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**Town of Mineral Springs**  
**Mineral Springs Town Hall**  
**3506 S Potter Road ~ Mineral Springs**  
**Town Council**  
**Regular Meeting**  
**May 12, 2016 ~ 7:30 PM**

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**Agenda**

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**1. Opening**

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

**2. Public Comments**

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

**3. Consent Agenda**

- A. April 14, 2016 Special Meeting Minutes and April 14, 2016 Regular Meeting Minutes
- B. March 2016 Tax Collector's Report
- C. March 2016 Finance Report

**4. Community Arts Council – Barbara Faulk**

Ms. Barbara Faulk will make a brief presentation and request funding for the Community Arts Council.

**5. Consideration of Approving an Eagle Scout Project by Evan Wunder**

The council will consider approving an Eagle Scout Project presented by Evan Wunder.

**6. Council on Aging – Linda Smosky**

Ms. Linda Smosky will make a brief presentation and request funding for Council on Aging.

**7. Consideration of the 2016-2017 Budget and Calling for a Public Hearing**

Mayor Becker will present the council with the 2016-2017 proposed budget. The council will consider calling for a Public Hearing for the 2016-2017 budget.

**8. Update on the Greenway**

Vicky Brooks will update the council on the status of the greenway.

**9. Discussion of the Process for Preparing a Survey to get Public Input for a Nuisance Ordinance**

The council will discuss the method they would like to use to determine which items from the list of possible nuisances will be included in a survey seeking public input.

10. **Town Council will Sign-Up for the Food Service Area at the Downtown Park Grand Opening / Ribbon Cutting**

Town Council members will sign-up for the food service area at the Saturday, May 14, 2016 Downtown Park Grand Opening / Ribbon Cutting.

11. **Staff Updates**

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

12. **Other Business**

13. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Special Meeting  
April 14, 2016 ~ 6:30 PM

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*Minutes Draft*

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The Town Council of the Town of Mineral Springs, North Carolina, met in Special Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 6:30 p.m. on Thursday, April 14, 2016.

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

**Absent:** Attorney Bobby Griffin.

**Visitors:** John Ganus, N•Focus Planning and Design, Inc.

With a quorum present Mayor Frederick Becker called the Special Town Council Meeting of April 14, 2016 to order at 6:31 p.m.

1. **Opening**

- Mayor Becker welcomed everyone to the special meeting of the Mineral Springs Town Council.

2. **Discussion of a Nuisance Ordinance**

- Mayor Becker gave a brief overview of the meeting by explaining that it was called as a work session where Mr. John Ganus of N•Focus Planning and Design would present the council with some of the “nuts and bolts” of what would go into a Nuisance Ordinance if the town were interested in adopting one. Mayor Becker pointed out that Planning Director Vicky Brooks had just placed a document in front of the council and put copies on the back table for any visitors; the document explains what a zoning ordinance is and what general police power is. Mayor Becker gave a brief overview of what the planning director put together. A zoning ordinance is what we have in Mineral Springs (many have had to get a zoning permit from Ms. Brooks to do an addition or to build a new house) and what a zoning ordinance does under General Statutes is for the purpose of promoting health, safety, morals, or the general welfare of the community. A zoning ordinance may regulate and restrict the height, number of stories and size of buildings and other structures, the percentage of lots that may be occupied, the size of yards, courts and other open spaces, the density of population, the location and use of building, structures and land. That is directly quoted from the North Carolina General Statutes. A zoning ordinance is very limited; it really does

address the placement of building and that is why you deal with setbacks and zoning permits. It doesn't govern uses or individual conduct. But a city may by ordinance define, prohibit, regulate, or abate acts, omissions, or conditions detrimental to the health, safety or welfare of its citizen and the peace and dignity of the city, and may define and abate nuisances by using a General Police Power. Mayor Becker noted that those are two very different types of regulatory structures. Mineral Springs has zoning and subdivision ordinances that the zoning administrator administers, but the town does not have any police power ordinance in place whatsoever right now. If somebody was doing something which were to be a nuisance there is nothing that Ms. Brooks could do; there is no authority, she can't even contact that person, because there is not authority in any ordinance in the Town of Mineral Springs to address that.

- What is the difference between a zoning ordinance and a police power ordinance? Enforcement of zoning ordinances is limited to civil penalties for noncompliance; town staff does not have the authority to hire a contractor to take the necessary actions to obtain compliance. Enforcement of a police power ordinance allows for the town to take steps to abate or actually correct a violation and they can authorize a contractor to do so. The zoning ordinance regulates the uses of land and a police power ordinance regulates specific conduct by individuals. Why would a police power ordinance be needed? A zoning ordinance would not prohibit an individual (for example) from storing and accumulating household trash that might constitute a nuisance, but a nuisance ordinance could prohibit such conduct. Mayor Becker reiterated that there is nothing in the Mineral Springs Zoning Ordinance allowing the town to regulate or prohibit nuisances.
- Mayor Becker explained that several months ago the zoning administrator's office received many phone calls and letters saying "we have a few situations in our town and some really unsanitary conditions, there is trash piling up, it seems to be a health hazard" and Ms. Brooks said "I can't do anything about that, we have nothing that allows us to address trash or health hazards". The county used to handle some of those complaints, but Ms. Brooks' contact with the County Health Department confirmed that they are not interested in doing that anymore; therefore, the only way to address that would be to consider coming up with a nuisance ordinance that might give the town and give an enforcement agency or the staff the ability to regulate and correct those problems.
- Last month, Mr. Ganus submitted a list of the type of things that some towns/jurisdictions were putting into nuisance ordinances; it was a very long list of 21 items that you might want to consider a nuisance in your town. Mr. Ganus will talk about that and the overall way a nuisance ordinance might be adopted/enforced/administered. Mayor Becker explained that before the town adopted anything like that it would be a much longer process – our attorney would be involved, as well as public hearings and public input. Mayor Becker explained that one apparent nuisance that was located in the Shannon Road area has been a situation where there was an elderly couple unable to get trash removed and there may be some community assistance in helping that family get that trash hauled away; "that's a great thing if it works out that way". It takes the burden off anybody in the town and it's good for a community to come together and do that.
- Councilwoman Critz added that this is not a "knee jerk" decision based on requests that have just come in the last few months. Councilwoman Critz explained that in

our previous surveys and in the town meetings that were done with UNC Charlotte in 2005-2006 they were approached by many people in the community that either had actual situations that were in this category or perceived situations that were in this category and wondered what the town might be able to do; “we sort of just skirted around the issue, because we had no way to implement whatever we might come up with”. The town could come up with all kinds of ordinances, but they are only going to be effective if this town has a very legitimate way to implement them. Since these other things have taken place we have been spurred on to research a little farther and get advice and in doing so Ms. Brooks found N•Focus and our attorney suggested that we pursue communications with them; this is something that has really been ongoing since 2001 to Councilwoman Critz’s knowledge. Councilwoman Neill agreed. Mayor Becker commented that what Councilwoman Critz brought to mind one more thing for those that may not be familiar with everything that’s been going on in the town, there is another type of regulation that people in the town have complained about, which is buildings that should be condemned. Neither a zoning ordinance nor a nuisance ordinance can address that; it is addressed by building inspections, which the town does not have and that is not under consideration in any of these discussions. It is a much more complicated situation that is completely out of our hands.

- Mayor Becker noted that there seem to be some misunderstandings that we were hiring the Waxhaw Police to go around our town and go on people’s property and that is not in a plan that Mayor Becker is aware of. The way we enforce ordinances in Mineral Springs, whether it is zoning or nuisance (if adopted) is based on complaints only. The town is not sending Mr. Ganus or Ms. Brooks out into the community everyday sniffing around for problems; it needs to be a violation that is in writing to Ms. Brooks, which has been our policy.
- Mayor Becker explained that N•Focus has done a little bit of work on the planning aspect of things for the town in the past. Mr. Duston from N•Focus has helped the town with drafting and adopting our Conditional District language in our zoning ordinance. Ms. Bennett from N•Focus has conducted training for our planning board; this is the type of work that N•Focus does. Mr. Ganus is an expert on these sorts of ordinances.
- Mr. Ganus stated that he appreciated the opportunity to come here and talk to everyone and to answer whatever questions they may have. Mr. Ganus explained that the information that he provided to the town was simply a listing of the types of things that can be considered a nuisance that has been developed over the past 20 years or more in dealing with multiple jurisdictions throughout the state. Some of them came about simply by citizen complaints to an individual town that they were working with. The complaints were reviewed, they talked to attorneys and others and they have drafted the line items seen in the listing. There are quite a few, because over the years it has developed. Not every town uses every one of these items and some of the items are modified. For example, one talks about any weeds or vegetation having an overall height of more than 18” above the surrounding ground, some towns think that is pretty high, some of them don’t think that is high enough, so they have towns that range from 12” to 15” to 18”, a couple of them are 24”. Mr. Ganus reiterated what Mayor Becker stated earlier, N•Focus is not hired by any town to come in and do a sweep of the town and continue to send out notices; they work on the basis of complaints that come into the town, the

town then turns it over to N•Focus and they go out and review the conditions on that property based on the adopted ordinance. Whether it is this group of standards or a modification of this group of standards that is what they would investigate. If they go out to a property based on a complaint (for example) for tall grass and the grass is not 18” then it is not in violation, because the standard set by the council and adopted in the ordinance would be 18” or 15” or 24” or whatever the adopted height is. When they get into things like accumulation of trash, garbage, food waste or other trash, which is the result of the absence or overflowing of improperly closed trash cans, garbage containers that are likely to attract mice, rats, flies, mosquitoes or other pests, some of the complaints they have seen are where people just start piling stuff up and they end up with a huge pile of garbage in their back yard, which becomes a feast for the rats and snakes that come next door after a while. People don’t want that in their neighborhood. So these are options for the town to decide; some towns want it and some don’t. Some towns don’t care if you have a stuffed sofa out on their front porch, so if that is not an issue to the town they don’t need to put that in the ordinance.

- The good thing about a nuisance ordinance is that the State of North Carolina issued a law several years ago that said the towns and counties have the right to adopt an ordinance dealing with nuisances and the reason is because the legislature didn’t sit down and create this list and say that you have to do that. In other laws, they have said these are the standards and you must meet these; if you are going to have this ordinance you have to adopt these rules specifically the way we have written them. Here, they simply say the town has the authority to adopt an ordinance and define what a nuisance is in their community.
- Mr. Ganus explained that the way the process works is that the ordinance is adopted and then takes effect; this is available to any citizen that wants to know what the rules are. If your neighbor is creating a mess and you don’t want to live next to it (for example, appliances piled up in the front yard, trash and debris piled up, an old building is torn down and they pile up the trash in the yard) you can file a complaint, but if you don’t mind living next to it then that’s fine, it’s not a problem, you don’t call in and complain. Another example was of a heating and air conditioning contractor that had a tendency to end up with a lot of old duct work and equipment from houses where they changed the AC out and they haul the stuff to their house and put it in the back yard, when they get a large enough supply they can take it to the scrap yard, but in the meanwhile if you are next door to that you get to live next to it if there is not an ordinance in place. A lot of times these kinds of things don’t rise to the point of a complaint until something occurs in your life that you decide “I need to sell my house”, but you have the mess next door and nobody is going to buy your house if you have that mess next door and the first thing the realtor tells you is the she/he is not going to be able to get top dollar for your house. Property value is an issue, mice, snakes, health and safety issues are an issue; those are some of the reasons why it’s good to have a nuisance ordinance.
- Mr. Ganus explained (as Mayor Becker had previously) that it’s not something where once the ordinance is adopted that they would come in 8:00 a.m. to 5:00 p.m. Monday through Friday and start scouring the town and looking for something; there is no need for that. Once the ordinance is adopted and once a complaint comes in they would go out to the property and look at it and see if the conditions were there and if they were in violation. If they were and the property owner was

home they could contact them and talk to them; if they were not home or if it's decided it's a good idea to follow-up with a written notice anyway then a written notice is issued to the property owner and they are given a reasonable amount of time in which to get it cleaned up. What's a reasonable amount of time? It depends on what's there and how much is there. If it's a small amount or if it's a simple thing like mowing their yard the law allows you to give them a notice of 10 days to do the work (that doesn't include mail time); it may take 30 days or 45 days. There is also a situation where the person there can't take care of it, because of physical issues, so there may be a way that we can get in touch with some folks that could help them. Ultimately, if there is no other avenue then the town has the authority (after the deadline and after every opportunity has been given to the owner) under the ordinance to go to the property with a contractor and clean up or mow the yard; whatever is necessary. If the property owner doesn't pay that bill for the clean-up then a lien can be placed on their property, which is the way the town will be enabled by statute to recover any cost related to the abatement process.

- Mayor Becker noted that there was not a whole lot of will in the Town of Mineral Springs to regulate grass height or upholstered furniture on the porch; it's probably something that wouldn't be included in a nuisance ordinance in Mineral Springs, although Mayor Becker couldn't speak for the board. Mr. Ganus addressed that by explaining that one of the reasons the town may want to consider it is that a lot of times they run into a lot of foreclosures; it doesn't matter what kind of neighborhood you are in. Mr. Ganus has had to go into neighborhood with half a million dollar homes, because the property owner abandoned the property or it was in foreclosure and in that period of time between when they pack up their stuff and leave and the time that the bank takes some sort of action you are dealing with trash and debris and tall grass and weeds. It may be something the town would want to have in their ordinance, but it may not be something that comes into play very often; if you have that foreclosure situation and you don't have that line item in there, there is nothing you can do about it. If you have abandoned property then it may be an issue to deal with, because it can happen in any neighborhood whether it's a half of a million dollar home or a 30 year old home; it's an issue that can arise. Mr. Ganus explained that they have had landlords/property owners have a tenant move out or a home is abandoned that leaves all their stuff in the house or it gets piled out in the front yard. Sometimes a landlord will hire a contractor to go in and clean the house, but they don't tell them to haul it away, so they pile it out in the front yard and the town trash will pick it up. Whatever contract you have with a garbage company may not deal with that stuff. Councilwoman Critz commented that the town doesn't have a contract, that's a service that we don't provide as a rural community and we have not pursued it because in all of our surveys the response is overwhelming that people don't want it. Mr. Ganus responded so then if this situation arose, it would be there and the people living next door or across the street would not be able to complain, because it would not be an issue.
- Councilwoman Critz referred to grass height and commented that we don't want the kind of situation where someone would abuse it to monitor or strong arm their neighbors unnecessarily, because we are very conscientious out here of living without big brother and we don't want to empower someone to sort of police their neighbors with a ruler, so if we did go with a situation like Mr. Ganus mentioned,

we would want to make it the height greater than we would want to make it to an extreme situation as he described before any kind of intervention took place. Mr. Ganus responded that the statute does not define any of this; it gives you the leeway to do that, so if there is an item that the town doesn't want then they don't have to adopt it. If the council doesn't want it to be 18" (for example), they can make it two feet or three feet; they have that option.

- Councilwoman Critz commented that she thought that #5 & #6 were more applicable to the town than #2; however, she had a question about #3. How do you determine that there are dangerous chemicals, acids, oils, gasoline, combustible material or poisonous materials? Mr. Ganus responded that when they go onto the property they are usually trying to meet with the property owner and when they go onto the property at that point to look at all the individual details and talk to the property owner they are going to be able to see labels on a lot of the stuff, somethings you won't be able to and you won't be able to make the judgement call on what's in there, you have to take the word of the property owner what's in that container, but as a general rule if it's any of these items that usually has some sort of hazardous label on it and that would tell them what it is. Councilwoman Critz asked how they get a complaint like this. Does somebody smell overpowering smells or is there a minor explosion? Mr. Ganus responded that sometimes it is just the visibility of seeing, when you see 55 gallon drums on your neighbor's property by the shed or you see five gallon buckets that have some sort of hazard label on it that would lead you to believe. A lot of times it is just seeing a large collection of things that seem out of place, so when someone calls they would look at that a little closer to see what they were dealing with.
- Mayor Becker explained that in looking over the samples he thought there was a lot of overlap; there are somethings that we might not want. For example, brush and limbs. Does it ever reach a time when you want to tell somebody "you can't leave that pile there"? Mayor Becker commented he didn't know, but these are the things that would be the council's decision, as well as getting input from the public. What do we not like or what do we feel is a nuisance in our neighborhood? The town wants to respond to what our population thinks is a problem for them, not so much what the council necessarily thinks, although "we are citizens", but they certainly would want to get more public input. Do you like upholstered furniture? Mayor Becker commented that he wouldn't mind if his neighbor had a sofa on his porch. So, little things like that probably never have to go in. Mr. Ganus responded that it was up to the board. There are some towns that do not care about couches and stuff; they have some that don't care if there are trash cans overflowing.
- Councilwoman Critz mentioned that she would speak for all, so anyone could pile on, but she didn't think they were interested in approaching this from any other standpoint but for the safety and well-being of our community, so if there is something that is harmful then we should be aware. Councilwoman Critz mentioned that it has been in the news that there is a new virus being carried by mosquitoes. If you look at the map from last year the states that were affected and have reported incidents didn't include North Carolina. If you look at the map now it does include North Carolina, so we do need to be more diligent and being responsive to things that could harbor stagnant water and possibly anything that would be disease carrying. At the same time we want to be sensitive to people's property values, but as far as nitpicking or policing goes – "that is really not us".



