

Town Council Members

Valerie Coffey – 2019 ~ Jerry Countryman – 2021 ~ Janet Critz – 2021

Lundeen Cureton – 2019 ~ Peggy Neill – 2019

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Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Public Hearings / Regular Meeting  
April 12, 2018 ~ 7:30 PM

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Agenda

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1. **Opening**

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

2. **Public Hearing – Proposed Rezoning of Tax Parcel #05-084-041**

3. **Consideration of the Proposed Rezoning of Tax Parcel #05-084-041 from RA40 (County) to RA40 (Municipal)**

The council will consider approving the proposed rezoning of tax parcel #05-084-041 from RA40 (county) to RA40 (municipal).

4. **Public Hearing – Proposed Text Amendments to the Subdivision Ordinance**

5. **Consideration of the Proposed Text Amendments to Article 1 – Section 111 & 112 of the Mineral Springs Subdivision Ordinance**

The council will consider approving the proposed text amendments to Article 1 – Sections 111 & 112 of the Mineral Springs Subdivision Ordinance.

6. **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.

7. **Consent Agenda**

- A. March 8, 2018 Regular Meeting Minutes
- B. February 2018 Tax Collector's Report
- C. February 2018 Finance Report

8. **2018-2019 Budget – Proposed Departmental Appropriations**

The council will consider recommended appropriations for the 2018-2019 budget.

9. **Consideration of Approval for Taylor and Sons to Add Pine Straw to the Downtown Park and Town Hall**

The council will consider approving a dollar amount for Taylor and Sons to add pine straw to the Downtown Park and Town Hall.

10. **Consideration of Calling for a Special Meeting**

The council will consider calling for a special meeting prior to the May meeting for Councilwoman Critz and Mayor Becker to briefly outline what they gleaned from the school they attended in March.

11. **Consideration of Adopting an Electronic Transactions Resolution and Policy**

The council will consider of adopting a resolution and policy to authorize the use of electronic transactions and disbursements.

12. **Consideration of a Resolution Establishing Deposit Policy**

The council will consider adopting a resolution to clarify policy on daily deposits and establish a \$250.00 bank deposit threshold.

13. **Staff Updates**

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

14. **Other Business**

15. **Adjournment**

# TOWN OF MINERAL SPRINGS LEGAL NOTICE FOR PUBLICATION

## Notice of Public Hearing

The public will take notice that the Town Council of the Town of Mineral Springs will hold a Public Hearing on Thursday, April 12, 2018 at 7:30 p.m. at the Mineral Springs Town Hall located at 3506 S. Potter Road to consider a rezoning of the Gardner property located at 6426 Snow White Field Road on Tax Parcel #05-084-041. The proposed rezoning will be from RA40 (county) to RA40 (municipal). For specific questions regarding this map amendment, please contact Zoning Administrator Vicky Brooks at (704) 289-5331. The Town Council reserves the right to grant the rezoning following the close of the public hearing, based on input received at the hearing.


The Town of Mineral Springs does not discriminate on the basis of disability. If you need an auxiliary aid or service or other accommodations in order to attend or fully participate at this meeting, please contact the Deputy Town Clerk at (704) 243-0505 ext. 222 as far in advance of the meeting as possible so that your request can be considered.


By: Vicky Brooks Title: Town Clerk

April 1, 8, 2018

**CERTIFICATION OF MAIL NOTIFICATION  
TOWN OF MINERAL SPRINGS, NORTH CAROLINA**

*I, Vicky Brooks, Clerk of the Town of Mineral Springs, North Carolina, sent a notice of Public Hearing for the Rezoning on Tax Parcel #05-084-041 to the persons identified on the attachment herein cited as "Property Owners within 200 feet of Tax Parcel #05-084-041". The date of the Public Hearing is March 22, 2018. Said notices were delivered via first class mail on March 27, 2018 to the addresses as shown on the attachment. Certification of Mailing.*

  
\_\_\_\_\_  
Vicky Brooks, Town Clerk  
Town of Mineral Springs

  
\_\_\_\_\_  
Date

Attachments: List of property owners within 200 feet of #05-084-041  
Notification Letter

