parking area at the McNeely Road Trailhead of the Mineral Springs Greenway, including clearing, grading, base course, gravel and/or asphalt surface course, signage, and landscaping, was adopted during the 2011-2012 fiscal year and will be funded by means of up to a \$75,370 transfer of fund balance from the General Fund into the Greenway Parking Capital Project Fund, with a remaining authorization of \$5,340.68. This project is expected to be closed out in the fall of 2012 after all landscaping is completed.

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, 2012.

ADOPTED this 14th day of June, 2012. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

REVENUES			\$ 301,050
<i>TOTAL INCOME</i>			<i>\$ 301,050</i>
Franchise Fees		\$ 182,400	
TV Cable Franchise Fee	\$ 2,400		
Utility Franchise Taxes	\$ 180,000		
Gross Receipts Tax		\$ -	
Interest		\$ 1,200	
Property Taxes		\$ 64,350	
Current Year	\$ 61,950		
Prior Years	\$ 2,400		
Other Income		\$ 3,500	
Zoning Fees	\$ 3,000		
Miscellaneous	\$ 500		
Sales Tax		\$ 45,200	
General Sales & Use	\$ 16,800		
Telecommunications	\$ 6,800		
TV Cable	\$ 21,600		
Vehicle Taxes		\$ 4,400	

EXPENDITURES			\$ 301,050
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>			<i>\$ 254,645</i>
Advertising		\$ 1,800	
Attorney		\$ 9,600	
Audit		\$ 4,200	
Community Projects		\$ 18,900	
Beautification, Maintenance	\$ 4,800		
Charities, Agencies	\$ 9,500		
Special events	\$ 1,000		
Park & Greenway Maint	\$ 3,600		
Contingency		\$ 3,000	
Dues		\$ 4,525	
Chamber	\$ 300		
COG	\$ 750		
IOG	\$ 300		
NCLM	\$ 2,800		
UC Partnership for Progress	\$ -		
Other	\$ 375		
Elections		\$ 600	
Contract	\$ 600		
Municipal	\$ -		
Employee Overhead (FICA, work comp, bonds)		\$ 22,900	
Fire Protection		\$ 12,000	
Insurance		\$ 4,500	
Newsletter		\$ 2,400	

Office				\$	118,412
Salary: Clerk		\$	28,956		
Salary: Deputy Clerk/Assistant		\$	10,500		
Salary: Finance Officer		\$	28,056		
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Equipment & durable items		\$	7,200		
Supplies		\$	5,000		
Postage (General)		\$	800		
Telephone, Internet		\$	6,800		
Reserve/Misc		\$	2,000		
Town Hall Maintenance		\$	11,500		
Supplies	\$	2,500			
Services	\$	9,000			
Utilities		\$	5,600		
Planning				\$	41,008
Parks & Greenways		\$	6,000		
Zoning Ord. & Planning		\$	2,000		
Zoning Administration		\$	30,008		
Salary	\$	25,008			
Contract	\$	5,000			
Land Use Planning		\$	-		
Reserve/Misc		\$	3,000		
Street Lighting				\$	2,000
Tax Collection				\$	2,800
Salary		\$	1,500		
Contract (Union County)		\$	1,000		
Postage		\$	100		
Billing		\$	200		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	3,000
CAPITAL					\$ 46,405
Capital Outlay				\$	46,405

Town of Mineral Springs
2012-2013 BUDGET ANALYSIS

I. Appropriations

Administrative & General Government

Advertising **\$1,800.00**

Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2013 Queen's Cup Race Program. This appropriation is unchanged from last year.

Attorney **\$9,600.00**

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

Audit **\$4,200.00**

This amount has been agreed to by Robert M. Burns, CPA, and is a \$300 increase over last year.

Community Projects **\$18,900.00**

This appropriation is to be used for projects intended to benefit the quality of life in Mineral Springs, including landscaping, maintenance, and beautification. Funds are also allocated for charitable contributions to community organizations. This appropriation has been increased by \$2,200 over last year's appropriation, reflecting a \$1,000 anticipated increase in giving to local non-profits and an additional \$1,200 for park and greenway maintenance.