- Mayor Becker commented that most of us here have large properties that are wooded. We have livestock, chickens, horses, goats and we have home businesses; we may not be a nuisance, but we are a little more lenient, we are not operating like a big city or an HOA. Of course neighborhoods that have HOA's can govern themselves and we don't ever have to worry about them, because the HOA is going to be on their case before it ever gets to us; those kind are self-limiting, even those foreclosure situations, because the HOA will often take action in those types of neighborhoods. Mr. Ganus responded that he has seen some HOA's that won't, but he guessed that was the easiest way to look at this. It is like going to a buffet, the owner of the restaurant is going to lay out all kinds of different foods and when the customer goes in they are going to pick and choose what they want. In this particular case, the town and the citizens are the customer and the ordinance becomes that choice of going across the buffet; we don't want this, we want this one, we don't want this one, we want this one, but we want to modify it a little bit. It is totally up to the customer (town/citizens).
- Mr. Ganus explained that the notice has to have certain legal requirements in it and that notice is pretty cut and dried as to how it needs to be, because if you are going to take action, whether it be civil penalties or going to the property and cleaning it up, then that notice has to have the appropriate information in there. The notice tells the property owner what the violation is, when it was noticed, how long they have to clean it up and it allows for them to appeal the decision that they are in violation. It is not just a matter of the government coming in and saying you're in violation and we are going to hurt you. A notice goes out to them, it spells out what their options are, what the town can do legally and their way of appealing it if they disagree. What is usually done as well is that they add in another paragraph that says "if you disagree with this or if you have any questions, you can call me and I'll explain everything to you as to what's what, I will be happy to meet you on the property and talk to you about any questions you have and point out what we're talking about versus what we are not". Sometimes there are issues that are borderline and there is a way of dealing with it to where it is no longer a violation. An example of that is that you have got buckets out in the yard and they are collecting water where it becomes a mosquito haven, well those buckets can be turned over and they don't collect water anymore or they can be put under a carport or a lean-to or something to where they are not open to the water and it is no longer a violation. If there is an overflowing trash can, because there is not lid on it, they clean it up and put a lid on it and they are in compliance; sometimes that's a matter of meeting with the property owner when they do their initial investigation and they say "here's what the issues are and if you do this, this and this, then you are no longer in violation". Mr. Ganus has had some do it in 15 to 20 minutes and then they are done. Others may say they need the weekend and maybe the next weekend and he says "okay, that's fine". Councilwoman Critz commented that was really helpful information, because that shows a willingness of the ordinance itself and Mr. Ganus partnering with the town to enforce it to not strong arm individuals, but to work with them. Mr. Ganus responded that we have to give them a reasonable amount of time in which to take care of the violation and if there is an issue (for example) that a yard hasn't been mowed, because the lawn mower is broken, but they are getting it out of the shop on Tuesday and have a day

off the next weekend and will get it mowed; Mr. Ganus goes back to check after that time and it is mowed then they are done.

- Councilman Countryman commented that he thought there were several issues here that really need to be explored with the community and for people to have a better understanding of what this whole process is about. There is a strong misconception out there that the town is going to enact a bunch of ordinances and then have the Gestapo run around. A single person in this audience that wouldn't and couldn't appreciate some type of nuisance ordinance particularly if it affected you and common sense says that there are things that occur in a community that probably do need to be dealt with and that the community, us, currently in Mineral Springs having virtually no authority to do that probably needs to take a look at creating some type of authority, but Councilman Countryman thinks it is really critical to have the community involved rather than have the council pick the ordinances. This is not something that is going to happen tonight, it is not something that is going to happen next month. Councilman Countryman thanked people for being here and he suggested that they as individual citizens need to go tell their friends and neighbors, because they need to be involved too; it's a community project since it affects the whole community. Councilman Countryman explained that he felt that before any of these ordinances are adopted, just like in the past when surveys were done to develop our zoning ordinances, it is critical that the council get input from the community that says what kind of ordinance they think we need. What kind of issues have we faced before we begin any kind of ordinance creation? Councilman Countryman stated that he was looking at some things that had him really distressed, because he didn't know where these ideas came from, but there is a lot of commentary out there, that in his opinion is way off base. "Get other people involved", Councilman Countryman stated. Councilwoman Neill added please do not be so quick to believe everything you see or read on social media, because misinformation can spread like wild fire and it can create problems that don't exist, so be very careful about what you listen to, what you read or what you hear. Councilwoman Critz pointed out that there are examples on our website and people can go there and have their neighbors go there and look over it and if something stands out to them and says "such and such has really been a problem for me". For example, you have a neighbor that is in construction and there is just a tremendous amount of construction material collected on this property and it's on the side of this property that everyone can see from the road and it's on the side where your house is and you are thinking about putting your house on the market and this is a real concern to you and you have seen it happen before.....that's the kind of thing the council needs to hear; this is actually happening. The council can perceive all day long the situations that might occur, but all of us know situations that have occurred and are occurring that would be benefitted by some attention.
- There was discussion among the council on how to seek input from the community and there seemed to be a consensus that the council will come up with a survey after condensing the list of options. This survey could be sent out with a newsletter or mailed to all recipients of the newsletter as an individual mailing.
- Councilman Countryman suggested that the council open the floor for questions while Mr. Ganus is here. There was a consensus of the council to allow the remaining 10 minutes of the meeting to be used for questions from the public.

- A member of the audience posed an inaudible question that Councilman Countryman answered with “there isn’t going to be any policing, policing is done by the guy who lives next door to you”. Again there was an inaudible comment from the audience and Councilman Countryman responded “then you don’t have a problem”. Mr. Ganus commented if you are on a five-acre tract and there is a property next to you then there is nobody living around you and you’ve got huge piles in your back yard, which is not visible to an adjoining property owner, it is not visible from the road, it is not an issue; there is nobody to complain. If somebody moves into that adjoining property they may have a complaint on it, then it would become an issue. Mayor Becker commented that was a fair question and that just goes to not looking for problems, only if a problem is brought out.
- Councilwoman Coffey commented that the only reason she was thinking it would be a good reason to field questions through him this evening is because our constituents definitely go back to the website and look over this and any questions that they have are probably going to be answered and become clear: that there is no policing taking place and there is no action being taken at this time. This should alleviate a lot of the concern and once people read all of this and understand that we are not necessarily addressing this, it is what was handed to us to review as a potential and nothing is put in stone. Nothing would happen with an ordinance in place unless somebody made a complaint. The council wants to do what is best for the constituents along the guidelines they decide should be implemented. Councilwoman Neill added that “it’s our community too, we live here too, we have neighbors, so it affects all of us”.
- A member of the audience asked Mr. Ganus if he was paid by contract or per complaint [in general as the citizen was not audible on the recording]. Mr. Ganus explained that they do a couple of different things. It is all contracted by town contracts through the company that he works for. There are actually two other code officers in the state and they do this for jurisdictions all over the state. The contract is with the company, not with Mr. Ganus. Mr. Ganus does not get paid by the fine, he gets paid to do the job that the company has hired him to do and the towns hire the company to do; there is no special little interest in it for Mr. Ganus to go out and hammer somebody.
- A member of the audience gave an example of having a boat in his front yard that is about 99 years old and he can have it in his front now, because there is no ordinance saying that he can’t. Right? What you all are trying to do is have an ordinance that will control that – right? Councilman Countryman responded not necessarily, no. Member of the audience says “if you don’t have a complaint”? Councilman Countryman responded that first of all they maybe wouldn’t want that in any ordinance that dealt with boats in your front yard. Mayor Becker commented that it wouldn’t be included, we wouldn’t talk about boats. Audience member stated that he was just exaggerating. Councilman Countryman responded that if a hundred people in this community thought that was really important and we needed an ordinance to deal with boats in your front yard, then we might put it in the ordinance. Mayor Becker added that there is nothing at all right now. Councilwoman Critz commented “we are exploring”. Councilwoman Neill commented “this is information tonight”.
- Ms. Brooks explained that there was a concern about N•Focus today and she asked Mr. Ganus if he wanted to address it. The concern was about annual filings.

Mr. Ganus responded that there was one citizen that did a little investigation into our company and one of the questions was about several years ago we had what was called an affiliate program where we had other companies that would go into partnership with us as an affiliate just like other companies do. That company closed up so that affiliation between them and N•Focus ended, but evidently there was some relation to that (Mr. Ganus did not know exactly what the citizen found); he had questions to whether that was a legitimate company or something along that line. It was a legitimate company that signed an affiliation contract with N•Focus and then they decided to quit with them; they actually went out of business and don't do any kind of business in that state anymore. There was another that said N•Focus had neglected to reset our annual reports to the State of North Carolina, Secretary of State which was inaccurate. N•Focus had changed the format of our company and in doing so they notified the State and they were misfiling our annual reports and that has now been corrected. "We are a company in good standing and have been in good standing for many years", Mr. Ganus said. N•Focus is a collection of different professionals that have been in local government services; some of them for 30 years or more. Mr. Ganus has been doing it for 20 years. Some of the professionals have backgrounds as police officers (one guy was a police officer for 30 years and was a magistrate for five years). Mr. Ganus stated that they are very experienced and there is a lot of stuff out on the internet that is not accurate, so social media and the internet are not going to be your truth that you are looking to find. N•Focus is above board and they are going to be honest with you. Mr. Ganus commented that they were not here to "hoodoo" anybody; sometimes when you go on the internet you don't necessarily find the truth. The things that the citizen questioned in reference to the Secretary of the State have all been cleared up; the reports were filed with the state as required by law, they [state] just did not file it correctly.

### 3. Adjournment

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

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

- The meeting was adjourned at 7:30 p.m.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
April 14, 2016 ~ 7:30 PM

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Minutes

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The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 14, 2016.

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

**Absent:** None.

**Visitors:** Robbie Benton, Charles Bowden, Patty Davis, Ryan Jones, Marcus Smith and Catherine Andrews Williams.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 14, 2016 to order at 7:31 p.m.

1. **Opening**

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

2. **Public Comments**

- Charles Bowden – 6409 Pleasant Grove Road – Waxhaw, NC.
- Catherine Andrews Williams – 3509 S. Potter Road – Waxhaw, NC.
- Patty Davis – 1801 Shannon Road – Waxhaw, NC.
- Marcus Smith – 1719 Shannon Road – Waxhaw, NC.
- Robbie Benton – 1815 Shannon Road – Waxhaw, NC.
- Ryan Jones – 1804 Shannon Road – Waxhaw, NC.

3. **Consent Agenda**

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

- A. *March 10, 2016 Regular Meeting Minutes*
- B. *February 2016 Tax Collector's Report*
- C. *February 2016 Finance Report*

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

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

4. **Consideration of the Mineral Springs Greenway Bridge Engineering Proposals**

- Mayor Becker explained that the town had a request from Union County Inspections to have the bridges on our natural surface trail evaluated by an engineer; it is yet to be determined whether or not they need permits or improvements. Staff did get two proposals – one from LaBella Associates and one from Structural Engineering Services to review the as-built drawings (as drawn by Mayor Becker) that were provided, then to make field visits to check for compliance with the drawings and also to evaluate the structural integrity of the structures.
- Mayor Becker pointed out that if the council decides to enter into a contract with either of these firms that he would suggest (with it being an engineering contract that is under \$50,000 in both cases) that they would be exempting themselves from the so-called Mini-Brooks act and they would just be authorized under NCGS 143-64.32 to accept either of these proposals that they feel is the better one or none, with the exemption in place.
- Mayor Becker noted that the LaBella proposal is \$1,000 and the Structural Engineering Services has two options (\$3,000 or \$2,000); neither of these would involve corrections if there were structural improvements that needed to be made. The structural improvements would be another step, but these would get us to the first step that Union County Inspections wants.
- Councilwoman Critz asked if one of these has a more greenway-specific background. Mayor Becker responded that these are structural engineers; we are not concerned about the greenway aspects. Mark Griffin from Union County Inspections made it clear to Ms. Brooks again today that they want to know that these bridges are adequate to meet the structural requirements of the NC Building Code; three of the bridges are wood framed and the fourth one is a 2 x 6 hollow steel tube. Both of these firms are qualified to determine that.
- **Councilwoman Critz made a motion to accept the \$1,000 contract with LaBella Associates, PC and Councilman Countryman seconded.** Mayor Becker commented that there were two things when the council does a memorandum (agreement) that they have to make sure of per State requirements; LaBella will have to certify that they comply with E-Verify and the Iran Divestment Act. *The aforementioned motion by Councilwoman Critz passed unanimously as follows:*

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

5. **Update on the Downtown Park and Consideration of a Grand Opening Ceremony**

- Mayor Becker pointed out that the downtown park is nearly complete; it is due for final inspection any minute and will get a Certificate of Occupancy, so it can be officially open. It is designed for a very specific user group – adults, seniors and families who wish to get exercise on a very level paved walkway. It is also designed for a playground that is specifically for toddlers.

- Ms. Brooks asked the council if they wanted to do a grand opening ceremony and if so how elaborate or simple would they like it to be. Councilwoman Coffey suggested doing what they had done for the open house for the town hall; that way people get enough acclimatization to what has happened and the transition that is taking place; it will also give them time to socialize and talk to their neighbors. Councilwoman Critz suggested that the council could answer questions concerning the not too distant future renovation of the stone house. Mayor Becker pointed out that the open house was very informal, we had somebody cooking up hot dogs and hamburgers, we had chips and sodas and it was set up with some picnic tables. Councilwoman Coffey responded that would be awesome. Mayor Becker commented that the town could do that again and asked Ms. Brooks if she would publicize it with the newsletter. Ms. Brooks responded yes. After a brief discussion, the council determined that the grand opening would be held on Saturday, May 14, 2016 from 11:00 a.m. to 2:00 p.m.
- **Councilwoman Critz** made a **motion** to schedule the Open House for the downtown park on Saturday, May 14<sup>th</sup> from 11 to 2 p.m. and **Councilman Countryman** seconded. The motion passed unanimously as follows:

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

- Ms. Brooks mentioned that she would notify that there will be a possible quorum at the town hall. The council determined that there would be a ribbon cutting ceremony and that they would need to call for a special meeting for that.
- **Councilwoman Coffey** made a **motion** that we make notification for a Special Meeting at 11 a.m. on May 14<sup>th</sup> for the purpose of having a ribbon cutting for the new downtown park at the town hall and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

## 6. Consideration of Approving a Contract with iCompass for a Records Management Program

- Ms. Brooks explained that this is records management; we have been a town for 17 years, so we obviously have a lot of records and this company can clean that up for us, help us get on track with records retention and get our records in order where we can search for them quickly. Councilwoman Coffey asked if this was a third party server. Mayor Becker responded that it's a third party software and service. Councilwoman Critz commented that it was long overdue as she remembered when Clerk Brooks was keeping boxes under her bed, because we ran out of room at the fire department. "Let's not go backward, let's go forward". This is a great idea. Councilwoman Neill concurred. Councilwoman Coffey commented that it was a necessity of doing business. Mayor Becker asked if iCompass was working for Waxhaw, since Clerk Shuler did conduct that open house with Josh from iCompass. Ms. Brooks responded that they might be, but she was not sure. Mayor Becker commented that he and Ms. Brooks had met with the man from iCompass last year and one of the important things is backup and Cloud backup and records access is all part of this. It is written in a user-friendly

way, so the clerk, the tax collector and the finance officer can just upload and keep the data and the software. Ms. Brooks added that iCompass will do all of the training for us. Mayor Becker commented that one of the advantages is that it actually tracks the North Carolina Records Retention Schedule so that we don't have to keep redundant or obsolete records; it's sort of automated. Mayor Becker stated that it really makes sense to him and their price was actually pretty reasonable; it's an annual fee of \$4,350. Councilwoman Coffey commented that automation is definitely the way to go and the quote is quite reasonable. Mayor Becker mentioned that Ms. Brooks spent quite a bit of time on this last year and things intervened, which sort of delayed it, but she has done a lot of evaluation of the iCompass platform, which really seemed to be the best of the others. Mayor Becker noted that he had met with Ms. Brooks and the contractor at that time and he said this does look like a good platform and it was a very attractive price.