SEARCEY TAYLOR P  
6502 SNOW WHITE FIELD RD  
WAXHAW, NC 28173

COLLINS KELLY SCOTT  
1102 W FRANKLIN ST  
MONROE, NC 28112

YOCHEM ANN E  
PO BOX 690  
WAXHAW, NC 28173

GARDNER ALAN B  
PO BOX 104  
WAXHAW, NC 28173

WAXHAW LAND DEVELOPMENT  
P O BOX 1091  
WAXHAW, NC 28173

HAYES JOHN R JR  
6222 SNOW WHITE FIELD DR  
WAXHAW, NC 28173

BROOKS DAVID E  
6325 SNOWWHITE FIELD RD  
WAXHAW, NC 28173

KOCH JUERGEN B  
P O BOX 155  
WAXHAW, NC 28173-0155

KOCH JUERGEN B  
P O BOX 155  
WAXHAW, NC 28173-0155

BOYD BETTY N & SIDNEY K  
3121 NABLUS DR  
WAXHAW, NC 28173

ZIMMERMAN RICHARD L & KAREN J  
203 AZALEA RD  
LANCASTER, SC 29720

MIDDLETON JOSEPH H & WF LEE ANN  
415 KING ST  
WAXHAW, NC 28173

SHOWMAKER HARRY & JEAN  
3124 NABLUS DR  
WAXHAW, NC 28173

RANDEL FRANK H & OLGA L  
3117 NABLUS DR  
WAXHAW, NC 28173

NABB EVAN G  
3125 NABLUS DR  
WAXHAW, NC 28173

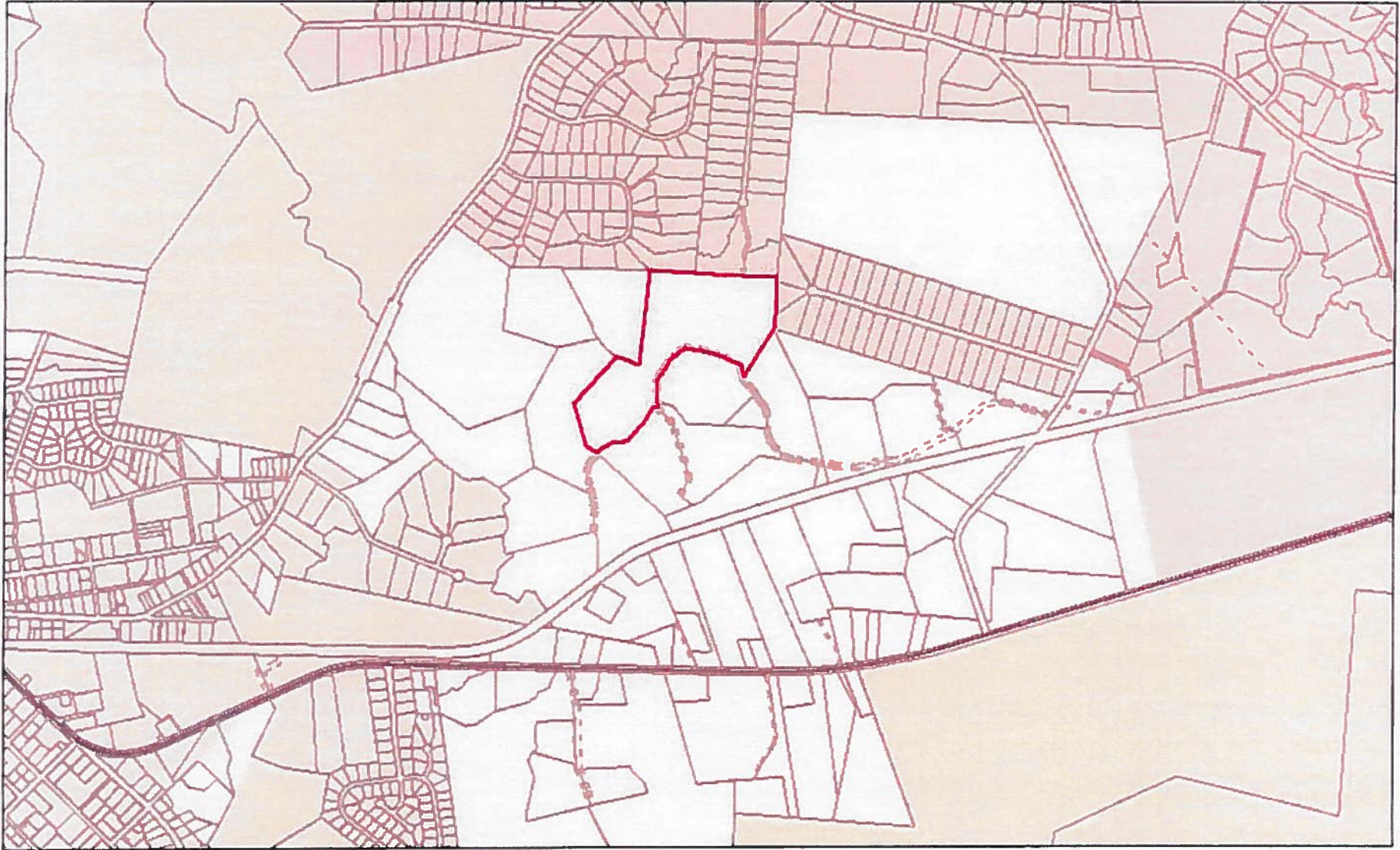
CAPOBIANCO STEVEN J  
6422 SADDLEWOOD DR  
WAXHAW, NC 28173

STICKLE ANNA W  
5037 MOCKERNUT LN  
INDIAN LAND, SC 297076894

WRIGHT MICHAEL JAMES  
8225 POTTERS RD  
MATTHEWS, NC 28104

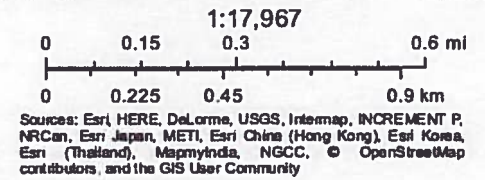
MOORE CHRISTOPHER L & WIFE AMANDA J  
1213 HOPEWELL CHURCH RD  
CATAWBA, NC 286098905

# GoMaps



January 23, 2018

PROPOSED REZONING  
FROM RA40 (COUNTY) TO RA40 (MUNICIPAL)



WRITTEN CONSISTENCY STATEMENT AND RECOMMENDATION  
OF  
THE TOWN OF MINERAL SPRINGS PLANNING BOARD  
TO  
THE TOWN OF MINERAL SPRINGS TOWN COUNCIL  
AS TO PROPOSED REZONING OF PARCEL #05-084-041

Having reviewed the proposed rezoning of Tax Parcel #05-084-041 of the Town of Mineral Springs Zoning Map, having considered information from the Town's planning staff and the Mineral Springs Planning Board (hereinafter "Planning Board"), at its regularly scheduled meeting on March 26, 2018 hereby adopts one of the following motions (as marked):