Contingency **\$3,000.00**

This appropriation is intended to cover small unforeseen expenses in miscellaneous categories which might arise during the fiscal year. The contingency appropriation will not necessarily be expended.

Dues **\$4,525.00**

Chamber of Commerce	\$300.00
Centralina COG	\$750.00
Institute of Government	\$300.00
NC League of Municipalities	\$2,800.00
Other organizations	\$375.00

Elections **\$600.00**

Our election contract with the county is estimated to be \$600.00, based on previous years' assessments. There is no municipal election in November 2012, so this appropriation has been reduced by \$3,600 from last year.

Employee Overhead **\$22,900.00**
Includes Scheduled bonds for Tax Collector at \$100.00, Finance Officer at \$450.00, workers compensation at \$850.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental and life insurance are estimated at \$1,200, and our required contribution to the NC Local Governmental Employees' Retirement System is estimated at \$9,400.

Fire Protection **\$12,000.00**
Our regular annual payment to the Mineral Springs Volunteer Fire and Rescue Department remains \$10,000, and our Fire Suppression Agreement with the Waxhaw Volunteer Fire Department includes an annual payment of \$2,000.00.

Insurance **\$4,500.00**
This appropriation covers the premium for our General Liability, Public Officials' Liability, and Property policy. Property coverage includes both the Town Hall and the old agriculture building.

Newsletter **\$2,400.00**
The newsletter, first appearing quarterly in April 2002, should continue publication during fiscal year 2012-2013 at an estimated printing and mailing cost of \$800 per issue.

Office **\$118,412.00**
We are proposing increasing the clerk's base salary to \$28,956.00 and the finance officer's base salary to \$28,056.00, representing a 3% cost-of-living increase. Council has authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and has established an hourly rate for that position of \$12.00/hr., and this position has been budgeted at \$10,500 allowing for flexibility in the number of hours worked. Council members' salaries will remain \$100.00 per month for FY2012-13, and the mayor's salary will remain \$400.00 per month. Proposed expenditures for supplies, postage, equipment and durable items, telephone and internet (including alarm system monitoring), and maintenance of the town hall, including landscaping and janitorial service, remain the same as last year. Proposed utility costs for the office remain at \$5,600, and include a projected decrease in heating cost to be realized by changing the town's fuel from propane to natural gas, offset by a projected one-time cost to convert our gas furnaces and water heater to burn natural gas. Utility costs for subsequent years may reflect as much as a \$1,000 annual decrease after natural gas conversion.

Planning **\$41,008.00**
Council has recommended increasing the zoning administrator's salary by 3% to \$25,008. The proposed \$5,000.00 appropriation for contract services associated with providing assistance with administration, either from Centralina Council of Governments or another planning consultant, remains the same as last year. Also included in that appropriation is an amount of approximately \$600 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position. There is a \$2,000 allowance for ordinance revisions and modifications (the same as last year), and a \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping

services. Finally, last year's \$6,000 appropriation for beginning development of a park and greenway master plan, which was not used, has been reappropriated for FY2012-13.

Street Lighting **\$2,000.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount has been increased by \$200, reflecting Duke Power's overall rate increase.

Tax Collection **\$2,800.00**

Our longtime tax collector has announced her retirement at the end of FY2011-12, and council has elected to contract with Union County for property tax collection at a cost of 1.5% of the gross collections, which will be approximately \$1,000. The current deputy clerk position will be expanded to include delinquent tax collection, and is estimated to consume \$1,500 in hourly pay. The costs of postage and billing will be limited to prior years' delinquent accounts, and are estimated at \$300.

Training **\$3,000.00**

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

Travel Expenses **\$3,000.00**

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

Capital

Capital Outlay **\$46,405.00**

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

II. Estimated Revenues

Utility and Cable TV franchise taxes **\$182,400.00**

Electric franchise distributions have fluctuated this past year, but should remain steady for the upcoming year. As for cable television, although most of this revenue source has been redesignated as a sales tax by the state, a small amount of cable television billing is still considered a franchise tax. The amount of this revenue source is estimated to increase by \$300 from last year.

