

Town Council Members

Valerie Coffey – 2015 ~ Jerry Countryman – 2017 ~ Lundeen Cureton – 2015

Peggy Neill – 2015 ~ Melody LaMonica – 2017

Town of Mineral Springs
Mineral Springs Town Hall
3506 S Potter Road ~ Mineral Springs
Town Council
Public Hearing / Regular Meeting
June 12, 2014 ~ 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 Hearing – 2014-2015 Proposed Budget**
3. **Public Comments**
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
4. **Consent Agenda**
 - A. May 8, 2014 Regular Meeting Minutes, May 13, 2014 Special Meeting Minutes and May 22, 2014 Special Meeting Minutes
 - B. April 2014 Tax Collector's Report
 - C. April 2014 Finance Report
5. **Consideration of the 2014-2015 Budget**
The council will consider approving the 2014-2015 Budget Ordinance.
6. **Red Cross**
Sheila Crunkleton will make a brief presentation and request funding for the Red Cross.
7. **Catawba Lands Conservancy**
A representative from Catawba Lands Conservancy will make a brief presentation and request funding.
8. **Consideration of 2013-2014 Non-Profit Contributions**
The council will consider the 2013-2014 non-profit contributions.
9. **Discussion/Consideration of Meeting Format**
After reviewing the document presented by Councilwoman LaMonica at the last meeting, the council will continue their discussion/consideration of the meeting format. This item was tabled at the May meeting.
10. **Consideration of the Audit Contract**
The council will consider approving the audit contract with Robert M. Burns, CPA for Fiscal Year 2013-2014.
11. **Consideration of Approving the Town Hall Landscaping Agreement with Taylor and Sons for Fiscal Year 2014-2015**

The council will consider approving an agreement with Taylor and Sons for the Fiscal Year 2014-2015 town hall landscaping.

12. Staff Updates

The staff will update the council on any developments that may affect the town.

13. Other Business

14. Adjournment

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Regular Meeting
May 8, 2014 ~ 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, May 8, 2014.

Present: Mayor Frederick Becker III, Mayor Pro Tem Janet Critz, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Lundeen Cureton, Councilwoman Melody LaMonica (arrived at 7:47 p.m.), Councilwoman Peggy Neill, Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin and Deputy Town Clerk/Tax Collector Janet Ridings.

Absent: None.

Visitors: Nadine Bennett, Barbara Erps, Judge Hunt Gwyn, Mike Hucks, Muhsin Muhammad, II, Bill Ruele, Carroll Rushing, Linda Smosky and Debra Votta.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of May 8, 2014 to order at 7:32 p.m.

1. **Opening**

- Councilwoman Critz announced the recent Supreme Court decision on prayer and delivered the invocation.
- Pledge of Allegiance.

2. **Public Comments**

- Ms. Diane Countryman – 3415 Buckboard Lane.

3. **Consent Agenda**

- **Councilwoman Coffey** made a ***motion*** to approve the consent agenda as it was presented containing the following:

- A. *April 10, 2014 Regular Meeting Minutes*
- B. *March 2014 Tax Collector's Report*
- C. *March 2014 Finance Report*

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

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

4. **Consideration of a Budget Amendment**

- Mayor Becker reminded the council that he briefly brought this to their attention last month; we needed to increase our dues budget by transferring money out of “Contingency” into “Dues” in order to meet our Charlotte Regional Transportation Planning Organization first year dues. The budget amendment is for \$100 out of Contingency into Dues.
- **Councilwoman Critz** made a **motion** to approve the budget amendment [O-2013-03] and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

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

- The budget amendment is as follows:

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF
THE TOWN OF MINERAL SPRINGS
FOR THE FISCAL YEAR 2013-2014
O-2013-03**

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

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

SECTION 1. **Appropriations and Amounts.** Amendment #2013-03:

<u>INCREASE</u>		<u>DECREASE</u>	
Dues	\$ <u>100</u>	Contingency	\$ <u>100</u>
Total	\$<u>100</u>	Total	\$<u>100</u>

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

ADOPTED this 8th day of May, 2014. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

5. **Consideration of a Gated Entrance at Estates at Soen**

- Ms. Brooks explained that Mr. Muhsin Muhammad had submitted his application for a gated subdivision and that it meets all of the ordinance requirements the town

recently passed. The gated entrance will be set back 330 feet and the key pad is set back 211 feet [from the public street]; therefore, it meets the 200 foot requirement. It meets the reduced yield plan that was put into effect for a gated entrance subdivision. The planning board unanimously recommended approval of this gated entrance. Councilwoman Critz explained for those that couldn't see the pictured diagrams that were provided [to the council] (she would be happy to show them when the meeting is over) that she was pleasantly surprised by what Mr. Muhammad presented to this council for approval; he goes above and beyond. There is vision and pride in this and personal pride on behalf of Mr. Muhammad; "we need to spread the word that this can be done and it can be done beautifully". Councilwoman Neill stated that we are very excited to see this; great job.

- **Councilwoman Coffey** made a **motion** to approve the gated entrance for Estates at Soen and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

Nays: None

6. **Consideration of McNeely Farms Subdivision Final Plat**

- Mayor Becker explained that the previous step was done last month; the final step is the Final Plat at McNeely Farms. Ms. Brooks stated that the planning board unanimously recommended approval and noted that there were a couple of minor changes from when the planning board saw it. One was in the "notes" about the Dedication of Land; it was made specific that it was to be part of the Mineral Springs Greenway. The other was to change the [description] of "Final Plat"; it said "Preliminary Plat". Ms. Brooks explained that the town has received the Letter of Credit that is required for the maintenance of the roads prior to the Department of Transportation takeover. Mayor Becker stated that at this point we have a plat that is ready for recording if the council approves it. Ms. Brooks responded "right, if the council approves it Mr. Rushing will get the Mylars and will get those signed prior to Mayor Becker signing them; they can then be recorded".
- **Councilwoman Neill** made a **motion** to approve the McNeely Farms Subdivision final plat and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

Nays: None

7. **Discussion and Consideration of a New Town Resident Survey**

- Mayor Becker noted that this item would be Ms. Brooks and Ms. Nadine Bennett (who is a familiar face to all of the council members). Ms. Bennett explained that she was here to talk about the town survey and pointed out that the memo stated that it would be sent out to every address based on tax information; however her understanding [now] is that that is not correct. It is not based on tax information record, but instead households. Ms. Bennett asked how the town collected those addresses, since it wasn't based on tax records. Ms. Brooks responded right, we actually did it through the Census. Mayor Becker clarified that it was through a combination, when he was doing the LUCA ["Local Update of Census Addresses"]

data update for the 2010 Census every residence was physically verified that had a physical address. Then Ms. Brooks assigns addresses for new subdivisions, which are added to our physical address list. Every household gets one and it would be sent to "resident" so that we don't lose it if it gets forwarded to somebody who doesn't live here anymore; we get the current resident. Ms. Bennett stated that was a good idea; other communities that she works with are bound and determined that it's only people who own property in town that can fill out the survey, so she thought it was great that it is just going to be every resident. Mayor Becker added based on his knowledge of the tax listings we are probably 90+ percent owner-occupied in Mineral Springs; it is a pretty high owner-occupancy rate in this town, but we have long term renters and family members that may have a family home. Ms. Bennett continued that she hoped everyone had a chance to look through the survey and asked if there was anything they wanted her to explain about how it came about or if they had any comments about it. Ms. Bennett referred to her memo and explained that this survey was based on the one that the town sent out in 2000 and then in 2005; it was a great survey to start with and it is nice to have those results plus the ones after that and then now these. That is a great history of the town to see what's changed and maybe what hasn't changed, so we didn't really want to make that many changes to the survey itself. There were some things that were thrown out that just didn't make any sense anymore and a few things were added that are relevant now that might not have been before, but it is more or less the same. A Parks and Recreation Survey was added, because you can apply for grants, specifically the PARTF ["Parks and Recreation Trust Fund"] grant and get extra points if you have a community survey, which has to be done in the previous five years, so it is good to have one. Councilwoman Coffey commented that there are two things about it that she really liked; she loves the input that is being requested, but also the fact that there is a control number where things can't be duplicated is great. Councilwoman Coffey also likes the financial piece that is in there asking "what are they willing to contribute", because she has asked that question of residents "how much are you willing to pay, how much would you like to see your taxes increased to pay for some of this"; it is important. Councilwoman Neill concurred that is was a great question. Councilwoman Coffey stated that Ms. Bennett had done a great job. Ms. Bennett responded that they [Ms. Bennett, Ms. Brooks and Mayor Becker] had a good session where they went through it question by question. Councilwoman Critz noted that in addition to asking "what are you willing to give more financially", but also "what are you willing to give of yourself". Ms. Bennett responded yes, that is an important question too, "are you willing to volunteer, because a lot of people will say I am not paying more taxes for this, but you might want to actually come out and serve on a Parks and Rec board or something". Mayor Becker pointed out that he and Ms. Brooks couldn't take much credit for the Parks and Rec survey, because that's a lot of questions from a "tried and true" survey that several of Ms. Bennett's client municipalities have used. In some cases they have then applied for PARTF grants and gotten them. Ms. Bennett responded in some cases yes. The more you have lined up the better you are for a PARTF grant. Ms. Bennett recommended that the town come up with a park plan after they have some answers back, because that will give the town even more points and PARTF is all about points. Ms. Bennett referred back to the memo and explained that residents will have the ability to do this [survey] online, which she thought was really important now, because (for

herself) if you get something in the mail, even if it's got a stamped return envelope, chances of actually getting it in the mail and back again are pretty slim. Giving residents the option and then also having the control number that they will be put online as well is good. Mayor Becker asked the council if they had any further suggestions for Ms. Bennett or do they want to move forward, which will be to get the addresses together and strategize our distribution methods. Councilwoman Critz responded that she thought that everyone that worked on this has done an excellent job and that it was necessary for history to have some of the questions remain.

- **Councilwoman Critz** made a **motion** to approve [the survey] and move forward with it as presented and **Councilwoman Neil** seconded. Mayor Becker noted that Councilwoman LaMonica arrived and that she would be counted on this vote. Councilwoman LaMonica commented that she liked the way it looked and it didn't sound like they had any additional changes. Councilwoman Critz responded "we didn't". *The aforementioned motion by Councilwoman Critz passed unanimously as follows:*

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

8. Union County Drug Court Foundation

- Mr. Mike Hucks thanked the mayor and council for allowing them to make a presentation and explained the Judge Hunt Gwyn was also present representing the DWI treatment court and he would be available to provide any information on the technical aspects of what will be discussed. Mr. Hucks commented that "basically we have kind of a problem", it is not unique to Union County, but it's definitely in Union County; it is hard core drunk drivers being responsible for 70% of all alcohol related fatalities and that is true in Union County as well as nationally. Repeat offenders count for 29% of all highway fatalities. In 2010, which is the last year they have the data on, 10,228 people were killed in alcohol related driving crashes; nearly 1/3rd of all traffic related deaths are accounted for with drunk driving, so it is a pretty serious issue. In Union County from July 2011 to June 2012, there were 702 DWI convictions and 189 hard core offenders (levels 1 and 2); that is about 27% hard core, which follows pretty closely with the national statistics. Councilwoman Critz asked Mr. Hucks if when he said "hard core" did that mean they have been arrested previously for this particular arrest. Mr. Hucks responded yes and asked Judge Gwyn to explain what constitutes "hard core". Judge Gwyn explained that they define "hard core" as somebody who is either a level A1, 1, or 2 and by definition that's almost always going to be somebody who has either had a child in the car with them, been involved in a traffic fatality because of the drunk driving or had a series of other DWI convictions. "We are not talking about somebody who has had one conviction and one conviction only and has learned their lessons, by 'hard core' we are really trying to monitor and identify the people that are putting us all at risk", Judge Gwyn said. Councilwoman Neill asked "like a habitual offender". Judge Gwyn responded yes, chronic. Mr. Hucks continued that of all the convictions that we had (not all the arrests) there were approximately 30% that were "hard core", which is a pretty high number.

- Mr. Hucks explained that he represents the Union County DWI Treatment Court Foundation, which is a nonprofit 501.3C. The board is all volunteer and there is one paid position; Court Coordinator Katie Walters. The sole purpose of the foundation is to fund the DWI treatment court. In the past, it was funded through the tax rolls, but in 2011 the State withdrew all funding for special courts of which DWI court is one. Mr. Hucks stated that the reason he was here personally was because he has three daughters, two of them live in Union County; one is an attorney (Erin Hucks) and one works at the Register of Deeds (Stella Brown). They asked him to volunteer and he said “absolutely”, he was happy to do it and the reason is personal. At Christmas time in 1958, he was 10 years old and he had four members of his family killed by a drunk driver, so this hits Mr. Hucks personally and at that young age it made a real serious impression on him, which is why he said “yes” to volunteer.
- The DWI Treatment Court started in October of 2010 and was funded by a grant through the Bureau of Justice; the grant ran out last year. Currently they are being funded through various means, including some donations. Other DWI courts, drug treatment courts and other types of special courts are often funded by the county. Mecklenburg County funds their drug treatment court and DWI courts, but Union County does not. It started in 2010 and in 2011 the funding evaporated through the State; however, they had the grant so they were able to carry through, but they are now faced with what to do next, which is why they are here.
- Mr. Hucks explained that their goal as a foundation is to collect money; they don’t spend any of it, they give it right to the court to keep it funded. It requires about \$125,000 a year; that money is spent on the one paid employee and on treatment programs for the people who are enrolled in the program. To be eligible for the program you are convicted as a level 1 or 2 DWI, referred by someone to the court, you can’t have any convictions for felonies or trafficking, you can’t have participated in the program previously, you can’t have any substantive mental health issues (i.e. schizophrenic) and you have to be a resident of Union County. Of the 702 convictions, 189 were “hard core” offenders that were levels 1 or 2, there were 38 referrals of which 24 were eligible and enrolled in the program. The participants have to attend treatment, they have to have community support meetings, they have to go to AA (or something similar), they have to comply with their probation, they have to attend court every other week and they have to submit to random searches and drug screens. It is not an easy program to get through.
- Mr. Hucks commented that one of the things that will hit you is that you read in the paper where some drunk driver has killed somebody and they have 15 DWI’s and the judge sentences them to two years in jail; he would say “wonderful, what could be better”, but it doesn’t work that way. Mr. Hucks asked Judge Gwyn to fill in what his constraints were. Judge Gwyn began by thanking the council for giving them a little bit of their time and explained that he was here to answer questions and give some information. Judge Gwyn is the Chief District Court Judge in Union County and he does the DWI court every other Tuesday. Although they are just beginning, he is quite proud of the successes. Judge Gwyn referred to the comment Mr. Hucks made about reading in the paper and you wonder why the person wasn’t kept off the street or required to get treatment or something; this was the thought that got the ball rolling. What they were seeing was that there was a small segment of the driving population that continued to drive drunk, not a lot of people,

but ones they could identify very easily just by looking at their record. They discovered across North Carolina that on a level 1, which is close to being the worst (A1 is the worst) and 5 being the best (if there is a best) where you would get a two-year active sentence and be eligible for parole with good time in just a little more than two months. What was happening was that they were getting precious little real treatment while in prison and they were being turned out after doing just a couple months of a two-year sentence. The emphasis of the program was to try to identify these people and instead of just putting them to the side and say "you're either going to prison for the full ride or you're going to come to court every two weeks, you are going to get treatment, you are going to go to meetings, you are going to come to court and you are going to take drug and alcohol tests on random bases, you are not going to do that just for us, you are going to do that for your probation officer, you are going to do that for your treatment provider" and Judge Gwyn thinks that this has been hugely successful. Some of the people that have graduated from the program have come back and said "but for your involvement, I'd still be out there, but for your involvement there's no telling where I might be and whose life I might have put in danger". After getting clean and sober, one woman who was 35/40 years old got housing on her own for the first time ever in her life. Another person came up on his graduation day (who hadn't said much during the course of the program which lasts about a year) and said "without the program, he would have lost everything". Judge Gwyn commented that he has a picture of him framed in his office; this was such a moment for him, because it reminded him that these aren't just cases, these aren't just people with a number, these are living breathing human beings that were not getting the gentle nudge towards sobriety that they offer.

- Mr. Hucks noted that one of the other benefits to these programs is that it's a lot more effective; if you put somebody in jail it costs North Carolina taxpayers \$27,747 a year to keep them in jail. If you send them through a DWI Treatment Court, their treatment costs are about \$4,600, so you are saving \$23,000 a year for one person. Since October 2010, they have had 69 referrals (which come from the client's attorney or the sentencing judge) and 56 were admitted to the program and of the 15 graduates 10 are employed and one is enrolled in college. One woman regained legal custody of her children. Mr. Hucks explained that the maximum active participant load that they can handle is 25 people. The court is a team effort, it is not just one individual; it's the judge who presides, the participants, jail services, the district attorney, the defense attorneys, treatment providers and probation officers. They all meet and discuss each individual involved in the case and that is why, for those individuals who are committed to the program, that the program has been successful. Mr. Hucks invited people to go watch Judge Gwyn; it is a very different experience than what you normally think of. Judge Gwyn is a very imposing figure on the bench; his relationship with the people who are participants is very interesting to Mr. Hucks. It is almost like a father figure; he admonishes them and he rewards them; it matters and they take it very seriously. Judge Gwyn can hand out a sentence, give transportation vouchers, tell them they are on the "A" team and they have succeeded or he can sanction them if they have failed, he can send them back to jail for either the full ride or for a week. The reward and punishment is part of the program. The program has three phases and with each phase they have to attend court less frequently and they get some other

less restrictive participation until they are graduated and are able to reenter the community.

- Mr. Hucks explained that Judge Gwyn could not ask for money, but he could. Mr. Hucks noted that when Judge Gwyn participates in the court it isn't a paid position for him either, it is all volunteer. Mr. Hucks further explained that they will be applying for grants and they do have to show that the communities are participating, which is why they were here basically. Anything that the town could contribute, no gift is neither too small nor too large. Mr. Hucks asked if anyone had any questions.
- Mayor Becker commented that his wasn't so much a question, but against his better judgment, he did want to share a brief few comments about how great he thought this program was. It's no secret to the council here, but he thought before Judge Gwyn's time; about 24 years ago he was in the system, not as a victim, but as a defendant. Mayor Becker noted that everyone knows, because every two years when he runs for reelection his opponents bring it up. Mayor Becker remembers level 5 and tackling the legal side of the issue heavily, because he can get into the bean counting and the paperwork. Back then, they had levels 1 through 5 still and he was a level 5, except that about 18 months later it happened a second time and he was bumped up to a level 4, because he thought that was the only aggravating factor; it was a prior conviction within three years. Mayor Becker noted that he didn't go to level 3, 2 or 1. What Mayor Becker was leading up to was that they didn't have a DWI court then, the system wasn't that formalized and they were required to do the mandatory alcohol treatment locally at the Union Center, which was located right across from the hospital; it was part of the Piedmont Behavioral Health Care then. Mayor Becker believed it was sort of very Union County focused. The first one didn't really take, because Mayor Becker was back in there in 18 months with the same screening assessment counselor who said "oh, back so soon?". Mayor Becker stated that you can't fool these people; they have been there for a long time, but the second time, even though there was no drug court, they didn't have this structured thing, which is what Mayor Becker was leading up to. This is what he was asking for....he got so involved in the program the second time he got sober abruptly, "it was one of those lightning bolt moments". All the several years of forcing "you gotta do this, you've gotta do that, I am not going to do that", then one day, the planets were in alignment, the counselors said the right thing at the right time and Mayor Becker spent the next three years or longer going to the Union Center twice a week for those sessions as a volunteer. Mayor Becker saw those level 1, 2 and 5 coming in and he was finally able to say "I haven't got a problem" and he was able to see that and work with them year after year and share his stories. One of the counselors, Mayor Becker believed still works for Daymark, her name is Maryann. Zack is another one. Some of the same people are still working in programs of chemical dependency treatment in Union County; they were great people and Mayor Becker remembers some of the things he was saying they need, the system is focused too much on preventing these people from driving and we need to prevent them from drinking. That was one of Mayor Becker's philosophies, the other one was that there is no positive reinforcement, it's all negative reinforcement; you are not supposed to coddle these people, "after I got out, we are dangerous people, we really shouldn't be allowed to be out there doing what we've been doing, but it's not necessarily

effective just to try to prevent you from driving, cause you're going to find a way to do that if you haven't learned not to drink and I am one of those people now who believes that it's not a coincidence if you've gotten even level 4, let alone level 1 or 2, it is not a question of you're going to moderate your drinking, it's a question of you need to stop, because it affects every part of your life and not just your driving lack of skills, so I really endorse a program". Mayor Becker remembers having long discussions with Maryann and Nancy and Jimmy Fornes, the whole staff about "why aren't we doing more of this?". There is no funding for this and we need to have this kind of intensive treatment. Some people would go to Black Mountain, some people could afford inpatient or they could get into inpatient; seats were limited. Mayor Becker explained that he just wanted to share his perspective from inside the system at the other end of how important this has to be. Mayor Becker directed his comment to Judge Gwyn and stated that the fact that he sees some of those results and remembers those is a testament to how valuable this program has to be and he is so happy that they are doing it. Mayor Becker apologized for taking so much time, but he thought that it was an important addition to it. Mayor Becker thanked them for the work.

- Judge Gwyn commented that back in the day when he was darker haired and skinnier, he was an Assistant DA and that is the background that he came from – to the bench from being a prosecutor and that is really all he has done since law school; for almost 27 years. Judge Gwyn thought that being a former prosecutor added a dimension to keeping the drunks off the road, which is not present. What they are about to do is cutting edge; it's addressing it as a public health issue, there is no character assassination of anybody with a drinking problem, it is addressed as a public health epidemic. That's something that isn't being done across the State; it will be done. You will see this same type of thing done soon all across the State; it just hasn't gotten to other places that aren't quite as enlightened as we.
- Councilwoman Critz shared that she grew up in a home with alcoholic parents; her parents were divorced and three of her four parents were alcoholics. Councilwoman Critz appreciates what they have brought up about people's lives being changed, because it's not just what happens behind the wheel of a car, children are traumatized for life and many things are damaged, besides on the Interstate, it is just what happens on the Interstate brings it to your door and this is the opportunity you get to intervene. Councilwoman Critz stated that she is glad that they see the broader picture and are working in that direction, so she applauds them for that. Councilwoman Critz asked why our judicial system is so lax in this area and why this is such a revolving door and why is it followed through so minimally. Judge Gwyn responded that one of the primary reasons that you see a two-year sentence whittled away is that when they (General Assembly) redid the whole sentencing Statutes several years ago they thought that by leaving the DWI laws alone that that would somehow result in two years really meaning two years. As it turned out by accident, that is not the byproduct of what happened. What you are seeing is budgetary issues, the money that it costs to keep people in prison in North Carolina is going up and our ability to keep people in is going down. We don't have the minds of those in Raleigh (the General Assembly), their focus now is on providing beds for the worst of the worst of the worst (i.e. murderers, robbers, rapists) and we can all agree that those convicted of that deserve to be in prison for whatever their sentence is. That kind of left the DWI offenders off to the side.