- **Councilwoman Coffey** made a **motion** to contract with iCompass as a third party server for the records for the Town of Mineral Spring and add the E-Verify and Iran Divestment Act provisions to this contract before executing and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

Nays: None

7. **Consideration of Budget Amendment (O-2015-02)**

- Mayor Becker explained that the way our budget ordinance was written newsletter is a separate item and we don't have enough money to do a third newsletter budgeted with a larger number of addresses we are sending to and the larger number of pages and the increase in postage; we need a few hundred dollars more to put out the third newsletter this fiscal year. Mayor Becker was asking for a \$500 budget amendment to take it out of "Contingency" and put it into "Newsletter".
- **Councilwoman Neill** made a **motion** to adopt the budget amendment for \$500 out of "Contingency" and into "Newsletter" and **Councilwoman Krafft** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, Cureton, Krafft 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 2015-2016  
O-2015-02

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 #2015-01:



<u><b>INCREASE</b></u>		<u><b>DECREASE</b></u>	
Newsletter	\$500	Contingency	\$500
<b>Total</b>	<b>\$500</b>	<b>Total</b>	<b>\$500</b>

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

**ADOPTED** this 14th day of April, 2016. Witness my hand and official seal:

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

Attest:

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

## **8. 2016-2017 Budget – Proposed Departmental Appropriations**

- Mayor Becker explained that this is the time of the year that the council talks about the preliminary appropriations and he referred the council to his memo that covers what some of the differences might be. Things are being consolidated, some things are being reduced, and some things are new services. iCompass is included in this proposal as an annual contract and N•Focus was penciled in as code enforcement; it doesn't mean that the town is going to use it, things can be in the budget and not get spent.
- Mayor Becker pointed out, from a bookkeeping/accounting standpoint, that it helps from an auditing standpoint to consolidate a few of the things that we have been putting in the ordinance, which are very small departments. The newsletter has its own department, which should be brought into community involvement. The Dues and Insurance should be moved into Office and Town Hall as a category. It will eliminate a few more items in the ordinance; they will still be accounted for in the finance reports every month as the line item for what they are.
- Mayor Becker pointed out that there are a few increases and a few decreases; there is no election this year [decrease]. The town Auditor Mike Burns has gotten out of the municipal audit business. Mayor Becker explained that he researched on the State Treasurer's website, because they are very open about who does the audits for every town and what they cost. A couple of them stuck out as firms for our town size at pretty good rates; the one that stuck out the most was Kendra Gangal, who is actually out of South Charlotte off of Rea Road. Mayor Becker has never met her, but she took over Wesley Chapel's audit (who had used Mike Burns) and he spoke with Cheryl Bennett (the finance officer in Wesley Chapel) and she recommended Ms. Gangal highly. Lake Park also had Mike Burns and they are going to Ms. Gangal. Mayor Becker explained that he would create a box of files for Mike Burns, hoping he wasn't missing anything, and would meet him in Wesley Chapel to drop it off in the parking lot or he would go to Charlotte. Ms. Gangal will come here to town hall, so it will minimize the number of records that have to leave our town hall. Mayor Becker stated that he doesn't like sending official records out, even though it was to our accountant, so he likes the way Ms. Gangal does it; it is more service and more trouble for her. Mayor Becker is in 100% favor of using Ms. Gangal. Mayor Becker commented that he wasn't asking the council to sign a contract yet, because that is for next year's budget and we can't sign a contract until we have money in the budget to authorize it, so that will come later. Mayor Becker just wanted to give the council a little background on

Ms. Gangal, who will be charging several hundred dollars less for next year than Mike Burns was charging last year. Ms. Gangal has a lot of years' experience in municipal accounting, she worked for another firm and she went off on her own about eight years ago. Ms. Gangal does regular private sector accounting, but she has this "niche" in municipal accounting where she is apparently quite good. Mayor Becker commented that he is recommending Ms. Gangal and noted that the council will see a decrease in the audit as a result. Mayor Becker asked the council if they saw any glaring things that needed to be changed and noted that his memo pointed out three things that the council should do. The council always talks about the 3% salary and hourly wage increase. Mayor Becker asked the council if they wanted to make a motion to incorporate that this year as of now, so that they don't keep on dragging it out; is this figure the council is happy with. Councilwoman Coffey responded that she thought it was great.

- **Councilwoman Coffey** made a **motion** to go with the usual 3% increase in salary and hourly positions for the upcoming budget and **Councilwoman Critz**. The motion passed unanimously as follows:

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

- Mayor Becker asked the council if they liked what they were seeing in terms of the changes or if there was anything that stuck out that needed to be tweaked before he presented the formal budget in May. Councilwoman Critz responded that it was great and she appreciated the extra efforts Mayor Becker went to to clarify.
- **Councilwoman Critz** made a **motion** to approve the changes in the FY 2016-2017 budget and recommended that we incorporate the expenditures of that budget and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

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

- Mayor Becker explained for those of the public here that this presents the numbers on the expenditure side; it is on the website. The operating expenditures in the budget that are being proposed are \$286,834 for everything (not including capital) and it was \$277,255 for the fiscal year we are currently engaged in. There is an increase of \$9,579 because of some cuts we've been able to make and the increase is actually less than just adding the two new items (iCompass and N•Focus). The next step is that Mayor Becker will present a much more formal budget document after the council has been able to evaluate what the revenues will be. The county will give the town our tax base and the State can do some estimation on sales tax. Next month, Mayor Becker will present a proposed budget, which the council still doesn't adopt, but they look it over and call for a public hearing in June at which point the council can amend that budget and then adopt it in June.

## 9. Update from the Delinquent Tax Collector

- Mayor Becker introduced Ms. Janet Ridings as the town's Delinquent Tax Collector and noted that Ms. Ridings is being very aggressive and doing her best to get every last penny when possible and has done a really good job.

- Ms. Ridings reported that she is trying, but stated that we have run up to about the end of what she thinks in going to be collectable. After 10 years the oldest year drops off; only two or three accounts drop off this year. Ms. Ridings pointed out that there are notes on the sheet [included in the agenda packet] and that was as of the end of March. Based on the tax report for the month of March all that is left due is \$917.17. Mayor Becker noted that was for seven full fiscal years. Ms. Ridings continued that we have come down a long way. The monthly letters keep going out. There are notes on the sheet showing who is still on the debt set off list; this has really been a moot point for the last couple of years, since North Carolina changed its tax structure making it a little tougher for municipalities to collect anything. There are a couple of people that have passed away that are still on the debt set off list and after talking with the people that Ms. Ridings goes with (Five Star), they recommend leaving them on in case there are more tax filings or an estate is settled. The back page shows what has been paid; Straing and Smith have been paid off in full. Councilwoman Coffey asked about the Howard property that is listed, because it has new owners in that house; it has been renovated and they have moved in. Wouldn't they have paid those taxes? Ms. Ridings responded that they should have; the closing attorney probably did not do his due diligence to find out if there were taxes due. Mayor Becker commented that the new owner may get the surprise that they are liable for those taxes, because taxes run with the land, not the taxpayer, so the new owner might need to go back to the closing attorney; Ms. Ridings can check on that. Ms. Ridings stated that she would check with the Register of Deeds on Monday; they can tell her who the new owner is. Councilwoman Critz asked if Ms. Ridings regularly checks with the court house as for when they probate wills and that kind of thing. Ms. Ridings responded that one of the bills has been going to the daughter and nothing has ever been said or done, which is why she is still on the debt set off list. Mayor Becker commented that some estates never get opened. Ms. Ridings commented that there are two or three that are listed that are both deceased and no estates have ever been filed; there is nobody listed, because she does check with them. Ms. Ridings is always talking to the girls from the tax office, they have been trading information lately on several, but she thinks that she is down to the end of what is basically feasible for what she has been working on. Ms. Ridings reiterated that the letters are still going out. Councilwoman Critz responded that she is doing a really great job. Mayor Becker noted that by law the town can't "write it off"; we are not allowed, it has to stay on the books until it drops off after 10 years. Councilwoman Cureton asked about the house right beside Mr. Howard's house; it is Mr. Hastings house and he tried to talk to Mr. Howard's daughter Emily about the house. Ms. Ridings responded that she would need to get the physical address of the property so she could get the tax map number and we could go from there. Ms. Ridings noted that she would appreciate it if Councilwoman Cureton could get her the address; she will take anybody's help if they have information. Mayor Becker commented that Ms. Ridings talks to the county tax collector, the county court house and the county tax assessor; she has a plethora of resources that she uses. Ms. Ridings noted that the county is even calling her and she thought that was pretty good. Mayor Becker commented that we have collected a couple that we never expected to collect and the county really liked that.
- It was noted that the county maintains anything from 2012, 2013 and 2014.

10. **Consideration of Authorizing Town Clerk to Attend a Course at UNC School of Government**

- Mayor Becker explained that Ms. Brooks thought one of the council members would like this, because this is called “Getting Your Message Across” for clerks [and others] with their speaking skills and asked how the council felt about Ms. Brooks attending this course by UNC School of Government for \$225. Councilwoman Coffey responded that she thought it was wonderful; she needs it.
- **Councilwoman Coffey** made a **motion** that this council approves the town clerk going to the training to help her better “Get her Message Across” at UNC School of Government. Councilwoman Critz commented for the audience that “we do have probably the best clerk in Union County”. Councilwoman Coffey added “we sure do; she is awesome”. Councilwoman Critz continued that she has won awards, so it is not just an opinion, although our opinions are.... Ms. Brooks responded “biased”. Councilwoman Critz continued that the council was all in agreement here. Councilwoman Coffey noted that their opinions were based on job performance. **Councilwoman Cureton** seconded the aforementioned motion by Councilwoman Coffey. The motion passed unanimously as follows:

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

11. **Staff Reports**

- There were no staff reports.

12. **Other Business**

- There was no other business.

13. **Adjournment**

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

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

- The meeting was adjourned at 8:27 p.m.
- The next regular meeting will be on Thursday, May 12, 2016 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

MARCH 2016  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>MARCH 29, 2016 REGULAR TAX</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
BEGINNING CHARGE	62152.88	64,370.38	64,928.80	66,120.92
TAX CHARGE				
PUBLIC UTILITIES				
DISCOVERIES				
NON-DISCOVERIES				
ABATEMENTS				
<b>TOTAL CHARGE</b>	<b>62,152.88</b>	<b>64,370.38</b>	<b>64,928.80</b>	<b>66,120.92</b>
BEGINNING COLLECTIONS	60460.39	63,785.95	64,566.74	65,904.77
COLLECTIONS - TAX	482.58	40.48	11.13	
COLLECTIONS - INTEREST	14.7	4.95	0.34	
<b>TOTAL COLLECTIONS</b>	<b>60,942.97</b>	<b>63,826.43</b>	<b>64,577.87</b>	<b>65,904.77</b>
BALANCE OUTSTANDING	1,209.91	543.95	350.93	216.15
<b>PERCENTAGE OF REGULAR</b>	<b>98.05%</b>	<b>99.15%</b>	<b>99.46%</b>	<b>99.67%</b>
<b>COLLECTION FEE 1.5 %</b>	<b>7.46</b>	<b>0.68</b>	<b>0.17</b>	<b>-</b>

Mineral Springs Prior Years Property Tax Report  
March 2016

March 31, 2016	2011	2010	2009	2008	2007	2006	2005		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>	<b>\$65,443.06</b>	<b>\$52,276.82</b>	<b>\$51,397.02</b>	<b>\$49,217.72</b>		
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	\$61.82	\$321.61	\$46.46	\$46.72	\$117.44	\$417.27	\$199.93		
ABATEMENTS (RELEASES)	(\$298.84)	(\$473.88)	(\$124.72)	(\$1,319.01)	(\$52.30)	(\$19.42)	(\$9.14)		
<b>TOTAL CHARGE</b>	<b>\$65,815.39</b>	<b>\$65,684.05</b>	<b>\$64,893.97</b>	<b>\$65,124.43</b>	<b>\$53,248.31</b>	<b>\$52,523.49</b>	<b>\$49,985.71</b>		
PREVIOUS COLLECTIONS	\$65,619.16	\$65,495.51	\$64,682.59	\$64,963.15	\$53,152.78	\$52,386.60	\$49,900.63		
<b>PREVIOUS BALANCE DUE</b>	<b>\$196.23</b>	<b>\$188.54</b>	<b>\$211.38</b>	<b>\$161.28</b>	<b>\$95.53</b>	<b>\$136.89</b>	<b>\$85.08</b>		<b>\$1,074.93</b>
COLLECTIONS - TAX	\$42.98	\$51.90	\$31.44	\$31.44					\$157.76
COLLECTIONS - INTEREST/FEES	\$27.24	\$22.60	\$20.93	\$7.20					\$77.97
GROSS MONTHLY COLLECTIONS	\$70.22	\$74.50	\$52.37	\$38.64					\$235.73
MISC. ADJUSTMENTS									
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,662.14</b>	<b>\$65,547.41</b>	<b>\$64,714.03</b>	<b>\$64,994.59</b>	<b>\$53,152.78</b>	<b>\$52,386.60</b>	<b>\$49,900.63</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$153.25</b>	<b>\$136.64</b>	<b>\$179.94</b>	<b>\$129.84</b>	<b>\$95.53</b>	<b>\$136.89</b>	<b>\$85.08</b>		<b>\$917.17</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.77%</b>	<b>99.79%</b>	<b>99.72%</b>	<b>99.80%</b>	<b>99.82%</b>	<b>99.74%</b>	<b>99.83%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of March 31, 2016

Name	Tax Map Number	2011	2010	2009	2008	2007	2006	2005
BOND, CELESTE B	06054063			\$27.92				
BRIDGES JAMES CORBETT	50084062						\$1.84	\$1.91
BROOKS, STEPHEN R	50089854							\$1.13
CAROLINA STREET SUPPLY	50103059		\$6.88					
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88						
CMH CONTRACTING INC	50092570						\$14.85	
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44						
CURVES OF MINERAL SPRINGS	50092178						\$8.54	
CUSTOM DESIGN CONCRETE	50092179			\$12.02	\$10.46	\$9.82	\$8.54	
D'AMICO, JAMES L	06054024	\$27.68	\$27.68	\$27.68				
DUNCAN, ROBERT W	50100863			\$2.63				
ELLIOTT, JAMES EDWARD & MARIO JAMES ELLIOTT	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						
GRADY, DEITRICH	06018045D	\$8.73	\$8.73	\$8.73	\$8.73	\$7.08		\$7.08
GRIFFIN, FAIRLEY J	05033026	\$6.20	\$6.20	\$6.20	\$6.20	\$3.78	\$3.78	\$3.78
HERRON ENTERPRISES INC	50071162				\$8.78			
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	\$7.90	\$7.90	\$7.90
JUS 4 U II	50090771							\$8.54
MATHENY, VERNA	455325	\$2.22						
MCDUGALL, SHERRY CARTER	06084001L	\$6.86	\$6.86	\$6.86	\$6.86			
METHENY, VERNA	50094323		\$2.22	\$2.44			\$2.38	
MEXICAN PAINTERS (THE)	50092685							\$7.43
R & D MASONRY INC	50092552						\$8.54	

Name	Tax Map Number	2011	2010	2009	2008	2007	2006	2005
REALTY INVESTORS INC	50082898						\$1.02	
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75					
SNYDER, DOROTHY L	06114092	\$20.37	\$20.37	\$20.37	\$20.37	\$20.69	\$20.69	
STRAING, GRACIE M	05033080	\$8.92						
WAXHAW ALL TILE	50099231				\$6.88			
WENDY GREENE AND ASSOCIATES	50093112						\$12.13	\$9.59
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	\$27.35	\$27.35	\$27.35
Total		\$153.25	\$136.64	\$179.94	\$129.84	\$95.53	\$136.89	\$85.08



## **Town of Mineral Springs**

# **FINANCE REPORT MARCH 2016**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**May 12, 2016**

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# Cash Flow Report FY2015 YTD

7/1/2015 Through 3/31/2016

4/25/2016

Page 1

Category Description	7/1/2015- 3/31/2016
<b>INCOME</b>	
Dup Prop Tax	
Receipts	124.82
Refunds	-124.82
TOTAL Dup Prop Tax	0.00
Gross Receipts Tax	1,023.55
Interest Income	1,258.43
Other Inc	
Copy Charges	3.00
Festival 2015	1,222.50
Festival 2016	
Vendor	25.00
TOTAL Festival 2016	25.00
Memorials	
Bricks	3,025.00
Other	250.00
TOTAL Memorials	3,275.00
Zoning	6,630.00
TOTAL Other Inc	11,155.50
Prop Tax 2015	
Receipts 2015	
Int	67.05
Tax	60,449.63
TOTAL Receipts 2015	60,516.68
TOTAL Prop Tax 2015	60,516.68
Prop Tax Prior Years	
Prop Tax 2004	
Receipts 2004	
Int	19.85
Tax	13.58
TOTAL Receipts 2004	33.43
TOTAL Prop Tax 2004	33.43
Prop Tax 2005	
Receipts 2005	
Int	61.90
Tax	37.04
TOTAL Receipts 2005	98.94
TOTAL Prop Tax 2005	98.94
Prop Tax 2006	
Receipts 2006	
Int	75.36
Tax	57.47
TOTAL Receipts 2006	132.83
TOTAL Prop Tax 2006	132.83
Prop Tax 2007	
Receipts 2007	
Int	89.28
Tax	71.78
TOTAL Receipts 2007	161.06