Interest Earned **\$1,200.00**

Short-term interest rates have remained very low and have actually continued to decrease due to Federal Reserve policy, and are expected to remain as low as 0.2% throughout

FY2012-13. The finance officer will investigate placing some funds into certificates of deposit in order to achieve slightly higher yields, but will be cautious not to encumber too great of a percentage of general fund balance with such long-term instruments.

Other **\$3,500.00**
 Includes zoning and subdivision fees, estimated at \$3,000, and other miscellaneous fees, small intergovernmental payments, and other uncategorized revenues. We have continued to receive small Gross Receipts taxes on vehicle rentals, but not the steady amount that had been attributable to the U-Haul franchise through FY2010-11. Zoning fees were lower than forecast last year, due to virtually no new construction activity, but some residential construction is expected to resume in FY 2012-13.

2012 Property Tax Receipts **\$61,950.00**
 The estimated tax base, based on data from the Union County Assessor’s office is \$258,087,038. In addition, we estimate that our Public Service Property tax base will be \$5,279,860.

The revenue estimate was arrived at as follows:

County Estimate	\$258,087,038
Public Service Property (est.)	\$5,279,860
Total tax base	\$263,366,898

Tax rate: \$0.025/\$100 assessed valuation
 Total levy: \$65,841.73
 Estimated collection rate: 94.09% → \$61,950.48

Property Taxes, prior years **\$2,400.00**

Sales Taxes **\$45,200.00**

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

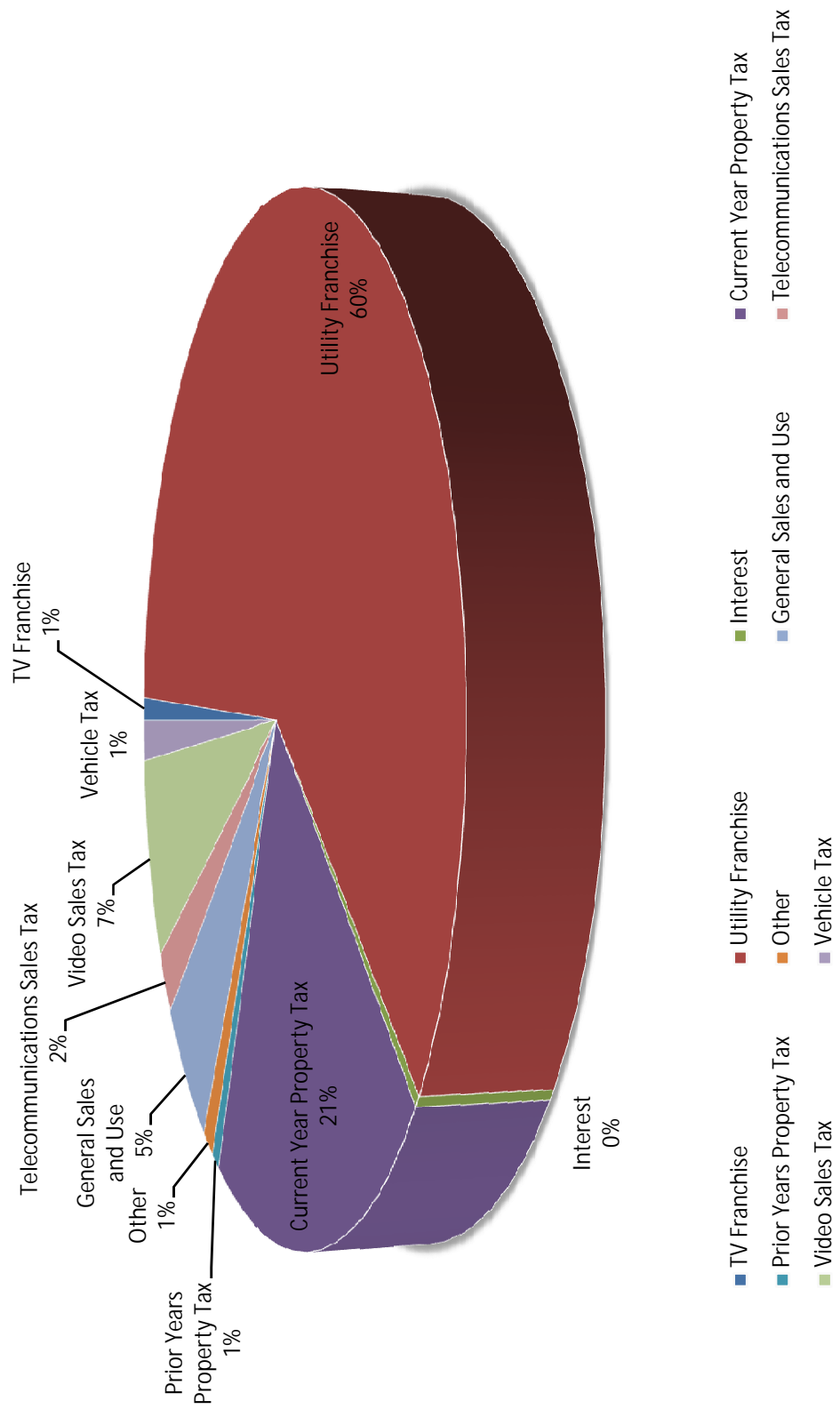
Cable TV sales tax	\$21,600.00
General sales and use tax	\$16,800.00
Telecommunications sales tax	\$6,800.00
Total	\$45,200.00