Councilwoman Critz responded, "so in other words we are all agreeing that it is a failed system and our General Assembly needs to relook at this issue". The town has a strong connection with Mark Brody, he had by far been the most interactive and involved representative that any of us have ever known; he has attended more meetings of this council than anyone in the Senate or the House. Judge Gwyn commented if you have his ear say "hey, can we not fix this on a larger scale, not just the Union County scale". What drives Union County numbers is not unique to Union County, they are going to be the same percentage of the population that puts the rest of us at risk. If the town has anybody's ear in Raleigh, "speak loud and long". Attorney Griffin interjected to Judge Gwyn by saying "you're a politician to some extent, because you have to offer yourself for office, all these council people are and the mayor. You find very little support for rehabilitation, you find a lot of support for punishment, particularly in hard times, economic times and we could stand here with all the platitudes we want, but it's going to be very difficult for your representative who you just applauded to support rehabilitation. I can assure you of that. Nobody is going to put money in rehabilitation at this point and time in our economy; they want people to be punished". Councilman Countryman commented that he was just going to say they won't pay the bill to keep them in jail, much less rehabilitate them. Judge Gwyn commented in fairness to them, they will say they can't, not that they won't. Councilman Countryman responded because we are part of the problem, all those resources come from us and nobody wants to pay the bill. It's like everything else in life, let the other guy pay for it and as a result of that, they don't have the facilities to accommodate these people, they don't have the staff to accommodate the needs, but yet nobody wants to pay the bill, but they all complain about the fact that these people are being released early and unfortunately it's like a catch 22. While it is certainly off the subject here, but when facing an issue like they are facing in California where they are just turning everybody loose unless they are a rapist or murderer. Judge Gwyn commented that Attorney Griffin's point is very well taken in that in the political context, if you were to ask the average voter as they go to the polls, do you want to lock them up or do you want to rehabilitate them; they are going to say lock them up. With that being said, if you put that question in this context, would you rather spend a little bit more than \$4,600 a year getting this person healthy, so that he maybe won't drive drunk or would you rather spend \$28,000 on that same person a year and offer no help? If the public is educated enough, then Judge Gwyn thought that they do know and its part of what he is here about. Councilwoman Critz responded that she thought they almost work in tandem; however, the stiff punishment can be a very real deterrent and then rehabilitation can be a very real process. Judge Gwyn replied that this offers both, there is an incentive for success and there is a sanction for noncompliance; he sends a lot of people off every other Tuesday for noncompliance. Councilman Countryman asked with every class being different, typically what does the graduating class look like out of the 25 participants? Judge Gwyn responded that on average between four to six graduates a year. If you look at their success rate of what they do as opposed to just regular treatment, if you go to rehab, your chances of success are generally 10 to 15 percent; "we are over 25 percent consistently. Councilman Countryman commented that even those numbers don't seem big, five or six, the percentage is high. Judge Gwyn responded yes, the percentage is high, and if you are one of those graduates and it is you that got your kids back or you that got your house back or you that got a job

for the first time, the numbers don't mean anything to you; all you know is that you got your life back and that is huge.

- Councilwoman Critz asked for an idea of their annual budget and what they are looking for. Mr. Hucks responded that it takes about \$125,000 to \$135,000 a year to run the program. We are trying to get another grant that will cover us for multiple years (2, 3, 4), but part of the requirement for any grant application is the community supporting what you are doing and that's the piece that we are trying to fix by appealing to every community in Union County. Part of it is education, a lot of people are not even aware that we have the DWI court; coming before the council is part of that education process. If they know it is there and that it benefits people in Union County, hopefully then they will support it. Councilman Countryman asked when the grants would be processed. Judge Gwyn responded this fall; we have made an application to the Bureau of Justice Assistance on an enhancement grant and if we are lucky enough to get it, we are hoping that will carry us through the next two to three years. Judge Gwyn further explained that they have been going to all the ABC boards in Union County and all the municipalities, mostly to let them know what they do, because once you know about it, if nothing else they can talk to legislators. It is probably not a good time to ask anybody [for money]. Councilman Countryman responded it's actually one of our best times, because we are right in the budgeting process. Mayor Becker commented that the Town of Mineral Springs (unlike some of the other jurisdictions that the Drug Court will be presenting to that are looking at it for the fiscal year 2014-2015 budget); "we actually operate in arrears". Therefore, next month as the council starts to look at all the nonprofit requests that they have gotten in April, May and June; the little amount that we have to offer will be divided up, so they will get the funding right away (this fiscal year). Even if it is a small amount, they'll have a concrete piece of evidence of Mineral Springs supporting the program for the grant application process. Councilman Countryman thanked them for being here. Councilwoman Critz concurred. Councilwoman Coffey thanked them for being here this evening and noted that the information was very insightful to her. Councilwoman Cureton stated that she was grateful, if there is one person that can be saved it's a blessing.

9. Council on Aging

- Ms. Linda Smosky thanked the mayor, council and staff for allowing her to come and talk tonight. The council has a very good understanding of what is done at the Council on Aging, because several of them have called the office about situations here in Mineral Springs; they know that Council on Aging is always glad to help and it is great to be able to partner with them on that. Ms. Smosky pointed out that she had sent the council information earlier, but she wanted to talk a little bit about updates and to tell them some big news that she has. We are all challenged to do more with less, because of budgets. The big funding that Council on Aging receives is an annual federal grant; even though there are more and more seniors every year, they are getting a little less money every year; it is not a huge thing, but it does dwindle down. One of the things that they have done is to be challenged to do more with less and two of the things that they are doing is using more volunteers. They have at least three volunteers who come in on a regular basis every week to do things in the office and to work on projects and things that staff

doesn't have time to do. They have always had a partnership with Wingate University and UNCC with interns, but they have stepped that up a little bit and this past year they had an intern for the entire year. That was wonderful and they have a success story with that too, because they have a young lady who came to them last year through Wingate University and as a result of spending time with Council on Aging she wanted to go into Gerontology and she is in the Master's Program at UNCC now. This summer, they have a new plus, because they are going to have two interns who are doing internships; one is an undergraduate student UNCC and the other is a Master of Public Health major from East Carolina who somehow found out about Council on Aging and got it approved that she could come and do an internship with them. One of the things that she is going to look at is the rate of Alzheimer's Disease in Union County. Ms. Smosky stated that she thought she had mentioned that to the council before, but it continues to be the case. The rate of Alzheimer's Disease in Union County continues to be more than twice that as the State as a whole and we don't understand it, we just know that it is true. Ms. Smosky explained that the big news that she wanted to share with the council was that there is a lady (a client) that they have been assisting for about 10 years, she is 73 at this time and over the years they have helped her with home repairs; she is living in an old mobile home that she purchased and is paying a lot fee every month to live in this mobile home. The top [roof] tends to leak, so they have had black stuff poured on it to seal it two or three times and they have had the weatherization program go out and replace her door and some windows several times. It is literally falling apart around her and that is not an exaggeration. If you go into the home there is a 2 x 4 holding the ceiling up and there are 2 x 4's pushed up against the walls to keep the windows from coming in, the bathtub is hanging through the floor and this past January when it was so cold (8°) several of her pipes burst and she was without water for about two weeks. It becomes a difficult situation, because "who do you go to". They tried so many different avenues on how to help this lady. They went to the Habitat for Humanity, but she doesn't make enough money to qualify for it, because she couldn't afford to pay the mortgage payment. They tried to find another place for her to live and for various reason they didn't work out. One of the big ones is because she has two dogs and those dogs are her companions; she is not going to go anywhere without them. Therefore, looking at subsidized housing was out of the question. For about eight weeks they looked at different options and one of the board members put a plea out on gofundme.com for funds to support this effort and then another one of the board members has family that owns a house in Mineral Springs. That house has been empty for at least 12 years; the family is donating the house for her to live in. It needs a lot of upgrading, so they have a volunteer who is doing the general contracting, a plumber who has already fixed the well pump, an electrician who is doing the electrical work, someone is going in to do the landscaping, volunteers have provided a table and chairs, a washer and dryer, a refrigerator and just a whole list of things. It is 3707 Potter Road. Ms. Smosky commented that she hoped that the town was pleased that someone is going to be living in that house; she is a wonderful lady and Council on Aging is really excited about doing this. How it is going to work is that she is going to live in the house and she is going to pay the utilities (she can afford to pay the utilities), but she is not going to be charged any rent or anything. Right now the deal is that when she no longer needs the house it will go to Council on Aging. This is a win/win situation for everybody.

Ms. Smosky explained that she stopped by there on her way down this evening to see the work that had been done so far and it is truly a community effort and she is very pleased that it is happening here in Mineral Springs. Ms. Smosky asked if the council had any questions about the normal work that Council on Aging does; they are busier than ever and have more people coming in and calling about signing up for Medicare. The number of older adults continues to grow and that keeps them busy. Councilwoman Neill commented that Council on Aging has a wonderful staff; they are amazing and she wanted to say thank you. "I have a family member who has really benefitted from Council on Aging and thank you for everything you do and I just cannot speak highly enough of Rebecca, every single person who you have on your staff are amazing", Councilwoman Neill said. Ms. Smosky responded that she has the best staff right now that she thought they have ever had. They have 15 aides who go out to homes and do home care and one of the aides just celebrated her 25th anniversary with Council on Aging, which is unheard of; aides don't stay anywhere that long. There is another one that has been with Council on Aging for 18 years. Councilwoman Critz mentioned that everyone on this council knew and loved Margaret Canon who we lost in January, but she had the privilege of contacting Ms. Smosky and "liaisoning" between Council on Aging and Margaret for some assistance for her; we are all very aware as a council that Council on Aging is extremely active in our community and "we are grateful".

10. Generations Unlimited, Inc.

- Ms. Debra Votta from Generations Unlimited thanked the council for allowing her to speak this evening and explained that they are a new organization here in Union County. Generations Unlimited offers adult day care and child day care under one roof. What is unique about this program is that they are able to offer physical, occupational and speech therapy on their premises; they have coupled with Wingate University to provide that service to them. They are also planning to do research on weight and balance with their program. Ms. Votta commented that they are really excited about being the first intergenerational program in North Carolina; that is something that is very unique that they bring to the table. There has been a lot of research about how children compliment the elderly and how they revive them a little bit, so they have the opportunity to bring them together. The State has finally approved Generations Unlimited to do that, so they are very excited about that venture. They will have children and adults alike being able to garden together, play ball together and read a book together. They will have "adopt a grandparent" and "adopt a child" all in a safe environment where all the adults will have background checks upon arrival. All of the staff will have background checks. The doors will lock from the children's side to ensure that if an elderly person gets confused they are not going to walk into the wrong classroom; there are safeguards in place. This is a program that is very unique to the county and it is something that is well needed. Ms. Votta stated that she was here today to ask for the town's assistance. Generations Unlimited is pending their 501-C2 and while they are waiting on that they have funding from Senator Tommy Tucker (who started them with their funding). They have been fortunate enough to have Harris High from Heritage Funeral Home assist them with funding, as well as John Hendley from Brewer Hendley Oil. A phenomenal job has been done with the little budget that they did have; it has been depleted and they have just opened, so they are looking for funding to get them through. Ms. Votta noted that Councilwoman

Coffey was kind enough to speak with her and Ms. Votta did profess to her. "If you are able to even speak with me personally and learn more about what we are trying to achieved, I am sure that you'll also see how vital our program will be to the community", Ms. Votta said. On a personal note, Ms. Votta explained that her dad is in a nursing home today in New York, but an adult day care kept him out of there for five years; she can't be there with him, so she wants to be able to give that back.

- Councilwoman Coffey asked if she understood Ms. Votta to say that their 503 was pending and if so, what stage were they at. Ms. Votta responded that they have been paying out of their own pockets for the last few weeks. Councilwoman Coffey clarified pending. Ms. Votta responded that it was pending approval; they submitted their application in December of last year. When you go to the IRS website they are on August of last year, so they are hopeful to have it in the next three weeks they will be where they need to be, but unfortunately for Generations Unlimited they can't apply to foundations or awards or any kind of funding sources, so they are really trying to rely on the county and towns and government municipalities to help them. Councilwoman Critz asked if they were charging the daycare participants. Ms. Votta responded that they are, but they are not certified yet; they are still waiting for their certification from the State. They are licensed as far as the child care side; they got their license today for 86 children. They are hopeful to be licensed for 64 adults, which would allow them to be the largest adult daycare in Union County. Councilwoman Critz asked if they were looking to be self-sustaining. Ms. Votta responded that they will be self-sustaining once they get the people in, but waiting to get the people in is where they are sitting today and that's where they have a little snafu; maintaining what they have with their overhead. They are in a large building of 12,000 square foot with four classrooms that are dedicated to children and four classrooms that are dedicated to adults; keeping the lights on that is challenging. Councilwoman Neill asked where the building was. Ms. Votta responded that their building was in Indian Trail behind the Burger King on 74. It was Harvest Daycare and that closed down several years ago and it was taken over by Metropolitan and that closed down two years ago, so the building had been vacant for two years. They have been scrubbing and cleaning. Ms. Votta invited the council to take a tour of the facility; she was sure they would be impressed with what they have to offer. As Ms. Smosky spoke before, Alzheimer's and dementia are on the rise and Generations Unlimited has dedicated one of their rooms as a memory room; it has familiar things from different eras, which will hopefully make people feel comfortable. There is a gentleman, Walter Phillips, who comes in and he will be doing entertainment (oldies and sing-a-longs, etc.), because they are about keeping people moving and not sitting. They have CNA's that will be staffing, so they can ambulate to safely and securely get to the rooms. Councilwoman Coffey asked what their hours of operation were. Ms. Votta responded 6:30 a.m. to 6:30 p.m. Councilwoman Coffey asked if they operated on a sliding basis according to income or was there a set fee. Ms. Votta responded once they are certified they will be able to receive HCBG grant, which is a home community block grant, so they would be able to receive that, which is a little less than they will charge. They will charge \$50 a day with a minimum of two days a week or \$225 a week, which is substantially lower than going into a nursing home or assisted living. Their goal is to provide, collaborate, educate and provide resources to people. Ms. Votta stated that she is not some "bumpkin", she has a

Master's Degree in Social Work and has worked with the elderly for many years. Ms. Votta has also worked with homeless families for many years; she has worked with many walks of life and has been able to help people appropriately. Ms. Votta stated that their goal is to really be part of the community as a whole and to be able to bring it together and show people where the other resources are that they might not be able to ascertain. Ms. Votta passed out some pamphlets and asked if anyone had any questions.

11. **Festival Update and Consideration of a Band**

- Ms. Brooks noted that she had passed out a “fresh” budget to the council, which had been changed slightly from the one in the agenda packet. Last month, the council left the decision of the band up to them doing research on listening to the Dirt Poor Band. Councilwoman Coffey stated that she did not listen to the Dirt Poor Band. Ms. Brooks explained that she had brought the next best thing, her Smart phone, so that the council could hear the Dirt Poor Band and there is also a band called Lipstick on a Pig, which is a local band (they will be playing at the Waxhaw Festival on the 17th and 18th). In fact, some of the council might actually know one of the members of the band. Mayor Becker interjected that he does live in Mineral Springs. Ms. Brooks played a snippet from the Dirt Poor Band and Lipstick on a Pig for the council. Councilwoman Critz commented that she did try the YouTube thing for the Dirt Poor Band, but didn't look at it, because there were three or four available and she had not heard of Lipstick on a Pig until now; however, she stands by her original statement last month (whether they go with a band or not) of sticking with two hours and not four. Lipstick on a Pig seems a little more sedate and they might not overpower the whole festival. Councilwoman Neill stated that she liked that one too. Councilman Countryman added “the ambiance”. Councilwoman Critz commented that we are not planning a rock and roll concert, we are planning a festival. Councilwoman LaMonica added “family orientated”. Ms. Brooks continued by saying that she didn't get a price for Lipstick on a Pig. Mayor Becker pointed out that Ms. Brooks just sort of came across them on her computer almost by accident, because she was looking at Waxhaw. Ms. Brooks noted that she was looking at the Waxhaw Festival; she saw the band on their website and asked Mayor Becker who that person was (he looked familiar). He was very familiar; it was Tim Giovanniello. Councilwoman Critz responded yes, most of the council does know Tim. Ms. Brooks stated that she spoke with his wife this afternoon who will be talking with Tim about it; however, Mrs. Giovanniello didn't have any idea how much the band would charge for playing. That one is up in the air, but the council knows what the price range is for the Dirt Poor Band. Mayor Becker commented that unless a band is so booked for four months ahead, the council may not have to make a final decision on which band, but maybe make a conceptual decision so Ms. Brooks and Ms. Erps have guidance. “Are we going to go through with a band in that price range”? Councilwoman Coffey responded that she thought the council first needed to know what the top line is on it, because she thought she heard that Dirt Poor wants \$500 and we don't have a clue as to Giovanniello; is \$500 tops? Ms. Brooks responded no, we don't know. Councilwoman Coffey responded so we don't want to make that decision tonight. Mayor Becker if the council had conceptually decided that they'd like to go forward with the band knowing that the stage money that Ms. Brooks [should be Ms. Erps] researched and the approximate cost for Dirt Poor. Councilwoman Coffey

responded that she personally thought it would be great. Councilwoman Cureton stated that it was okay with her. Councilwoman Critz commented that she thought it would be really fun to have the band and it would be reasonable to talk to Tim about giving us a little bit of a price break because he is a member of the community; it isn't an unreasonable request. There was a consensus of the council to move forward with getting the final prices on the band, because the council wants a band for **two** hours (playing time). Ms. Brooks pointed out that Ms. Erps has done a lot more research on the stage and the price listed in the budget is \$603. Ms. Erps stated that she had spoken with four and the price range for a stage is: Specialized Sound and Light - \$1,200; Thomas Rental - \$692.69; Party Reflections - \$637.30; and Carolina Tent and Event - \$350. In addition, bands generally like to have steps to get onto the stage, which would be an additional fee. Councilwoman LaMonica asked how much square footage they require on the stage. Ms. Erps responded that she talked with the Dirt Poor Band and their optimal was 12 x 16, which is the pricing she asked for. Councilwoman LaMonica commented that we just have to check with Lipstick on a Pig to see what they require. Ms. Erps asked how much the council wanted to put in their budget, because some will say you can have a cover on it and you can have a skirt, but she has told them "no" we just want the platform. Councilwoman LaMonica added the stairs. Ms. Erps continued that she has told them that it is going to be outside during the day, so we don't need lighting. Ms. Erps asked if anybody had a stage in their garage they would like to donate; that would really help us. Councilwoman LaMonica wondered if Waxhaw had one we could borrow. Ms. Erps explained that the person that has helped her a lot is the Waxhaw Event Planner Natalie Jackson and she saw her two weeks ago and she didn't volunteer her stage unfortunately, but Ms. Erps can always ask again. Ms. Erps continued that she didn't know if the school has a stage to put up or how that would fit in with the council or how that works; what she has picked up from the stage is that they have liability. Councilwoman LaMonica responded right, there are some insurance issues and we have to ensure that we indemnify them; they own it and they voluntarily give it to the town to use and then the town needs to make sure it is returned in the like condition and transport it. Ms. Erps commented that that is up to the town, she can't make that decision. Councilwoman LaMonica stated that we will see if anyone ultimately wants to be generous and volunteer something and then we'll have some basic labor and insurance things to do, but it should come in less than \$600. Then we'll see what the other band comes in as far as square footage. Councilwoman Critz asked if the lowest [price] was \$300 and something. Ms. Erps responded right, yes, that was just the six portable 4 x 8 sections and then the travel fee was \$50; they are from Catawba, South Carolina. The steps would be an extra \$25. Councilwoman LaMonica suggested that Ms. Erps make sure that they are licensed and insured, so the stage doesn't fall down with everybody on it. Ms. Erps responded okay and mentioned that that's the problem she had with borrowing a stage. Councilwoman LaMonica responded that the town would have to get separate coverage.

- Ms. Brooks mentioned that she had a couple of questions for the council. The price for the bounce house is \$250, which is in the budget; however, when Ms. Brooks was talking with the gentleman about the bounce house she learned that if we supply the electricity we wouldn't have to pay for their generator. If we supply the electricity there will be a cord running from the building out to the bounce

house, which could be dangerous, especially in the children's area. Mayor Becker commented that he did survey that and it's exactly where you wouldn't want a cord. Ms. Brooks continued that would mean that we would have to get them to bring their generator and pay for the fuel, which would be \$30. Ms. Brooks further asked the gentleman if they had someone who would staff it or if we were supposed to have volunteers. Ms. Brooks learned that we could have volunteers who are at least 18 years old or we could spend \$20 per hour to have somebody from that company out here to run the bounce house. Councilwoman Critz asked how long the bounce house would be open. Ms. Brooks responded that it was going to be there the whole time (six hours). Councilwoman Coffey stated that it would be well worth it and it would eliminate the liability of it all. Councilwoman LaMonica responded you got it, some of us wouldn't know what we are doing. Ms. Brooks asked if the council was okay with the price going from \$250 to \$400. Councilman Countryman responded yes.

- Ms. Brooks explained that Ms. Erps had sent her some prices for fencing (temporary white picket fencing), which we are going to need against the road. That type of fencing will cost \$500 to rent, plus somebody would have to set it up. Mayor Becker and Ms. Brooks have discussed construction fencing (orange mesh); the price for that would be around \$140 to purchase and it could be used later as well. Mayor Becker commented that it could be stored in the "haunted house". Councilwoman Critz asked if we were just going to hook it to metal posts every so many feet. Mayor Becker responded wooden posts (with zip ties), so you wouldn't have that sharp metal post and they would be cheaper also. Ms. Brooks added that they might be a little safer when you are talking about children. Mayor Becker noted that it wouldn't even be in the festival budget; he would consider that permanent equipment the town is buying. From an accounting perspective it would go under facility equipment.
- Ms. Erps mentioned to the people in the audience that the town does have a nonprofit tent if they would like to put their literature or something in there.