- A) X Motion to adopt the following resolution recommending the rezoning of Tax Parcel #05-084-041: RESOLVED, that the Planning Board hereby advises and comments to the Town of Mineral Springs Town Council that the rezoning is consistent with the Town's Land Use Plan and the Vision Plan contained therein as adopted by the Town on October 12, 2006. The Planning Board recommends that the Town Council rezone Tax Parcel #05-084-041 from RA40 (county zoning) to RA40 (municipal zoning), the Planning Board having considered the following reasons in making this recommendation: (1) the current zoning of the newly annexed property is RA40 in Union County; (2) North Carolina General Statute 160A-360 (f) requires a newly annexed property be zoned by the municipality within 60 days of adoption of the annexation ordinance or it will not have any zoning applied to it; and (3) the adjoining properties are zoned RA40.
- B) \_\_\_\_\_ Motion to adopt the following resolution recommending rejection of the proposed rezoning of Tax Parcel #05-084-041: RESOLVED, that the Planning Board hereby advises and comments to the Town of Mineral Springs Town Council that the proposed rezoning is not consistent with the Town's Land Use Plan and the Vision Plan contained therein as adopted by the Town on October 12, 2006 and recommends that the Town Council reject the proposed amendment.

This foregoing motion was adopted by a vote of 4 (for) to 0 (against).

Town of Mineral Springs Planning Board

By: Bettylyn Krafft  
Bettylyn Krafft, Chair

# TOWN OF MINERAL SPRINGS

## WRITTEN CONSISTENCY STATEMENT

### Rezoning Tax Parcel #05-084-041

In reference to the proposed rezoning of Tax Parcel #05-084-041 from RA40 (county) to RA40 (municipal).