Vehicle taxes **\$4,400.00**

The Union County Tax Administrator will collect the motor vehicle property tax on our behalf and make monthly payments to the town. Estimated receipts, based on a tax base of \$17,690,183, are expected to be very close to last year’s.

Mineral Springs Proposed Revenues 2012-2013

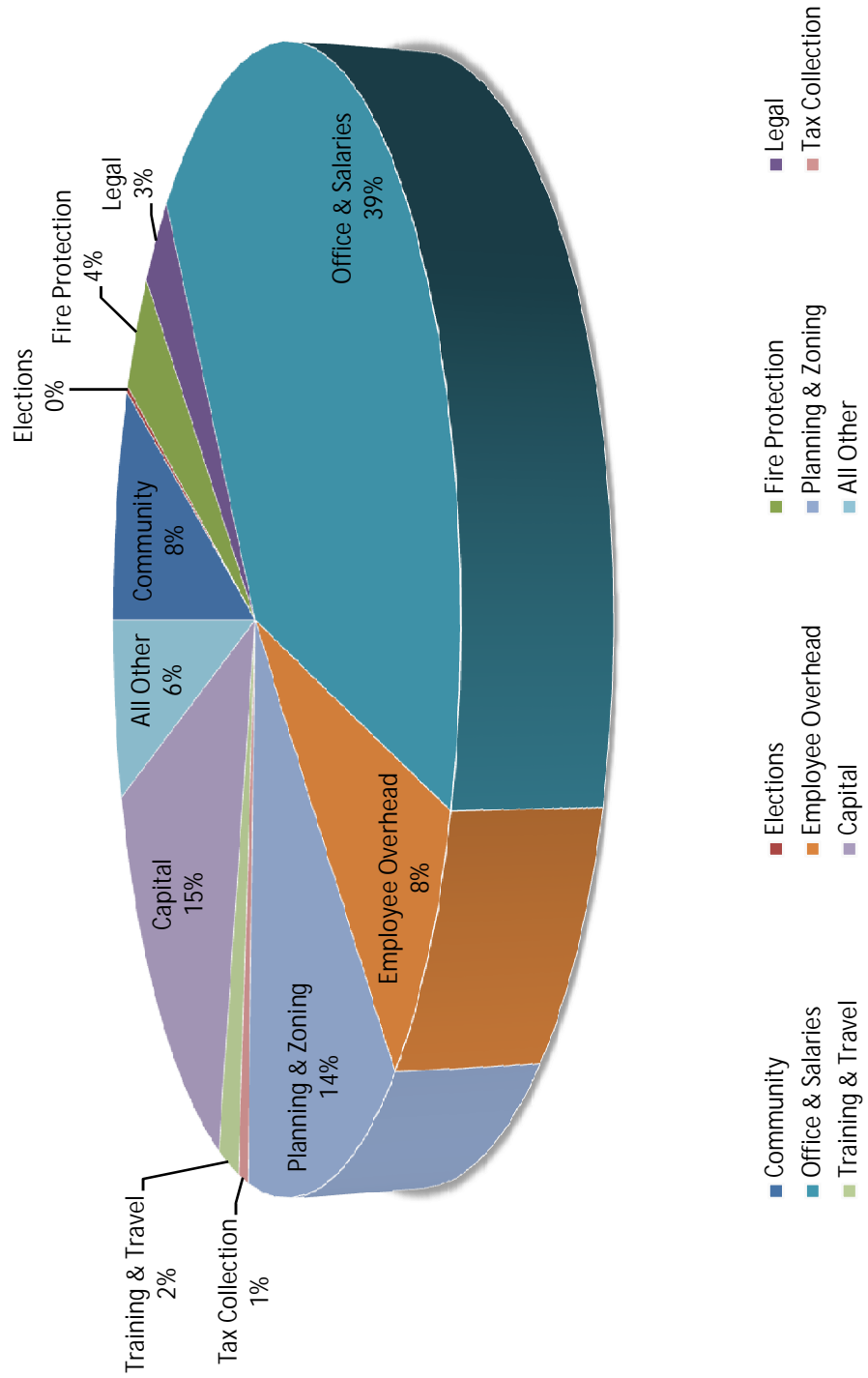
\$301,050



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Mineral Springs Proposed Expenditures 2012-2013

\$301,050



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PROJECT ORDINANCES
Compliance With NC G.S. § 159-13.2 (c) & (f)

North Carolina General Statutes section § 159-13.2 (c) & (f) require the following:

(c) Adoption of Project Ordinances. – If a local government or public authority intends to authorize a capital project or a grant project by a project ordinance, it shall not begin the project until it has adopted a balanced project ordinance for the life of the project. A project ordinance is balanced when revenues estimated to be available for the project equal appropriations for the project. A project ordinance shall clearly identify the project and authorize its undertaking, identify the revenues that will finance the project, and make the appropriations necessary to complete the project.

(f) Inclusion of Project Information in Budget. – Each year the budget officer shall include in the budget information in such detail as he or the governing board may require concerning each grant project or capital project (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditure during the budget year.

I. Community Center Capital Project Ordinance