12. **Consideration of Scheduling a Council Public Records Training Session**

- Mayor Becker handed over Public Records training over to Ms. Brooks. Ms. Brooks stated that she had four dates, on a Monday or Tuesday for the council to choose from; Monday, May 12th, Tuesday May 13th, Tuesday, May 20th or Tuesday, May 27th. It was noted that the training shouldn't take any longer than an hour. After some discussion on those dates and determining a time, there was a consensus of the council to schedule the training on Tuesday, May 13, 2014 at 7:30 p.m.
- **Councilman Countryman** made a **motion** to call for a **Special Meeting at 7:30p.m. on May 13th at the Mineral Springs Town Hall for the purpose of the clerk conducting a Public Records Training Session and Councilwoman LaMonica seconded. The motion passed unanimously as follows:**

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

Nays: None

13. **Consideration of the Proposed 2014-2015 Budget and Calling for a Public Hearing**

- Mayor Becker explained that the budget is similar to the appropriations that the council did and the revenues have been projected; it is very similar to this current fiscal year with the projected revenues being slightly higher. In referencing the budget message, Mayor Becker explained that there are a few areas that the council has recommended some increases. New this year - Mayor Becker has put in an explanation of the budgeting process, which is for the council to refresh their memories and for members of the public to get a little more familiar with what the budget process entails and what the purpose of the budget is legally. Mayor Becker noted that there was only one change; this is considered the proposed budget. What the council needs to do tonight if they choose to move forward with the budget process is to call for a budget hearing (date certain), which will be the next council meeting and order the clerk to advertise that hearing and file a copy of the proposed budget with the clerk; we will then have the budget hearing. Up to the day of the vote the council can amend the recommended budget. Mayor Becker commented that the county made a mistake in their estimate of our tax base. They quoted two hundred and fifty four million dollars and change on April 10th and when he received the email from the tax administrator's office it was actually below our real and personal property assessment for this current fiscal year. One of the reasons that happens is that our biggest single item that we have in our tax base is the business manufacturing equipment at Parkdale. It's more than any buildings or any real property with it being as high as forty some odd million just for the equipment, which depreciates. We see that going down and over the years, because of that, we see our tax base declining and then suddenly they re-up and put in \$50,000,000 worth of new equipment in there and it starts again. We were only down three million from last year, which is not a problem; that's to be expected. Turns out that we are not down at all, they had very little depreciation and there was just a mistake at the county level. Therefore, we have about \$260,000,000 estimated tax base and the vehicle taxes were a little lower (that's a complicated new formula through the State); we are not even budgeting based on vehicle value anymore. We are budgeting based on trends and that's virtually not going to change. The bottom line is the budget that Mayor Becker wants the council to consider next month will be at \$1,600 more than this one, which he believes would increase the revenues by \$1,600 and capital would be increased by \$1,410 (something went down \$200 and something went up \$1,610). If there are any other changes that the council comes up with or that Mayor Becker comes up with (from necessity) or if something comes out of the public hearing, as the council knows they will eventually adopt the budget and then he will reissue an adopted budget that will be an official document that we go by.
- **Councilwoman Critz** made a **motion** that the council accept the proposed budget and call for a Public Hearing to be held at the next meeting on June 12th at 7:30 p.m. at the Mineral Springs Town Hall and **Councilwoman Neill** seconded. The motion was passes unanimously as follows:

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

Nays: None

14. Monthly Meeting Format

- Councilwoman LaMonica explained that we are so excited to have residents and more residents participating in our meetings, so about two months ago one of the things that had come up is that the council wants to take a look at our meeting format to see if there was any way to enable a little bit more conversation and to provide a forum for questions, feedback or information for residents that attend the meetings (toward the end of the meeting). Councilwoman LaMonica took the current view of our meeting agenda that has the opening component (the meeting is called to order, invocation and pledge); followed by a ten minute bank of time for public comments to be used on two-minute intervals for folks to be able to speak about anything (there isn't any kind of formal reaction on the town council's part during that period); the next natural flow of events is the consent agenda which covers the financial reports, meeting minutes and the tax collector's report that the council has to approve based on the prior period and what was submitted and submit any changes or accuracy updates; then embedded in the agenda could be any number of one to five to twenty five different subject-specific elements that are built into the agenda (similar to what we did today with some of the presentations that were done or with budget reviews and approvals), which are topics that vary by nature and frequency and the amount of different discussion points will change from meeting to meeting; and then finally we move to staff updates, which is an opportunity for the finance officer, town clerk or deputy town clerk to present any staff-related needs or recommendations or to just give brief updates to the town council on these staff matters that are dedicated to Mineral Springs; and then there is other business where town council members can present elements of information or just general feedback to each other for consideration of discussion or just for avocation; and then finally adjournment and the meeting is closed. Councilwoman LaMonica stated that was a pretty tight, very simple, easy flowing schedule of events as part of our agenda. What Councilwoman LaMonica wanted to recommend (based on what Statutes and such that Ms. Brooks was able to share with her and what guidelines are there about meeting agendas) was to keep the existing format in place and simply move the opportunity for public comments following staff updates and then the council will have the opportunity under other business to be able to respond and react to any kind of public comments that are presented. The revised flow would be to open the meeting, call it to order, consent agenda, subject specific elements, staff updates, public comments, other business (again, town council opportunity to be able to respond or to talk about other things) and adjournment. Councilwoman LaMonica commented that is so simple, clean and without a lot of fuss. Councilwoman Critz mentioned that Councilwoman LaMonica was not at the meeting last month and explained that the town had gotten information from the Institute of Government from Chapel Hill concerning training on open meetings and a new book published by David Lawrence specifically on open meetings. This is all around not just North Carolina Statute, but what's actually practiced and worked and why they recommend what they recommend; Councilwoman Critz didn't remember the exact dates, but she gave that information to Ms. Brooks. The town can access it for a fee and do it as a webinar. Councilwoman LaMonica responded that is a much more complex change to our format; the open meeting format is very different. Councilwoman Critz stated that she just thought it would be very helpful to us before we make any

changes. Mayor Becker clarified that Councilwoman Critz meant the webinar on open meetings and the open meetings book, which refer to the State open meetings laws, not changing the meeting format. Councilwoman LaMonica responded oh okay, she was going to say an open meeting format is a very drastic change. Councilwoman Critz stated that she was suggesting that the council take her information, get that information and ask Ms. Brooks if we could purchase a couple of the books and do the webinars and the maybe they would be in a position to look at other advantages; although they won't know until they go through the training and get that information. Councilwoman LaMonica asked if it makes sense for the council to make this change just on an interim basis and then still go through that, because this is kind of like a "no-brainer". Councilwoman Coffey commented in light of the fact that she had just received this; it would behoove her to ask that the council table this until they have a chance to thoroughly look into it. Last evening on the news, Charlotte Meck had a problem, they had educators in droves at their meeting and Trevor [Chairman Fuller] spoke to them and advised them that they could not speak; there is order in the structure and you would think educators would know that. Councilwoman LaMonica responded that there was a gentleman there that had the same problem up in the Northeast. Councilwoman Coffey stated that everybody has it and as she was reading this morning Proverbs 12:15 states "*The way of a fool is right in his own eyes: but he that hearkeneth unto counsel is wise*". Councilwoman Coffey stated she needs counsel. Councilwoman Critz commented that she thought that was good and Councilwoman Coffey had given them all good advice. Mayor Becker commented that the council doesn't need to rush into it and referred to Councilwoman LaMonica stating that this is not a radical change, he sees two changes. Councilwoman LaMonica responded that all she did was change the order. Mayor Becker responded yes exactly and it is only one order change, literally putting public comments near the end of the meeting. Mayor Becker explained that he was recently at the City of Monroe meeting (it starts at 6:00 p.m.), so it is still pretty early, but it is at the end of the meeting and some people like it at the end; people from the public may want to speak early and they may want to get home, so there are different reasons. It is probably worth talking to our constituents and "do we have a consensus". Mayor Becker explained that Ms. Brooks and he (all three of us) have discussed the little fine print here. Councilwoman LaMonica responded yes, once we have agreement on what the decision is, that we do participation instructions for the public to have available when they come in, so they know what to expect and how they can speak and when and what they can expect in the form of reaction from the town council. Mayor Becker responded that he thought that was very good; we had talked about doing that several months ago. Councilwoman LaMonica stated for her it would be embarrassing if she were trying to be helpful and found that she was not supposed to talk, so that she has never done that before. Mayor Becker asked if the council wanted to bring this in next month. Councilwoman Critz responded that she would, simply because she doesn't know what is going to be on this information. Attorney Griffin pointed out that he didn't think there was any correlation between the format agenda and open meetings laws, which is Statutory and this is just a format of your agenda structure. Councilwoman LaMonica stated that she just wants to be able to make sure that folks can speak up. Attorney Griffin responded what you want people to comment is at the top of the list. Councilwoman Critz asked Councilwoman LaMonica what

she was making this recommendation based on. Councilwoman LaMonica responded our meeting two months ago and the conversation they had with some of the public. Councilwoman Coffey stated that she would like to know what the percentage of constituents that they serve was being addressed in this issue. Councilwoman LaMonica replied that they should have sent the survey to the entire residential group, with the exception of doing a survey to our entire residential audience. Councilwoman Coffey commented that we might want to do that if that's what we need to do. Councilwoman LaMonica asked "just to change an agenda format"? Councilwoman Coffey responded "we're changing it to what" and then recommended tabling the item. Councilwoman LaMonica responded "so our residents talk off". Mayor Becker commented that this is the first he has heard of it and asked if there was a benefit. Councilwoman LaMonica responded that the benefit is to allow our residents to be able to speak up during a meeting and to be able to ask additional explanatory question or adding additional comments, because the way our format works today public comments appear at the top and there is no opportunity (unless you are registered on the agenda to speak) to provide commentary or feedback until the end of the meeting and most folks coming into a meeting like this today do not know the rules of order when it comes to participation in a meeting like this. Councilwoman Coffey stated "I will restate my case '*The way of a fool is right in his own eyes: but he that hearkeneth unto counsel is wise*' I am speaking for me, I need counsel, so therefore I need time to look at this and determine what we are addressing and why we are addressing and what percentage of the population that we serve are we yielding to". Councilwoman Critz stated that she was going to defer to Attorney Griffin, because he sent a very well written email expressing to the council the need to take seriously whether they do or don't change our format (she understands Councilwoman LaMonica is very honorably trying to meet a need or request here), but will it be appropriate for the council to address these issues in other business "on the fly" in that moment (Attorney Griffin's email cautioned the council against that). Attorney Griffin responded good question, he was not sure he could answer the way that he should, but as he understands from what he reads (he has just seen this for the first time also) that public comments are going to go down to the bottom of the agenda and the council is going to respectfully listen to public comments, as they always do, for two minutes, but you are not required to interact with those people who make public comments and he suggested that they didn't. The council can take that under advisement, they should study it as a council and come back and discuss it if there is something that has legitimately been presented from public comment that would be a benefit for the town. The council can discuss it whenever they wish appropriate by either putting it on the agenda for further discussion, more than likely, because that is how the public gets informed by items on an agenda and not just a back and forth dialogue with someone who has made a comment. It is always better to listen and listen and listen to take under advisement and then come back with a structure to address if it is worthy of that and that's by putting it on as an item on the agenda and not a back and forth here, because we can all get caught up emotionally, philosophically, or politically particularly at the end of a long meeting that has lasted two hours and you're going to have public comment. One of the disadvantages of that (as the mayor alluded to already) is Monroe does it at the end, but they begin their agenda so people are not out at 9:30 p.m. waiting their turn to address the council. Tonight, this council

would have comment now at 9:30 p.m. and everybody has got to sit here for two hours before they get to address their concerns and some councils do it for that very reason – to drive off people. Councilwoman LaMonica responded that there were definitely pros and cons to both. Attorney Griffin replied yes, that's right. Councilwoman Critz asked Attorney Griffin if he were advising the council not to do it. Attorney Griffin responded that he thought it was a matter for the council to decide. Councilwoman Critz asked, "as a rule of thumb" was Attorney Griffin advising the council not to have dialogue without having researched. Attorney Griffin responded that he thought that is the fall back and the default position. Councilman Countryman commented that obviously the audience has not seen this (or maybe they haven't), but the point about understanding the protocol really brings it home, because he thought some of the feedback that the council has received is that people in the audience make the comments and feel that the council should respond instead of just being "stone-faced idiots" up here, but they don't understand the process. As much as the council may like to respond, it's not appropriate. If they have a better understanding of how the system and the process works they will be more understanding of how they get things done. Councilman Countryman continued that he thought the council and the audience would benefit from that, certainly the public comments are extremely important and they should be dealt with in an appropriate way, but not necessarily at meeting time, because that is when emotions can sometimes get in the way. It is most important that the people who are in the room understand the protocol of how this council does business based on Statute; the council is obligated to do certain things and a lot of people don't understand that. Councilwoman Neill stated that the council conducts a business meeting; this is a business meeting and not a "chit-chat session". Councilwoman LaMonica responded that 90% of all of our feedback can be directional in that "Suzie that actually needs to go on the agenda" – please see our clerk and she will help you through the process, because that's part of it, getting commentary and public feedback or trying to get public feedback and folks don't know the protocol; this gives the council the opportunity to provide direction. Mayor Becker stated that he wanted to "weigh-in" and explained (historically) going back to the beginning of the founding of the town the council wanted to put public comment in (before there was a General Statute adopted requiring public comments). About eight or ten years ago the General Statutes were changed to require that at least one regular municipal meeting a month had to have a public comment period. Mineral Springs' first meeting was in 1999 and it had a public comment period. The reasoning for putting it at the beginning was that many things don't require public hearing before deliberation and the council then felt that if people saw something on the agenda this would allow them to come and speak. That input from the public at public comment could be used to help the council with deliberations. The council could ignore the comments or go with it, but in the beginning it actually helped the council get their input right in real time. Now frequently it's something else, for example the Chief may have a new program and can do a two-minute presentation, or there is a lost dog, where it's not germane to our meeting, but it is just something of interest to our community. The reason public comments was put at the beginning was to give the public the opportunity to get that thought out there, rather than to say "well I'm really annoyed that I couldn't talk to you before the meeting, but I just didn't want that festival and you guys didn't give me any input until you made the decision".

- Mayor Becker explained that he thought it was odd that some councils do it at the end of the meeting (there could be an ulterior motive as Attorney Griffin said), because the council has already made all the decisions. Councilwoman Neill stated that she thought it was good that it is at the beginning for that reason. Mayor Becker directed his comment to Councilwoman LaMonica and stated that clearly the council needs to give this some more thought. Councilwoman Critz suggested that the council take Councilwoman LaMonica's ideas, look at them and think about them; table it and put it on the agenda for June. Mayor Becker commented that there is merit in all of the considerations and there is definitely merit (to the point that it is a no-brainer) to get a participation guideline drawn up in writing.

15. Greenway Updates

- Mayor Becker referred to the memo about the two greenway issues and explained that the town was accused of misappropriating funds for the greenway. Mayor Becker noted that he had heard this going around during the campaign season from many sources that there were accusations that he had misappropriated funds for the greenway and that the grant was misadministered. Mayor Becker stated that he dismissed that as campaign rhetoric until he got a phone call from the Director of Special Investigation from the State Auditor's Office saying he needed to talk to him about the grant process. Mayor Becker said, "well okay, obviously this malcontent had decided to take his complaints to the State". Mayor Becker stated that the memo was self-explanatory, but he just wanted to say that he was so proud to be able to have such a compliant grant administration process by this council, the agency (Catawba Lands Conservancy) that assisted and our attorney who handled one phase of the closing. Mayor Becker noted that Attorney Griffin remembers that closing statement was written by their closing attorney, who basically went back and forth for a month of revisions with the State's real property counsel who pretty much called the shots; it was their money. They [State Auditors] were thrilled with the compliance; they had done quite a bit of leg work in Raleigh with DENR and the Clean Water Management Trust Fund staff and then Mayor Becker provided documentation here and they were satisfied with everything and they wanted to see the greenway. Mayor Becker took them to the parking area and they were very impressed. These two guys from Raleigh who were not used to hiking (they had on dress shoes), but they hiked about a quarter mile out back of the trail head to the first picnic area, they took pictures and were thrilled and impressed; something they hadn't done before. They went to the Copper Run access point, which fronts on the actual 11 ½ acres that was purchased with State funds and took that ½ mile loop; they were thrilled. The trail just "showed itself", so from every aspect, whether it was the stewardship of the land or whether it was compliance with the grant process; the State Auditors were just thrilled. They knew when they got here, because they had seen all the documentation from the State end, that the fiscal audit was squeaky clean. Mayor Becker wanted the council and the public to know that the grant from 2007 through 2009 (a two-year process) got a complete clean bill of health from the State Auditor's office. Councilwoman Critz suggested, since we are going to have the separate park and rec part of the survey and attempt to have further grants, that we make sure this information gets on our website, so that people understand how the grant process went before, how well it

was done and how the State of North Carolina came in and reviewed the situation. It will give people the opportunity to have more understanding and confidence in what's going on for a future project. Mayor Becker responded that he would talk to Mr. Pollard [from the State Auditor's office], their policy is that if they have no problems found and they have a clean audit, they actually like to close the file and then destroy the records after five years. The reason they do that is that just the fact that an audit was called on you could prejudice the public against you. Mayor Becker stated that it shouldn't, he wanted to tell this council and anybody present how well received it was, but he will ask Mr. Pollard what his advice on that is. Mayor Becker commented that maybe we wouldn't mention them; he thought we could have a history of the grant and how it met all State Statutes anyway. Councilwoman Critz mentioned that the whole goal of everything we are doing here is to provide information for the public so that people can either see it on the website or call the town hall and get it; that way when there are future projects there is a greater sense of understanding and confidence. Mayor Becker responded that he would definitely talk to Mr. Pollard; he doesn't want to run afoul of how they want to do things.

- Mayor Becker explained that the second thing was not so much a complaint; however, it maybe was based on a complaint. We spoke to Disability Rights and Resources Outreach Coordinator Donna Tooill; they wanted to know what the ADA compliance was of our trail. Executive Director Julia Sain, Ms. Tooill, Ms. Brooks (as the ADA coordinator) and Mayor Becker met at the trailhead and the good news is that we are not running a noncompliant trail, because we have a natural surface nature trail, which by its very design is not fully accessible to various degrees of ability challenge. Mayor Becker explained that Ms. Sain and he talked about how if you are in a hospital style wheelchair you are not going to find our trail very accessible, but if you are in a Cannondale Racing Wheelchair, then our trail is going to be a great challenge. There are different degrees of accessibility and we are not required to have the same type of architecture accessibility for that trail. However, we had always intended to pave the handicapped parking pad, even though the engineer drew the plan up without calling for that, but we intended to pave that when we had more amenities beyond the wood platform. Ms. Sain said that "it's got to be paved now", because you can go to that platform if you are disabled even if you are in a wheelchair, where you can't if it's gravel. If your family goes and your grandmother's mobility is challenged by full wheelchair confinement and she can get to that platform, there's a bench there, there's a place to sit while the family hikes. Councilwoman Critz shared that she has been there and sat and she can say it's beautiful and there are some flowers and different blooming things, you hear birds and frogs; it is a nature experience that a handicapped person could enjoy that can't get all the way to the creek. Mayor Becker responded that was true and there are some other things that are optional; he learned at the Carolina Thread Trail that when you have a natural surface trail there is a new rule by the Access Board that is just being implemented now and being used by national parks. It describes the level of accessibility of the trail and even has some standardized pictographs/icons. It will say "average trail width six feet, minimum trail width twenty seven inches, average slope 1.3%, maximum 12% for 100 feet", for example. Mayor Becker stated that he loved that, he ate that up at that trail forum, but it has not been fully "fleshed out". The kiosk is actually in the process of being installed and he wants to get something like that put up; Ms. Sain liked the

idea and she also talked about a video from horseback of some of the nicer scenes. Councilwoman Critz asked if the council would be looking at our budgeting to go ahead and do this now. Mayor Becker responded that that stuff won't cost anything; it's just his ongoing work. Councilwoman Critz clarified that she was referring to the pad. Mayor Becker responded yes he would like the council to just let him, there are a number of concrete finishers right in Mineral Springs and he doesn't believe we need to do the [sealed] bid process. Mayor Becker will just make some phone calls and get some bids from our local Mineral Springs concrete or asphalt finishers. Councilwoman Critz agreed with Ms. Sain and stated that the council should let him do that. Mayor Becker clarified to get a pad in there and to get a walkway to the ramp that the Boy Scouts built, which now has a compliant slope after Mayor Becker instructed the Boy Scouts to lower the whole deck. Mayor Becker hopes to have some bids next month, so that the council could approve the low bid and we can get it done this fiscal year. Mayor Becker emailed Ms. Sain the town's time line and she is very happy with that. Mayor Becker also talked with the Catawba Lands Conservancy about building a covered picnic shelter beyond the kiosk that could have a fully accessible walkway to it in the next couple of years. Mayor Becker stated that he is getting an opinion and evaluation on that from the Catawba Lands Conservancy on whether or not the conservation easement will allow that type of structure. That can be something on the town's future capital improvement plan. Mayor Becker explained that isn't required [to build a picnic shelter], but if you build anything like that it has to be accessible. Councilwoman Critz asked if Mayor Becker thought he could get the council that information by next month. Mayor Becker responded that he was hoping to have bids (on the concrete) by next month.

- Councilwoman Neill noted that taxpayer money had to pay for the State audit and for two State officials to make the all-day trip from Raleigh. Mayor Becker responded that he was just glad they came; it just proves what a good job we are doing. Councilwoman Critz commented that she realized that it turned out to be a good thing; however, it was an abuse of taxpayer funds. Councilwoman Neill commented that she was going to say this one person lodged this bogus complaint, but it's one situation where you had lemons and you made lemonade with sugar. This was great to get the exposure and Councilwoman Neill is proud of this council for doing everything by the book.

16. **Consideration of a Land Purchase and Going into Closed Session**

- **Councilwoman Critz** made a **motion** to take a five minute break and then go into closed session with our Attorney Bobby Griffin to consider; the purpose of closed session is the land purchase at Harrington Hall subdivision under North Carolina GS 143-31A.11A5 and that the justification is for the purpose of discussing the negotiating position regarding real estate and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

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

Nays: None

CLOSED SESSION

CLOSED SESSION

DRAFT

CLOSED SESSION

- **Councilman Countryman** made a **motion** to close the closed session of council and **Councilwoman Coffey** seconded. The motion passed unanimously as follows:

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

Nays: None

- The closed session was closed and the open session was reconvened at 10:22 p.m.