The Town of Mineral Springs Town Council hereby declares that the proposed rezoning of Tax Parcel #05-08-041 is "**consistent**" with the Mineral Springs Land Use Plan and the Vision Plan contained therein as adopted by the Town Council on October 12, 2006. The current zoning of the newly annexed property is RA40 in Union County; the adjoining properties are zoned RA40; and North Carolina General Statute 160A-360(f) requires newly annexed property to be zoned by the municipality within 60 days of adoption of the annexation ordinance or it will not have any zoning applied to it.

**ADOPTED** this the 12<sup>th</sup> day of April, 2018.

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Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, CZO



**TOWN OF MINERAL  
SPRINGS  
LEGAL NOTICE FOR  
PUBLICATION**

**NOTICE OF PUBLIC  
HEARING**

The public will take notice that the Town Council of the Town of Mineral Springs will hold a Public Hearing on Thursday, April 12, 2018 at 7:30 p.m. at the Mineral Springs Town Hall located at 3506 S. Potter Road to consider text amendments to Article 1 – Section 111 & 112 of the Mineral Springs Subdivision Ordinance. The general public is invited to the public hearing to make comment. For specific questions regarding the text amendments, please contact Zoning Administrator Vicky Brooks at (704) 289-5331. A copy of the proposed text amendments may be viewed on the town's website at [www.mineralspringsnc.com](http://www.mineralspringsnc.com) or will be made available upon request. The Town Council reserves the right to adopt the text amendments following the close of the public hearing, based on input received at the hearing.

The Town of Mineral Springs does not discriminate on the basis of disability. If you need an auxiliary aid or service or other accommodations in order to attend or fully participate at this meeting, please contact the Deputy Town Clerk at (704) 243-0505 ext. 222 as far in advance of the meeting as possible so that your request can be considered.

By: Vicky Brooks, CZO Title:  
Zoning Administrator  
April 1, 8, 2018

Proposed Text Amendments  
Mineral Springs Subdivision Ordinance  
Article 1 – Sections 111 & 112

(Additions shown in bold, italic, underlined)

Recommended Approval by the Mineral Springs Planning Board on February 26, 2018

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**Section 111. “Administrative Subdivision” Defined**

An administrative subdivision is defined as a subdivision where:

- No public or private streets are proposed or necessary, and
- No rights-of-way are dedicated, no easements are dedicated, **other than utility easements,** and
- The parcel of land is not within an existing major subdivision or a part thereof, and
- Where three (3) or fewer lots are created after the subdivision is completed, and
- Where no public water or sewer systems are proposed

However, if the subdivider owns, leases, holds an option on, or holds any legal or equitable interest in any property adjacent to or located directly across a street, easement, road, or right-of-way, from the property to be subdivided, the proposed subdivision shall not qualify for consideration under the abbreviated Procedure for Review of Administrative Subdivisions, see Section 304.

Additionally, the Procedure for Review of Administrative Subdivisions shall not be used for an additional time within three (3) years on any property less than fifteen hundred (1,500) feet from the original property boundaries, by anyone, who owned, had an option on, or any legal or beneficial interest in the original subdivision at the time the original subdivision received preliminary or final plat approval.

**Section 112. “Minor Subdivision” Defined**

A minor subdivision is defined as a subdivision where:

- No public or private streets are proposed or necessary, and
- No rights-of-way are dedicated, no easements are dedicated, **other than utility easements,** and
- The parcel of land is not within an existing major subdivision or a part thereof, and
- Where four (4) to ten (10) lots are created after the subdivision is completed, and
- Where no public water or sewer systems are proposed

However, if the subdivider owns, leases, holds an option on, or holds any legal or equitable interest in any property adjacent to or located directly across a street, easement, road, or right-of-way, from the property to be subdivided, the proposed subdivision shall not qualify for consideration under the abbreviated Procedure for Review of Minor Subdivisions, see Section 305.

Additionally, the Procedure for Review of Minor Subdivisions shall not be used for an additional time within three (3) years on any property less than fifteen hundred (1,500) feet from the original property boundaries, by anyone, who owned, had an option on, or any legal or beneficial interest in the original subdivision at the time the original subdivision received preliminary or final plat approval.