The Mineral Springs town council adopted O-2009-03, “PROJECT ORDINANCE AUTHORIZING PURCHASE AND FIRST PHASE OF REPAIR AND RENOVATION OF THE FUTURE COMMUNITY CENTER” on April 8, 2010. This ordinance authorizes appropriation of \$114,000 for the balance of the purchase price of the historic Mineral Springs School Agriculture Building including estimated closing costs, and \$51,000 in initial repair expenditures, for a total appropriation of \$165,000. The appropriation will be financed by transfers of up to \$165,000 from the General Fund to the Capital Project Fund.

As of April 30, 2012, \$155,257.17 has been transferred from the General Fund for expenditures authorized by this ordinance, leaving a balance of \$9,742.83 which will be available during FY 2012-13. The building was purchased on July 29, 2010, and initial repairs were completed by November 22, 2010. Final repair and landscaping work should be completed and the project ordinance closed out early in fiscal year 2012-2013.

II. Greenway Parking Capital Project Ordinance

The Mineral Springs town council adopted O-2011-01, “PROJECT ORDINANCE AUTHORIZING CONSTRUCTION OF A PARKING AREA AT THE MCNEELY ROAD TRAILHEAD” on August 11, 2011. This ordinance authorizes appropriation of \$69,370 for construction, grading, and supervision, and \$6,000 for landscaping, signage,

and amenities, for a total appropriation of \$75,370. The appropriation will be funded by transfers of up to \$75,370 from the General Fund to the Capital Project Fund.

As of April 30, 2012, \$70,029.32 has been transferred from the General Fund for expenditures authorized by this ordinance, leaving a balance of \$5,340.68 which will be available during FY2012-13. The major construction has been completed, and the parking lot is open to the public. Some landscaping must be deferred to the fall of 2012, and the project should be completed and the project ordinance closed out during fiscal year 2012-2013.