# Cash Flow Report FY2015 YTD

7/1/2015 Through 3/31/2016

4/25/2016

Page 2

Category Description	7/1/2015- 3/31/2016
TOTAL Prop Tax 2007	161.06
Prop Tax 2008	
Receipts 2008	
Int	105.31
Tax	112.35
TOTAL Receipts 2008	217.66
TOTAL Prop Tax 2008	217.66
Prop Tax 2009	
Receipts 2009	
Int	135.65
Tax	127.09
TOTAL Receipts 2009	262.74
TOTAL Prop Tax 2009	262.74
Prop Tax 2010	
Receipts 2010	
Int	112.32
Tax	140.65
TOTAL Receipts 2010	252.97
TOTAL Prop Tax 2010	252.97
Prop Tax 2011	
Receipts 2011	
Int	75.06
Tax	95.68
TOTAL Receipts 2011	170.74
TOTAL Prop Tax 2011	170.74
Prop Tax 2012	
Receipts 2012	
Int	39.93
Tax	194.69
TOTAL Receipts 2012	234.62
TOTAL Prop Tax 2012	234.62
Prop Tax 2013	
Receipts 2013	
Int	43.26
Tax	253.53
TOTAL Receipts 2013	296.79
TOTAL Prop Tax 2013	296.79
Prop Tax 2014	
Receipts 2014	
Int	33.11
Tax	546.87
TOTAL Receipts 2014	579.98
TOTAL Prop Tax 2014	579.98
TOTAL Prop Tax Prior Years	2,441.76
Sales Tax	
Cable TV	9,969.48
Electricity	109,609.11
Natural Gas Excise	1,082.91
Refunds	
State	1,502.99

# Cash Flow Report FY2015 YTD

7/1/2015 Through 3/31/2016

4/25/2016

Page 3

Category Description	7/1/2015- 3/31/2016
TOTAL Refunds	1,502.99
Sales & Use Dist	11,079.51
telecommunications	2,121.19
TOTAL Sales Tax	135,365.19
Veh Tax	
Coll	-0.49
Int 2006	1.34
Int 2007	0.21
Int 2008	3.20
Int 2009	2.28
Int 2010	0.27
Int 2011	0.54
Int 2012	2.06
Int 2013	0.21
Int 2015	39.06
Tax 2006	0.63
Tax 2007	0.29
Tax 2008	3.84
Tax 2009	4.07
Tax 2010	0.51
Tax 2011	1.61
Tax 2012	10.35
Tax 2013	1.13
Tax 2015	4,056.27
TOTAL Veh Tax	4,127.38
<b>TOTAL INCOME</b>	<b>215,888.49</b>
<b>EXPENSES</b>	
Uncategorized	0.00
Ads	623.36
Attorney	3,334.74
Audit	5,000.00
Capital Outlay	
Greenway	6,904.95
TOTAL Capital Outlay	6,904.95
Community	
Donation	2,300.00
Greenway	97.13
Maint	3,481.52
Special Events	
Festival	3,257.57
Misc	28.65
TOTAL Special Events	3,286.22
TOTAL Community	9,164.87
Dues	5,409.00
Elections	2,370.60
Emp	
Benefits	
Dental	666.00
Life	464.52

# Cash Flow Report FY2015 YTD

7/1/2015 Through 3/31/2016

4/25/2016

Page 4

Category Description	7/1/2015- 3/31/2016
NCLGERS	7,894.80
Vision	126.00
<b>TOTAL Benefits</b>	<b>9,151.32</b>
Bond	550.00
FICA	
Med	1,193.02
Soc Sec	5,101.04
<b>TOTAL FICA</b>	<b>6,294.06</b>
Payroll	1,192.49
Work Comp	2,070.88
<b>TOTAL Emp</b>	<b>19,258.75</b>
Ins	3,542.25
Newsletter	
Post	624.00
Printing	1,512.10
<b>TOTAL Newsletter</b>	<b>2,136.10</b>
Office	
Bank	6.00
Clerk	24,903.00
Council	5,200.00
Deputy Clerk	6,855.89
Equip	507.17
Finance Officer	
Park Maint	2,304.00
Regular	20,700.00
<b>TOTAL Finance Officer</b>	<b>23,004.00</b>
Maint	
Materials	1,092.33
Service	5,076.16
<b>TOTAL Maint</b>	<b>6,168.49</b>
Mayor	3,600.00
Misc	166.05
Post	232.72
Supplies	1,818.66
Tel	5,621.09
Util	3,033.11
<b>TOTAL Office</b>	<b>81,116.18</b>
Planning	
Administration	
Contract	1,072.60
Salaries	21,528.00
<b>TOTAL Administration</b>	<b>22,600.60</b>
Misc	1,102.00
<b>TOTAL Planning</b>	<b>23,702.60</b>
Street Lighting	1,144.58
Tax Coll	
Contract	1,035.87
Sal	1,350.00
<b>TOTAL Tax Coll</b>	<b>2,385.87</b>
Training	

# Cash Flow Report FY2015 YTD

7/1/2015 Through 3/31/2016

4/25/2016

Page 5

Category Description	7/1/2015- 3/31/2016
Officials	425.00
Staff	765.00
TOTAL Training	1,190.00
Travel	1,938.77
<b>TOTAL EXPENSES</b>	<b>169,222.62</b>
<b>TRANSFERS</b>	
FROM MM Sav Min Spgs	10,586.05
FROM MM Sav ParkSterling	80,000.00
FROM Escrows	15,900.00
TO Check Min Spgs	-106,486.05
TO Downtown Park Capital Project Fund	-168,305.24
<b>TOTAL TRANSFERS</b>	<b>-168,305.24</b>
<b>OVERALL TOTAL</b>	<b>-121,639.37</b>

## Account Balances History Report

(Includes unrealized gains)

As of 3/31/2016

4/28/2016

Page 1

Account	6/29/2015 Balance	6/30/2015 Balance	7/31/2015 Balance	8/31/2015 Balance	9/30/2015 Balance	10/31/2015 Balance	11/30/2015 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	31,588.10	33,309.65	13,783.91	1,232.38	44,667.57	30,352.88	36,548.80
Copper Run Escrow	66,841.58	66,847.08	66,852.76	66,858.43	66,863.93	66,869.61	66,875.11
MM Sav Min Spgs	10,581.12	10,581.99	10,582.89	10,583.79	10,584.66	10,580.06	0.00
MM Sav ParkSterling	653,901.13	654,035.51	644,174.26	644,311.05	644,443.45	644,580.30	644,712.76
NCCMT_Cash	2,237.06	2,237.14	2,237.25	2,237.39	2,237.51	2,237.67	2,237.86
<b>TOTAL Cash and Bank Accounts</b>	<b>765,148.99</b>	<b>767,011.37</b>	<b>737,631.07</b>	<b>725,223.04</b>	<b>768,797.12</b>	<b>754,620.52</b>	<b>750,374.53</b>
<b>Other Assets</b>							
State Revenues Receivable	0.00	63,920.51	61,303.45	59,725.90	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>63,920.51</b>	<b>61,303.45</b>	<b>59,725.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>765,148.99</b>	<b>830,931.88</b>	<b>798,934.52</b>	<b>784,948.94</b>	<b>768,797.12</b>	<b>754,620.52</b>	<b>750,374.53</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	692.76	1,688.77	692.76	692.76	692.76	692.76	692.76
Escrows	66,662.00	66,662.00	66,662.00	66,662.00	66,662.00	66,662.00	66,662.00
<b>TOTAL Other Liabilities</b>	<b>67,354.76</b>	<b>68,350.77</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>
<b>TOTAL LIABILITIES</b>	<b>67,354.76</b>	<b>68,350.77</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>
<b>OVERALL TOTAL</b>	<b>697,794.23</b>	<b>762,581.11</b>	<b>731,579.76</b>	<b>717,594.18</b>	<b>701,442.36</b>	<b>687,265.76</b>	<b>683,019.77</b>



## Account Balances History Report

(Includes unrealized gains)

As of 3/31/2016

4/28/2016

Page 2

Account	12/31/2015 Balance	1/31/2016 Balance	2/29/2016 Balance	3/31/2016 Balance
<b>ASSETS</b>				
<b>Cash and Bank Accounts</b>				
Check Min Spgs	107,312.64	64,207.30	30,212.48	79,822.40
Copper Run Escrow	66,880.79	66,886.45	66,891.75	66,897.42
MM Sav Min Spgs	0.00	0.00	0.00	0.00
MM Sav ParkSterling	644,849.67	644,986.23	615,113.18	575,236.61
NCCMT_Cash	2,238.22	2,238.77	2,239.36	2,240.07
<b>TOTAL Cash and Bank Accounts</b>	<b>821,281.32</b>	<b>778,318.75</b>	<b>714,456.77</b>	<b>724,196.50</b>
<b>Other Assets</b>				
State Revenues Receivable	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>821,281.32</b>	<b>778,318.75</b>	<b>714,456.77</b>	<b>724,196.50</b>
<b>LIABILITIES</b>				
<b>Other Liabilities</b>				
Accounts Payable	692.76	692.76	692.76	692.76
Escrows	66,662.00	66,662.00	66,662.00	82,562.00
<b>TOTAL Other Liabilities</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>83,254.76</b>
<b>TOTAL LIABILITIES</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>67,354.76</b>	<b>83,254.76</b>
<b>OVERALL TOTAL</b>	<b>753,926.56</b>	<b>710,963.99</b>	<b>647,102.01</b>	<b>640,941.74</b>

Mineral Springs Budget Comparison 2015-2016

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2015-2016									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,176.64	\$ 623.36	34.6%	\$ -	\$ -	\$ 99.50	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 6,265.26	\$ 3,334.74	34.7%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 934.74	\$ 300.00
Audit	\$ 5,100.00	\$ 100.00	\$ 5,000.00	98.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 28,100.00	\$ 18,935.13	\$ 9,164.87	32.6%	\$ 47.58	\$ 39.45	\$ 5,792.26	\$ 65.31	\$ 862.50
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 6,600.00	\$ 1,191.00	\$ 5,409.00	82.0%	\$ 4,719.00	\$ 67.00	\$ -	\$ -	\$ -
Elections	\$ 2,525.00	\$ 154.40	\$ 2,370.60	93.9%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 26,500.00	\$ 7,241.25	\$ 19,258.75	72.7%	\$ 3,968.92	\$ 1,979.44	\$ 1,849.83	\$ 1,820.29	\$ 1,825.68
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 957.75	\$ 3,542.25	78.7%	\$ 3,542.25	\$ -	\$ -	\$ -	\$ -
Newsletter	\$ 3,000.00	\$ 863.90	\$ 2,136.10	71.2%	\$ 507.63	\$ -	\$ 991.66	\$ 636.81	\$ -
Office	\$ 118,976.00	\$ 37,859.82	\$ 81,116.18	68.2%	\$ 10,257.52	\$ 8,988.27	\$ 9,175.79	\$ 8,285.03	\$ 8,113.82
Planning & Zoning	\$ 43,704.00	\$ 20,001.40	\$ 23,702.60	54.2%	\$ 3,891.60	\$ 2,392.00	\$ 2,392.00	\$ 2,392.00	\$ 2,392.00
Street Lighting	\$ 2,000.00	\$ 855.42	\$ 1,144.58	57.2%	\$ -	\$ 142.48	\$ 142.48	\$ 142.52	\$ 143.66
Tax Collection	\$ 3,250.00	\$ 864.13	\$ 2,385.87	73.4%	\$ 150.00	\$ 169.69	\$ 201.07	\$ 201.76	\$ 287.74
Training	\$ 3,000.00	\$ 1,810.00	\$ 1,190.00	39.7%	\$ -	\$ -	\$ -	\$ 15.00	\$ -
Travel	\$ 3,600.00	\$ 1,661.23	\$ 1,938.77	53.9%	\$ -	\$ -	\$ 103.17	\$ -	\$ 210.25
Capital Outlay	\$ 43,695.00	\$ 36,790.05	\$ 6,904.95	15.8%	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
<b>Totals</b>	<b>\$ 320,950.00</b>	<b>\$ 151,727.38</b>	<b>\$ 169,222.62</b>	<b>52.7%</b>	<b>\$ 27,384.50</b>	<b>\$ 14,078.33</b>	<b>\$ 21,047.76</b>	<b>\$ 15,493.46</b>	<b>\$ 15,135.65</b>
<b>Off Budget:</b>									
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 168,305.24		\$ 5,000.00	\$ 3,315.80	\$ 2,991.34	\$ 4,493.30	\$ 1,500.00
<b>Total Off Budget:</b>			<b>\$ 168,305.24</b>		<b>\$ 5,000.00</b>	<b>\$ 3,315.80</b>	<b>\$ 2,991.34</b>	<b>\$ 4,493.30</b>	<b>\$ 1,500.00</b>

Mineral Springs Budget Comparison 2015-2016

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ 114.42	\$ -	\$ 409.44				
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00				
Audit	\$ 5,000.00	\$ -	\$ -	\$ -				
Community Projects	\$ 369.67	\$ 1,162.50	\$ 225.60	\$ 600.00				
Contingency	\$ -	\$ -	\$ -	\$ -				
Dues	\$ 321.00	\$ 240.00	\$ 52.00	\$ 10.00				
Elections	\$ -	\$ 2,370.60	\$ -	\$ -				
Employee Overhead	\$ 1,295.11	\$ 1,971.42	\$ 2,721.73	\$ 1,826.33				
Fire Department	\$ -	\$ -	\$ -	\$ -				
Insurance	\$ -	\$ -	\$ -	\$ -				
Newsletter	\$ -	\$ -	\$ -	\$ -				
Office	\$ 8,193.38	\$ 8,743.78	\$ 9,512.91	\$ 9,845.68				
Planning & Zoning	\$ 2,248.48	\$ 2,392.00	\$ 2,535.52	\$ 3,067.00				
Street Lighting	\$ 143.66	\$ 143.66	\$ 143.06	\$ 143.06				
Tax Collection	\$ 483.19	\$ 430.69	\$ 266.85	\$ 194.88				
Training	\$ -	\$ 275.00	\$ 900.00	\$ -				
Travel	\$ 154.14	\$ 525.24	\$ 945.97	\$ -				
Capital Outlay	\$ 2,465.00	\$ 900.00	\$ 262.50	\$ 1,277.45				
	<b>\$ 20,973.63</b>	<b>\$ 19,569.31</b>	<b>\$ 17,866.14</b>	<b>\$ 17,673.84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers	\$ 700.00	\$ 43,675.55	\$ 57,960.45	\$ 48,668.80	\$ -	\$ -	\$ -	
	<b>\$ 700.00</b>	<b>\$ 43,675.55</b>	<b>\$ 57,960.45</b>	<b>\$ 48,668.80</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Monthly Revenue Summary 2015-2016

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2015-2016									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 2,400.00	\$ (41.76)	\$ 2,441.76	101.7%	\$ 336.71	\$ 322.95	\$ 317.40	\$ 133.39	\$ 373.47
Property Tax - 2015	\$ 59,120.00	\$ (1,396.68)	\$ 60,516.68	102.4%	\$ -	\$ 32.98	\$ 2,259.20	\$ 2,501.16	\$ 8,464.50
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ 720.00	\$ (303.55)	\$ 1,023.55		\$ -	\$ 164.71	\$ 177.09	\$ 195.94	\$ 87.84
Interest	\$ 1,200.00	\$ (58.43)	\$ 1,258.43	104.9%	\$ 145.44	\$ 143.50	\$ 138.89	\$ 143.59	\$ 138.64
Sales Tax - Electric	\$ 200,000.00	\$ 90,390.89	\$ 109,609.11	54.8%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Sales & Use	\$ 20,560.00	\$ 7,977.50	\$ 12,582.50	61.2%	\$ -	\$ -	\$ 1,649.94	\$ 1,551.96	\$ 1,519.97
Sales Tax - Other Util.	\$ 27,300.00	\$ 14,126.42	\$ 13,173.58	48.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Taxes	\$ 4,850.00	\$ 722.62	\$ 4,127.38	85.1%	\$ -	\$ 574.41	\$ 557.26	\$ 509.12	\$ 555.24
Zoning Fees	\$ 4,000.00	\$ (2,630.00)	\$ 6,630.00	165.8%	\$ 525.00	\$ 735.00	\$ 825.00	\$ 625.00	\$ 1,200.00
Other	\$ 800.00	\$ (3,725.50)	\$ 4,525.50	565.7%	\$ 376.00	\$ 1,435.00	\$ 1,962.50	\$ 150.00	\$ 50.00
<b>Totals</b>	<b>\$ 320,950.00</b>	<b>\$ 105,061.51</b>	<b>\$ 215,888.49</b>	<b>67.3%</b>	<b>\$ 1,383.15</b>	<b>\$ 3,408.55</b>	<b>\$ 7,887.28</b>	<b>\$ 5,810.16</b>	<b>\$ 12,389.66</b>
	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>June a/r</b>	
Property Tax - prior	\$ 224.18	\$ 187.43	\$ 243.91	\$ 302.32					
Property Tax - 2015	\$ 20,923.45	\$ 17,827.66	\$ 6,723.13	\$ 1,784.60					
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -					
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -					
Gross Receipts Tax	\$ 113.63	\$ 89.83	\$ 108.55	\$ 85.96					
Interest	\$ 142.95	\$ 142.77	\$ 132.84	\$ 129.81					
Sales Tax - Electric	\$ 61,231.84	\$ -	\$ -	\$ 48,377.27					
Sales Tax - Sales & Use	\$ 1,579.47	\$ 1,433.62	\$ 3,024.21	\$ 1,823.33					
Sales Tax - Other Util.	\$ 7,376.15	\$ -	\$ -	\$ 5,797.43					
Vehicle Taxes	\$ 438.75	\$ 400.98	\$ 479.97	\$ 611.65					
Zoning Fees	\$ 475.00	\$ -	\$ 1,250.00	\$ 995.00					
Other	\$ 75.00	\$ 200.00	\$ 2.00	\$ 275.00					
<b>Totals</b>	<b>\$ 92,580.42</b>	<b>\$ 20,282.29</b>	<b>\$ 11,964.61</b>	<b>\$ 60,182.37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# March Cash Flow Report