17. Staff Updates

- Ms. Brooks explained that she had forgotten to mention the deputies under the festival agenda item. They are \$25 per hour and you have to have two of them. Ms. Brooks thought that the town should have them a half an hour before and after [the festival], which increases the fee from \$320 (as proposed in the budget) to \$350. Councilwoman Critz asked if Ms. Brooks corrected the faux pas with other people trying to set that up. Ms. Brooks responded that she had addressed that some this afternoon with the individual in charge [of the festival]. Councilwoman Critz asked Ms. Brooks to briefly explain the incident. Ms. Brooks explained that she had found out that someone (a volunteer) that was not authorized to commit the town to funds applied for the Sheriff's deputies. Mayor Becker added that we had talked with the Sheriff's Department and just said "look we want them, but that

person is not authorized, but just go through us". Ms. Brooks commented that it is important to know that only Mayor Becker or she can authorize [town] funds.

- Ms. Brooks reminded that council that she would not be here next month.

18. **Other Business**

- Councilwoman LaMonica sincerely apologized for being late today; she has construction going on at the house and she opened her garage to find a construction trailer right behind her car and they were gone and her husband is traveling, so he has the other car. Councilwoman LaMonica explained that she called them and luckily they had just left a half hour before, so they were stuck in traffic; she had to wait for them to get back to move the trailer so she could get her car out.

19. **Adjournment**

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

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

- The meeting was adjourned at 10:27 p.m.
- There will be a special meeting on Tuesday, May 13, 2014 at 7:30 p.m. at the Mineral Springs Town Hall and the next regular meeting will be on Thursday, June 12, 2014 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, Town Clerk

Frederick Becker III, Mayor

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Special Meeting
May 13, 2014 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in Special Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, May 13, 2014.

Present: Mayor Frederick Becker III, Mayor Pro Tem Janet Critz, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Peggy Neill, Town Clerk/Zoning Administrator Vicky Brooks and Deputy Town Clerk/Tax Collector Janet Ridings.

Absent: Councilwoman Lundeen Cureton and Councilwoman Melody LaMonica.

Visitors: None.

With a quorum present Mayor Frederick Becker called the Town Council Special Meeting of May 13, 2014 to order at 7:32 p.m.

1. **Opening**

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

2. **Public Records Training Session**

- Town Clerk Vicky Brooks provided a PowerPoint presentation on public records to the council.

➤ **What are Public Records?**

- Public records are documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data processing records, artifacts for other documentary materials regardless of the physical form or characteristics made or received pursuant to law in connection with the transaction of public business.

➤ **Does the public have the right to access records?**

- Public records and public information compiled are the property of the people. Therefore, the people may obtain copies of their public records and public information free or at a minimal cost. "Minimal cost" means the actual cost to reproducing the public record or public information.

- Rule of Thumb
 - Everything related to a governing board member's work for the government is a public record unless there is a specific statutory exception.
 - Everything that the staff produces is a public record unless there is a specific statutory exception.

- Location
 - The location of the public record is irrelevant!

- Board members should understand....
 - That a record may be a public record even though it is sent or received on a personal device or through a personal email account.
 - Most records cannot be kept confidential from other board members, staff members, or the public.

- Ms. Brooks asked the council if the following were a public record:
 - Email from a clerk to the board chairperson about a vacation request, which was sent from the clerk's government email account during work hours.
 - *Yes – the chairperson and the clerk are conducting official business.*

 - Email from clerk to significant other about a grocery list, which was sent from the clerk's government email account during work hours.
 - *No – while it might not be appropriate for the clerk to use an official computer and/or email account for personal business, the information is not a public record and can be disposed of at any time.*

 - An elected official emails the clerk to find out if a controversial item has been added to the next meeting's agenda. The elected official sends the email from his/her personal (Yahoo) email account and asks the clerk that his/her inquiry be kept confidential.
 - Is his/her email a public record? *Yes – even if the email accounts were personal, the content of the elected officials email was about town business.*

 - Does the clerk have to inform anyone that he/she received the email? *No – he/she is under no obligation to inform anyone that the email was received, but he/she is obligated to retain it as required by the records retention schedule or to produce it if requested.*

 - Can the clerk keep the email confidential if he/she was asked to produce it? *No – it's a public record!*

 - Can the board member keep the email confidential if he/she is asked to produce it? *No – it's a public record!*

- Text message from manager to the clerk informing the clerk of a change in the meeting room that was sent from manager's personal iPhone to clerk's personal iPhone after work hours.
 - *Yes – It doesn't matter if they were using a personal phone, it is still official business and therefore a public record; however, it can be deleted as soon as it's no longer useful. Although, if a member of the public requests the text prior to manager/clerk deleting the text they are obligated to provide it.*
- Draft of proposed board minutes that were prepared (and saved) in Microsoft Word on the clerk's home computer.
 - *Yes – it's official business and it doesn't matter where it was prepared or that it was just in the "draft" form. Remember – location is irrelevant!*
- Email from an elected official to the clerk complimenting the clerk on his/her outfit that evening.
 - *No – it may not be appropriate, but it is not official business.*
- Email from a citizen to an elected official complaining about the lack of good books in the town library, which was sent to the elected official's work email.
 - *Yes – this one would be perceived as a complaint and would need to be retained for a year after resolution. Either the elected official needs to remit this to the clerk for retention or should have his/her own method for retaining records as the custodian of that public record.*
- Email from a citizen to an elected official offering to make a donation to the elected official's campaign for reelection, which was sent to the elected official's government email account.
 - *No – even though this email was sent to an official email account, it is not considered a public record. Your campaign information is personal.*
- Ms. Brooks posed the following questions to the council:
 - The town received a demand from the local newspaper for all email messages on the personal computers of seven department heads over the past ten weeks.
 - a. Must the town provide the email messages? *Yes*
 - b. If so, are there any sorts of messages that the town might refuse to provide? *Yes – confidential information and personal messages.*
 - c. If the town can refuse to provide certain categories of messages, it will take several employees a day or more each to go through the accumulated email and delete those messages that will not be made available. Can the town

charge the cost of doing so to the newspaper? *No – only the cost of material used in making the copies.*

- Does it need to be retained?
 - *Check the Records Retention and Disposition Schedule for Municipalities to determine how long the specific public record or public information must be retained.*
<http://www.ncdcr.gov/archives/ForGovernment/RetentionSchedules.aspx>
- Why does the Department of Cultural Resources issue Retention and Disposition schedules?
 - *According to G.S. 121-5 and G.S. 132-8, state and local governmental entities may only destroy public records with the consent of the Department of Cultural Resources (DCR), the Division of Archives and Records. Retention schedules are the primary way that the Division of Archives and Records gives its consent to state and local governments to destroy their records.*
 - *Retention schedules serve as the inventory and schedule that DCR is directed by statute to provide. Retention schedules list records created and maintained by units of state and local government, and give an assessment of a records value (administrative, legal, fiscal, and/or historical) by indicating when (and if) those records should be destroyed.*
- Retaining your public records:
 - Become familiar with what types of records need to be retained:
 - ◆ *Citizen complaints and service requests must be retained in office for 1 year after resolution.*
 - ◆ *Minutes are retained forever.*
 - Understand how to retain those records:
 - ◆ *Create a policy for forwarding email, texts, etc. to the clerk for proper retention.*
- For the broad right of public access, Ms. Brooks asked the council the following true or false questions:
 - Only a North Carolina citizen may make a request for access to a public record. *False – public records access is not determined by where the request comes from.*

- A local government may deny a request for a board member's emails if it knows that the records are going to be used for political purpose. *False – public records are open to the public regardless of what the motives are for accessing those records.*
- A local government must compile information to create a record at the request of a citizen. *False – if the public record does not exist in the format that is requested, the town does not have to compile a new record in that format. However, the record must be provided in whatever format the town does have.*
- If a person requests an electronic copy of a public record, the unit can instead print out the record and provide a hard copy. *False – if the municipality has the public record in the form/media that is requested, it must be provided as such.*
- A local government may delete a public record that it doesn't have to retain according to the retention schedule after a request for a copy of the record is made. *False – if the record existed at the time of the public requested it, it must be provided. Afterwards, it can be destroyed as set forth in the records retention schedule.*
- An individual board member has the right to view any record of the government, even if it is not a public record or even if it is otherwise protected from public access by statute. *False – board members do not have any greater authority to access public records than members of the public.*
- Closing the PowerPoint out was: Board members are the custodian of their emails, text, etc. There is an option of forwarding these to the clerk for retention; however, if the board member chooses to retain them, they must do so per the records retention schedule and they must provide public access.

3. Adjournment

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

Ayes: Coffey, Countryman, Critz and Neill

Nays: None

- The meeting was adjourned at 8:26 p.m.
- The next regular meeting will be on Thursday, June 12, 2014 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, Town Clerk

Frederick Becker III, Mayor

Town of Mineral Springs
Town Hall
3506 S. Potter Road
Town Council
Special Meeting
May 22, 2014 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in Special Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, May 22, 2014.

Present: Mayor Frederick Becker III, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Lundeen Cureton, Councilwoman Peggy Neill and Town Clerk/Zoning Administrator Vicky Brooks.

Absent: Mayor Pro Tem Janet Critz and Councilwoman Melody LaMonica.

Visitors: None.

With a quorum present Mayor Frederick Becker called the Town Council Special Meeting of May 22, 2014 to order at 7:32 p.m.

1. **Opening**

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

2. **Consideration of Purchasing a 1.85-Acre Tract in the Harrington Hall Subdivision**

- Mayor Becker explained that he spoke to the realtor after the last council meeting and found that \$27,000 wasn't even in the bargaining range for him. Mayor Becker wasn't sure whether or not \$30,000 was going to be a good place to go (we had a loose authorization to do that), so he let it sit over the weekend and called the realtor back and asked whether the seller would accept \$32,000. Mayor Becker explained to the realtor that he thought he would have the votes for that, but nothing was definite until they had a council meeting. The realtor contacted the seller and got back to Mayor Becker in a few hours saying "we had a deal at \$32,000". Mayor Becker explained that the additional land is actually almost 0.3 acres, so the property that the town would be buying is 1.85 or 1.86 acres. We'll have Carroll Rushing survey it, create a recombination plat (at our expense), and file it; we will hopefully close in 30 days (this fiscal year). Mayor Becker noted that this property is primarily land banking and primarily for future developed amenities at the trailhead where there would be room for people to have other things to do rather than just hike; that's in the future, but it's a very important piece of property in our entire greenway system. Councilwoman Neill added "so people who are asking us for things like parks and pavilions and this could very well be some day". Mayor Becker commented in the future, we now have land where.....

Councilwoman Neill noted the town could have a covered pavilion for picnics that can be used by families. Mayor Becker stated that we're not constrained, we'll have that available; the land is not going anywhere. Councilwoman Coffey stated that it definitely adds value to the town. Mayor Becker commented that he appreciated the council's willingness to continue in this negotiation, their support for him on this and for them seeing the value in it. Mayor Becker pointed out that he had provided the council with the contract, which is the form that he got from Attorney Griffin. It's a standard form for \$32,000 with no contingencies except for the survey/recombination, which has to meet the owners' approval.

- **Councilwoman Coffey** made a **motion** to approve purchase of this property that adds so much value to our town and our town's people at the \$32,000 price and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Cureton and Neill

Nays: None

- Mayor Becker thanked the council and stated that he thought that this was a very good decision. The council concurred. Mayor Becker continued that it is the kind of thing that doesn't come along every day.
- Mayor Becker noted that the other two members were excused from this meeting. Councilwoman Critz was in California awaiting the birth of her granddaughter and Councilwoman LaMonica went out of town for a wedding.

3. Adjournment

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

Ayes: Coffey, Countryman, Cureton and Neill

Nays: None

- The meeting was adjourned at 8:38 p.m.
- The next regular meeting will be on Thursday, June 12, 2014 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, Town Clerk

Frederick Becker III, Mayor

APRIL 2014
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

APRIL 30, 2014 REGULAR TAX	2013	2012
BEGINNING CHARGE	64,960.04	66,162.67
TAX CHARGE		
PUBLIC UTILITIES		
DISCOVERIES		
NON-DISCOVERIES		
ABATEMENTS		
TOTAL CHARGE	64,960.04	66,162.67
BEGINNING COLLECTIONS	62,360.88	65,208.72
COLLECTIONS - TAX	647.68	76.35
COLLECTIONS - INTEREST	28.43	4.00
TOTAL COLLECTIONS	63,008.56	65,285.07
BALANCE OUTSTANDING	1,951.48	877.60
PERCENTAGE OF REGULAR	97.00%	98.67%
COLLECTION FEE 1.5 %	10.14	1.21

Mineral Springs 1999 Property Taxes Unpaid as of 4/30/2014

Name	Acct. Number	Property Description	Tax Due
BARNETT, SHELBY H HEIRS	06-084-041	1.33 Ac. #40 LEISURE ACRES	\$40.28
MASSEY, CARRIE M	05-006-009A	4.77 Ac. LEMMONDS	\$24.76
MORRISON, BOBBY RAY & WF LAMA	09-417-014	9.13 Ac. #3 MORRISON	\$7.32
TRUESDALE, LULA HEIRS	06-060-013	3 Ac. CRAWFORD	\$12.08
WENTZ, RAYMOND LEE	06-039-011A	5.58 Ac. WENTZ	\$5.04
Total Amount Unpaid:			\$89.48

Mineral Springs Prior Years Property Tax Report
April 2014

April 30, 2014	2011	2010	2009	2008	2007	2006	2005
BEGINNING CHARGE	\$64,878.42	\$64,737.60	\$63,911.13	\$65,443.06	\$52,276.82	\$51,397.02	\$49,217.72
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42	\$1,056.90	\$779.12	\$624.69
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)	(\$150.55)	(\$50.50)	(\$47.49)
DISCOVERIES	\$59.06	\$318.85	\$46.46	\$46.72	\$117.44	\$417.27	\$199.93
ABATEMENTS (RELEASES)	(\$272.06)	(\$443.92)	(\$86.25)	(\$1,297.04)	(\$31.68)		
PERSONAL PROPERTY WRITEOFFS							
TOTAL CHARGE	\$65,839.41	\$65,711.25	\$64,932.44	\$65,146.40	\$53,268.93	\$52,542.91	\$49,994.85
PREVIOUS COLLECTIONS	\$65,122.52	\$65,030.51	\$64,298.09	\$64,631.11	\$52,880.35	\$52,187.11	\$49,704.52
PREVIOUS BALANCE DUE	\$716.89	\$680.74	\$634.35	\$515.29	\$388.58	\$355.80	\$290.33
COLLECTIONS - TAX	\$14.52	\$41.87					
COLLECTIONS - INTEREST/FEES	\$15.55	\$12.78					
GROSS MONTHLY COLLECTIONS	\$30.07	\$54.65					
MISC. ADJUSTMENTS							
TOTAL TAX COLLECTED TO DATE	\$65,137.04	\$65,072.38	\$64,298.09	\$64,631.11	\$52,880.35	\$52,187.11	\$49,704.52
BALANCE OUTSTANDING	\$702.37	\$638.87	\$634.35	\$515.29	\$388.58	\$355.80	\$290.33
PERCENTAGE COLLECTED	98.93%	99.03%	99.02%	99.21%	99.27%	99.32%	99.42%

Mineral Springs Prior Years Property Tax Report
April 2014

	2004	2003	2003A	2002	2001	2000	1999	
BEGINNING CHARGE	\$41,651.21	\$34,338.14	\$960.75	\$36,425.60	\$36,176.12	\$34,514.63	\$25,779.82	
PUBLIC UTILITIES	\$618.17	\$629.63		\$629.07	\$629.28	\$660.85		
MINIMAL RELEASES	(\$45.06)	(\$102.84)		(\$101.90)	(\$104.80)	(\$78.96)	(\$60.40)	
DISCOVERIES	\$662.98			\$50.45	\$18.98			
ABATEMENTS (RELEASES)	(\$12.99)	(\$21.37)		(\$26.49)	(\$27.40)	(\$675.29)		
PERSONAL PROPERTY WRITEOFFS								
TOTAL CHARGE	\$42,874.31	\$34,843.56	\$960.75	\$36,976.73	\$36,692.18	\$34,421.23	\$25,719.42	
PREVIOUS COLLECTIONS	\$42,630.75	\$34,700.24	\$960.75	\$36,497.31	\$36,523.02	\$34,317.98	\$25,629.94	
PREVIOUS BALANCE DUE	\$243.56	\$143.32	\$0.00	\$479.42	\$169.16	\$103.25	\$89.48	\$4,810.17
COLLECTIONS - TAX								\$56.39
COLLECTIONS - INTEREST/FEES								\$28.33
GROSS MONTHLY COLLECTIONS								\$84.72
MISC. ADJUSTMENTS								
TOTAL TAX COLLECTED TO DATE	\$42,630.75	\$34,700.24	\$960.75	\$36,497.31	\$36,523.02	\$34,317.98	\$25,629.94	
BALANCE OUTSTANDING	\$243.56	\$143.32	\$0.00	\$479.42	\$169.16	\$103.25	\$89.48	\$4,753.78
PERCENTAGE COLLECTED	99.43%	99.59%	100.00%	98.70%	99.54%	99.70%	99.65%	

Mineral Springs Unpaid Property Taxes - Real and Personal as of April 30, 2014

Name	Tax Map N	2011	2010	2009	2008	2007	2006	2005	2004	2003-A	2003	2002	2001	2000
2K CONTRACTING INC	50087944		\$3.18	\$2.76	\$2.41	\$2.26	\$1.96	\$1.71	\$1.49		\$8.25			
A TO Z HANDYMAN	50096422		\$12.95	\$11.25	\$9.79	\$9.20								
A TO Z HANDYMAN, VONLI	308615	\$12.95												
AUTRY, ELVIS VERDELL &W	05033051	\$17.37	\$17.37	\$17.37	\$17.37	\$14.76	\$14.76	\$14.76	\$14.76		\$8.33			
B & S CONCRETE	50056640													\$7.98
B C R INC	50057978										\$21.14			
BAILEY, GEORGE ALLEN & B	06039008	\$14.54	\$14.54	\$29.09										
BARNETT, SHELBY H HEIRS	06084041	\$37.57	\$37.57	\$37.57	\$37.58	\$40.80	\$40.80	\$40.80	\$40.80		\$41.24	\$41.24	\$41.24	\$41.24
BLESSED HOPE BAPTIST CH	05033008											\$249.61		
BOND, CELESTE B	06054063			\$27.92										
BOXER CONSTRUCTION	50103026		\$6.88											
BOXER CONSTRUCTION	222723	\$6.88												
BRIDGES JAMES CORBETT	50084062						\$1.84	\$1.91	\$2.04			\$2.57		
BROOKS, STEPHEN R	50089854							\$1.13	\$1.24					
BROOME, JAMES ANDREW	06060007E	\$17.08	\$17.08	\$17.08	\$17.08	\$13.58	\$13.58	\$13.58	\$13.58		\$7.40	\$7.40		
BROOME, REBECCA G	06060007A	\$9.02	\$9.03											
CAROLINA STREET SUPPLY	50103059		\$6.88											
CAROLINA STREET SUPPLY,	848391	\$6.88												
CMH CONTRACTING INC	50092570						\$14.85							
COFFEY, LILLIE MAE	05033021	\$19.25	\$19.25	\$19.25	\$19.25	\$9.82								
COOMBER CUSTOM MASO	1812652	\$10.44												
COSMETICS SPA HAIR	601739	\$2.75												
COSMETICS SPA HAIR	50102370		\$2.75											
COVINGTON, JIMMIE H	05033014	\$38.80	\$38.80	\$38.80	\$38.80	\$40.81	\$40.81	\$40.81	\$40.81			\$31.31		
CURVES OF MINERAL SPRIN	50092178						\$8.54							
CUSTOM DESIGN CONCRET	50092179			\$12.02	\$10.46	\$9.82	\$8.54							
D'AMICO, JAMES L	06054024	\$27.68	\$27.68	\$27.68										

Name	Tax Map N	2011	2010	2009	2008	2007	2006	2005	2004	2003-A	2003	2002	2001	2000
DBT	50096338					\$7.43								
DEESE MARY NIXON	50082349								\$1.00			\$1.31		
DELMARIE, ANTHONY & BA	06060013											\$11.19	\$11.19	\$11.19
DRIVEWAYS ETC	50068446		\$4.45				\$1.74							
DRIVEWAYS ETC	200234858	\$4.44												
DUNCAN, DORA	06054057	\$10.14												
DUNCAN, DORA	06054019	\$13.40												
DUNCAN, DORA	06054018	\$14.05												
DUNCAN, ROBERT W	50100863			\$2.63										
ELLIOTT, JAMES EDWARD	06060006E	\$24.00	\$24.00	\$24.00	\$24.00	\$10.37	\$10.37	\$10.37						
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	\$8.54	\$7.43							
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09			\$1.53							
FATHER & SON PAINTERS	264482	\$2.41												
FAULKNER, LONNIE	375789	\$8.72												
FAULKNER, LONNIE JR	50093190		\$8.72	\$8.76	\$5.18	\$10.02		\$8.64						
FOX ANN H & TONY WAYN	50077079											\$1.22	\$1.25	
FUNDERBURK, MARGARET	06039007D	\$8.21	\$8.21			\$5.66	\$1.50	\$1.50	\$1.68					
GRADY, DEITRICH	06018045D	\$8.73	\$8.73	\$8.73	\$8.73	\$7.08		\$7.08	\$7.08			\$2.72	\$2.72	
GRIFFIN, FAIRLEY J	05033026	\$6.20	\$6.20	\$6.20	\$6.20	\$3.78	\$3.78	\$3.78	\$3.78		\$1.21			
HALLS PRESSURE WASHING	50096449		\$4.18	\$3.64	\$3.17	\$2.97								
HALLS PRESSURE WASHING	269402	\$4.18												
HELMS, DARYL J & HELMS,	06036005	\$34.20	\$34.20											
HERRON ENTERPRISES INC	50071162		\$10.54	\$9.58	\$8.78									
HERRON ENTERPRISES INC	100052852	\$10.54												
HOUGH TGAHLIA TERRA	50082108											\$2.25	\$6.24	
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	\$7.90	\$7.90	\$7.90	\$7.90		\$3.50	\$3.50	\$3.50	\$3.50
HUNTLEY, ANNETTE HOUST	05033061	\$11.92	\$11.92	\$11.92	\$11.83	\$10.79								
IMAGE DESIGN PRODUCTI	50069103					\$5.64								
IMAGE DESIGN PRODUCTI	2016613	\$3.69												