WRITTEN CONSISTENCY STATEMENT AND RECOMMENDATION  
OF  
THE TOWN OF MINERAL SPRINGS PLANNING BOARD  
TO  
THE TOWN OF MINERAL SPRINGS TOWN COUNCIL  
AS TO PROPOSED AMENDMENTS TO THE TOWN OF MINERAL SPRINGS  
SUBDIVISION ORDINANCE  
TO AMEND ARTICLE 1 SECTIONS 111 & 112

Having reviewed the proposed amendments to the text of the Town of Mineral Springs (the "Town") Subdivision Ordinance to amend Article 1, Section 111 & 112, having considered information from the Town's planning staff and the Mineral Springs Planning Board (hereinafter "Planning Board"), at its regularly scheduled meeting on February 26, 2018 hereby adopts one of the following motions (as marked):

- A)   X   Motion to adopt the following resolution recommending adoption of the proposed amendments: RESOLVED, that the Planning Board hereby advises and comments to the Town of Mineral Springs Town Council that the proposed amendments to the Town's Subdivision Ordinance is consistent with the Town's Land Use Plan and the Vision Plan contained therein as adopted by the Town on October 12, 2006. The Planning Board recommends that the Town Council adopt the proposed amendment, the Planning Board having considered the following reasons in making this recommendation: (1 the "action" under "Community Image" of the Town's Land Use Plan is to establish a system for periodic review of Town ordinances to be sure that they are as up-to-date and effective as possible.
- B)        Motion to adopt the following resolution recommending rejection of the proposed amendment: RESOLVED, that the Planning Board hereby advises and comments to the Town of Mineral Springs Town Council that the proposed amendment is not consistent with the Town's Land Use Plan and the Vision Plan contained therein as adopted by the Town on October 12, 2006 and recommends that the Town Council reject the proposed amendment.

This foregoing motion was adopted by a vote of   4   (for) to   0   (against).

Town of Mineral Springs Planning Board

By:   
Richard Helms, Vice Chair

# TOWN OF MINERAL SPRINGS

## WRITTEN CONSISTENCY STATEMENT

### Subdivision Ordinance – Article 1 – Sections 111 & 112

In reference to the proposed text amendments to Article 1, Sections 111 & 112 of the Mineral Springs Subdivision Ordinance.

The Town of Mineral Springs Town Council hereby declares that the proposed text amendments are "**consistent**" with the Mineral Springs Land Use Plan and the Vision Plan contained therein as adopted by the Town Council on October 12, 2006. These amendments allow utility easements to be exempt from the restriction of "no rights-of-way are dedicated, no easements are dedicated" under an Administrative Subdivision or a Minor Subdivision and the "action" under "Community Image" of the Town's Land Use Plan is to establish a system for periodic review of Town ordinances to be sure that they are as up-to-date and effective as possible.

**ADOPTED** this the 12<sup>th</sup> day of April, 2018.

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Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, CZO

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
March 8, 2018 ~ 7:30 PM

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Minutes Draft

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The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, March 8, 2018.

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

**Absent:** None.

**Visitors:** David L. Cook.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of March 8, 2018 to order at 7:31 p.m.

1. **Opening**

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

2. **Public Comments**

- There were no public comments.

3. **Consent Agenda**

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

- A. *February 8, 2018 Regular Meeting Minutes*
- B. *January 2018 Tax Collector's Report*
- C. *January 2018 Finance Report*