3/1/2016 Through 3/31/2016

4/25/2016

Page 1

Category Description	3/1/2016- 3/31/2016
<b>INCOME</b>	
Gross Receipts Tax	85.96
Interest Income	129.81
Other Inc	
Festival 2016	
Vendor	25.00
TOTAL Festival 2016	25.00
Memorials	
Other	250.00
TOTAL Memorials	250.00
Zoning	995.00
TOTAL Other Inc	1,270.00
Prop Tax 2015	
Receipts 2015	
Int	45.89
Tax	1,738.71
TOTAL Receipts 2015	1,784.60
TOTAL Prop Tax 2015	1,784.60
Prop Tax Prior Years	
Prop Tax 2008	
Receipts 2008	
Int	7.20
Tax	31.44
TOTAL Receipts 2008	38.64
TOTAL Prop Tax 2008	38.64
Prop Tax 2009	
Receipts 2009	
Int	20.93
Tax	31.44
TOTAL Receipts 2009	52.37
TOTAL Prop Tax 2009	52.37
Prop Tax 2010	
Receipts 2010	
Int	22.60
Tax	51.90
TOTAL Receipts 2010	74.50
TOTAL Prop Tax 2010	74.50
Prop Tax 2011	
Receipts 2011	
Int	27.24
Tax	42.98
TOTAL Receipts 2011	70.22
TOTAL Prop Tax 2011	70.22
Prop Tax 2012	
Receipts 2012	
Int	3.93
Tax	9.65
TOTAL Receipts 2012	13.58
TOTAL Prop Tax 2012	13.58

# March Cash Flow Report

3/1/2016 Through 3/31/2016

4/25/2016

Page 2

Category Description	3/1/2016- 3/31/2016
Prop Tax 2013	
Receipts 2013	
Int	2.21
Tax	27.59
TOTAL Receipts 2013	29.80
TOTAL Prop Tax 2013	29.80
Prop Tax 2014	
Receipts 2014	
Int	2.44
Tax	20.77
TOTAL Receipts 2014	23.21
TOTAL Prop Tax 2014	23.21
TOTAL Prop Tax Prior Years	302.32
Sales Tax	
Cable TV	4,755.58
Electricity	48,377.27
Natural Gas Excise	179.91
Sales & Use Dist	1,823.33
telecommunications	861.94
TOTAL Sales Tax	55,998.03
Veh Tax	
Coll	-0.03
Int 2008	0.40
Int 2012	0.06
Int 2015	8.25
Tax 2008	0.00
Tax 2012	1.04
Tax 2015	601.93
TOTAL Veh Tax	611.65
<b>TOTAL INCOME</b>	<b>60,182.37</b>
<b>EXPENSES</b>	
Ads	409.44
Attorney	300.00
Capital Outlay	
Greenway	1,277.45
TOTAL Capital Outlay	1,277.45
Community	
Maint	600.00
TOTAL Community	600.00
Dues	10.00
Emp	
Benefits	
Dental	74.00
Life	52.08
NCLGERS	877.20
Vision	14.00
TOTAL Benefits	1,017.28
FICA	
Med	131.49

# March Cash Flow Report

3/1/2016 Through 3/31/2016

4/25/2016

Page 3

Category Description	3/1/2016- 3/31/2016
Soc Sec	562.23
<b>TOTAL FICA</b>	<b>693.72</b>
Payroll	115.33
<b>TOTAL Emp</b>	<b>1,826.33</b>
Office	
Bank	3.00
Clerk	2,767.00
Council	600.00
Deputy Clerk	666.18
Finance Officer	
Park Maint	256.00
Regular	2,300.00
<b>TOTAL Finance Officer</b>	<b>2,556.00</b>
Maint	
Materials	333.56
Service	654.16
<b>TOTAL Maint</b>	<b>987.72</b>
Mayor	400.00
Supplies	228.03
Tel	536.12
Util	1,101.63
<b>TOTAL Office</b>	<b>9,845.68</b>
Planning	
Administration	
Salaries	2,392.00
<b>TOTAL Administration</b>	<b>2,392.00</b>
Misc	675.00
<b>TOTAL Planning</b>	<b>3,067.00</b>
Street Lighting	143.06
Tax Coll	
Contract	44.88
Sal	150.00
<b>TOTAL Tax Coll</b>	<b>194.88</b>
<b>TOTAL EXPENSES</b>	<b>17,673.84</b>
<b>TRANSFERS</b>	
FROM MM Sav ParkSterling	40,000.00
FROM Escrows	15,900.00
TO Check Min Spgs	-40,000.00
TO Downtown Park Capital Project Fund	-48,668.80
<b>TOTAL TRANSFERS</b>	<b>-32,768.80</b>
<b>OVERALL TOTAL</b>	<b>9,739.73</b>

# Register Report

3/1/2016 Through 3/31/2016

4/28/2016

Page 1

Date	Num	Description	Memo	Category	Amount
3/1/2016	EFT	Debit Card (Lowe's)	Hoses, nozzles (F...	Office:Maint:Materials	-124.71
3/7/2016	DE...	Deposit	#518	Prop Tax Prior Years:Prop Tax 2011:...	27.24
			#518	Prop Tax Prior Years:Prop Tax 2011:...	42.98
			#518	Prop Tax Prior Years:Prop Tax 2010:...	22.60
			#518	Prop Tax Prior Years:Prop Tax 2010:...	51.90
			#518	Prop Tax Prior Years:Prop Tax 2009:...	20.93
			#518	Prop Tax Prior Years:Prop Tax 2009:...	31.44
			#518	Prop Tax Prior Years:Prop Tax 2008:...	7.20
			#518	Prop Tax Prior Years:Prop Tax 2008:...	31.44
3/7/2016	4734	Union County Regi...	Notary Oath: Vicky...	Dues	-10.00
3/7/2016	4735	NFocus Planning &...	I/N 2016069-T PB ...	Planning:Misc	-675.00
3/7/2016	4736	Xerox Corporation	I/N 083508452 (FY...	Office:Supplies	-109.32
3/7/2016	473...	Municipal Insuranc...		Emp:Benefits:Life	-52.08
				Emp:Benefits:Dental	-74.00
				Emp:Benefits:Vision	-14.00
3/7/2016	4738	Superior Automatic...	I/N 27001, 27008 ...	Office:Maint:Service	-159.16
3/7/2016	4739	Clark, Griffin & Mc...	I/N 5328 3/16 (FY2...	Attorney	-300.00
3/7/2016	4740	Taylor & Sons Mo...	I/N 003 3/16 (FY20...	Office:Maint:Service	-300.00
3/7/2016	4741	The Enquirer-Jour...	30065439 (FY2015)	Ads	-109.44
3/7/2016	4742	Verizon Wireless	221474588-00001 ...	Office:Tel	-86.94
3/7/2016	DEP	Deposit	#518a (FY2015)	Other Inc:Zoning	270.00
3/7/2016	TXFR	Transfer Money	transfer (FY2015)	[MM Sav ParkSterling]	40,000.00
3/8/2016	EFT	Yadkin Bank	Service Charge (C...	Office:Bank	-3.00
3/9/2016	EFT	Debit Card (Office...	Folders, mice (FY2...	Office:Supplies	-30.94
3/9/2016	EFT	Debit Card (WalMa...	Batteries (FY2015)	Office:Supplies	-14.91
3/9/2016	EFT	Debit Card (Lowe's)	Hose, sprinklers (F...	Office:Maint:Materials	-70.35
3/10/2016	4743	HC Rummage, Inc.	Pay App #3 (FY20...	[Downtown Park Capital Project Fund]	-48,168.80
3/11/2016	EFT	Debit Card (AOL)	AOL Troubleshooti...	Office:Tel	-4.99
3/13/2016	EFT	Debit Card (Lowe's)	Hose, sprinklers (F...	Office:Maint:Materials	-138.50
3/14/2016	EFT...	Union County	2/16 Regular	Prop Tax 2015:Receipts 2015:Tax	1,738.71
			2/16	Prop Tax 2015:Receipts 2015:Int	45.89
			2/16	Prop Tax Prior Years:Prop Tax 2014:...	2.44
			2/16	Prop Tax Prior Years:Prop Tax 2014:...	20.77
			2/16	Prop Tax Prior Years:Prop Tax 2013:...	2.21
			2/16	Prop Tax Prior Years:Prop Tax 2013:...	27.59
			2/16	Prop Tax Prior Years:Prop Tax 2012:...	3.93
			2/16	Prop Tax Prior Years:Prop Tax 2012:...	9.65
			2/16	Veh Tax:Tax 2012	1.04
			2/16	Veh Tax:Int 2012	0.06
			2/16	Veh Tax:Tax 2008	0.00
			2/16	Veh Tax:Int 2008	0.40
			2/16	Veh Tax:Coll	-0.03
			2/16	Tax Coll:Contract	-27.77
3/15/2016	EFT...	NC Department of ...		Sales Tax:Electricity	48,377.27
				Sales Tax:Cable TV	4,755.58
				Sales Tax:telecommunications	861.94
				Sales Tax:Natural Gas Excise	179.91
3/15/2016	EFT	NC Department of ...	1/16 (FY2015)	Sales Tax:Sales & Use Dist	1,823.33
3/17/2016	EFT	Debit Card (Safety...	Trailhead Signs (F...	Capital Outlay:Greenway	-127.45
3/17/2016	DEP	Deposit	#518b (FY2015)	Other Inc:Zoning	275.00



# Register Report

3/1/2016 Through 3/31/2016

4/28/2016

Page 2

Date	Num	Description	Memo	Category	Amount
3/21/2016	EFT...	Union County {NC...	NCVTS 1602	Veh Tax:Tax 2015	601.93
			NCVTS 1602	Veh Tax:Int 2015	8.25
			NCVTS 1602	Tax Coll:Contract	-17.11
3/21/2016	4744	**VOID**Heritage ...	wrong amount (FY...	Office:Util	0.00
3/21/2016	4745	Duke Power	1803784140 (FY20...	Office:Util	-147.95
3/21/2016	4746	Duke Power	1819573779 (old s...	Office:Util	-26.71
3/21/2016	4747	Duke Power	2035221941 (FY20...	Street Lighting	-143.06
3/21/2016	4748	Stewart Incorporated/I/N 51671 2/29 Do...	[Downtown Park Capital Project Fund]		-500.00
3/21/2016	4749	Stewart Incorporated/I/N 51674 2/29 Gre...	Capital Outlay:Greenway		-1,150.00
3/21/2016	4750	Union County Publi...84361*00 (FY2015)	Office:Util		-22.00
3/21/2016	4751	Union County Publi...91052*00 (FY2015)	Office:Util		-19.76
3/21/2016	4752	Neopost Inc	I/N 53716376 Mete...	Office:Supplies	-72.86
3/21/2016	4753	Jan-Pro Cleaning ...	I/N 38989 Janitoria...	Office:Maint:Service	-195.00
3/21/2016	4754	Windstream	061345970 (FY201...	Office:Tel	-66.96
3/21/2016	4755	Windstream	061348611 (FY201...	Office:Tel	-290.29
3/21/2016	4756	Heritage Propane	513970 statement ...	Office:Util	-885.21
3/23/2016	DEP	Deposit	#518c (FY2015)	Other Inc:Zoning	425.00
3/24/2016	EFT	Point And Pay	Zoning Permit 060...	Other Inc:Zoning	25.00
3/25/2016	EFT	Union County	2/16 (FY2015)	Gross Receipts Tax	85.96
3/29/2016	4757	Ken Newell	Welcome Signs 1/...	Community:Maint	-600.00
3/29/2016	4758	Verizon Wireless	221474588-00001 ...	Office:Tel	-86.94
3/30/2016	EFT...	Paychex	Salary 3/16	Office:Clerk	-2,600.98
			Supplement 3/16	Office:Clerk	0.00
			Hours 3/16	Office:Deputy Clerk	-666.18
			Salary 3/16	Office:Finance Officer:Regular	-2,162.00
			Salary 3/16	Office:Finance Officer:Park Maint	-240.64
			Salary 3/16	Office:Mayor	-400.00
			Salary 3/16	Office:Council	-600.00
			Salary 3/16	Planning:Administration:Salaries	-2,248.48
			Salary 3/16	Tax Coll:Sal	-150.00
				Emp:FICA:Soc Sec	-562.23
				Emp:FICA:Med	-131.49
3/30/2016	EFT...	NC State Treasurer	03/16 LGERS cont...	Office:Clerk	-166.02
			03/16 LGERS cont...	Office:Finance Officer:Regular	-138.00
			03/16 LGERS cont...	Office:Finance Officer:Park Maint	-15.36
			03/16 LGERS cont...	Planning:Administration:Salaries	-143.52
			03/16 employer co...	Emp:Benefits:NCLGERS	-877.20
3/30/2016	4759	Charlotte Steeplec...	Race Program Ad ...	Ads	-300.00
3/31/2016	EFT	Paychex Fees	3/16 (FY2015)	Emp:Payroll	-115.33
3/31/2016	DE...	Deposit	Maple Tree	Other Inc:Memorials:Other	250.00
			Gaddy	Other Inc:Festival 2016:Vendor	25.00
3/31/2016	DEP	Deposit	#518e Harrington ...	[Escrows]	15,900.00
<b>TOTAL 3/1/2016 - 3/31/2016</b>					<b>49,609.92</b>
<b>TOTAL INFLOWS</b>					<b>115,952.59</b>
<b>TOTAL OUTFLOWS</b>					<b>-66,342.67</b>
<b>NET TOTAL</b>					<b>49,609.92</b>

# Downtown Park Cap. Proj. Fund Total

4/1/2015 Through 3/31/2016

4/28/2016

Page 1

Category Description	4/1/2015- 3/31/2016
<b>EXPENSES</b>	
Construction	
Contract	145,021.30
Memorial Bricks	2,344.00
Misc	500.68
TOTAL Construction	147,865.98
Professional Services	
Design & Supervision	26,154.29
TOTAL Professional Services	26,154.29
<b>TOTAL EXPENSES</b>	<b>174,020.27</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	174,020.27
<b>TOTAL TRANSFERS</b>	<b>174,020.27</b>
<b>OVERALL TOTAL</b>	<b>0.00</b>