Name	Tax Map N	2011	2010	2009	2008	2007	2006	2005	2004	2003-A	2003	2002	2001	2000
J & S MEAT PROCESSING	50093774		\$3.64	\$3.17										
JUS 4 U II	50090771							\$8.54	\$7.43					
KIDZ UNITED CLUB	50094388		\$2.41	\$2.09			\$1.49							
KIDZ UNITED CLUB % SHAL	591578	\$2.41												
KNIGH DORIS J	50089641										\$1.49			
KNIGHT, BRENDA S	50100309			\$6.86	\$2.51									
LEE, JERRY OSCAR & LEE, A	05033048	\$17.39		\$17.39	\$17.39	\$13.77								
LEIGH'S BOOKS 'N SUPPLIE	50094248			\$12.02	\$9.10	\$8.54	\$7.43							
MASSEY, JAMES ALLEN & E	06039007B	\$7.96	\$7.96	\$7.96	\$7.96									
MASSEY, MARCUS A	05006009J	\$21.76	\$21.76	\$21.76	\$21.76	\$20.46	\$20.46	\$20.46	\$20.46			\$2.91	\$2.91	\$2.91
MATHENY, VERNA	455325	\$2.22												
MCDOUGALL, SHERRY CAR	06084001L	\$6.86	\$6.86	\$6.86	\$6.86									
MCGEE, BOBBY E & MCGEE	06039007A	\$14.99	\$14.99	\$14.99	\$14.99	\$12.94								
METHENY, VERNA	50094323		\$2.22	\$2.44			\$2.38							
MEXICAN PAINTERS (THE)	50092685							\$7.43						
MORRISON, BOBBY RAY	09417014											\$12.33	\$12.33	
MOSS, TERRY LYNN	06084012D										\$4.59	\$4.59	\$4.59	\$4.59
NOBLE WATERS COMPANY	915182	\$13.83												
NOBLE WATERS COMPANY,	50092867		\$13.83	\$12.02	\$10.46	\$9.82	\$8.54	\$7.43						
PANGLE ANDREW HOYLE	50084019											\$2.35		
POWLES, DAVID G	06036018											\$31.63	\$31.63	
R & D MASONRY INC	50092552						\$8.54							
REALTY INVESTORS INC	50082898						\$1.02							
ROBERTO BONILLA CUSTO	50104497		\$2.75											
ROBINSON, JERALDINE	05033034	\$9.66	\$9.66	\$9.66	\$9.66		\$8.42							
ROBINSON, SHEILA ANN &	06039019A	\$29.07												
S & S PLUMBING	50101044		\$7.91	\$6.88										
S & S PLUMBING % SAMUE	248507	\$7.91												
SMITH, MARVIN D & SMIT	06054094	\$31.44	\$31.44	\$31.44	\$31.44									

Name	Tax Map N	2011	2010	2009	2008	2007	2006	2005	2004	2003-A	2003	2002	2001	2000
SNYDER, DOROTHY L	06114092	\$20.37	\$20.37	\$20.37	\$20.37	\$20.69	\$20.69							
STARNES MARGARET H	50073018						\$2.01	\$2.12	\$2.16			\$3.20	\$3.52	
STRAING GRACIE M	50082038		\$3.12	\$3.12		\$3.70	\$3.70	\$3.36	\$3.70			\$2.41		
STRAING, GRACIE M	2026048	\$3.12												
STRAING, GRACIE M	05033081	\$6.92	\$6.92	\$6.92	\$6.92	\$3.78	\$3.78	\$3.78	\$3.78					
STRAING, GRACIE M	05033080	\$20.46	\$20.46	\$20.46	\$20.54	\$29.20	\$29.20	\$29.20	\$29.20		\$20.58	\$20.58	\$20.58	\$4.38
TARLTON, AMANDA C	06054036	\$24.85	\$24.85											
TORRENCE MELVIN CONCR	50060184		\$8.10	\$7.04	\$6.12									
TORRENCE MELVIN CONCR	200231240	\$8.10												
TORRENCE, MELVIN & TOR	05033045	\$7.45	\$7.45	\$7.45	\$7.45	\$3.78	\$3.78	\$3.78						
TORRENCE, REGINAL C/O	50070455						\$1.63							
TZMR RECORDS	2182257	\$2.75												
WADDELL, LONNIE J	05033070											\$19.51	\$19.51	\$19.51
WAXHAW ALL TILE	50099231				\$6.88									
WENDY GREENE AND ASSO	50093112						\$12.13	\$9.59						
WENTZ-BROWN, AMANDA	06039011A		\$32.40	\$32.40	\$32.40	\$13.32	\$13.32	\$13.32	\$13.32		\$7.95	\$7.95	\$7.95	\$7.95
WHITE, ERIC DARRYL	05033028	\$28.27	\$23.71	\$23.71	\$6.16									
WILLIAMS, RUTH & HUSBA	05033179	\$19.11	\$19.11	\$19.11	\$19.11	\$27.35	\$27.35	\$27.35	\$27.35		\$17.64	\$17.64		
WILLIS, GENE E JR	06114054				\$18.13									
Total		\$702.37	\$638.87	\$634.35	\$515.29	\$388.58	\$355.80	\$290.33	\$243.56		\$143.32	\$479.42	\$169.16	\$103.25

Agenda Item

4-C

6/12/14

Town of Mineral Springs

FINANCE REPORT APRIL 2014

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

June 12, 2014

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Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

Page 1

Category Description	7/1/2013- 4/30/2014
INCOME	
Dup Prop Tax	
Receipts	214.37
Refunds	-214.37
TOTAL Dup Prop Tax	0.00
Franchise	
Cable	2,311.00
Util	107,840.00
TOTAL Franchise	110,151.00
Interest Income	1,390.72
Other Inc	
Festival 2014	675.00
Zoning	8,735.00
TOTAL Other Inc	9,410.00
Prop Tax 2013	
Receipts 2013	
Int	92.41
Tax	62,360.88
TOTAL Receipts 2013	62,453.29
TOTAL Prop Tax 2013	62,453.29
Prop Tax Prior Years	
Prop Tax 2001	
Receipts 2001	
Int	8.32
Tax	1.95
TOTAL Receipts 2001	10.27
TOTAL Prop Tax 2001	10.27
Prop Tax 2002	
Receipts 2002	
Int	47.26
Tax	24.45
TOTAL Receipts 2002	71.71
Refunds 2002	
Int	-7.16
TOTAL Refunds 2002	-7.16
TOTAL Prop Tax 2002	64.55
Prop Tax 2003	
Annexation 2003	
Receipts 2003	
Int	4.22
Tax	5.25
TOTAL Receipts 2003	9.47
TOTAL Annexation 2003	9.47
Receipts 2003	
Int	177.87
Tax	130.57
TOTAL Receipts 2003	308.44
TOTAL Prop Tax 2003	317.91
Prop Tax 2004	

Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

Page 2

Category Description	7/1/2013- 4/30/2014
Receipts 2004	
Int	374.73
Tax	258.09
TOTAL Receipts 2004	632.82
Refunds 2004	
Int	-12.59
TOTAL Refunds 2004	-12.59
TOTAL Prop Tax 2004	620.23
Prop Tax 2005	
Receipts 2005	
Int	289.89
Tax	265.71
TOTAL Receipts 2005	555.60
TOTAL Prop Tax 2005	555.60
Prop Tax 2006	
Receipts 2006	
Int	276.42
Tax	258.94
TOTAL Receipts 2006	535.36
TOTAL Prop Tax 2006	535.36
Prop Tax 2007	
Receipts 2007	
Int	253.94
Tax	222.00
TOTAL Receipts 2007	475.94
TOTAL Prop Tax 2007	475.94
Prop Tax 2008	
Receipts 2008	
Int	315.15
Tax	343.76
TOTAL Receipts 2008	658.91
Refunds 2008	
Int	-18.03
TOTAL Refunds 2008	-18.03
TOTAL Prop Tax 2008	640.88
Prop Tax 2009	
Receipts 2009	
Int	319.17
Tax	484.55
TOTAL Receipts 2009	803.72
Refunds 2009	
Int	-18.18
TOTAL Refunds 2009	-18.18
TOTAL Prop Tax 2009	785.54
Prop Tax 2010	
Receipts 2010	
Int	287.87
Tax	543.81
TOTAL Receipts 2010	831.68
Refunds 2010	

Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

Page 3

Category Description	7/1/2013- 4/30/2014
Int	-11.71
TOTAL Refunds 2010	-11.71
TOTAL Prop Tax 2010	819.97
Prop Tax 2011	
Receipts 2011	
Int	305.72
Tax	556.70
TOTAL Receipts 2011	862.42
Refunds 2011	
Int	-14.24
TOTAL Refunds 2011	-14.24
TOTAL Prop Tax 2011	848.18
Prop Tax 2012	
Receipts 2012	
Int	24.11
Tax	364.82
TOTAL Receipts 2012	388.93
TOTAL Prop Tax 2012	388.93
TOTAL Prop Tax Prior Years	6,063.36
Sales Tax	
Cable TV	10,249.35
Natural Gas Excise	133.00
Refunds	
State	459.88
TOTAL Refunds	459.88
Sales & Use Dist	12,395.55
telecommunications	3,016.00
TOTAL Sales Tax	26,253.78
Veh Tax	
Coll	
2003	-0.08
2005	-0.02
2006	0.00
2007	-0.02
2008	-0.01
2009	-0.12
2010	-0.17
2011	-0.40
2012	-6.21
2013	-98.11
TOTAL Coll	-105.14
Int 2003	2.23
Int 2005	0.44
Int 2006	0.17
Int 2007	0.53
Int 2008	0.22
Int 2009	2.26
Int 2010	2.64
Int 2011	4.28
Int 2012	29.22

Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

Page 4

Category Description	7/1/2013- 4/30/2014
Int 2013	44.86
Tax 2003	2.53
Tax 2005	0.60
Tax 2006	0.25
Tax 2007	0.90
Tax 2008	0.45
Tax 2009	5.99
Tax 2010	8.63
Tax 2011	23.09
Tax 2012	386.23
Tax 2013	4,878.44
TOTAL Veh Tax	5,288.82
TOTAL INCOME	221,010.97
EXPENSES	
Uncategorized	0.00
Ads	961.66
Attorney	3,777.08
Audit	4,500.00
Capital Outlay	
Beautification	2,283.33
TOTAL Capital Outlay	2,283.33
Community	
Donation	800.00
Greenway	1,679.93
Maint	3,554.33
Special Events	42.57
TOTAL Community	6,076.83
Dues	4,931.00
Elections	2,094.67
Emp	
Benefits	
Dental	730.00
Life	504.00
NCLGERS	8,530.81
Vision	140.00
TOTAL Benefits	9,904.81
Bond	450.00
FICA	
Med	1,245.92
Soc Sec	5,327.50
TOTAL FICA	6,573.42
Payroll	1,183.63
SUI	401.76
Work Comp	858.64
TOTAL Emp	19,372.26
Ins	3,714.38
Newsletter	
Post	280.58
Printing	520.01

Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

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Category Description	7/1/2013- 4/30/2014
TOTAL Newsletter	800.59
Office	
Bank	7.21
Clerk	25,956.00
Council	6,000.00
Deputy Clerk	6,296.50
Equip	726.95
Finance Officer	24,080.00
Maint	
Materials	515.24
Service	7,217.25
TOTAL Maint	7,732.49
Mayor	4,000.00
Misc	220.31
Post	739.10
Supplies	1,919.00
Tel	6,268.97
Util	4,712.01
TOTAL Office	88,658.54
Planning	
Administration	
Contract	1,548.92
Salaries	22,443.00
TOTAL Administration	23,991.92
Land Use Plan	200.00
Misc	463.30
TOTAL Planning	24,655.22
Street Lighting	1,428.33
Tax Coll	
Bill	
Services	215.00
TOTAL Bill	215.00
Contract	942.65
Post	18.33
Sal	1,500.00
TOTAL Tax Coll	2,675.98
Training	
Officials	225.00
Staff	1,065.00
TOTAL Training	1,290.00
Travel	3,368.96
TOTAL EXPENSES	170,588.83
TRANSFERS	
FROM Check Min Spgs	120,000.00
FROM MM Sav ParkSterling	20,000.00
TO Check Min Spgs	-20,000.00
TO MM Sav ParkSterling	-120,000.00
TOTAL TRANSFERS	0.00

Cash Flow Report FY2013 YTD

7/1/2013 Through 4/30/2014

5/13/2014

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Category Description	7/1/2013- 4/30/2014
OVERALL TOTAL	50,422.14

Account Balances History Report

(Includes unrealized gains)

As of 4/30/2014

5/19/2014

Page 1

Account	6/29/2013 Balance	6/30/2013 Balance	7/31/2013 Balance	8/31/2013 Balance	9/30/2013 Balance	10/31/2013 Balance	11/30/2013 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	23,394.88	23,394.88	22,910.28	11,652.11	25,984.57	18,312.06	19,459.62
Copper Run Escrow	66,669.94	66,678.16	66,686.66	66,695.15	66,703.37	66,711.87	66,720.10
Estates at Soen Escrow	28,236.34	28,239.83	28,243.42	28,247.02	28,250.51	28,254.10	28,257.59
MM Sav Min Spgs	10,559.98	10,559.98	10,560.88	10,561.78	10,562.65	10,563.55	10,564.42
MM Sav ParkSterling	470,860.03	470,976.14	451,096.00	451,210.95	481,323.21	481,445.86	481,564.59
NCCMT_Cash	1,000.09	1,000.10	1,000.11	1,000.11	1,000.11	1,000.11	1,098.35
TOTAL Cash and Bank Accounts	600,721.26	600,849.09	580,497.35	569,367.12	613,824.42	606,287.55	607,664.67
Other Assets							
State Revenues Receivable	0.00	56,695.51	54,804.08	53,206.17	0.00	0.00	0.00
TOTAL Other Assets	0.00	56,695.51	54,804.08	53,206.17	0.00	0.00	0.00
TOTAL ASSETS	600,721.26	657,544.60	635,301.43	622,573.29	613,824.42	606,287.55	607,664.67
LIABILITIES							
Other Liabilities							
Accounts Payable	0.00	1,525.71	0.00	0.00	0.00	0.00	0.00
Escrows	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
TOTAL Other Liabilities	94,382.00	95,907.71	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
TOTAL LIABILITIES	94,382.00	95,907.71	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
OVERALL TOTAL	506,339.26	561,636.89	540,919.43	528,191.29	519,442.42	511,905.55	513,282.67

Account Balances History Report

(Includes unrealized gains)

As of 4/30/2014

5/19/2014

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Account	12/31/2013 Balance	1/31/2014 Balance	2/28/2014 Balance	3/31/2014 Balance	4/30/2014 Balance
ASSETS					
Cash and Bank Accounts					
Check Min Spgs	22,742.99	27,527.81	21,400.31	38,329.53	26,466.81
Copper Run Escrow	66,728.60	66,737.10	66,744.78	66,753.28	66,761.51
Estates at Soen Escrow	28,261.19	28,264.79	28,268.04	28,271.64	28,275.13
MM Sav Min Spgs	10,565.32	10,566.22	10,567.03	10,567.93	10,568.80
MM Sav ParkSterling	541,694.70	541,832.74	541,957.45	572,098.26	572,239.35
NCCMT_Cash	1,098.35	1,098.35	1,271.32	2,129.41	2,129.43
TOTAL Cash and Bank Accounts	671,091.15	676,027.01	670,208.93	718,150.05	706,441.03
Other Assets					
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	671,091.15	676,027.01	670,208.93	718,150.05	706,441.03
LIABILITIES					
Other Liabilities					
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Escrows	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
TOTAL Other Liabilities	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
TOTAL LIABILITIES	94,382.00	94,382.00	94,382.00	94,382.00	94,382.00
OVERALL TOTAL	576,709.15	581,645.01	575,826.93	623,768.05	612,059.03

Mineral Springs Monthly Revenue Summary 2013-2014

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2013-2014									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 3,000.00	\$ (3,063.36)	\$ 6,063.36	202.1%	\$ 347.41	\$ 624.50	\$ 439.08	\$ 1,655.69	\$ 585.84
Property Tax - 2013	\$ 64,280.00	\$ 1,826.71	\$ 62,453.29	97.2%	\$ -	\$ 183.70	\$ 3,143.68	\$ 2,489.46	\$ 10,659.93
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Franchise Taxes: cable	\$ 2,400.00	\$ 89.00	\$ 2,311.00	96.3%	\$ -	\$ 764.00	\$ -	\$ -	\$ 768.00
Franchise Taxes: utility	\$ 180,000.00	\$ 72,160.00	\$ 107,840.00	59.9%	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,200.00	\$ (190.72)	\$ 1,390.72	115.9%	\$ 132.86	\$ 127.94	\$ 124.84	\$ 135.64	\$ 131.32
Sales Tax	\$ 45,600.00	\$ 19,346.22	\$ 26,253.78	57.6%	\$ -	\$ -	\$ 1,743.46	\$ 1,549.14	\$ 2,031.07
Vehicle Taxes	\$ 4,800.00	\$ (488.82)	\$ 5,288.82	110.2%	\$ -	\$ 400.58	\$ 494.80	\$ 439.96	\$ 693.88
Zoning Fees	\$ 3,000.00	\$ (5,735.00)	\$ 8,735.00	291.2%	\$ 275.00	\$ 125.00	\$ 625.00	\$ 775.00	\$ 500.00
Other	\$ -	\$ (675.00)	\$ 675.00		\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 304,280.00	\$ 83,269.03	\$ 221,010.97	72.6%	\$ 755.27	\$ 2,225.72	\$ 6,570.86	\$ 7,044.89	\$ 15,370.04
	December	January	February	March	April	May	June	June a/r	
Property Tax - prior	\$ 377.98	\$ 55.35	\$ 282.18	\$ 1,604.57	\$ 90.76				
Property Tax - 2013	\$ 18,225.12	\$ 17,779.36	\$ 7,397.53	\$ 1,683.69	\$ 890.82				
Dupl. Property Tax	\$ -	\$ -	\$ 61.17	\$ (6.21)	\$ (54.96)				
Franchise Taxes: cable	\$ -	\$ -	\$ 779.00	\$ -	\$ -				
Franchise Taxes: utility	\$ 60,148.00	\$ -	\$ -	\$ 47,692.00	\$ -				
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -				
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -				
Interest	\$ 143.11	\$ 151.04	\$ 136.45	\$ 153.82	\$ 153.70				
Sales Tax	\$ 8,120.52	\$ 1,361.57	\$ 1,581.96	\$ 8,560.44	\$ 1,305.62				
Vehicle Taxes	\$ 657.57	\$ 1,091.81	\$ 493.44	\$ 543.25	\$ 473.53				
Zoning Fees	\$ 625.00	\$ 385.00	\$ 450.00	\$ 2,985.00	\$ 1,990.00				
Other	\$ -	\$ -	\$ -	\$ 100.00	\$ 575.00				
Totals	\$ 88,297.30	\$ 20,824.13	\$ 11,181.73	\$ 63,316.56	\$ 5,424.47	\$ -	\$ -	\$ -	\$ -

Mineral Springs Budget Comparison 2013-2014

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2013-2014 (Includes amendments 2013-01, 2013-02. & 2013-03)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 838.34	\$ 961.66	53.4%	\$ -	\$ -	\$ 171.63	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 5,822.92	\$ 3,777.08	39.3%	\$ 300.00	\$ 1,077.08	\$ 300.00	\$ 300.00	\$ 300.00
Audit	\$ 4,500.00	\$ -	\$ 4,500.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 19,900.00	\$ 13,823.17	\$ 6,076.83	30.5%	\$ 78.12	\$ -	\$ -	\$ 1,180.98	\$ -
Contingency	\$ 700.00	\$ 700.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 5,825.00	\$ 894.00	\$ 4,931.00	84.7%	\$ 1,050.00	\$ 65.00	\$ -	\$ -	\$ -
Elections	\$ 4,200.00	\$ 2,105.33	\$ 2,094.67	49.9%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 24,600.00	\$ 5,227.74	\$ 19,372.26	78.7%	\$ 2,574.13	\$ 2,253.39	\$ 1,761.97	\$ 1,731.28	\$ 1,751.66
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 785.62	\$ 3,714.38	82.5%	\$ 3,714.38	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 1,599.41	\$ 800.59	33.4%	\$ -	\$ -	\$ -	\$ -	\$ 457.24
Office	\$ 113,304.00	\$ 24,645.46	\$ 88,658.54	78.2%	\$ 9,961.20	\$ 8,288.77	\$ 9,777.35	\$ 8,493.99	\$ 8,051.52
Planning & Zoning	\$ 37,776.00	\$ 13,120.78	\$ 24,655.22	65.3%	\$ 2,575.00	\$ 2,238.65	\$ 2,271.35	\$ 2,255.00	\$ 2,255.00
Street Lighting	\$ 2,200.00	\$ 771.67	\$ 1,428.33	64.9%	\$ -	\$ 157.61	\$ 157.61	\$ 157.94	\$ -
Tax Collection	\$ 3,700.00	\$ 1,024.02	\$ 2,675.98	72.3%	\$ 150.00	\$ 223.36	\$ 247.33	\$ 237.57	\$ 375.18
Training	\$ 3,000.00	\$ 1,710.00	\$ 1,290.00	43.0%	\$ -	\$ 650.00	\$ -	\$ 225.00	\$ -
Travel	\$ 4,200.00	\$ 831.04	\$ 3,368.96	80.2%	\$ 1,069.90	\$ -	\$ 632.49	\$ -	\$ 802.32
Capital Outlay	\$ 50,075.00	\$ 47,791.67	\$ 2,283.33	4.6%	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 304,280.00	\$ 133,691.17	\$ 170,588.83	56.1%	\$ 21,472.73	\$ 14,953.86	\$ 15,319.73	\$ 14,581.76	\$ 13,992.92
Off Budget:									
Tax Refunds									
Interfund Transfers									
Total Off Budget:			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Budget Comparison 2013-2014

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ 42.29	\$ 419.40	\$ 213.92			
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00			
Audit	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -			
Community Projects	\$ 674.88	\$ 642.23	\$ 1,385.91	\$ 1,175.83	\$ 938.88			
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -			
Dues	\$ 3,501.00	\$ 170.00	\$ 45.00	\$ 100.00	\$ -			
Elections	\$ 2,094.67	\$ -	\$ -	\$ -	\$ -			
Employee Overhead	\$ 1,813.49	\$ 1,089.66	\$ 2,597.25	\$ 1,759.52	\$ 2,039.91			
Fire Department	\$ -	\$ -	\$ -	\$ -	\$ -			
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -			
Newsletter	\$ -	\$ 343.35	\$ -	\$ -	\$ -			
Office	\$ 8,231.26	\$ 8,983.39	\$ 8,641.57	\$ 8,914.23	\$ 9,315.26			
Planning & Zoning	\$ 2,255.00	\$ 2,619.70	\$ 1,926.60	\$ 2,255.00	\$ 4,003.92			
Street Lighting	\$ 320.48	\$ 160.24	\$ 158.15	\$ 158.15	\$ 158.15			
Tax Collection	\$ 423.55	\$ 417.49	\$ 261.78	\$ 176.27	\$ 163.45			
Training	\$ -	\$ 415.00	\$ -	\$ -	\$ -			
Travel	\$ -	\$ 747.21	\$ -	\$ 117.04	\$ -			
Capital Outlay	\$ 642.07	\$ -	\$ 1,641.26	\$ -	\$ -			
	\$ 24,870.82	\$ 15,888.27	\$ 16,999.81	\$ 15,375.44	\$ 17,133.49	\$ -	\$ -	\$ -
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -			
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