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

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

#### 4. Artists Music Guild

- Mr. David L. Cook explained they had prepared a sizzle reel for the council to see how their money was spent last year and that they were requesting the same amount of money this year: the \$4,000 that they got. Mr. Cook brought to the council's attention how their \$4,000 paid off in just one day. During the festival last year, as he was walking through the park he saw a man out there wearing an ASCAP [American Society of Composers, Authors, and Publishers] shirt with a pad in his hand and he was looking for the licenses for all the music that was being played. Mr. Cook met him and at that point he said, "does this event have a license" and Mr. Cook pulled out his phone and showed him their LLC license, so he got back in his car and he left, so the Artists Music Guild saved the town \$4,000 right there. Mr. Cook stated he was glad that he was there; the town's money was put to good use.
- Mr. Cook explained they have expanded their program into more schools this year. They did partner with Western Union; it's going to be really bad this year coming up with Western Union, because they are affected now by the split, so their students are going to go from 620 down to 330 or something like that. Their arts programs are destined to be cut; therefore, we will have to step in and do more work with that school. Today, they found out that Waxhaw Elementary will be coming on board with them this year as well and some of those students (they checked the demographics) live here in Mineral Springs as well, so it does have an impact on Mineral Springs.
- Mr. Cook showed the council and audience the sizzle reel from the 2017 AMG Heritage Awards.
- Mr. Cook explained this was a very passionate issue for him and he knows we're in a time where the economy is just pulling at us and everything like that, but one thing that it's pulling at also, is it is pulling at our kids and it's pulling at the arts and if we don't support the nonprofits like us out there doing something to try to make a difference, then these kids are the ones to lose and Mr. Cook refuses to let that happen. Mr. Cook stated as you can see our impact on the community speaks for itself and so he would just pray that council would give the same consideration and continue to fund them for the amount that they asked for.
- Councilwoman Critz asked if Mr. Cook planned to be at the festival again this year. Mr. Cook responded, "yes, as long as we continue to receive funding, we look at that as a partnership and so we'll be there, we'll help supply artists for it and we will continue to cover it with our licenses".

#### 5. Consideration of Appointing a Member to the Board of Adjustment

- Mayor Becker explained the Board of Adjustment needed an alternate and Mr. Jim Muller had volunteered to fill the position.
- **Councilman Countryman** made a **motion** to accept Jim Muller as an alternate and **Councilwoman Neill** seconded. Councilwoman Critz thanked Mr. Muller for volunteering and for being here during other things where he participated as a planning board member. *The aforementioned motion by Councilman Countryman passed unanimously as follows:*

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

*Nays: None*

6. **Consideration of the Deer Urban Archery Season Renewal**

- Councilman Countryman explained this was a program designed to manage the deer herd here in Union County, actually statewide, but it sets up a specific hunting season that's archery only that is outside the general hunting season, generally from the 15<sup>th</sup> of January until the 15<sup>th</sup> of February. It's really critical that we continue to maintain this, because the problem is there are way too many deer and the balance is really out of whack, ideally in an ideal world, as a hunter you would like to see the buck to doe ratios be as close to one-to-one as possible. In the general area (he talked to a game warden a couple years ago) and his estimates were it was probably twenty-to-one or more and you don't really understand if you're not a hunter, you don't understand the impact of that disparity, but what that causes bucks to do is there is a certain period of time when bucks don't have anything on their mind except those girls and unfortunately, they are very much like females and they cycle every 28 days and because there's so many of them than what normally should happen within a two month period gets extended for as much as five months, there's still bucks breeding does as we speak and you'll see bucks now that are still carrying antlers that should have been shed in late January or early February, as long as the testosterone levels are up, they are going to continue to do what God tells them to do and literally some of them run themselves to death. So it's really critical that we have this extended season for those guys that are into archery like Councilman Countryman and some other individuals he knows. That just helps to better manage the deer herd; save some peoples azaleas and gardens. Councilwoman Critz said "or their lives". Councilman Countryman repeated or their lives that they are not hitting them with cars. There's really only two things that deplete the deer herd in North Carolina, one is automobiles and the other is hunters and automobiles do a better job; they kill as many deer as hunters do.
- **Councilman Countryman** made a **motion** to approve that season for next year, it's a requirement by the state that we request it, they don't just give it to us, so I'm going to make a motion that we have that Urban Archery Season for the year 2018 (mid-January of next year until mid-February) and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

Nays: None

7. **Consideration of Purchasing a Steeplechase Advertisement**

- Mayor Becker stated it is in the budget as a line item. It is the same ad, unless the council wants to do something different. The event is April 28<sup>th</sup> this year. Mayor Becker hoped to see everyone at the race and our town represented in the race program.
- **Councilwoman Neill** made a **motion** to purchase the Steeplechase advertisement as presented and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

Nays: None



- Mayor Becker mentioned that was a \$300 ad; it's full page black/white.