# Downtown Park Cap Proj Fund FY2015-16

7/1/2015 Through 3/31/2016

4/28/2016

Page 1

Date	Description	Memo	Category	Amount
<b>BALANCE 6/30/2015</b>				<b>0.00</b>
7/28/2015	Stewart Incorporated I/N 47999 6/30/15 (FY2015)	Professional Services:Design & Superv...		-5,000.00
7/28/2015	Stewart Incorporated I/N 47999 6/30/15 (FY2015)	[Check Min Spgs]		5,000.00
8/31/2015	Stewart Incorporated I/N 48490 7/31/15 (FY2015)	Professional Services:Design & Superv...		-3,315.80
8/31/2015	Stewart Incorporated I/N 48490 7/31/15 (FY2015)	[Check Min Spgs]		3,315.80
9/29/2015	Stewart Incorporated I/N 49107 8/31/15 (FY2015)	Professional Services:Design & Superv...		-2,991.34
9/29/2015	Stewart Incorporated I/N 49107 8/31/15 (FY2015)	[Check Min Spgs]		2,991.34
10/20/2015	Stewart Incorporated I/N 49468 9/30/15 (FY2015)	Professional Services:Design & Superv...		-4,493.30
10/20/2015	Stewart Incorporated I/N 49468 9/30/15 (FY2015)	[Check Min Spgs]		4,493.30
11/24/2015	Stewart Incorporated I/N 50114 10/31/15 (FY20...	Professional Services:Design & Superv...		-1,500.00
11/24/2015	Stewart Incorporated I/N 50114 10/31/15 (FY20...	[Check Min Spgs]		1,500.00
12/14/2015	Stewart Incorporated I/N 50401 11/30/15 Downt...	[Check Min Spgs]		700.00
12/14/2015	Stewart Incorporated I/N 50401 11/30/15 Downt...	Professional Services:Design & Superv...		-700.00
1/5/2016	Stewart Incorporated I/N 50356 11/30/15 Downt...	Professional Services:Design & Superv...		-438.82
1/5/2016	Stewart Incorporated I/N 50356 11/30/15 Downt...	[Check Min Spgs]		438.82
1/7/2016	HC Rummage, Inc. Pay App #1 (FY2015)	Construction:Contract		-39,808.38
1/7/2016	HC Rummage, Inc. Pay App #1 (FY2015)	[Check Min Spgs]		39,808.38
1/9/2016	Debit Card (Lowe's) 2" Conduit for sleeve (FY2...	Construction:Misc		-31.51
1/9/2016	Debit Card (Lowe's) 2" Conduit for sleeve (FY2...	[Check Min Spgs]		31.51
1/12/2016	Bricks R Us I/N TOWMS1 Bricks 1-50 (...	Construction:Memorial Bricks		-950.00
1/12/2016	Bricks R Us Invoice TOWMS1 Bricks 1...	[Check Min Spgs]		950.00
1/19/2016	Bricks R Us Invoice TOWMS2 Bricks 1...	Construction:Memorial Bricks		-950.00
1/19/2016	Bricks R Us Invoice TOWMS2 Bricks 1...	[Check Min Spgs]		950.00
1/19/2016	Carolina Brick & M... 1 Strap bricks (FY2015)	Construction:Misc		-52.84
1/19/2016	Carolina Brick & M... 1 Strap paver bricks	[Check Min Spgs]		52.84
1/25/2016	Stewart Incorporated I/N 50914 12/15 Downtow...	Professional Services:Design & Superv...		-1,000.00
1/25/2016	Stewart Incorporated I/N 50914 12/15 Downtow...	[Check Min Spgs]		1,000.00
1/25/2016	Bricks R Us Invoice TOWMS3 Bricks 1...	Construction:Memorial Bricks		-444.00
1/25/2016	Bricks R Us Invoice TOWMS3 Bricks 1...	[Check Min Spgs]		444.00
2/2/2016	Browning's Greenh... Fountain (FY2015)	Construction:Misc		-416.33
2/2/2016	Browning's Greenh... Fountain (FY2015)	[Check Min Spgs]		416.33
2/9/2016	HC Rummage, Inc. Pay App #2 (FY2015)	Construction:Contract		-57,044.12
2/9/2016	HC Rummage, Inc. Pay App #2 (FY2015)	[Check Min Spgs]		57,044.12
2/23/2016	Stewart Incorporated I/N 51467 1/16 Downtown ...	Professional Services:Design & Superv...		-500.00
2/23/2016	Stewart Incorporated I/N 51467 1/16 Downtown ...	[Check Min Spgs]		500.00
3/10/2016	HC Rummage, Inc. Pay App #3 (FY2015)	Construction:Contract		-48,168.80
3/10/2016	HC Rummage, Inc. Pay App #3 (FY2015)	[Check Min Spgs]		48,168.80
3/21/2016	Stewart Incorporated I/N 51671 2/29 Downtown ...	Professional Services:Design & Superv...		-500.00
3/21/2016	Stewart Incorporated I/N 51671 2/29 Downtown ...	[Check Min Spgs]		500.00
<b>TOTAL 7/1/2015 - 3/31/2016</b>				<b>0.00</b>
<b>BALANCE 3/31/2016</b>				<b>0.00</b>
<b>TOTAL INFLOWS</b>			<b>168,305.24</b>	
<b>TOTAL OUTFLOWS</b>			<b>-168,305.24</b>	
<b>NET TOTAL</b>			<b>0.00</b>	

# Downtown Park Cap Proj Fund FY2014-15

4/1/2015 Through 6/30/2015

4/28/2016

Page 1

Date	Description	Memo	Category	Amount
<b>BALANCE 3/31/2015</b>				<b>0.00</b>
6/1/2015	Opening Balance		[Downtown Park Capital Project Fund]	0.00
6/18/2015	Stewart Incorporated I/N 46948 4/30/15 (FY2014)		Professional Services:Design & Superv...	-1,350.00
6/18/2015	Stewart Incorporated I/N 46948 4/30/15 (FY2014)		[Check Min Spgs]	1,350.00
6/25/2015	Stewart Incorporated I/N 47501 5/31/15 (FY2014)		Professional Services:Design & Superv...	-4,365.03
6/25/2015	Stewart Incorporated I/N 47501 5/31/15 (FY2014)		[Check Min Spgs]	4,365.03
<b>TOTAL 4/1/2015 - 6/30/2015</b>				<b>0.00</b>
<b>BALANCE 6/30/2015</b>				<b>0.00</b>
<b>TOTAL INFLOWS</b>				<b>5,715.03</b>
<b>TOTAL OUTFLOWS</b>				<b>-5,715.03</b>
<b>NET TOTAL</b>				<b>0.00</b>

March 2016

- Revenue Details
- Inter-bank Transfers

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DATE 2/29/16  
 TIME 13:58:14  
 USER FHH

UNION COUNTY  
 COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 2/01/2016 THRU 2/29/2016  
 REPORT GROUP: 100 REAL AND PERSONAL  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2012	9.65		3.93	13.58	.20	13.38
2013	27.59		2.21	29.80	.45	29.35
2014	20.77		2.44	23.21	.35	22.86
2015	1,735.25	3.46	45.89	1,784.60	26.77	1,757.83
TOTAL	1,793.26	3.46	54.47	1,851.19	27.77	1,823.42 ✓

DATE 2/29/16  
 TIME 13:58:14  
 USER PHH

PAGE 56  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RGCD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 2/01/2016 THRU 2/29/2016  
 REPORT GROUP: 200 REGISTERED VEHICLE  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2008			.40	.40	.01	.39
2012	1.04		.06	1.10	.02	1.08
TOTAL	1.04		.46	1.50	.03	1.47 ✓





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

**Distribution Report for**  
**Qtr 10/1/2015 - 12/31/2015**

**Distribution Date**  
**March 15, 2016**

Prefix	City/County	Sales Tax on Piped Natural Gas	Sales Tax on Electricity	Sales Tax on Telecommunication Services	Sales Tax on Video Programming	Total Distribution
County of	Union	\$ -	\$ -	\$ -	\$ 116,476.79	\$ 116,476.79
Town of	Fairview	\$ 330.38	\$ 24,484.82	\$ 6,111.87	\$ 1,870.28	\$ 32,797.35
Town of	Hemby Bridge	\$ 254.91	\$ 9,174.27	\$ 2,661.31	\$ 3,418.26	\$ 15,508.75
Town of	Indian Trail	\$ 17,957.54	\$ 257,067.59	\$ 14,948.07	\$ 69,397.50	\$ 359,370.70
Town of	Lake Park	\$ 2,463.64	\$ 20,247.76	\$ 501.52	\$ 4,700.09	\$ 27,913.01
Town of	Marshville	\$ -	\$ 39,511.79	\$ 6,758.50	\$ 2,807.04	\$ 49,077.33
Town of	Marvin	\$ 2,988.65	\$ 35,824.34	\$ 10,830.04	\$ 15,215.08	\$ 64,858.11
Town of	Mineral Springs	\$ 179.91	\$ 48,377.27	\$ 861.94	\$ 4,755.58	\$ 54,174.70
City of	Monroe	\$ 30,440.94	\$ 613,852.73	\$ 70,321.88	\$ 50,677.46	\$ 765,293.01
Town of	Stallings	\$ 7,575.58	\$ 136,198.11	\$ 1,649.79	\$ 39,605.53	\$ 185,029.01
Town of	Unionville	\$ 276.74	\$ 35,038.73	\$ 10,921.57	\$ 6,285.73	\$ 52,522.77
Town of	Waxhaw	\$ 5,551.98	\$ 117,252.97	\$ 13,864.47	\$ 40,754.44	\$ 177,423.86
Town of	Weddington	\$ 4,378.07	\$ 75,732.02	\$ 1,491.04	\$ 21,817.01	\$ 103,418.14
Village of	Wesley Chapel	\$ 3,388.81	\$ 40,637.59	\$ 1,652.73	\$ 21,784.09	\$ 67,463.22
Town of	Wingate	\$ -	\$ 24,597.26	\$ 5,580.24	\$ 4,701.85	\$ 34,879.35

# NC Sales & Use Distribution

Jan 2016 Collections

Summary

Mar 10, 2016

		ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	(Ad Valorem)	\$ 1,665,227.78	\$ 1,204,323.00	\$ 882,808.82	\$ -	\$ 105.83	\$ -	\$ -	\$ (253,873.70)	\$ 3,498,591.73
	FAIRVIEW	\$ 749.14	\$ 541.79	\$ 397.15	\$ -	\$ 0.05	\$ -	\$ -	\$ 554.19	\$ 2,242.32
	HEMBY BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	INDIAN TRAIL	\$ 59,547.43	\$ 43,065.78	\$ 31,568.65	\$ -	\$ 3.78	\$ -	\$ -	\$ 44,051.53	\$ 178,237.17
	LAKE PARK	\$ 5,367.26	\$ 3,881.70	\$ 2,845.42	\$ -	\$ 0.34	\$ -	\$ -	\$ 3,970.55	\$ 16,065.27
	MARSHVILLE	\$ 7,547.19	\$ 5,458.26	\$ 4,001.09	\$ -	\$ 0.48	\$ -	\$ -	\$ 5,583.20	\$ 22,590.22
	MARVIN	\$ 4,796.27	\$ 3,468.75	\$ 2,542.71	\$ -	\$ 0.30	\$ -	\$ -	\$ 3,548.17	\$ 14,356.20
	<b>MINERAL SPRINGS</b>	<b>\$ 609.15</b>	<b>\$ 440.55</b>	<b>\$ 322.94</b>	<b>\$ -</b>	<b>\$ 0.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450.65</b>	<b>\$ 1,823.33</b>
	MINT HILL *	\$ 48.20	\$ 34.86	\$ 25.55	\$ -	\$ -	\$ -	\$ -	\$ 35.67	\$ 144.28
	MONROE	\$ 168,536.59	\$ 121,888.72	\$ 89,348.49	\$ -	\$ 10.71	\$ -	\$ -	\$ 124,678.66	\$ 504,463.17
	STALLINGS *	\$ 31,392.99	\$ 22,703.98	\$ 16,642.77	\$ -	\$ 1.99	\$ -	\$ -	\$ 23,223.67	\$ 93,965.40
	UNIONVILLE	\$ 915.23	\$ 661.91	\$ 485.20	\$ -	\$ 0.06	\$ -	\$ -	\$ 677.06	\$ 2,739.46
	WAXHAW	\$ 48,202.75	\$ 34,861.10	\$ 25,554.35	\$ -	\$ 3.06	\$ -	\$ -	\$ 35,659.05	\$ 144,280.31
	WEDDINGTON *	\$ 9,672.28	\$ 6,995.17	\$ 5,127.69	\$ -	\$ 0.61	\$ -	\$ -	\$ 7,155.29	\$ 28,951.04
	WESLEY CHAPEL	\$ 1,316.11	\$ 951.83	\$ 697.73	\$ -	\$ 0.08	\$ -	\$ -	\$ 973.63	\$ 3,939.38
	WINGATE	\$ 4,477.54	\$ 3,238.24	\$ 2,373.74	\$ -	\$ 0.28	\$ -	\$ -	\$ 3,312.38	\$ 13,402.18

NCVTS A/P Receipt Distribution  
 For the month ending: 02/29/2016

R/G M/I	Entity	VndNo-R	Inv	No	Tax&Fee	IntOnly	Comn	Net	Sts
					Amt	Amt	Cst	Amt	
400 001	Union County	0-0			558,198.06	5,786.52	15,997.06	547,987.52	NO Chk
400 011	Countywide Fire Tax	0-0			49,260.31	398.45	1,409.85	48,248.91	NO Chk
400 012	Countywide EMS Tax	0-0			8,987.66	72.70	257.14	8,803.22	NO Chk
400 015	Springs Fire Tax	638-	VTFN1602-1		5,031.08	55.30	144.93	4,941.45	
400 020	Stallings Fire Tax	440-	VTFN1602-1		8,970.04	82.90	260.09	8,792.85	
400 023	Hemby Bridge Fire Tax	310-	VTFN1602-1		12,476.05	130.29	364.86	12,241.48	
400 025	Wesley Chapel Fire Tax	636-	VTFN1602-1		9,662.99	91.51	289.20	9,465.30	
400 028	Waxhaw Fire Tax	634-	VTFN1602-1		6,363.82	65.14	187.67	6,241.29	
400 100	Schools	0-0			3,885.26	105.90	25.78	3,494.38	NO Chk
400 101	Village of Marvin	1832-	VTFN1602-1		3,570.73	30.10	105.97	3,494.86	
400 200	City of Monroe	103-7	VTFN1602-1		143,362.93	1,742.78	3,633.61	141,472.10	
400 222	Monroe Downtown Service District	103-7	VTFN1602-2		4,612.58	16.65	6.78	4,530.73	
400 300	Town of Wingate	4064-	VTFN1602-1		6,544.11	37.36	119.21	6,478.19	
400 400	Town of Marshville	5861-	VTFN1602-1		45,535.10	100.83	166.75	44,665.74	
400 500	Town of Waxhaw	2924-	VTFN1602-1		60,159.81	486.00	1,355.36	59,000.34	
400 600	Town of Indian Trail	4860-2	VTFN1602-1		30,095.08	577.75	1,747.22	29,502.45	
400 700	Town of Stallings	7518-	VTFN1602-1		7,180.72	60.21	211.03	7,029.90	
400 800	Town of Weddington	1833-	VTFN1602-1		6,258.77	85.69	184.65	6,159.81	
400 900	Village of Lake Park	19458-	VTFN1602-1		692.35	4.77	19.44	677.68	
400 930	Town of Fairview	9262-	VTFN1602-1		1,238.35	13.65	37.46	1,214.54	
400 970	Village of Wesley Chapel	11530-	VTFN1602-1		1,159.62	11.92	31.87	1,139.67	
400 980	Town of Unionville	10870-	VTFN1602-1		601.93	8.25	17.11	593.07	
400 990	Town of Mineral Springs	0-0			882,819.53	8,879.47	25,296.42	866,402.58	NO Chk
400 999	Schools								
-----User Keyed Amounts-----									
	Interest Amount..:							812.92	
-----Costs-----									
	Billing Cost.....:				37,658.50				
	Credit Card Cost..:				15,096.99				
	Debit Card Cost..:				.00				
-----									
	Total Costs.....:				52,755.49				
-----									
	A/P Totals.....:				353,792.35	3,894.50	9,769.24	347,917.61	
	NO A/P Totals.....:				1,500,150.82	15,243.04	42,986.25	1,472,407.61	
	Refund Totals.....:				.00	.00	.00	.00	
-----									
	Grand Totals.....:				1,853,943.17	19,137.54	52,755.49	1,820,325.22	

--- E N D ---

Invoice Date	Invoice Number	Description	Invoice Amount
03/17/2016	VTFN1602-1	Cash Recvd NCVTS FEB/16	\$593.07

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00044610	03/21/2016	593.07



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

Vendor Number    Check Date    Check Number  
 10870            03/21/2016    00044610

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

**\$593.07**

Pay Five Hundred Ninety Three Dollars and 07 cents \*\*\*\*\*

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

**EFT COPY  
 NON-NEGOTIABLE**

AP



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

10870  
 00044610

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

**P** PARKSTERLING BANK

1043 East Morehead Street  
Suite 100  
Charlotte, NC 28204

Date: 3/07/16

69777

REMITTER WITHDRAWAL 100070549

Branch: 0201

**PAY** EXACTLY \*\*40,000 AND 00/100 DOLLARS

\$40,000.00

**TO THE ORDER OF** THE TOWN OF MINERAL SPRINGS  
PO BOX 600  
MINERAL SPRINGS, NC 28108

*Dana Adams*

*Cashier's Check*

MEMO:

⑈0000069777⑈ ⑆0530 1 2728⑆ 10000000006⑈

Security features included. Details on back.

**P** PARKSTERLING BANK

1043 East Morehead Street  
Suite 100  
Charlotte, NC 28204

*Cashier's Check*

69777

DATE: 3/07/16

REMITTER: WITHDRAWAL 100070549

BRANCH: 0201  
ORIGINATOR: R15DADAMS  
TIME: 4:18:17  
CK AMT: \$40,000.00  
FEE AMT: \$.00  
TOTAL: \$40,000.00

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

**NON-NEGOTIABLE**



www.yadkinbank.com

**Transaction Receipt**

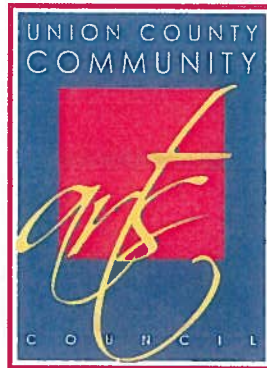
THIS IS YOUR OFFICIAL RECEIPT. ALL ITEMS ARE RECEIVED SUBJECT TO THE CONDITIONS AND TERMS STATED ON YOUR DEPOSIT OR WITHDRAWAL SLIP AND/OR SIGNATURE CARDS CURRENTLY USED. THE TOTAL OF A DEPOSIT OR WITHDRAWAL MAY BE CHANGED DUE TO ERRORS IN LISTING OR ADDITION. IN THAT EVENT YOU WILL BE NOTIFIED BY MAIL.