April Cash Flow Report

4/1/2014 Through 4/30/2014

5/13/2014

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Category Description	4/1/2014- 4/30/2014
INCOME	
Dup Prop Tax	
Refunds	-54.96
TOTAL Dup Prop Tax	-54.96
Interest Income	153.70
Other Inc	
Festival 2014	575.00
Zoning	1,990.00
TOTAL Other Inc	2,565.00
Prop Tax 2013	
Receipts 2013	
Int	30.20
Tax	860.62
TOTAL Receipts 2013	890.82
TOTAL Prop Tax 2013	890.82
Prop Tax Prior Years	
Prop Tax 2010	
Receipts 2010	
Int	12.78
Tax	41.87
TOTAL Receipts 2010	54.65
TOTAL Prop Tax 2010	54.65
Prop Tax 2011	
Receipts 2011	
Int	15.55
Tax	14.52
TOTAL Receipts 2011	30.07
TOTAL Prop Tax 2011	30.07
Prop Tax 2012	
Receipts 2012	
Int	0.31
Tax	5.73
TOTAL Receipts 2012	6.04
TOTAL Prop Tax 2012	6.04
TOTAL Prop Tax Prior Years	90.76
Sales Tax	
Sales & Use Dist	1,305.62
TOTAL Sales Tax	1,305.62
Veh Tax	
Coll	
2009	-0.04
2010	-0.02
2011	0.00
2012	-0.22
2013	-19.09
TOTAL Coll	-19.37
Int 2009	0.76
Int 2010	0.39
Int 2011	0.00

April Cash Flow Report

4/1/2014 Through 4/30/2014

5/13/2014

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Category Description	4/1/2014- 4/30/2014
Int 2012	1.16
Int 2013	7.86
Tax 2009	1.83
Tax 2010	1.27
Tax 2011	0.00
Tax 2012	13.68
Tax 2013	465.95
TOTAL Veh Tax	473.53
TOTAL INCOME	5,424.47
EXPENSES	
Ads	213.92
Attorney	300.00
Community	
Donation	300.00
Greenway	127.70
Maint	511.18
TOTAL Community	938.88
Emp	
Benefits	
Dental	73.00
Life	50.40
NCLGERS	855.80
Vision	14.00
TOTAL Benefits	993.20
FICA	
Med	128.55
Soc Sec	549.70
TOTAL FICA	678.25
Payroll	113.28
SUI	255.18
TOTAL Emp	2,039.91
Office	
Bank	-1.88
Clerk	2,608.00
Council	600.00
Deputy Clerk	881.25
Equip	138.74
Finance Officer	2,408.00
Maint	
Materials	107.21
Service	485.00
TOTAL Maint	592.21
Mayor	400.00
Supplies	197.16
Tel	665.23
Util	826.55
TOTAL Office	9,315.26
Planning	
Administration	

April Cash Flow Report

4/1/2014 Through 4/30/2014

5/13/2014

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Category Description	4/1/2014- 4/30/2014
Contract	1,548.92
Salaries	2,255.00
TOTAL Administration	3,803.92
Land Use Plan	200.00
TOTAL Planning	4,003.92
Street Lighting	158.15
Tax Coll	
Contract	13.45
Sal	150.00
TOTAL Tax Coll	163.45
TOTAL EXPENSES	17,133.49
OVERALL TOTAL	-11,709.02

Register Report

4/1/2014 Through 4/30/2014

5/19/2014

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Date	Num	Description	Memo	Category	Amount
4/1/2014	EFT	Yadkin Bank	Service Charge Re...	Office:Bank	33.33
4/2/2014	EFT	Debit Card (Sells P...	Paper Towels (FY2...	Office:Maint:Materials	-28.29
4/4/2014	EFT...	Debit Card (Lowe's)	Rolling Ruler	Office:Equip	-64.03
			Flags	Office:Supplies	-16.82
4/8/2014	EFT	Debit Card (GoDad...2	New Domains - 1...	Office:Tel	-241.46
4/10/2014	421...	Municipal Insuranc...		Emp:Benefits:Life	-50.40
				Emp:Benefits:Dental	-73.00
				Emp:Benefits:Vision	-14.00
4/10/2014	4217	Heritage Propane	513970 195.8 gal ...	Office:Util	-659.14
4/10/2014	4218	Verizon Wireless	221474588-00001 ...	Office:Tel	-87.39
4/10/2014	4219	Jan-Pro Cleaning ...	I/N 24539 Janitoria...	Office:Maint:Service	-195.00
4/10/2014	4220	Literacy Council Of...	Contribution (FY20...	Community:Donation	-300.00
4/10/2014	4221	Union County{Urba...	Urban Forester (F...	Planning:Administration:Contract	-998.92
4/10/2014	4222	Conder Flag Comp...	I/N 165725 Banner...	Community:Maint	-11.18
4/10/2014	4223	Xerox Corporation	I/N 073194727 (FY...	Office:Supplies	-40.22
4/10/2014	4224	Taylor & Sons Mo...	I/N 1822 4/14 (FY2...	Office:Maint:Service	-290.00
4/10/2014	4225	Clark, Griffin & Mc...	I/N 4376 4/14 (FY2...	Attorney	-300.00
4/10/2014	4226	The Enquirer-Jour...	30065439 (FY2013)	Ads	-213.92
4/10/2014	4227	Union County Publi...	84361*00 (FY2013)	Office:Util	-15.74
4/10/2014	4228	Sign Pro	I/N 10927 Queens ...	Community:Maint	-500.00
4/11/2014	EFT...	Union County		Prop Tax 2013:Receipts 2013:Tax	860.62
				Prop Tax 2013:Receipts 2013:Int	30.20
				Prop Tax Prior Years:Prop Tax 2012:...	5.73
				Prop Tax Prior Years:Prop Tax 2012:...	0.31
				Tax Coll:Contract	-13.45
				Veh Tax:Tax 2013	55.91
				Veh Tax:Int 2013	3.43
				Veh Tax:Coll:2013	-0.89
				Veh Tax:Tax 2012	13.68
				Veh Tax:Int 2012	1.16
				Veh Tax:Coll:2012	-0.22
				Veh Tax:Tax 2011	0.00
				Veh Tax:Int 2011	0.00
				Veh Tax:Coll:2011	0.00
				Veh Tax:Tax 2010	1.27
				Veh Tax:Int 2010	0.39
				Veh Tax:Coll:2010	-0.02
				Veh Tax:Tax 2009	1.83
				Veh Tax:Int 2009	0.76
				Veh Tax:Coll:2009	-0.04
4/12/2014	EFT	Debit Card (Office ...	Paper, ruler, USB ...	Office:Supplies	-140.12
4/12/2014	EFT	Debit Card (Office ...	Backup HDD (FY2...	Office:Equip	-74.71
4/15/2014	EFT	NC Department of ...	2/14 (FY2013)	Sales Tax:Sales & Use Dist	1,305.62
4/17/2014	4229	Duke Power	2035221941 (FY20...	Street Lighting	-158.15
4/17/2014	4230	Duke Power	1803784140 (FY20...	Office:Util	-127.68
4/17/2014	4231	Duke Power	1819573779 (old s...	Office:Util	-23.99
4/17/2014	4232	Bobby Morrison	09-417-014 Duplic...	Dup Prop Tax:Refunds	-54.96
4/17/2014	4233	NC Division Of Em...	Acct #02 19 627 7 ...	Emp:SUI	-255.18
4/17/2014	DE...	Deposit		Other Inc:Zoning	600.00
				Other Inc:Festival 2014	475.00

Register Report

4/1/2014 Through 4/30/2014

5/19/2014

Page 2

Date	Num	Description	Memo	Category	Amount
4/18/2014	EFT...Union County			Veh Tax:Tax 2013	419.15
				Veh Tax:Tax 2013	-0.81
				Veh Tax:Tax 2013	-8.30
				Veh Tax:Int 2013	4.43
				Veh Tax:Coll:2013	-18.20
4/18/2014	EFT	Debit Card (PayPal)	Locks - Old School...	Office:Maint:Materials	-78.92
4/22/2014	4234	Gladys Blakeney	06-039-011E Zonin...	Other Inc:Zoning	-25.00
4/22/2014	EFT	Debit Card (Lowe's)	Kiosk Installation ...	Community:Greenway	-78.79
4/24/2014	4235	Windstream	061348611 (FY201...	Office:Tel	-273.50
4/24/2014	4236	Windstream	061345970 (FY201...	Office:Tel	-62.88
4/24/2014	423...	Jafari-Namin And ...	County plan review	Planning:Administration:Contract	-550.00
			Stormwater consult...	Planning:Land Use Plan	-200.00
4/24/2014	EFT	Point And Pay	Permit - Helms (FY...	Other Inc:Zoning	25.00
4/25/2014	EFT	Point And Pay	Permit - Gist (FY20...	Other Inc:Zoning	25.00
4/27/2014	EFT	Debit Card (Lowe's)	Kiosk Installation ...	Community:Greenway	-48.91
4/29/2014	EFT...Advantage Payroll		Salary 4/14	Office:Clerk	-2,451.52
			Supplement 4/14	Office:Clerk	0.00
			Hours 4/14	Office:Deputy Clerk	-881.25
			Salary 4/14	Office:Finance Officer	-2,263.52
			Salary 4/14	Office:Mayor	-400.00
			Salary 4/14	Office:Council	-600.00
			Salary 4/14	Planning:Administration:Salaries	-2,119.70
			Salary 4/14	Tax Coll:Sal	-150.00
				Emp:FICA:Soc Sec	-549.70
				Emp:FICA:Med	-128.55
4/29/2014	DE... Deposit			Prop Tax Prior Years:Prop Tax 2010:...	41.87
				Prop Tax Prior Years:Prop Tax 2010:...	12.78
				Prop Tax Prior Years:Prop Tax 2011:...	14.52
				Prop Tax Prior Years:Prop Tax 2011:...	15.55
4/29/2014	DE... Deposit			Other Inc:Zoning	1,365.00
				Other Inc:Festival 2014	100.00
4/29/2014	EFT...NC State Treasurer		4/14 LGERS contri...	Office:Clerk	-156.48
			4/14 LGERS contri...	Office:Finance Officer	-144.48
			4/14 LGERS contri...	Planning:Administration:Salaries	-135.30
			4/14 employer cont...	Emp:Benefits:NCLGERS	-855.80
4/30/2014	EFT	Advantage Payroll ...	4/14 (FY2013)	Emp:Payroll	-113.28
4/30/2014	EFT	Yadkin Bank	Service Charge 4/1...	Office:Bank	-31.45
TOTAL 4/1/2014 - 4/30/2014					-11,862.72

TOTAL INFLOWS 5,412.54

TOTAL OUTFLOWS -17,275.26

NET TOTAL -11,862.72

April 2014

Revenue Details

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DATE 3/31/14
 TIME 12:36:47
 USER PHH

UNION COUNTY

COLLECTIONS BY RCD/REV UNIT/YR-DATE RANGE
 DEPOSIT DATE RANGE: 3/01/2014 THRU 3/31/2014
 REPORT GROUP: 100 REAL AND PERSONAL
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

PAGE 27
 PROG# CL2138

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2012	5.73		.31	6.04	.09	5.95
2013	859.52	1.10	30.20	890.82	13.36	877.46
TOTAL	865.25	1.10	30.51	896.86	13.45	883.41

DATE 3/31/14
 TIME 12:36:47
 USER PHH

UNION COUNTY

COLLECTIONS BY RCD/REV UNIT/YR-DATE RANGE
 DEPOSIT DATE RANGE: 3/01/2014 THRU 3/31/2014
 REPORT GROUP: 200 REGISTERED VEHICLE
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

PAGE 51
 PROG# CL2138

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2009	1.83		.76	2.59	.04	2.55
2010	1.27		.39	1.66	.02	1.64
2012	13.68		1.16	14.84	.22	14.62
2013	55.91		3.43	59.34	.89	58.45
TOTAL	72.69		5.74	78.43	1.17	77.26

Invoice Date	Invoice Number	Description	Invoice Amount
03/31/2014	200.1-14/03	Tax/Fee/Int - MAR14	\$77.26
03/31/2014	100.1-14/03	Tax/Fee/Int - MAR14	\$883.41

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00034625	04/11/2014	960.67



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

Vendor Number Check Date Check Number
 10870 04/11/2014 00034625

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

\$960.67

Pay **Nine Hundred Sixty Dollars and 67 cents *******

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

**EFT COPY
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North Carolina Vehicle Tax System

NCVTS County Reconciliation Report

Report Date 4/8/2014 10:38:56 AM

Year For	Jurisdiction	Vehicle Taxes	Vehicle Fees	Taxes and Fees	Interest	Holds(+)	Total Payments	Reversed Taxes	Reversed Fees	Total Reversed Taxes and fees	Reversed Interest	Holds(-)	Total Reversals	Credit Card	Debit Card
2012	001	\$5,550.61	\$0.00	\$5,550.61	\$338.12	\$0.00	\$5,888.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,926.98	\$0.00
2013	001	\$1,090,953.08	\$0.00	\$1,090,953.08	\$9,222.15	\$183.55	\$1,100,358.78	(\$4,835.48)	\$0.00	(\$4,835.48)	(\$32.71)	\$0.00	(\$4,868.19)	\$535,038.23	\$0.00
2012	015	\$3.67	\$0.00	\$3.67	\$0.11	\$0.00	\$3.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	015	\$3,053.73	\$0.00	\$3,053.73	\$25.09	\$0.00	\$3,078.82	(\$13.20)	\$0.00	(\$13.20)	\$0.00	\$0.00	(\$13.20)	\$1,387.47	\$0.00
2012	020	\$19.68	\$0.00	\$19.68	\$1.09	\$0.00	\$20.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.45	\$0.00
2013	020	\$6,666.07	\$0.00	\$6,666.07	\$54.06	\$0.00	\$6,720.13	(\$14.75)	\$0.00	(\$14.75)	\$0.00	\$0.00	(\$14.75)	\$3,620.13	\$0.00
2012	023	\$48.80	\$0.00	\$48.80	\$3.76	\$0.00	\$52.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.29	\$0.00
2013	023	\$10,293.03	\$0.00	\$10,293.03	\$91.07	\$0.00	\$10,384.10	(\$5.72)	\$0.00	(\$5.72)	\$0.00	\$0.00	(\$5.72)	\$5,326.50	\$0.00
2012	026	\$35.88	\$0.00	\$35.88	\$2.83	\$0.00	\$38.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31.49	\$0.00
2013	026	\$6,469.52	\$0.00	\$6,469.52	\$49.73	\$0.00	\$6,519.25	(\$2.04)	\$0.00	(\$2.04)	\$0.00	\$0.00	(\$2.04)	\$4,345.62	\$0.00
2012	028	\$13.61	\$0.00	\$13.61	\$0.74	\$0.00	\$14.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.90	\$0.00
2013	028	\$5,170.88	\$0.00	\$5,170.88	\$54.55	\$0.00	\$5,225.43	(\$7.53)	\$0.00	(\$7.53)	\$0.00	\$0.00	(\$7.53)	\$3,199.20	\$0.00
2012	101	\$9.08	\$0.00	\$9.08	\$0.73	\$0.00	\$9.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.81	\$0.00
2013	101	\$2,001.78	\$0.00	\$2,001.78	\$15.38	\$0.00	\$2,017.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,439.12	\$0.00
2012	200	\$810.13	\$85.00	\$895.13	\$48.47	\$0.00	\$943.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$294.91	\$0.00
2013	200	\$135,980.74	\$13,600.00	\$149,580.74	\$1,119.55	\$0.00	\$150,700.29	(\$1,247.66)	(\$45.00)	(\$1,292.66)	(\$4.72)	\$0.00	(\$1,297.38)	\$51,376.62	\$0.00
2013	222	\$114.80	\$0.00	\$114.80	\$1.58	\$0.00	\$116.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012	300	\$76.52	\$0.00	\$76.52	\$4.65	\$0.00	\$81.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.84	\$0.00
2013	300	\$4,407.66	\$0.00	\$4,407.66	\$46.72	\$0.00	\$4,454.38	(\$14.27)	\$0.00	(\$14.27)	\$0.00	\$0.00	(\$14.27)	\$1,135.44	\$0.00
2012	400	\$171.75	\$0.00	\$171.75	\$13.74	\$0.00	\$185.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	400	\$5,574.21	\$0.00	\$5,574.21	\$51.04	\$0.00	\$5,625.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$814.63	\$0.00
2012	500	\$62.25	\$0.00	\$62.25	\$2.70	\$0.00	\$64.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36.39	\$0.00
2013	500	\$32,763.00	\$0.00	\$32,763.00	\$362.70	\$0.00	\$33,125.70	(\$57.87)	\$0.00	(\$57.87)	\$0.00	\$0.00	(\$57.87)	\$21,319.47	\$0.00
2012	600	\$246.77	\$0.00	\$246.77	\$16.69	\$0.00	\$263.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127.35	\$0.00
2013	600	\$48,157.15	\$0.00	\$48,157.15	\$427.00	\$0.00	\$48,584.15	(\$252.47)	\$0.00	(\$252.47)	(\$4.18)	\$0.00	(\$256.65)	\$23,986.05	\$0.00
2012	700	\$27.78	\$0.00	\$27.78	\$1.21	\$0.00	\$28.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.11	\$0.00
2013	700	\$26,526.65	\$0.00	\$26,526.65	\$206.43	\$0.00	\$26,733.08	(\$31.08)	\$0.00	(\$31.08)	\$0.00	\$0.00	(\$31.08)	\$15,206.08	\$0.00
2012	800	\$9.75	\$0.00	\$9.75	\$0.78	\$0.00	\$10.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2.54	\$0.00
2013	800	\$5,279.21	\$0.00	\$5,279.21	\$45.07	\$0.00	\$5,324.28	(\$5.55)	\$0.00	(\$5.55)	\$0.00	\$0.00	(\$5.55)	\$3,397.10	\$0.00
2012	900	\$86.13	\$0.00	\$86.13	\$6.32	\$0.00	\$92.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.02	\$0.00
2013	900	\$4,958.78	\$0.00	\$4,958.78	\$51.29	\$0.00	\$5,010.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,558.62	\$0.00
2012	930	\$4.71	\$0.00	\$4.71	\$0.36	\$0.00	\$5.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.93	\$0.00
2013	930	\$595.38	\$0.00	\$595.38	\$6.04	\$0.00	\$601.42	(\$3.52)	\$0.00	(\$3.52)	(\$0.18)	\$0.00	(\$3.70)	\$239.24	\$0.00
2012	970	\$4.01	\$0.00	\$4.01	\$0.31	\$0.00	\$4.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.45	\$0.00
2013	970	\$912.14	\$0.00	\$912.14	\$6.44	\$0.00	\$918.58	(\$1.40)	\$0.00	(\$1.40)	\$0.00	\$0.00	(\$1.40)	\$554.50	\$0.00
2012	980	\$2.64	\$0.00	\$2.64	\$0.19	\$0.00	\$2.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	980	\$941.13	\$0.00	\$941.13	\$6.70	\$0.00	\$947.83	(\$11.86)	\$0.00	(\$11.86)	(\$0.21)	\$0.00	(\$12.07)	\$295.05	\$0.00
2013	990	\$419.15	\$0.00	\$419.15	\$4.43	\$0.00	\$423.58	(\$8.30)	\$0.00	(\$8.30)	\$0.00	\$0.00	(\$8.30)	\$174.80	\$0.00
		\$1,398,421.86	\$13,685.00	\$1,412,106.86	\$12,289.82	\$183.55	\$1,424,580.23	(\$6,512.70)	(\$45.00)	(\$6,557.70)	(\$42.00)	\$0.00	(\$6,599.70)	\$679,058.33	\$0.00

Report Parameters

MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-0** Invoice#: 1408 - NCVTS-R
Description: REFUNDS THRU NCVTS
Invoice Date: 2/20/2014
Due Date: 2/27/2014

\$ - Collections
- Deposit Interest Allocation_Feb 20
- Cr/Dr Card Allocation
(0.81) Feb Refunds Issued
\$ (0.81)

Acct# 78 - 220355

Batch #2177

NCVT Tax Receipt Distribution
 For the month ending: 03/31/2014

Member Name: NCVT1403

NCVT05
 Member Name: NCVT1403

---Date--- --Time-- Page
 04/08/2014 10:06:48 1

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee	IntOnly	Comn	Net	Sts
				---Amt---	---Amt---	---Amt---	---Amt---	
400 001	Union County	0-0		1,091,851.76	9,527.56	49,601.42	1,051,777.90	No Chk
400 015	Stallings Fire Tax	638-	NCVT1403-1	3,044.20	25.20	137.01	2,932.39	
400 020	Stallings Fire Tax	440-	NCVT1403-1	6,671.00	55.15	307.89	6,418.26	
400 023	Hemby Bridge Fire Tax	310-	NCVT1403-1	10,336.11	94.83	472.92	9,958.02	
400 026	Wesley Chapel Fire Tax	636-	NCVT1403-1	6,503.36	52.56	311.26	6,244.66	
400 028	Waxhaw Fire Tax	634-	NCVT1403-1	5,176.96	55.29	243.63	4,988.62	Hold
400 100	Monroe Schools	0-0		0.00	0.00	0.00	0.00	No Chk
400 101	Village of Marvin	1832-	NCVT1403-1	2,010.86	16.11	97.37	1,929.60	
400 190		0-	NCVT1403-1	0.00	0.00	0.00	0.00	
400 200	City of Monroe	103-7	NCVT1403-1	149,183.21	1,163.30	6,487.18	143,859.33	
400 222	Monroe Downtown Service District	103-7	NCVT1403-2	4,114.80	1.58	4.37	4,112.01	
400 300	Town of Wargate	4064-	NCVT1403-1	4,469.91	51.37	189.78	4,331.50	**K
400 400	Town of Waxhaw	5861-	NCVT1403-1	5,745.96	64.78	234.38	5,576.36	
400 500	Town of Waxhaw	8268-	NCVT1403-1	32,767.38	365.40	1,556.80	31,575.98	
400 600	Town of Indian Trail	2924-	NCVT1403-1	48,151.45	439.51	2,192.37	46,398.59	
400 700	Town of Stallings	4860-2	NCVT1403-1	26,523.35	207.64	1,233.83	25,497.16	
400 800	Town of Weddington	7518-	NCVT1403-1	5,283.41	45.85	250.71	5,078.55	
400 900	Village of Lake Park	1833-	NCVT1403-1	5,044.91	57.61	230.86	4,871.66	
400 930	Town of Fairview	19458-	NCVT1403-1	5,596.57	6.22	26.12	5,576.67	
400 950	Town of Hemby Bridge	11531-	NCVT1403-1	0.00	0.00	0.00	0.00	
400 970	Village of Wesley Chapel	9262-	NCVT1403-1	914.75	6.75	42.93	878.57	
400 980	Town of Unionville	11530-	NCVT1403-1	931.91	6.68	40.04	898.55	
400 990	Town of Mineral Springs	10870-	NCVT1403-1	410.85	4.43	18.20	397.08	
400 999	County Schools	0-0		0.00	0.00	0.00	0.00	No Chk