8. **Consideration of a Contract with Taylor & Sons Greenway Parking Maintenance**

- Mayor Becker explained the council discussed this in the fall and there was quite a bit of interest in having Taylor and Sons maintain the borders, the grasses, etc. at the parking area on a more regular basis than he is able to do it. Mayor Becker was over there with Derrick Taylor a couple weeks ago and they walked the parking area, even beyond the picnic areas where cutting is also done. Taylor and Sons will do it once a month (which is all we really need) for \$125 a time and they will bill the town. Mayor Becker also asked Derrick about the driveway, which Councilman Countryman and he tried to deal with that very loose gravel, but Derrick has some experience with that type of gravel and he is fairly confident that he can level it (it doesn't last forever, cause just normal use plus doing donuts tears it up) for \$325 on an as needed basis, which may be twice a year. That should satisfy some of the complaints the town has had about the parking area being unkempt.
- **Councilman Countryman made a motion to accept that offer and put them under contract.** Mayor Becker restated the motion "to accept the Taylor and Son's proposal of \$125 for the mowing and trimming and \$325 on demand for the driveway and parking lot clearing". **Councilwoman Cureton seconded the motion.** Councilwoman Krafft asked if we had a season where the grass is growing rapidly can they come a second time as needed. Mayor Becker responded that he talked to Derrick about that, the contract sort of just says this, but it would just be that. Mayor Becker and Derrick discussed that and he didn't think it would happen, but he would be willing and it would just be the same amount. *The aforementioned motion by Councilman Countryman passed unanimously as follows:*

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

9. **Staff Reports**

- Ms. Brooks stated she thought Mr. Cook would like sort of idea on his request. Mayor Becker responded the council could vote on that. Mr. Cook responded, no, he was just trying to get their budget in order, so they know what, if they had a deficit. **Councilman Countryman made a motion that we approve his request to go into the budget.** Mayor Becker responded okay, they can do that as a motion and referred to Attorney Griffin asking if that was correct. The council can go back to making the motion to accept the item #4 and direct it to be placed in the budget at this time; the council can't really spend it until its approved in the budget. Attorney Griffin responded they surely could and they can always change their mind too. **Councilman Countryman continued his motion to fund it at the same rate it was funded last year.** Mayor Becker stated he would put it in the budget 2018/19 at \$4,000. **Councilwoman Krafft seconded the motion by Councilman Countryman.** *The motion passed unanimously as follows:*

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

- Mayor Becker clarified that he would put that in the budget and they will see how that goes through. As our attorney said “you can change your mind right up until June 30<sup>th</sup> at 11:59 he guessed; hopefully the council will stick to it. Councilwoman Coffey commented she didn’t realize the council was considering it this evening, because it wasn’t presented that way on the agenda. Mayor Becker responded he didn’t think so either, but that’s okay, at least there’s some clarity and it will be put in the budget at that amount; it gives Mr. Cook some certainty.
- Mr. Cook explained that he had worked with Vicky and with the mayor and they are trying to think of things that they can do to help perpetuate more acknowledgement of Mineral Springs. Artists Music Guild just did a program with Waxhaw where they did the “I Love Lucy” display and they had close to 600 people that came through the display. They were thinking about doing it during the festival, taking this area here [council chambers] and turning it into a display area, so that people can come in from the festival and we’ll have maybe the first ladies and gentleman of country music, we can do the “I Love Lucy” again, we can do all of that stuff so that it will help bring some recognition to the town as well.

#### 10. Other Business

- Councilwoman Critz explained that Mayor Becker and herself attended the government school in Asheville the week before last. Councilwoman Critz proposed that the council pick a time in the not too far future, because she and Rick divided and conquered, she went to the veteran officials classes and Rick went to the essentials class. There’s a lot of really good information in the veterans class that was totally new to Councilwoman Critz and it would be totally new to the council as well and then the essentials were just good reminders. Councilwoman Critz thought Rick picked up on a few things that were a little different or need to be repeated and reinforced from time-to-time. Councilwoman Critz suggested that maybe the council could meet 30 minutes early in the next couple of months at one of our meetings and let Rick and herself sort of do a little outline briefly from what they gleaned; they networked with a few people, met all, they called them “the kids”, they sort of got named that the first day, all of the under 30’s that just got elected in Charlotte were at the training and it was exciting to see a younger generation participating and coming up in the ranks. Councilwoman Critz would like the council to consider that. Councilman Countryman responded he would say a special meeting. Mayor Becker commented it would have to be considered a special meeting, so they probably can’t call for that tonight, because it’s not on the agenda, but they could call for it next month for a May meeting.
- Ms. Brooks commented as much as it was not like her, she was going to go back to staff reports and say she won’t be here next month. Mayor Becker responded that’s important to know. Ms. Brooks added the council will be having two public hearings. Councilwoman Critz asked if this was when Ms. Brooks was at her training. Ms. Brooks responded she was going to be training to become a new mother-in-law!! Mayor Becker commented Ms. Brooks would do a lot of briefing for him and Janet prior to that so they can handle it.