TR:54 601-60104 03/07/16 04:34 PM  
XXXXXX0871 Ck Deposit \$40,000.00

Thanks for banking at Yadkin Bank

*TXFR*

000R3633 YB1021



**Changing Lives  
Through The Arts**

TO: Town of Mineral Springs  
FROM: Barbara Faulk  
DATE: May 2, 2016

---

On behalf of the board of directors of the Union County Community Arts Council, I would like to thank you and the Town of Mineral Springs for allowing me to speak with you on May 12. The arts council has served the residents of Mineral Springs since its incorporation in 1980 and we look forward to a continued partnership that serves the entire Mineral Springs community.

The Union County Community Arts Council was founded to promote and encourage arts education throughout Union County. Our organization's mission is to serve the people of Union County by promoting the arts as an essential component of community life and to provide exemplary arts programs and services within the Union County schools.

We are respectfully requesting funding in the amount of \$600.00 to support the cultural arts education programs and services provided by the council that directly relate to the residents of Mineral Springs including, but not limited to:

- **Arts in Education**  
Students in the Parkwood cluster schools
- **Special Populations Art Series**  
Daycare facilities
- **Arts Resource Agency** – providing arts information and services to area residents and to serve as support for all arts groups/individuals that currently live in the Mineral Springs area

**Cultural Arts Programs and Services  
Mineral Springs  
Budget Request  
2016-17**

A total of 56 Union County schools are currently being served by our organization. Total school enrollment was expected to exceed 42,000 students in 2015-16. Programs of the Union County Community Arts Council impact over 21,000 students annually. The UCCAC is in a position to serve the artistic needs of Union County students that far surpass the NC Curriculum Standards of the NC Department of Education.

The UCCAC has partnered with the Union County Public Schools since 1980 to provide projects for the growing student population in Union County. We work with school administrators, teachers and students to enhance and improve the curriculum established by the NC Dept. of Education. Because our organization is education based, these programs are developed to provide the highest level of educational value possible.

Following are arts in education programs and services that will be conducted for students specific to the Parkwood area schools:

**Arts in Education**

Parkwood High School and all high schools within Parkwood attendance lines (3300+)

- Special instruction in entering professional art shows
- Shakespeare Recitation Competition – recitation competition for all middle and high school literary art students
- Union County Student Artist Showcase – countywide art show and competition for over 500 students, including high school art students

Parkwood Middle School and all middle schools within Parkwood attendance lines (3100+):

- Bright Star Touring Theatre's production of "Danny, King of the Basement"
- Children's Theater of Charlotte production relevant to self-esteem and positive behaviors
- Union County Student Artist Showcase – countywide art show and competition for over 600 students, including middle school art students

Parkwood Cluster elementary schools (3000+)

- Arts in Schools grant award (\$500) to Prospect Elementary for Fred Ingold Music Festival
- \$500 grant to Kensington Elementary for Odyssey of the Minds competition
- Bright Star Touring Theatre's production of "Holidays Around the World"
- Doug Berky Mime Theatre performances
- Title I elementary school special programming/workshops



- Union County Student Artist Showcase – countywide art show and competition for over 500 students, including elementary school students

**Special Population Art Series**

- Children’s Theatre of Charlotte production of “Hare and Tortoise” for students throughout Mineral Springs area daycare facilities

**Arts Resource Agency**

The Union County Community Arts Council serves as a resource agency responsible for promoting quality of life through cultural arts programs and services. Our arts opportunities are available to residents throughout Union County, with a special emphasis on projects that promote education and instruction.

**TOTAL NUMBER OF MINERAL SPRINGS RESIDENTS RECEIVING ARTS PROGRAMS AND SERVICES – 6600+**

# **Town of Mineral Springs**

# **PROPOSED BUDGET 2016-2017**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Budget Officer

**May 12, 2016**

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**TOWN OF MINERAL SPRINGS  
2016-2017 BUDGET**

**MESSAGE FROM THE BUDGET OFFICER**

I hereby present this recommended budget for the 2016-2017 fiscal year to the Mineral Springs town council.

The FY2016-17 budget reflects anticipated revenues and expenditures of \$328,145 including capital expenditures, which represents a \$7,195 increase over last year's final amended budget. General government expenditures total \$286,834, an increase of \$9,579, while the capital budget has decreased by \$2,384 to \$41,311.

Most general government expenditures have remained close to last year's. There are no Election expenses budgeted since there is no municipal election during the fiscal year. "Community" has increased by \$3,100, due primarily to including "Newsletter" here and eliminating it as a separate department. "Office" has increased by \$17,370; as with "Community", most of this increase is the result of moving two previously separate departments ("Dues" at \$6,600 and "Insurance" at \$4,500) into the "Office" appropriation. The rest of the increase in "Office" is the result of entering into a contract with iCompass for records management at \$4,350/year and of 3% increases in staff salaries. Again this year, there is no increase proposed in salaries of elected officials. "Planning" has been increased by \$5,864 as a result of a 3% increase in the planning director's salary and the inclusion of a \$5,000 appropriation for contract enforcement of a nuisance ordinance should Council adopt one during the fiscal year.

The revenue side of the budget reflects a tax base of approximately \$250 million, an increase of approximately \$8.4 million over the FY2015-16 tax base as of April 30, 2016. Most of this increase is due to new construction. Vehicle property taxes are expected to increase slightly, due partly to an increase in the number and value of vehicles in the town and partly to increased collections under the state's NCVTS "Tax & Tag Together" system. The electric sales tax has continued to exceed projections and is estimated to be \$205,000. This remains our largest single revenue source. Telecommunication and Video Programming sales taxes are expected to decrease slightly due to changes in consumer use of these services, while Natural Gas sales tax is expected to increase slightly. General Sales and Use taxes are expected to be nearly flat. As always, Council is cautioned to view the electric sales tax 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.

**I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2016-17 fiscal year is 2.5 cents per \$100.**

---

Frederick Becker III, Budget Officer

---

Date

# TOWN OF MINERAL SPRINGS 2016-2017 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 likewise 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.

On April 9, 2015, the town council adopted a Capital Project Ordinance authorizing design and construction of a small park adjacent to the town hall. A portion of the expenditures authorized by this ordinance was made prior to the end of the 2014-15 fiscal year, with the bulk of the expenditures made during FY2015-16. This Capital Project Ordinance is expected to be closed out early in FY2016-17, and information about it is included in the FY2016-17 Proposed Budget.

## **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 2016-2017 budget preparation and enactment process:

**April 14, 2016:** 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 12, 2016:** 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 FY2016-17 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 9, 2016:** 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 \$136,346, and the detailed breakdown lists expenditures of \$2,400 for "equipment" and \$5,000 for "utilities", it would be perfectly legal for the finance officer to make "equipment" 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 \$136,346*.

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 2016-2017  
O-2015-03**

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 7/1/2016 and ending 6/30/2017, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>	<b>\$286,834.00</b>
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,770.00
Community Projects	\$31,200.00
Contingency	\$3,000.00
Employee Overhead	\$26,500.00
Fire Protection	\$12,000.00
Office and Administrative	\$136,346.00
Planning and Zoning	\$49,568.00
Street Lighting	\$2,000.00
Tax Collection	\$3,450.00
Training	\$3,000.00
Travel	\$3,600.00
<b>CAPITAL:</b>	<b>\$41,311.00</b>
Capital outlay	\$41,311.00
<b>TOTAL APPROPRIATIONS:</b>	<b>\$328,145.00</b>

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2016 and ending 6/30/2017:

Property taxes	\$63,795.00
Interest	\$1,200.00
Other income	\$2,960.00
Sales taxes	\$250,200.00
Vehicle taxes	\$5,990.00
Zoning fees	\$4,000.00
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$328,145.00</b>



**Section III. Project Ordinances.** Capital Project Ordinance O-2014-02 authorizing the design and construction of a park adjacent to the town hall was adopted during the 2014-15 fiscal year and was amended by O-2015-01 on October 15, 2015. As authorized by the amended ordinance, this project will be funded by means of up to \$240,000 in transfers of fund balance from the General Fund into the Capital Project Fund. Transfers of \$5,715.03 were made during FY2014-15, and transfers of \$215,871.75 were made during FY2015-16 as of April 30, 2016, for a total of \$221,586.78. There remains \$18,413.22 in funding authorized by O-2015-01. This Capital Project Ordinance and Capital Project Fund are expected to be closed out during FY2016-17.

The Mineral Springs town council may approve additional multi-year capital projects during the 2016-17 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 Project 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, 2016.

ADOPTED this 9th day of June, 2016. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

---

Vicky A. Brooks, Clerk

<b>REVENUES</b>				<b>\$ 328,145</b>
<i>TOTAL INCOME</i>				<b>\$ 328,145</b>
Property Taxes			\$ 63,795	
Current Year	\$ 61,395			
Prior Years	\$ 2,400			
Interest			\$ 1,200	
Other Income			\$ 2,960	
Gross Receipts	\$ 960			
Festival	\$ 1,800			
Miscellaneous	\$ 200			
Sales Tax			\$ 250,200	
Electricity	\$ 205,000			
General Sales & Use	\$ 20,200			
Natural Gas Excise	\$ 1,000			
Telecommunications	\$ 4,000			
Video Programming	\$ 20,000			
Vehicle Taxes			\$ 5,990	
Zoning Fees			\$ 4,000	

<b>EXPENDITURES</b>				<b>\$ 328,145</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>				<b>\$ 286,834</b>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 4,770	
Community			\$ 31,200	
Beautification, Maintenance	\$ 5,800			
Charities, Agencies	\$ 10,400			
Newsletter	\$ 3,500			
Special events	\$ 5,500			
Festival	\$ 4,500			
Misc	\$ 1,000			
Park & Greenway Maint	\$ 6,000			
Contingency			\$ 3,000	
Elections			\$ -	
Employee Overhead (FICA, work comp, bonds)			\$ 26,500	
Fire Protection			\$ 12,000	

Office				\$	136,346
Salary: Clerk		\$	34,200		
Salary: Deputy Clerk/Assistant		\$	10,500		
Salary: Finance Officer		\$	31,596		
Regular	\$	28,440			
Park Maint	\$	3,156			
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Dues		\$	6,600		
Insurance		\$	4,500		
Records Management		\$	4,350		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	7,200		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	12,000		
Supplies	\$	2,000			
Services	\$	10,000			
Utilities		\$	5,000		
Planning				\$	49,568
Zoning Ord. & Planning		\$	5,000		
Zoning Administration		\$	31,568		
Salary	\$	29,568			
Contract	\$	2,000			
Land Use Planning		\$	5,000		
Code Enforcement (Contract)		\$	5,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	2,000
Tax Collection				\$	3,450
Salary		\$	1,800		
Contract (Union County)		\$	1,400		
Postage		\$	100		
Billing		\$	150		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	3,600
<b>CAPITAL</b>				\$	<b>41,311</b>
Capital Outlay				\$	41,311

Town of Mineral Springs  
2016-2017 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 2017 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** **\$4,770.00**  
This amount has been proposed by Kendra Gangal, CPA, and is a \$230 decrease over last year's actual payment to Robert M. Burns, CPA. Mr. Burns has stopped doing municipal audits.

**Community** **\$31,200.00**  
This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. Funds are also allocated for charitable contributions to community organizations. The Community appropriation has been increased by \$3,100 over last year's appropriation, reflecting an additional \$900 for charities, an additional \$500 to the 2016 festival, the inclusion of \$3,500 for the newsletter in this appropriation, and the elimination of \$1,800 for meeting security.

**Contingency** **\$3,000.00**  
This appropriation is intended to cover small unforeseen expenses in miscellaneous categories which might arise during the fiscal year. Access to Contingency funds is generally accomplished through the budget amendment process. The contingency appropriation will not necessarily be expended.

**Elections** **\$0.00**  
No municipal election will be held during FY 2016-17, and the annual election contract charge by the Union County Board of Elections has been eliminated.

**Employee Overhead** **\$26,500.00**  
Includes Scheduled bonds for Tax Collector at \$100.00, Finance Officer at \$450.00, workers compensation at \$1,800.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental, vision, and life insurance

are estimated at \$1,700, and our required contribution to the NC Local Governmental Employees' Retirement System is estimated at \$11,200.

**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.

**Office & Administration**

**\$136,346.00**

We are proposing increasing the clerk's base salary to \$34,200 and the finance officer's base salary to \$31,596, representing a 3% cost-of-living increase. The Finance Officer's ½-time job has again been split into two categories for workers' compensation purposes, with \$3,156 (approximately 10%) allocated to maintenance and other activities that involve power tools and equipment and are rated by our WC carrier at a higher premium. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and council has authorized increasing the hourly rate for that position to \$16.39/hr. 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 FY2016-17, 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. "Insurance" at \$4,500 and "Dues" at \$6,600 have been moved into this departmental appropriation. Finally, Council has approved a records management contract with iCompass at an annual cost of \$4,350.

**Planning**

**\$49,568.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$29,568. The proposed \$2,000 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 \$5,000 allowance for ordinance revisions and modifications (last year's sidewalk and greenway planning appropriation has been "rolled into" this amount, a \$5,000 allowance for land use plan updates, and a \$3,000 allowance for miscellaneous expenditures, including clerical and mapping services; all of these allowances are the same as last year's. In addition, council is in the process of considering adoption of some sort of nuisance ordinance; a \$5,000 allowance for contract enforcement by a third party is included in case such an ordinance is adopted.

**Street Lighting**

**\$2,000.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount remains the same as last year's.

**Tax Collection**

**\$3,450.00**

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 FY2016-17 are estimated at \$1,400;

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.

**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. This appropriation is the same as last year's.

*Capital*

**Capital Outlay** **\$41,311.00**  
These funds are designated for capital needs such as major equipment purchases, furniture and fixtures, and improvements to or purchases of real property.

II. Estimated Revenues

**Interest Earned** **\$1,200.00**  
Short-term interest rates have remained very low due to Federal Reserve policy, and have increased only from 0.15% to 0.25% during FY2016-17. Due to large capital expenditures during FY2015-16, we will close the fiscal year with approximately \$150,000 less on deposit in interest-bearing accounts, but fund balance is expected to recover gradually and that increase, coupled with the slight increase in interest rates, should produce total interest income close to last year's.

**Other** **\$2,960.00**  
This category covers gross receipts taxes on rental vehicles of at least \$80/month, an estimated \$1,800 in sponsorships and rental income from the festival, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

**2016 Property Tax Receipts** **\$61,395.00**  
The estimated tax base, based on data from the Union County Assessor's office is \$244,072,554, up \$8,118,237 (3.44%) from last year due primarily to new construction. In addition, we estimate that our Public Service Property tax base will be \$5,954,696 based on last year's figure.

Gross estimated tax levy must be reduced based on the collection rate for FY2014-15 as of June 30, 2015, which was 98.22% by the Union County tax administrator.

The revenue estimate was arrived at as follows:

County Estimate	\$244,072,554
Public Service Property (est.)	\$5,954,696
<b>Total tax base</b>	<b>\$250,027,250</b>

Tax rate: \$0.025/\$100 assessed valuation  
Total levy: \$62,506.81  
Estimated collection rate: 98.22% → \$61,394.19

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

We will receive some 2012 through 2015 delinquent tax payments from Union County, and our delinquent tax collector will continue to collect payments for tax years 2006 through 2011. As required by state law, any remaining unpaid taxes for 2005 (approximately \$85) will “drop off” and no longer be subject to collection.

**Sales Taxes** **\$250,200.00**

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

Electricity sales tax	\$205,000.00
General sales and use tax	\$20,200.00
Natural Gas excise tax	\$1,000.00
Telecommunications sales tax	\$4,000.00
Video Programming sales tax	\$20,000.00
<b>Total</b>	<b>\$250,200.00</b>

Due to the large number of new homes being constructed in Mineral Springs that use natural gas for heating, hot water, and cooking, the natural gas excise (sales) tax revenue is expected to increase slightly. However, telecommunication and video programming sales taxes have been declining due to decrease in consumer use of some of the services subject to those sales taxes.

**Vehicle taxes** **\$5,990.00**

Current-year vehicle taxes will all be collected by Union County via the new state Vehicle Tax System. This amount reflects the property-tax collection rate of 98.22%, based on Union County’s estimate of the Mineral Springs vehicle tax base of \$24,394,707. In reality, the new state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn’t exist until it is collected. Even so, there are refunds due to vehicles that are expected to be registered which ultimately are not renewed, so some anticipated revenues are still not collected. Using the 98.22% collection rate is just a close estimate reflecting these uncollectible vehicle taxes. A very small amount of unpaid vehicle tax for 2006 through 2013 will be collected by Union County and distributed to the town. This amount was less than \$50 for FY2015-16, and is expected to be even smaller for FY2016-17.