-----User Keyed Amounts-----
 Interest Amount... .00

-----Costs-----
 Billing Cost... 54,658.09 ✓
 Credit Card Cost... 9,020.98 ✓
 Debit Card Cost... .00

Total Costs..... 63,679.07

A/P Totals..... 313,880.95
 No A/P Totals..... 1,091,851.76
 Refund Totals..... .00

Grand Totals..... 1,405,732.71

143,859.33
 1,929.66
 6,244.66
 9,958.02
 6,418.26
 2,932.39

* 0
 + 2,932.39
 + 6,418.26
 + 9,958.02
 + 6,244.66
 + 1,929.66
 + 143,859.33
 + 112.01
 + 4,331.5
 + 5,576.36
 + 31,575.98
 + 46,398.59
 + 25,497.16
 + 5,078.55
 + 4,871.66
 + 576.67
 + 878.57
 + 898.55
 + 397.08
 + 297,534.94
 + 297,534.94

07K
 41-10-14

Invoice Date	Invoice Number	Description	Invoice Amount
04/14/2014	1408 NCVTS-R	REFUNDS THRU NCVTS	-\$.81
04/09/2014	NCVT1403-1	NCVT Tax/Fee/Int - MAR14	\$397.08

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00034785	04/18/2014	396.27



County of Union

500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 04/18/2014 00034785

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

\$396.27

Pay Three Hundred Ninety Six Dollars and 27 cents *****

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

**EFT COPY
 NON-NEGOTIABLE**

NC Sales & Use Tax Distribution

February 2014 Collections

Summary

April 10, 2014

		ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	(Ad Valorem)	\$ 1,004,894.21	\$ 709,924.92	\$ 540,815.36	\$ -	\$ 93.17	\$ -	\$ -	\$ (161,128.15)	\$ 2,094,599.51
	FAIRVIEW	\$ 534.78	\$ 377.81	\$ 287.81	\$ -	\$ 0.05	\$ -	\$ -	\$ 365.30	\$ 1,565.75
	HEMBY BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	INDIAN TRAIL	\$ 39,718.97	\$ 28,060.16	\$ 21,376.01	\$ -	\$ 3.68	\$ -	\$ -	\$ 27,129.36	\$ 116,288.18
	LAKE PARK	\$ 3,821.77	\$ 2,699.96	\$ 2,056.81	\$ -	\$ 0.35	\$ -	\$ -	\$ 2,610.41	\$ 11,189.30
	MARSHVILLE	\$ 4,573.70	\$ 3,231.17	\$ 2,461.48	\$ -	\$ 0.42	\$ -	\$ -	\$ 3,124.01	\$ 13,390.78
	MARVIN	\$ 3,339.48	\$ 2,359.23	\$ 1,797.24	\$ -	\$ 0.31	\$ -	\$ -	\$ 2,280.96	\$ 9,777.22
	MINERAL SPRINGS	\$ 445.94	\$ 315.04	\$ 240.00	\$ -	\$ 0.04	\$ -	\$ -	\$ 304.60	\$ 1,305.62
	MINT HILL *	\$ 34.62	\$ 24.46	\$ 18.63	\$ -	\$ -	\$ -	\$ -	\$ 23.67	\$ 101.38
	MONROE	\$ 121,337.11	\$ 85,720.71	\$ 65,301.38	\$ -	\$ 11.25	\$ -	\$ -	\$ 82,877.18	\$ 355,247.63
	STALLINGS *	\$ 21,651.88	\$ 15,296.34	\$ 11,652.64	\$ -	\$ 2.01	\$ -	\$ -	\$ 14,788.93	\$ 63,391.80
	UNIONVILLE	\$ 640.00	\$ 452.14	\$ 344.44	\$ -	\$ 0.06	\$ -	\$ -	\$ 437.14	\$ 1,873.78
	WAXHAW	\$ 29,072.58	\$ 20,538.82	\$ 15,646.32	\$ -	\$ 2.70	\$ -	\$ -	\$ 19,857.51	\$ 85,117.93
	WEDDINGTON *	\$ 6,530.55	\$ 4,613.62	\$ 3,514.62	\$ -	\$ 0.61	\$ -	\$ -	\$ 4,460.59	\$ 19,119.99
	WESLEY CHAPEL	\$ 982.34	\$ 693.99	\$ 528.68	\$ -	\$ 0.09	\$ -	\$ -	\$ 670.98	\$ 2,876.08
	WINGATE	\$ 3,217.26	\$ 2,272.89	\$ 1,731.47	\$ -	\$ 0.30	\$ -	\$ -	\$ 2,197.51	\$ 9,419.43

Town of Mineral Springs

PROPOSED BUDGET 2014-2015 (REVISED 5/9/14)

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Budget Officer

June 12, 2014

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Note: Text in this revised Proposed Budget that has been changed from the original Proposed Budget is highlighted in gray.

**TOWN OF MINERAL SPRINGS
2014-2015 BUDGET**

MESSAGE FROM THE BUDGET OFFICER

I am pleased to present this recommended budget for the 2014-2015 fiscal year to the Mineral Springs town council.

The FY2014-15 budget reflects anticipated revenues and expenditures of \$317,260 including capital expenditures, which represents a \$12,980 increase over last year's final amended budget. General government expenditures total \$269,305, an increase of \$15,100, while the capital budget has decreased by \$2,120 to \$47,955. Revised taxable value estimates were received from Union County after the proposed budget was prepared. Changes reflected in the revised budget are highlighted in gray throughout the budget document.

Sales tax receipts and property tax receipts, including vehicle tax receipts, are expected to remain very close to last year's. North Carolina League of Municipalities projections indicate slight increases in general sales and use tax revenues, accompanied by slight decreases in telecommunication and video programming sales tax revenues. Property taxes are expected to increase slightly. Depreciation of large business personal property assets of one major manufacturer in the town is expected to offset some new residential construction.

Most general government expenditures have remained close to last year's. Election expenses have decreased because there is no municipal election in 2014. "Community Projects", "Dues", "Employee Overhead", "Office", and "Planning and Zoning" have increased slightly. "Street Lighting" has increased as Council contemplates contracting with Duke Energy to install additional street lights along Potter Road near downtown in response to additional downtown activity that should result from the Union County sewer line currently under construction. 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 \$266.5 million, an increase of approximately \$600,000 over last year. Electric franchise tax receipts have continued to exceed projections, and are estimated to be \$190,000 which remains our largest single revenue source. As always, Council is cautioned to view this revenue source as being somewhat unstable. It is highly dependent on the operation of a single large industry in town, which is in turn very sensitive to overall economic conditions. The state legislature has also been "tinkering" with the franchise tax; current legislative policy seems to favor keeping this tax in place with no significant changes, but Mineral Springs remains quite susceptible to legislative actions beyond the town's control.

I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2014-15 fiscal year is 2.5 cents per \$100.

Frederick Becker III, Budget Officer

Date

TOWN OF MINERAL SPRINGS 2014-2015 BUDGET

BUDGET INTRODUCTION

FUND ACCOUNTING

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

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

General Fund

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

All general operating expenditures are budgeted and accounted for in the General Fund. In addition, capital expenditures (purchases of real and personal property assets that have multi-year service lives) are also budgeted and accounted for in the General Fund. Mineral Springs considers

expenditures for fixed assets with a value greater than five hundred dollars (\$500.00) to be capital expenditures.

Capital Project Funds

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

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

BUDGET PREPARATION

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2014-2015 budget preparation and enactment process:

April 10, 2014: Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer's draft appropriations worksheet and advise him of any changes.

May 8, 2014: Prior to the town council's regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council's recommended departmental expenditures into the *Recommended Budget*. The recommended budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a draft FY2014-15 budget ordinance, and a *budget message* that provides a brief overview of the proposed budget. The draft budget ordinance also includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

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

June 12, 2014: Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute

also requires that copies of the adopted budget ordinance be filed in the office of the town clerk, the budget officer, and the finance officer.

THE ROLE OF THE ANNUAL BUDGET ORDINANCE

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the "Office" appropriation in the budget ordinance is \$113,304, and the detailed breakdown lists expenditures of \$2,400 for "supplies" and \$5,600 for "utilities", it would be perfectly legal for the finance officer to make "supplies" expenditures of \$3,000 and "utility" expenditures of \$5,500 during the fiscal year, *provided the total of all expenditures in the "Office" category does not exceed \$113,304.*

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

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2014-2015
O-2012-04**

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

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2014 and ending 6/30/2015, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:		\$269,305.00
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$4,800.00	
Community Projects	\$24,000.00	
Contingency	\$3,000.00	
Dues	\$6,275.00	
Elections	\$600.00	
Employee Overhead	\$25,300.00	
Fire Protection	\$12,000.00	
Insurance	\$4,500.00	
Newsletter	\$2,400.00	
Office and Clerk	\$117,804.00	
Planning and Zoning	\$42,876.00	
Street Lighting	\$4,000.00	
Tax Collection	\$3,750.00	
Training	\$3,000.00	
Travel	\$3,600.00	
CAPITAL:		\$47,955.00
Capital outlay	\$47,955.00	
TOTAL APPROPRIATIONS:		\$317,260.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2014 and ending 6/30/2015:

Franchise tax, utility & cable TV	\$193,200.00
Interest	\$1,200.00
Other income	\$3,500.00
Property taxes	\$68,290.00
Sales taxes	\$46,470.00
Vehicle taxes	\$4,600.00

TOTAL ESTIMATED REVENUES: \$317,260.00

Section III. Project Ordinances. All previously-adopted Capital Project Ordinances have been completed and closed out. There are no outstanding encumbrances or appropriations applicable to this budget related to capital projects.

The Mineral Springs town council may approve new multi-year capital projects during the 2014-15 fiscal year and adopt Capital Project Ordinances to authorize expenditures for those projects. Such projects may be funded either by transfers from the General Fund into a Capital Projects Fund, or through other revenue sources such as grants.

Section IV. Property Tax Levy. A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2014.

ADOPTED this 12th day of June, 2014. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

REVENUES			\$ 317,260
<i>TOTAL INCOME</i>			\$ 317,260
Franchise Fees		\$ 193,200	
TV Cable Franchise Fee	\$ 3,200		
Utility Franchise Taxes	\$ 190,000		
Interest		\$ 1,200	
Property Taxes		\$ 68,290	
Current Year	\$ 65,290		
Prior Years	\$ 3,000		
Other Income		\$ 3,500	
Zoning Fees	\$ 3,000		
Miscellaneous	\$ 500		
Sales Tax		\$ 46,470	
General Sales & Use	\$ 19,715		
Natural Gas Excise	\$ 600		
Telecommunications	\$ 5,860		
Video Programming	\$ 20,295		
Vehicle Taxes		\$ 4,600	

EXPENDITURES			\$ 317,260
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>			\$ 269,305
Advertising		\$ 1,800	
Attorney		\$ 9,600	
Audit		\$ 4,800	
Community Projects		\$ 24,000	
Beautification, Maintenance	\$ 5,800		
Charities, Agencies	\$ 9,500		
Special events	\$ 4,500		
Festival	\$ 3,500		
Misc	\$ 1,000		
Park & Greenway Maint	\$ 4,200		
Contingency		\$ 3,000	
Dues		\$ 6,275	
Chamber	\$ 300		
COG	\$ 750		
IOG	\$ 300		
NCLM	\$ 3,600		
CRTPO	\$ 850		
Other	\$ 475		
Elections		\$ 600	
Contract	\$ 600		
Municipal	\$ -		
Employee Overhead (FICA, work comp, bonds)		\$ 25,300	
Fire Protection		\$ 12,000	
Insurance		\$ 4,500	
Newsletter		\$ 2,400	

Office			\$	117,804
Salary: Clerk	\$	32,232		
Salary: Deputy Clerk/Assistant	\$	10,500		
Salary: Finance Officer	\$	29,772		
Salary: Mayor	\$	4,800		
Salary: Council	\$	7,200		
Equipment & durable items	\$	2,400		
Supplies	\$	4,000		
Postage (General)	\$	1,000		
Telephone, Internet	\$	6,800		
Reserve/Misc	\$	1,000		
Town Hall Maintenance	\$	12,500		
Supplies	\$	2,500		
Services	\$	10,000		
Utilities	\$	5,600		
Planning			\$	42,876
Parks & Greenways	\$	3,000		
Zoning Ord. & Planning	\$	2,000		
Zoning Administration	\$	29,876		
Salary	\$	27,876		
Contract	\$	2,000		
Land Use Planning	\$	5,000		
Reserve/Misc	\$	3,000		
Street Lighting			\$	4,000
Tax Collection			\$	3,750
Salary	\$	1,800		
Contract (Union County)	\$	1,500		
Postage	\$	200		
Billing	\$	250		
Training			\$	3,000
Boards	\$	1,000		
Officials	\$	1,000		
Staff (Clerk, TC, FO)	\$	1,000		
Travel Expenses			\$	3,600
CAPITAL				\$ 47,955
Capital Outlay			\$	47,955

Town of Mineral Springs
2014-2015 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 2015 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 **\$4,800.00**
This amount has been agreed to by Robert M. Burns, CPA, and is a \$300 increase over last year.

Community Projects **\$24,000.00**
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 \$4,100 over last year's appropriation, reflecting an additional \$600 allocated to greenway maintenance and \$3,500 to the September 6, 2014 festival.

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 **\$6,275.00**

Chamber of Commerce	\$300.00
Centralina COG	\$750.00
Institute of Government	\$300.00
NC League of Municipalities	\$3,600.00
Charlotte Regional Transp. Planning Org.	\$850.00
Other organizations	\$475.00

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 2014.

Employee Overhead**\$25,300.00**

Includes Scheduled bonds for Tax Collector at \$100.00, Finance Officer at \$450.00, workers compensation at \$1,200.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental, vision, and life insurance are estimated at \$1,650, and our required contribution to the NC Local Governmental Employees' Retirement System is estimated at \$10,500.

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 2014-2015 at an estimated printing and mailing cost of \$800 per issue.

Office**\$117,804.00**

We are proposing increasing the clerk's base salary to \$32,232.00 and the finance officer's base salary to \$29,772.00, representing a 3% cost-of-living increase. Council has re-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 \$15.00/hr. This hourly rate is subject to change at the discretion of Council. 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 FY2014-15, and the mayor's salary will remain \$400.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain the same as last year. Projected expenditures for postage are up \$200 for FY2014-15. Town hall maintenance services are up by \$1,000; we have been using the town hall for over five years, and some additional cleaning and building system maintenance are anticipated.

Planning**\$42,876.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$27,876. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration, either from Centralina Council of Governments or another planning consultant, remains the same as last year's. Also included in that appropriation is an amount of approximately \$1,000 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 and a \$3,000 allowance for a park and greenway plan (the same as last year for both), and a \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services. Finally, last year's \$2,000 appropriation for land use plan updates has been increased to \$5,000.

Street Lighting**\$4,000.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount has been increased by \$1,800, reflecting an interest on the part of Council in providing additional street lights on Potter Road near the Highway 75 intersection. The long-awaited county sewer line currently under construction is expected to increase activity downtown, and additional street lighting will enhance public safety in that area.

Tax Collection**\$3,750.00**

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections, which has worked very well for the town. Total commissions to Union County for FY 2014-15 are estimated at \$1,500; each year, there is a bit more prior-year tax to be collected which will incur additional commission. The current deputy clerk position will continue to include delinquent tax collection, and is estimated to consume \$1,800 in hourly pay. The costs of postage and billing are dropping as more of the delinquent tax balance is reduced and are estimated at \$450 reflecting a decreasing amount of correspondence and delinquent billing.

Training**\$3,000.00**

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

Travel Expenses**\$3,600.00**

Included are expenses for travel to off-site training sessions, and any necessary meals and overnight accommodations. Also included are reimbursements for expenses incurred by council and staff in the course of ordinary business. These costs “spiked” last year, requiring a budget amendment to cover them. The appropriation is being increased by \$600 over last year’s initial appropriation.

*Capital***Capital Outlay****\$47,955.00**

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****\$193,200.00**

Electric franchise distributions have increased steadily, and are expected to increase slightly next 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. Cable franchise income is expected to be close to last year’s.

Interest Earned **\$1,200.00**

Short-term interest rates have remained very low due to Federal Reserve policy, and are expected to remain as low as 0.15% throughout FY2014-15. Although the amount of funds on deposit in interest-bearing accounts continues to increase, several potential capital projects may reduce those balances over the course of next fiscal year, keeping projected interest income close to last year's.

Other **\$3,500.00**

Includes zoning and subdivision fees, estimated at \$3,000. A few miscellaneous payments and fees are still expected. Also, additional sponsorship and space rental income is expected for the September festival. Zoning receipts exceeded what was forecast last year, but we expect zoning activity to revert to its more typical level.

2014 Property Tax Receipts **\$65,290.00**

The estimated tax base, based on data from the Union County Assessor's office is \$260,814,298. In addition, we estimate that our Public Service Property tax base will be \$5,666,639.

The revenue estimate was arrived at as follows:

County Estimate	\$260,814,298
Public Service Property (est.)	\$5,666,639
Total tax base	\$266,480,937

Tax rate: \$0.025/\$100 assessed valuation

Total levy: \$66,620.23

Estimated collection rate: 98.0% → \$65,287.83

Property Taxes, prior years **\$3,000.00**

We will receive some 2011 and 2012 delinquent tax payments from Union County, and our delinquent tax collector will continue to collect payments for tax years 2004 through 2010. As required by state law, we will cease collection efforts for taxes prior to 2004, a combined balance of approximately \$985.00.

Sales Taxes **\$46,470.00**

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

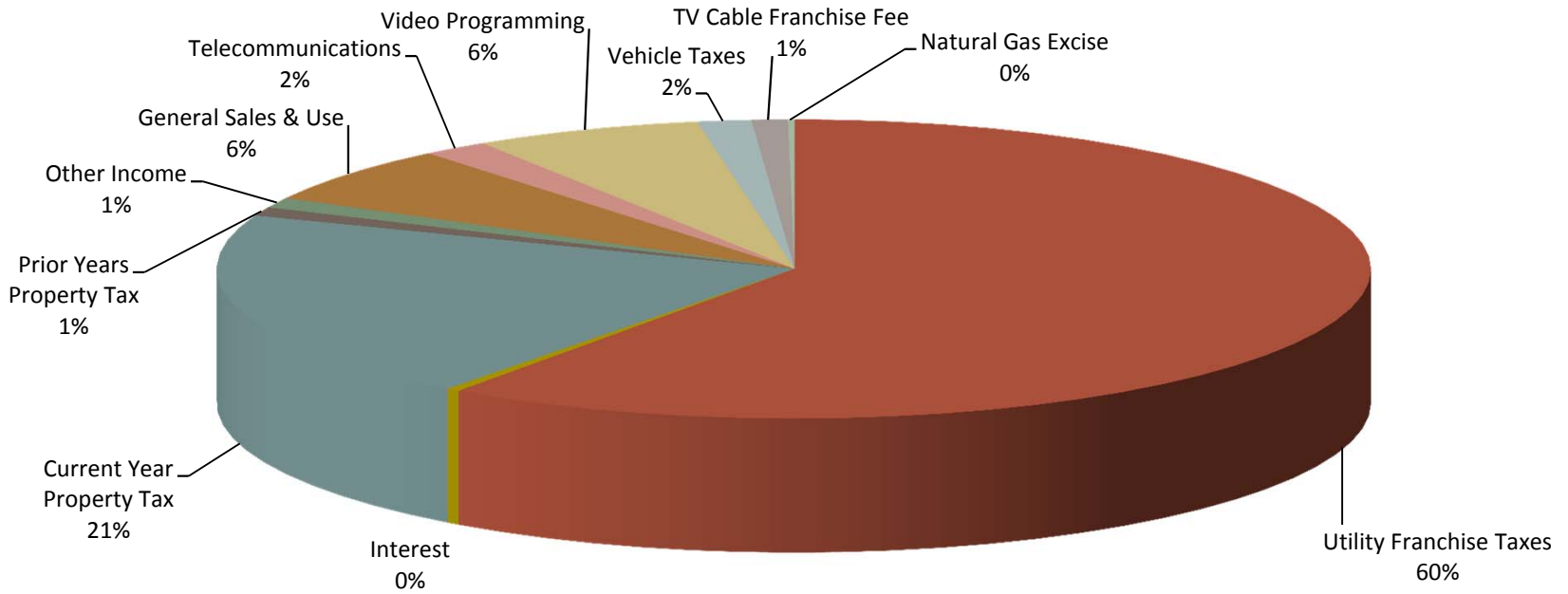
Cable TV sales tax	\$20,295.00
Natural Gas excise tax	\$600.00
General sales and use tax	\$19,715.00
Telecommunications sales tax	\$5,860.00
Total	\$46,470.00

Vehicle taxes **\$4,600.00**

Vehicle taxes, collected both directly by Union County and indirectly via the new state Vehicle Tax System, are expected to be slightly under last year's budgeted amount.