Town of Mineral Springs

CAPITAL PROJECT FUND SUMMARY

I. Community Center Capital Project Fund

The following revenues were made available to complete the project:

Source	Budget	Actual
Transfer from General Fund	\$165,000.00	-
Transfers from General Fund, FY2010-11	-	\$154,897.17
Transfers from General Fund, FY2011-12	-	\$360.00
Total	\$165,000.00	\$155,257.17

The following amounts were appropriated for the project of the Capital Project fund:

Expenditure	Budget	Actual
Balance of Purchase Price plus costs	\$114,000.00	\$110,701.46
Construction: Outsourced	\$45,000.00	\$42,989
Construction: In-House	\$6,000.00	\$1,566.71
Total	\$165,000.00	\$155,257.17

II. Greenway Parking Capital Project Fund

The following revenues were made available to complete the project:

Source	Budget	Actual
Transfer from General Fund	\$75,370.00	-
Transfers from General Fund, FY2011-12	-	\$70,029.32
Total	\$75,370.00	\$70,029.32

The following amounts were appropriated through April 30, 2012 for the project of the Capital Project fund:

Expenditure	Budget	Actual
Construction, Grading, and Supervision	\$69,370.00	\$67,744.57
Landscaping, Signage, and Amenities	\$6,000.00	\$2,284.75
Total	\$75,370.00	\$70,029.32

REVENUES				\$ 299,570
<i>TOTAL INCOME</i>				<i>\$ 299,570</i>
Franchise Fees			\$ 182,100	
TV Cable Franchise Fee	\$ 2,100			
Utility Franchise Taxes	\$ 180,000			
Gross Receipts Tax			\$ -	
Interest			\$ 3,000	
Property Taxes			\$ 65,120	
Current Year	\$ 62,720			
Prior Years	\$ 2,400			
Other Income			\$ 3,500	
Zoning Fees	\$ 3,000			
Miscellaneous	\$ 500			
Sales Tax			\$ 41,650	
General Sales & Use	\$ 14,400			
Telecommunications	\$ 6,700			
TV Cable	\$ 20,550			
Vehicle Taxes			\$ 4,200	

EXPENDITURES				\$ 299,570
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>				<i>\$ 262,401</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 3,900	
Community Projects			\$ 16,700	
Beautification, Maintenance	\$ 4,800			
Charities, Agencies	\$ 8,500			
Special events	\$ 1,000			
Park & Greenway Maint	\$ 2,400			
Contingency			\$ 3,000	
Dues			\$ 4,525	
Chamber	\$ 300			
COG	\$ 750			
IOG	\$ 300			
NCLM	\$ 2,800			
UC Partnership for Progress	\$ -			
Other	\$ 375			
Elections			\$ 4,200	
Contract	\$ 600			
Municipal	\$ 3,600			
Employee Overhead (FICA, work comp, bonds)			\$ 21,900	
Fire Protection			\$ 12,000	
Insurance			\$ 4,500	
Newsletter			\$ 2,400	

Office				\$	118,256
Salary: Clerk		\$	28,116		
Salary: Deputy Clerk/Assistant		\$	12,000		
Salary: Finance Officer		\$	27,240		
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Equipment & durable items		\$	7,200		
Supplies		\$	5,000		
Postage (General)		\$	800		
Telephone, Internet		\$	6,800		
Reserve/Misc		\$	2,000		
Town Hall Maintenance		\$	11,500		
Supplies	\$	2,500			
Services	\$	9,000			
Utilities		\$	5,600		
Planning				\$	40,276
Parks & Greenways		\$	6,000		
Zoning Ord. & Planning		\$	2,000		
Zoning Administration		\$	29,276		
Salary	\$	24,276			
Contract	\$	5,000			
Land Use Planning		\$	-		
Reserve/Misc		\$	3,000		
Street Lighting				\$	1,800
Tax Collection				\$	11,544
Salary		\$	9,744		
Postage		\$	700		
Listing & Advertising		\$	700		
Billing		\$	400		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	3,000
CAPITAL					
Capital Outlay				\$	37,169