**Zoning fees**

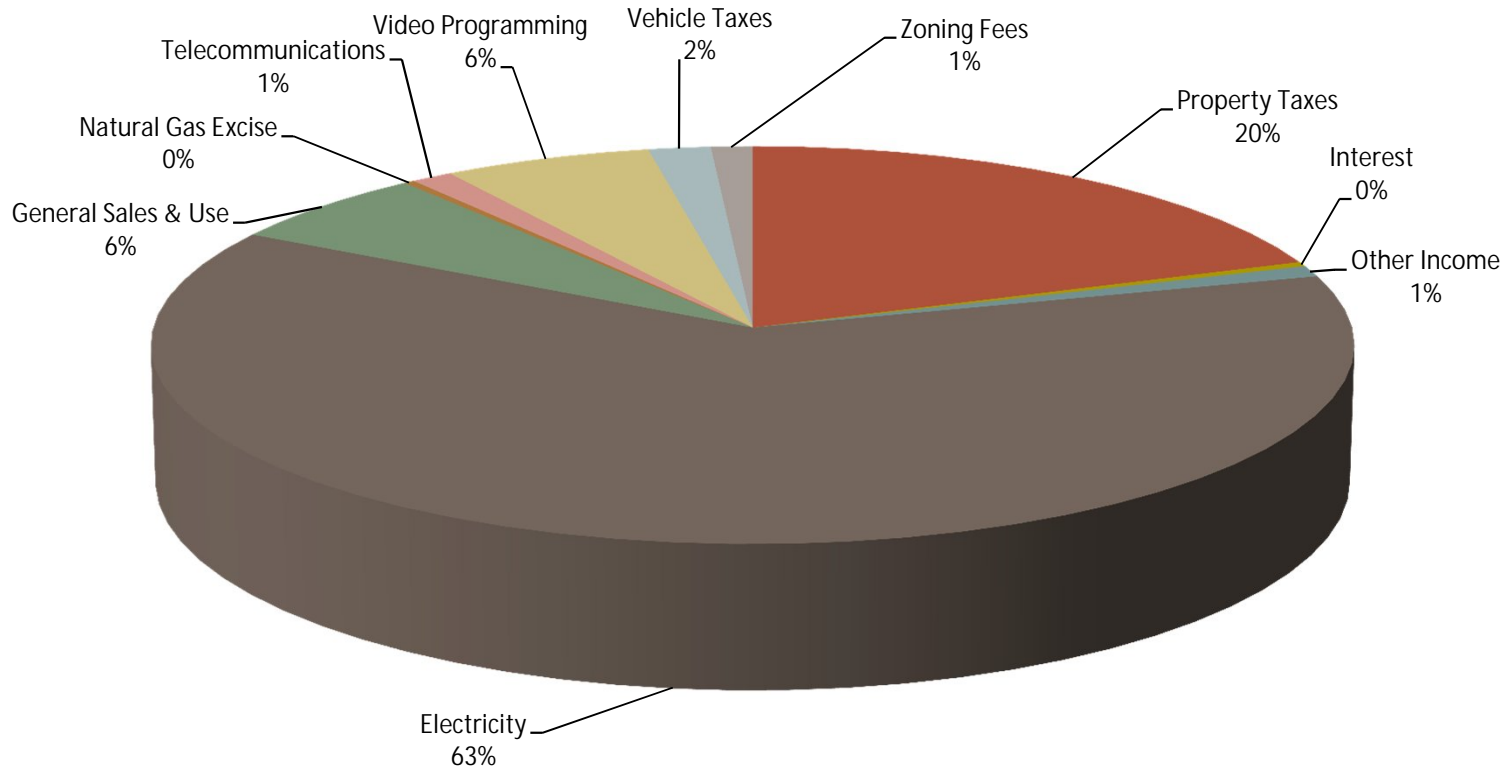
**\$4,000.00**

This estimate is based on the current rate of new construction, with the Copper Run subdivision nearing buildout and the Harrington Hall subdivision expected to start construction, plus additional zoning permits and miscellaneous applications for amendments and conditional use permits.



# Mineral Springs Proposed Revenues 2016-2017

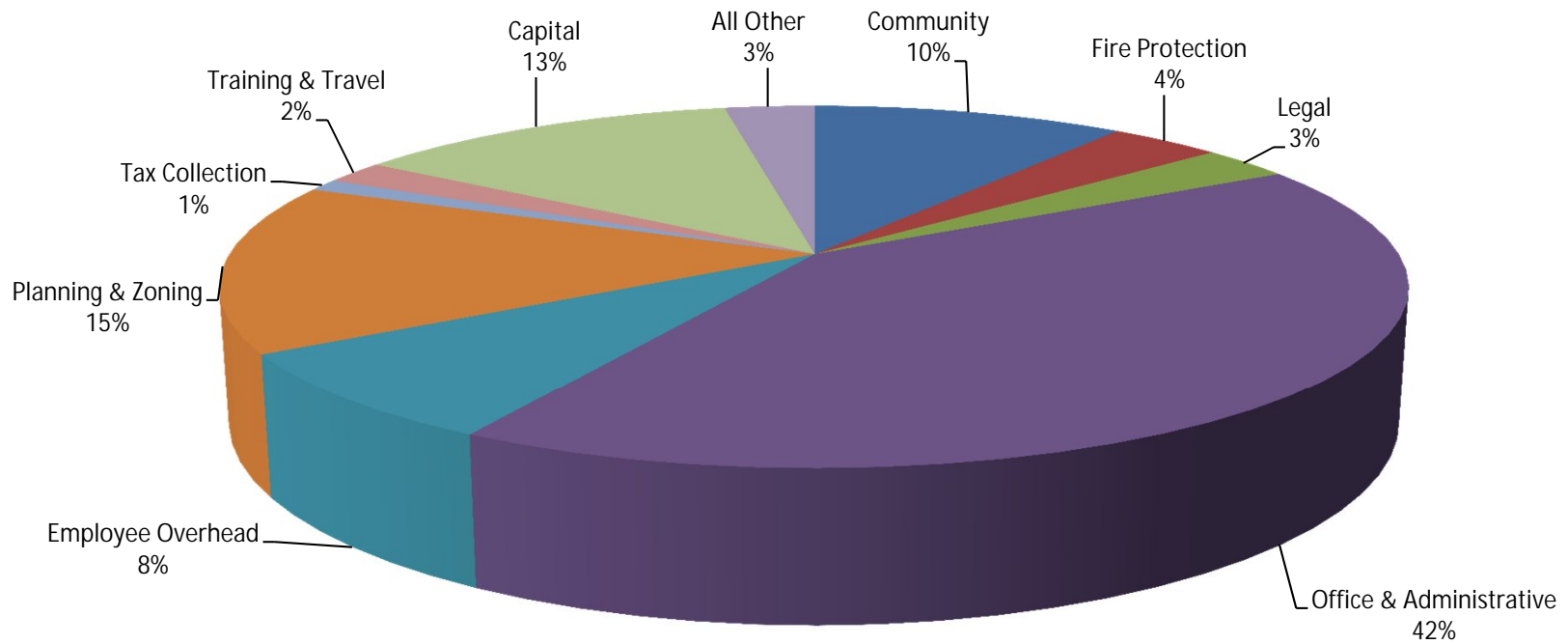
\$328,145



- Property Taxes
- Interest
- Other Income
- Electricity
- General Sales & Use
- Natural Gas Excise
- Telecommunications
- Video Programming
- Vehicle Taxes
- Zoning Fees

# Mineral Springs Proposed Expenditures 2016-2017

\$328,145



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

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

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

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

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

**Downtown Park Capital Project Ordinance**

The Mineral Springs town council adopted O-2014-02, “PROJECT ORDINANCE AUTHORIZING DESIGN AND CONSTRUCTION OF A PARK ADJOINING THE TOWN HALL” on April 9, 2015, and amended that project ordinance by adopting O-2015-01 on October 15, 2015. This amended ordinance authorizes appropriation of \$240,000 for design, project administration, and construction expenditures. The appropriation will be financed by transfers of up to \$240,000 from the General Fund to the Capital Project Fund.

As of April 30, 2016, the following expenditures have been made in the Downtown Park Capital Project Fund:

<b>Expenditure</b>	<b>Budget</b>	<b>Actual</b>
Design & Supervision	\$27,000.00	\$26,684.29
Construction: Contract	\$164,800.00	\$164,667.00
Playground	\$40,000.00	\$27,390.81
Memorial Bricks	\$2,500.00	\$2,344.00
Misc./Contingency	\$5,700.00	\$500.68
<b>Total</b>	<b>\$240,000.00</b>	<b>\$221,586.78</b>

and the following revenues were made available to fund those expenditures:

<b>Source</b>	<b>Budget</b>	<b>Actual</b>
Transfer from General Fund	\$240,000.00	-
Transfers from General Fund, FY2014-15	-	\$5,715.03
Transfers from General Fund, FY2015-16	-	\$215,871.75
<b>Total</b>	<b>\$240,000.00</b>	<b>\$221,586.78</b>

Up to **\$18,413.22** remains available to be transferred from the general fund to fund additional expenditures in the Capital Project Ordinance during FY2016-17 until the Capital Project Ordinance is closed out.

# PRIOR YEAR

<b>REVENUES</b>				<b>\$ 320,950</b>
<i>TOTAL INCOME</i>				<i>\$ 320,950</i>
Property Taxes			\$ 61,520	
Current Year	\$ 59,120			
Prior Years	\$ 2,400			
Interest			\$ 1,200	
Other Income			\$ 1,520	
Gross Receipts	\$ 720			
Festival	\$ 600			
Miscellaneous	\$ 200			
Sales Tax			\$ 247,860	
Electricity	\$ 200,000			
General Sales & Use	\$ 20,560			
Natural Gas Excise	\$ 300			
Telecommunications	\$ 5,500			
Video Programming	\$ 21,500			
Vehicle Taxes			\$ 4,850	
Zoning Fees			\$ 4,000	

<b>EXPENDITURES</b>				<b>\$ 320,950</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>				<i>\$ 277,255</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 5,100	
Community			\$ 28,100	
Beautification, Maintenance	\$ 5,800			
Charities, Agencies	\$ 9,500			
Meeting Security	\$ 1,800			
Special events	\$ 5,000			
Festival	\$ 4,000			
Misc	\$ 1,000			
Park & Greenway Maint	\$ 6,000			
Contingency			\$ 2,500	
Dues			\$ 6,600	
Chamber	\$ 300			
COG	\$ 750			
IOG	\$ 327			
NCLM	\$ 3,900			
CRTPO	\$ 850			
Other	\$ 473			
Elections			\$ 2,525	
Contract	\$ -			
Municipal	\$ 2,525			
Employee Overhead (FICA, work comp, bonds)			\$ 26,500	
Fire Protection			\$ 12,000	
Insurance			\$ 4,500	
Newsletter			\$ 3,500	

Office				\$	118,976
Salary: Clerk		\$	33,204		
Salary: Deputy Clerk/Assistant		\$	10,500		
Salary: Finance Officer		\$	30,672		
Regular	\$	27,600			
Park Maint	\$	3,072			
Salary: Mayor		\$	4,800		
Salary: Council		\$	7,200		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	7,200		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	12,000		
Supplies	\$	2,000			
Services	\$	10,000			
Utilities		\$	5,000		
Planning				\$	43,704
Parks & Greenways		\$	3,000		
Zoning Ord. & Planning		\$	2,000		
Zoning Administration		\$	30,704		
Salary	\$	28,704			
Contract	\$	2,000			
Land Use Planning		\$	5,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	2,000
Tax Collection				\$	3,250
Salary		\$	1,800		
Contract (Union County)		\$	1,200		
Postage		\$	100		
Billing		\$	150		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	3,600
<b>CAPITAL</b>					\$ 43,695
Capital Outlay				\$	43,695

# PRIOR YEAR

2015 FINAL BUDGET AMOUNTS				ACTUAL (5/16 & 6/16 PROJECTED)				VARIANCE		
<b>REVENUES</b>				<b>\$ 320,950</b>					<b>\$ 336,426.00</b>	<b>\$ 15,476</b>
	Interest		\$ 1,200				\$ 1,498.00	\$ 298		
	Property Taxes		\$ 61,520				\$ 64,422.00	\$ 2,902		
	Sales Tax		\$ 247,860				\$ 250,903.00	\$ 3,043		
	Vehicle Taxes		\$ 4,850				\$ 6,358.00	\$ 1,508		
	Zoning Fees		\$ 4,000				\$ 7,505.00	\$ 3,505		
	Other		\$ 1,520				\$ 5,740.00	\$ 4,220		
<b>EXPENDITURES</b>				<b>\$ 320,950</b>					<b>\$ 272,423.00</b>	<b>\$ (48,527)</b>
<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</b>				<b>\$ 277,255</b>					<b>\$ 234,318.00</b>	<b>\$ (42,937)</b>
	Advertising		\$ 1,800				\$ 920.00	\$ (880)		
	Attorney		\$ 9,600				\$ 4,235.00	\$ (5,365)		
	Audit		\$ 5,100				\$ 5,000.00	\$ (100)		
	Community Projects		\$ 28,100				\$ 20,480.00	\$ (7,620)		
	Beaut., Maint.	\$ 5,800			\$ 4,200					
	Charities	\$ 9,500			\$ 11,400					
	Meeting Security	\$ 1,800			\$ -					
	Special Events	\$ 5,000			\$ 3,800					
	Park & Greenway	\$ 6,000			\$ 1,080					
	Contingency		\$ 2,500				\$ -	\$ (2,500)		
	Dues		\$ 6,600				\$ 6,100.00	\$ (500)		
	Elections		\$ 2,525				\$ 2,371.00	\$ (154)		
	Contract	\$ -			\$ -					
	Municipal	\$ 2,525			\$ 2,371					
	Employee overhead		\$ 26,500				\$ 24,890.00	\$ (1,610)		
	Fire Department grant		\$ 12,000				\$ 12,000.00	\$ -		
	Insurance		\$ 4,500				\$ 3,542.00	\$ (958)		
	Newsletter		\$ 3,500				\$ 3,300.00	\$ (200)		
	Office		\$ 118,976				\$ 110,272.00	\$ (8,704)		
	Sal.: Clerk	\$ 33,204			\$ 33,204					
	Sal: Deputy	\$ 10,500			\$ 8,875					
	Sal.: Fin. Off.	\$ 30,672			\$ 30,672					
	Sal: Mayor	\$ 4,800			\$ 4,800					
	Sal: Council	\$ 7,200			\$ 7,000					
	Equip. & dur.	\$ 2,400			\$ 2,390					
	Supplies	\$ 4,000			\$ 2,450					
	Postage	\$ 1,000			\$ 740					
	Tel., Internet	\$ 7,200			\$ 6,940					
	Reserve	\$ 1,000			\$ 891					
	Town Hall Maint	\$ 12,000			\$ 8,680					
	Supplies	\$ 2,000			\$ 1,570					
	Services	\$ 10,000			\$ 7,110					
	Utilities	\$ 5,000			\$ 3,630					
	Planning		\$ 43,704				\$ 32,379.00	\$ (11,325)		
	Parks & Greenways	\$ 3,000			\$ -					
	Zoning Ord.	\$ 2,000			\$ -					
	Zoning Admin	\$ 30,704			\$ 29,777					
	Salary	\$ 28,704			\$ 28,704					
	Contract	\$ 2,000			\$ 1,073					
	Land Use Plan	\$ 5,000			\$ 1,500					
	Reserve/Misc	\$ 3,000			\$ 1,102					
	Street Lighting		\$ 2,000				\$ 1,574.00	\$ (426)		
	Tax Collection		\$ 3,250				\$ 3,000.00	\$ (250)		
	Salary	\$ 1,800			\$ 1,800					
	Contract (Union County)	\$ 1,200			\$ 1,200					
	Postage	\$ 100			\$ -					
	Billing	\$ 150			\$ -					
	Training		\$ 3,000				\$ 1,190.00	\$ (1,810)		
	Officials	\$ 1,000			\$ 425					
	Planning Org.	\$ 1,000			\$ -					
	Staff	\$ 1,000			\$ 765					
	Travel Expenses		\$ 3,600				\$ 3,065.00	\$ (535)		
<b>CAPITAL</b>				<b>\$ 43,695</b>					<b>\$ 38,105.00</b>	<b>\$ (5,590)</b>
	Capital Outlay		\$ 43,695				\$ 38,105.00	\$ (5,590)		
<b>TRANSFERS</b>									<b>\$ 216,872.00</b>	
	To Downtown Park Cap Proj Fund						\$ 216,872.00			
<b>EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance</b>							<b>\$ (152,869.00)</b>			

# Downtown Park Grand Opening / Ribbon Cutting Ceremony Town Council Sign-Up

<b>Town Council Rotation Schedule</b>	
<b>Time Slot</b>	<b>Food Service Area – Town Council Member</b>
11:00 a.m. – 11:30 a.m.	
11:30 a.m. – 12:00 p.m.	
12:00 p.m. – 12:30 p.m.	
12:30 p.m. – 1:00 p.m.	
1:00 p.m. – 1:30 p.m.	
1:30 p.m. – 2:00 p.m.	

Town Council representative to be stationed in the tented food display are to handle replenishing food, utensils, etc.

Town Council to arrive at 10:00 a.m. and may assist with site preparation.