Mineral Springs Proposed Revenues 2014-2015

\$317,260

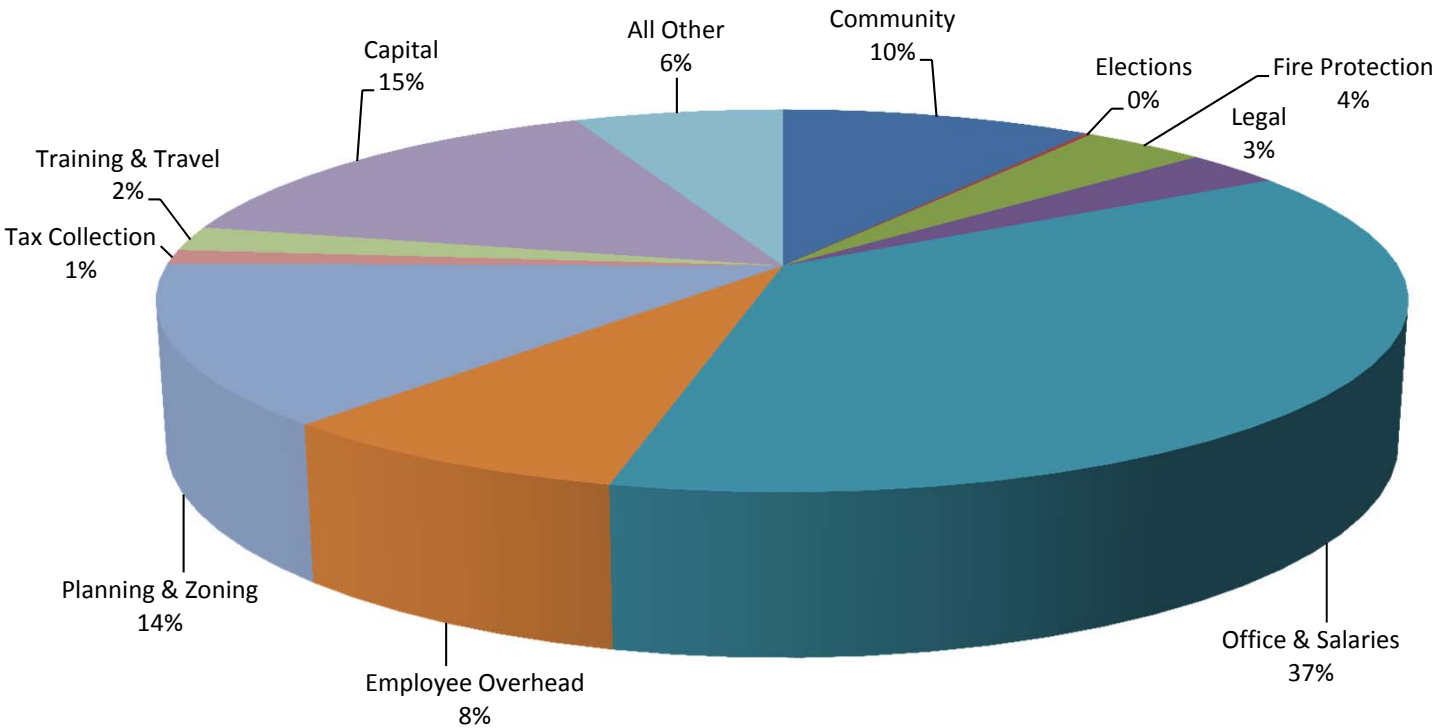


- Utility Franchise Taxes
- Interest
- Current Year
- Prior Years
- Other Income
- General Sales & Use
- Telecommunications
- Video Programming
- Vehicle Taxes
- TV Cable Franchise Fee
- Natural Gas Excise

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Mineral Springs Proposed Expenditures 2014-2015

\$317,260



- Community
- Elections
- Fire Protection
- Legal
- Office & Salaries
- Employee Overhead
- Planning & Zoning
- Tax Collection
- Training & Travel
- Capital
- All Other

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REVENUES				\$ 304,280
<i>TOTAL INCOME</i>				<i>\$ 304,280</i>
Franchise Fees			\$ 182,400	
TV Cable Franchise Fee	\$ 2,400			
Utility Franchise Taxes	\$ 180,000			
Gross Receipts Tax			\$ -	
Interest			\$ 1,200	
Property Taxes			\$ 67,280	
Current Year	\$ 64,280			
Prior Years	\$ 3,000			
Other Income			\$ 3,000	
Zoning Fees	\$ 3,000			
Miscellaneous	\$ -			
Sales Tax			\$ 45,600	
General Sales & Use	\$ 17,700			
Natural Gas Excise	\$ 300			
Telecommunications	\$ 6,400			
TV Cable	\$ 21,200			
Vehicle Taxes			\$ 4,800	

EXPENDITURES				\$ 304,280
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>				<i>\$ 254,205</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 4,500	
Community Projects			\$ 19,900	
Beautification, Maintenance	\$ 5,800			
Charities, Agencies	\$ 9,500			
Special events	\$ 1,000			
Park & Greenway Maint	\$ 3,600			
Contingency			\$ 700	
Dues			\$ 5,825	
Chamber	\$ 300			
COG	\$ 750			
IOG	\$ 300			
NCLM	\$ 3,000			
Other	\$ 1,475			
Elections			\$ 4,200	
Contract	\$ 600			
Municipal	\$ 3,600			
Employee Overhead (FICA, work comp, bonds)			\$ 24,600	
Fire Protection			\$ 12,000	
Insurance			\$ 4,500	
Newsletter			\$ 2,400	

Office				\$	113,304
Salary: Clerk		\$	29,808		
Salary: Deputy Clerk/Assistant		\$	10,500		
Salary: Finance Officer		\$	28,896		
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	800		
Telephone, Internet		\$	6,800		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	11,500		
Supplies	\$	2,500			
Services	\$	9,000			
Utilities		\$	5,600		
Planning				\$	37,776
Parks & Greenways		\$	3,000		
Zoning Ord. & Planning		\$	2,000		
Zoning Administration		\$	27,776		
Salary	\$	25,776			
Contract	\$	2,000			
Land Use Planning		\$	2,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	2,200
Tax Collection				\$	3,700
Salary		\$	1,800		
Contract (Union County)		\$	1,200		
Postage		\$	200		
Billing		\$	500		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	4,200
CAPITAL					\$ 50,075
Capital Outlay				\$	50,075

PRIOR YEAR

2013 FINAL BUDGET AMOUNTS				ACTUAL (5/14 & 6/14 PROJECTED)				VARIANCE
REVENUES				\$ 304,280		\$ 331,570.00	\$ 27,290	
Interest			\$ 1,200			\$ 1,700.00	\$ 500	
Property Taxes			\$ 67,280			\$ 69,000.00	\$ 1,720	
Sales Tax			\$ 45,600			\$ 45,010.00	\$ (590)	
TV Cable Franchise Fee			\$ 2,400			\$ 3,075.00	\$ 675	
Utility Franchise Taxes			\$ 180,000			\$ 196,840.00	\$ 16,840	
Vehicle Taxes			\$ 4,800			\$ 6,650.00	\$ 1,850	
Zoning Fees			\$ 3,000			\$ 8,545.00	\$ 5,545	
Other			\$ -			\$ 750.00	\$ 750	
EXPENDITURES				\$ 304,280		\$ 231,281.00	\$ (72,999)	
ADMINISTRATIVE & GENERAL GOVERNMENT				\$ 254,205		\$ 223,998.00	\$ (30,207)	
Advertising			\$ 1,800			\$ 1,248.00	\$ (552)	
Attorney			\$ 9,600			\$ 4,377.00	\$ (5,223)	
Audit			\$ 4,500			\$ 4,500.00	\$ -	
Community Projects			\$ 19,900			\$ 16,343.00	\$ (3,557)	
Beaut., Maint.		\$ 5,800			\$ 4,043			
Charities		\$ 9,500			\$ 9,300			
Special Events		\$ 1,000			\$ 800			
Park & Greenway		\$ 3,600			\$ 2,200			
Contingency			\$ 700			\$ -	\$ (700)	
Dues			\$ 5,825			\$ 5,757.00	\$ (68)	
Elections			\$ 4,200			\$ 2,645.00	\$ (1,555)	
Contract		\$ 600			\$ 550			
Municipal		\$ 3,600			\$ 2,095			
Employee overhead			\$ 24,600			\$ 23,100.00	\$ (1,500)	
Fire Department grant			\$ 12,000			\$ 12,000.00	\$ -	
Insurance			\$ 4,500			\$ 3,714.00	\$ (786)	
Newsletter			\$ 2,400			\$ 1,500.00	\$ (900)	
Office			\$ 113,304			\$ 107,437.00	\$ (5,867)	
Sal.: Clerk		\$ 29,808			\$ 31,172			
Sal: Deputy		\$ 10,500			\$ 7,605			
Sal.: Fin. Off.		\$ 28,896			\$ 28,896			
Sal: Mayor		\$ 4,800			\$ 4,800			
Sal: Council		\$ 7,200			\$ 7,200			
Equip. & dur.		\$ 2,400			\$ 1,588			
Supplies		\$ 4,000			\$ 2,722			
Postage		\$ 800			\$ 1,239			
Tel., Internet		\$ 6,800			\$ 6,612			
Reserve		\$ 1,000			\$ 500			
Town Hall Maint		\$ 11,500			\$ 9,318			
Supplies	\$ 2,500				\$ 931			
Services	\$ 9,000				\$ 8,387			
Utilities		\$ 5,600			\$ 5,785			
Planning			\$ 37,776			\$ 30,474.00	\$ (7,302)	
Parks & Greenways		\$ 3,000			\$ -			
Zoning Ord.		\$ 2,000			\$ 1,595			
Zoning Admin		\$ 27,776			\$ 27,952			
Salary	\$ 25,776				\$ 26,953			
Contract	\$ 2,000				\$ 999			
Land Use Plan		\$ 2,000			\$ -			
Reserve/Misc		\$ 3,000			\$ 927			
Street Lighting			\$ 2,200			\$ 1,901.00	\$ (299)	
Tax Collection			\$ 3,700			\$ 3,168.00	\$ (532)	
Salary		\$ 1,800			\$ 1,800			
Contract (Union County)		\$ 1,200			\$ 1,103			
Postage		\$ 200			\$ 50			
Billing		\$ 500			\$ 215			
Training			\$ 3,000			\$ 1,965.00	\$ (1,035)	
Officials		\$ 1,000			\$ 600			
Planning Org.		\$ 1,000			\$ -			
Staff		\$ 1,000			\$ 1,365			
Travel Expenses			\$ 4,200			\$ 3,869.00	\$ (331)	
CAPITAL				\$ 50,075		\$ 7,283.00	\$ (42,792)	
Capital Outlay			\$ 50,075			\$ 7,283.00	\$ (42,792)	
EXCESS OF INCOME OVER EXPENDITURES (Applied to Fund Balance)						\$ 100,289.00		



**American
Red Cross**

The Carolina Piedmont Region serves 15 counties: Anson, Alexander, Burke, Cabarrus, Caldwell, Catawba, Cleveland, Gaston, Iredell, Lincoln, Mecklenburg, Montgomery, Rowan, Stanly and Union.

www.carolinapiedmontregion.org

June 2, 2014

Mayor Rick Becker
Town Council Members
Town of Mineral Springs
Mineral Springs, NC

Dear Mayor Becker and Council,

Thank you for your consideration of funding for the Union County Chapter of the American Red Cross. We appreciate your past support, and respectfully request consideration of a \$1,500 donation to support our operating budget in the upcoming year. Our services are vital to disaster response, recovery and emergency preparedness for the citizens of Union County. The Union County chapter serves approximately 22,000 people a year with a variety of programming including: Disaster Response (family fires), First Responder Support, Disaster and Preparedness Education, Blood Collections, Armed Forces Emergency Services, and Health and Safety training.

As our costs and demands for services increase, so does our budgetary requirements. When the economy is slow, it does not stop the need for lifesaving blood or disaster services for our community.

The American Red Cross receives approximately 37% of its funding from our local United Way. Additionally, 100% of our Board of Directors give financially to our organization – this has been the case for 12 straight years. We continue to strive to be a valuable service to our community and pledge continued good stewardship to our donors. We are not a federally or nationally supported organization, but raise all of our funding locally.

Again, thank you for your thoughtful consideration of our funding request and we look forward to a rewarding partnership with the Town of Mineral Springs.

Sincerely,

A handwritten signature in cursive script that reads "Sheila Crunkleton".

Sheila Crunkleton
Community Executive
608 E. Franklin Street
Monroe, NC 28112



Tom Okel
Executive Director
Catawba Lands Conservancy
105 West Morehead Street
Charlotte, NC 28202

May 14, 2014

Town of Mineral Springs
Town Council
3506 South Potter Road
Mineral Springs, NC 28108

Board of Directors

Phillips Bragg
Jessica Braswell
David Clark, Jr.
Jarred Cochran
Sandra Conway
John Culbertson
Bobby Drakeford
Ralph Falls
Walter D. Fisher, Jr.
Claudia Heath
Philip A. Kuttner
John Mader
Jonathan Mangels
Julianne McCollum
Thomas H. McCoy, MD
Robert McLean
Bill Mumford
Nancy Paschall
Reed Perkins
Scott Phillips
Lat W. Purser, III
Laurie Smith
Jenny Ward
H. Thomas Webb, III

To Whom It May Concern:

Catawba Lands Conservancy (CLC) is very grateful for the support the Town of Mineral Springs provided in 2013 as well as for all of its past support towards our efforts in Union County. We are excited to present our updates at the upcoming Town Council meeting in June. These annual grant funds are important to helping CLC extend our mission and continuing our focus in Union County.

During the upcoming meeting we will highlight the progress Catawba Lands Conservancy has made in conservation across the region last year and focus on our goals for Union County in 2014. In summary, during 2013, CLC purchased an easement along "Waxhaw Creek" a tributary to the Catawba River. This is home to the endangered "Carolina Heelsplitter" and will eventually house a section of the Carolina Thread Trail. There are plans to add to that easement in 2014. Furthermore, CLC plans to conserve additional acreage of the Howie Farm by the end of 2014.

We look forward to presenting in June and thank you for the opportunity.

Sincerely,

A handwritten signature in black ink that reads "Tom Okel".

Tom Okel
Executive Director
Catawba Lands Conservancy

Town of Mineral Springs

Charitable Contribution History: FY2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, & 2010

Agenda Item # _____ 6/14/2012

Agency	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
Union County Fire & Rescue	\$200	\$250	0	0	0	\$500	0	0	0	0
Catawba Lands Conservancy	\$1,000	\$1,000	\$1,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	
Parkwood Booster Club	0	\$1000*	0	0	0	0	0	0	0	0
Andrew Jackson Museum	0	\$300	0	0	\$500	\$500	0	0	0	0
Council on Aging in Union County	\$500	\$500	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	
Hospice of Union County	0	\$1,000	0	0	0	\$2,000*	\$1,250	\$1,250	0	0
American Red Cross	0	\$500	\$500	\$1,000	\$1,000	0	\$1,000	\$1,000	\$2,500†	
Union County Historic Society	0	\$300	0	0	0	0	0	0	0	0
United Family Services	0	0	\$1000*	\$500	\$500	0	\$750	\$750	\$1,000	
Union County Project Blue Light	0	0	0	\$200	0	0	0	0	0	0
Community Arts Council	0	0	0	\$500	\$500	\$500	\$500	\$500	\$500	
Turning Point	0	0	0	0	\$500	\$500	\$750	\$1,000	\$1,250	
Fraternal Order of Police	0	0	0	0	0	\$500**	0	0	0	0
Literacy Council of Union County	0	0	0	0	0	\$200	\$250	0	0	\$300
School of Government: Lawrence	0	0	0	0	0	0	0	\$250**	0	0
Waxhaw-MS Optimist Club	0	0	0	0	0	0	0	\$500	\$500	\$500
Humane Society of Union County	0	0	0	0	0	0	0	\$1,000*	0	0
Total	\$1,700	\$4,850	\$3,000	\$5,700	\$6,500	\$8,200	\$8,000	\$9,750	\$9,750	

*Special Capital Request

**One-Time Request

†Increased for extra train derailment assistance plus matching grant opportunity

Council has received funding requests (with amounts to be determined) for the Community Arts Council and United Family Services. Council will consider funding for the Catawba Lands Conservancy, Council on Aging in Union County, Turning Point and the American Red Cross on June 14, 2012. Council has already made a \$500 donation to the Waxhaw-Mineral Springs Optimist Club and a \$300 donation to the Literacy Council of Union County. Agencies that have not made requests this year are shown with a “0”.

As of June 4, 2012, the “Community” departmental budget contains \$11,106.36 in unexpended funds, of which approximately \$9,700 will be available for charitable agencies (in addition to the \$800 we have already donated) through June 30, 2012. Of course, council is not required to expend the entire remaining balance.

In keeping with increase in attendance of residents and their interest in being able to ask “meeting specific” questions of the Town Council, I would like to submit the following change in agenda format to the Town Council for consideration.

Today our meeting agenda assumes the following sequence of events:

Current View	
Opening	• Meeting is called to order. An invocation and the Pledge of Allegiance is conducted.
Public Comments	• Comment from the Members of the Public, (2 minute intervals for a maximum of 10 minutes.)
Consent Agenda	• Review and acceptance of the Meeting Minutes, Tax Collector and Finance Reports for the preceding Town Council Meeting(s).
Subject Specific Elements	• Topics of a varied nature are brought before the Town Council for review and acceptance. • The Finance Officer, Town Clerk and Deputy Town Clerk may opt to present staff related needs or updates to the Town Council.
Staff Updates	
Other Business	• Members of the Town Council are able to present information, share updates, of a general nature and pertinent to Mineral Springs.
Adjournment	• The meeting is closed.

We recommend the following change, that “Public Comments” be moved to the end of the agenda.

Proposed View	
Opening	• Meeting is called to order. An invocation and the Pledge of Allegiance is conducted.
Consent Agenda	• Review and acceptance of the Meeting Minutes, Tax Collector and Finance Reports for the preceding Town Council Meeting(s).
Subject Specific Elements	• Topics of a varied nature are brought before the Town Council for review and acceptance. • The Finance Officer, Town Clerk and Deputy Town Clerk may opt to present staff related needs or updates to the Town Council.
Staff Updates	
Public Comments	• Comment from the Members of the Public, (2 minute intervals for a maximum of 10 minutes.)
Other Business	• Members of the Town Council are able to present information, share updates, of a general nature and pertinent to Mineral Springs.
Adjournment	• The meeting is closed.

With Town Council approval of the above change, “Participation Instructions” will be drafted and available to the public at the start of each meeting. A draft will be presented for approval at the next Town Council meeting.

Melody A. LaMonica
Town Council
Mineral Springs

CONTRACT TO AUDIT ACCOUNTS

Town of Mineral Springs

Of Governmental Unit and Discretely Presented Component Unit (DPCU) if applicable

On this 30th day of April, 2014,

Auditor: Robert M. Burns, CPA Auditor Mailing Address:

1135 Harding Place Charlotte, NC 28204 Hereinafter referred to as The Auditor

and The Town Council (Governing Board (s)) of The Town of Mineral Springs

: hereinafter referred to as the Governmental Unit (s), agree as follows: Governmental Unit (s)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2013, and ending June 30, 2014. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCU's, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with Government Auditing Standards if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated workpapers may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and/or workpapers are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB Circular A-133 for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.

3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract

5. If this audit engagement is subject to the standards for audit as defined in Government Auditing Standards, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in Government Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment..

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2014. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the Secretary of the LGC for approval.

Contract to Audit Accounts (cont.)

Town of Mineral Springs

Name of Governmental Unit and Discretely Presented Component Unit's (DPCU) if applicable

7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relates to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent to: lgc.invoice@nctreasurer.com. Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the following fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts:

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

Audit \$4,800.00

Preparation of the annual financial statements

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. The 75% cap for interim invoice approval for this audit contract is \$ N/A **** NA if no interim billing**

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

Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless, another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and Invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, signed and dated by all parties and pre-audited if the change includes a change in audit fee. This document and a written explanation of the change must be submitted by email in PDF format to the Secretary of the LGC for approval. The portal address to upload your amended contract and letter of explanation documents is <http://nctreasurer.slgfd.leapfile.net> No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. Whenever the Auditor uses an engagement letter with the Governmental Unit, Item #17 is to be completed by referencing the engagement letter and attaching a copy of the engagement letter to the contract to incorporate the engagement letter into the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #23 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.
17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of April, 2014. These instructions are subject to change. Please check the NC Treasurer's web site at www.nctreasurer.com for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. Municipal & County Contracts: The Auditor acknowledges that any private employer transacting business in this State who employs 25 or more employees in this State must, when hiring an employee to work in the United States, use E Verify to verify the work authorization of the employee in accordance with N.C.G.S. §64 26(a). The Auditor acknowledges further that any such private employer and its subcontractors must comply with all of the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes (North Carolina's E-verify law), and that such private employer has a duty under the law to ensure compliance by its subcontractors. The Auditor further acknowledges that this contract is of the type governed by S.L. 2013-418, which makes it unlawful for a local government to enter into certain types of contracts unless the contractor and its subcontractors comply with North Carolina's E-verify law, and that failure to comply with such law could render this contract void. The Auditor hereby covenants, warrants and represents for itself and its subcontractors that with respect to this contract the Auditor and its subcontractors shall comply with the provisions of North Carolina's E-verify law and that failure to comply with such law shall be deemed a breach of this contract and may render this contract void.
23. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

No Single Audit Report

Contract to Audit Accounts (cont.)

Town of Mineral Springs

Name of Governmental Unit and Discretely Presented Component Unit's (DPCU) if applicable

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Robert M. Burns, CPA

Name of Audit Firm

By ROBERT BURNS
Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

RMB CPA @ AOL.COM

Email Address of Audit Firm:

Date 4-30-14

Governmental Unit Signatures:

By Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By DPCU Chairperson: Type or print name and title

Signature of Chairperson of DPCU if applicable

Date

Unit Signatures (continued):

By Chair of Audit Committee - Type or print name

Signature of Audit Committee Chairperson

Date

** If Governmental Unit has no audit committee, this section should be marked "N/A."

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)

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

By Governmental Unit Finance Officer: Type or print name

Finance Officer Signature

Email Address of Finance Officer

Date

(Pre-audit Certificate must be dated.)

Date Governing Body Approved Audit Contract - G.S. 159-34(a)

Board Approval Date - Primary Government

Board Approval Date - DPCU

CONSERVATION
by
DESIGN

Town of Mineral Springs
Zoning Administrator
Vicky Brooks
P O Box 600
Mineral Springs, NC 28108
704-289-5331
704-243-1705 FAX
msvickybrooks@aol.com
www.mineralspringsnc.com

MEMO

To: Town Council
From: Vicky Brooks
Date: June 3, 2014
Re: Agenda Item #11 – Consideration of Approving the Town Hall Landscaping Agreement with Taylor and Sons for Fiscal Year 2014-2015

It's that time of year again. Taylor and Sons has done such a wonderful job taking care of the town hall property since they took over two years ago, I would strongly recommend that the council approve the 2014-2015 agreement to have them continue the landscaping of the town hall site. It was necessary for Taylor and Sons to increase their monthly fee from \$290 to \$300, which is still a bargain given the service they provide for the town.