PRIOR YEAR

2011 BUDGET AMOUNTS				ACTUAL (5/12 & 6/12 PROJECTED)		VARIANCE	
REVENUES				\$ 299,570		\$ 305,800.00	\$ 6,230
Interest			\$ 3,000			\$ 1,255.00	\$ (1,745)
Property Taxes			\$ 65,120			\$ 66,505.00	\$ 1,385
Sales Tax			\$ 41,650			\$ 46,615.00	\$ 4,965
TV Cable Franchise Fee			\$ 2,100			\$ 3,025.00	\$ 925
Utility Franchise Taxes			\$ 180,000			\$ 181,552.00	\$ 1,552
Vehicle Taxes			\$ 4,200			\$ 4,500.00	\$ 300
Zoning Fees			\$ 3,000			\$ 1,845.00	\$ (1,155)
Gross Receipts Tax			\$ -			\$ 503.00	\$ 503
Other			\$ 500			\$ -	\$ (500)
EXPENDITURES				\$ 299,570		\$ 212,938.00	\$ (86,632)
ADMINISTRATIVE & GENERAL GOVERNMENT				\$ 262,401		\$ 211,733.00	\$ (50,668)
Advertising			\$ 1,800			\$ 510.00	\$ (1,290)
Attorney			\$ 9,600			\$ 4,180.00	\$ (5,420)
Audit			\$ 3,900			\$ 3,900.00	\$ -
Community Projects			\$ 16,700			\$ 14,668.00	\$ (2,032)
Beaut., Maint.	\$ 4,800				\$ 3,728		
Charities	\$ 8,500				\$ 9,050		
Special Events	\$ 1,000				\$ 114		
Park & Greenway	\$ 2,400				\$ 1,776		
Contingency			\$ 3,000			\$ -	\$ (3,000)
Dues			\$ 4,525			\$ 4,211.00	\$ (314)
Elections			\$ 4,200			\$ 2,589.00	\$ (1,611)
Contract	\$ 600				\$ 500		
Municipal	\$ 3,600				\$ 2,089		
Employee overhead			\$ 21,900			\$ 20,229.00	\$ (1,671)
Fire Department grant			\$ 12,000			\$ 12,000.00	\$ -
Insurance			\$ 4,500			\$ 3,595.00	\$ (905)
Newsletter			\$ 2,400			\$ 1,659.00	\$ (741)
Office			\$ 118,256			\$ 102,471.00	\$ (15,785)
Sal.: Clerk	\$ 28,116				\$ 28,116		
Sal: Deputy	\$ 12,000				\$ 8,900		
Sal.: Fin. Off.	\$ 27,240				\$ 27,240		
Sal: Mayor	\$ 4,800				\$ 4,800		
Sal: Council	\$ 7,200				\$ 7,200		
Equip. & dur.	\$ 7,200				\$ 1,902		
Supplies	\$ 5,000				\$ 3,333		
Postage	\$ 800				\$ 900		
Tel., Internet	\$ 6,800				\$ 6,100		
Reserve	\$ 2,000				\$ -		
Town Hall Maint	\$ 11,500				\$ 9,930		
Supplies	\$ 2,500				\$ 1,840		
Services	\$ 9,000				\$ 8,090		
Utilities	\$ 5,600				\$ 4,050		
Planning			\$ 40,276			\$ 25,872.00	\$ (14,404)
Parks & Greenways	\$ 6,000				\$ -		
Zoning Ord.	\$ 2,000				\$ -		
Zoning Admin	\$ 29,276				\$ 24,872		
Salary	\$ 24,276				\$ 24,276		
Contract	\$ 5,000				\$ 596		
Land Use Plan	\$ -				\$ -		
Reserve/Misc	\$ 3,000				\$ 1,000		
Street Lighting			\$ 1,800			\$ 1,780.00	\$ (20)
Tax Collection			\$ 11,544			\$ 10,952.00	\$ (592)
Salary	\$ 9,744				\$ 9,744		
Postage	\$ 700				\$ 500		
Listing & Adv.	\$ 700				\$ 500		
Billing	\$ 400				\$ 208		
Training			\$ 3,000			\$ 1,019.00	\$ (1,981)
Officials	\$ 1,000				\$ 500		
Planning Org.	\$ 1,000				\$ -		
Staff	\$ 1,000				\$ 519		
Travel Expenses			\$ 3,000			\$ 2,098.00	\$ (902)
CAPITAL				\$ 37,169		\$ 1,205.00	\$ (35,964)
Capital Outlay			\$ 37,169			\$ 1,205.00	\$ (35,964)
NET INCOME (Applied to Fund Balance)				\$ -		\$ 92,862.00	