#### 11. Adjournment

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

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

- The meeting was adjourned at 7:58 p.m.
- The next regular meeting will be on Thursday, April 12, 2018 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

\_\_\_\_\_  
Vicky A. Brooks, CMC, NCCMC, Town Clerk

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

DRAFT

FEBRUARY 2018  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>FEBRUARY 28, 2018 REGULAR TAX</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
BEGINNING CHARGE	65,379.46	61539.29	62154.4	64,338.55	64,894.00	66,094.83
TAX CHARGE						
PUBLIC UTILITIES						
DISCOVERIES						
NON-DISCOVERIES						
ABATEMENTS						
<b>TOTAL CHARGE</b>	<b>65,379.46</b>	<b>61,539.29</b>	<b>62,154.40</b>	<b>64,338.55</b>	<b>64,894.00</b>	<b>66,094.83</b>
BEGINNING COLLECTIONS	62,547.32	61122.02	61860.88	64,124.25	64,746.32	66,014.59
COLLECTIONS - TAX	1,297.45	21.26	2.69	21.25		
COLLECTIONS - INTEREST	34.83	2.02	0.14	5.60		
<b>TOTAL COLLECTIONS</b>	<b>63,844.77</b>	<b>61,143.28</b>	<b>61,863.57</b>	<b>64,145.50</b>	<b>64,746.32</b>	<b>66,014.59</b>
BALANCE OUTSTANDING	1,534.69	396.01	290.83	193.05	147.68	80.24
<b>PERCENTAGE OF REGULAR</b>	<b>97.65%</b>	<b>99.36%</b>	<b>99.53%</b>	<b>99.70%</b>	<b>99.77%</b>	<b>99.88%</b>
<b>COLLECTION FEE 1.5 %</b>	<b>19.98</b>	<b>0.35</b>	<b>0.04</b>	<b>0.40</b>	<b>-</b>	<b>-</b>

Mineral Springs Prior Years Property Tax Report  
February 2018

February 28, 2018	2011	2010	2009	2008		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>	<b>\$65,443.06</b>		
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28	\$1,112.42		
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)	(\$158.76)		
DISCOVERIES	\$61.82	\$321.61	\$46.46	\$46.72		
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	(\$136.74)	(\$1,329.47)		
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>	<b>\$64,881.95</b>	<b>\$65,113.97</b>		
PREVIOUS COLLECTIONS	\$65,713.22	\$65,589.57	\$64,756.19	\$65,036.75		
<b>PREVIOUS BALANCE DUE</b>	<b>\$99.76</b>	<b>\$94.48</b>	<b>\$125.76</b>	<b>\$77.22</b>		<b>\$397.22</b>
COLLECTIONS - TAX						\$0.00
COLLECTIONS - INTEREST/FEES						\$0.00
GROSS MONTHLY COLLECTIONS						\$0.00
MISC. ADJUSTMENTS						
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,713.22</b>	<b>\$65,589.57</b>	<b>\$64,756.19</b>	<b>\$65,036.75</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$99.76</b>	<b>\$94.48</b>	<b>\$125.76</b>	<b>\$77.22</b>		<b>\$397.22</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.85%</b>	<b>99.86%</b>	<b>99.81%</b>	<b>99.88%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of February 28, 2018

Name	Tax Map Number	2011	2010	2009	2008	Total
BOND, CELESTE B	06054063			\$27.92		
CAROLINA STREET SUPPLY	50103059		\$6.88			
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88				
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44				
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	
EPIC REALTY GROUP INC	50094704			\$10.46	\$9.10	
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09		
HERRON ENTERPRISES INC	50071162				\$8.78	
HOWARD, ULYSESS	05033036	\$9.43	\$9.43	\$9.43	\$9.35	
MATHENY, VERNA	455325	\$2.22				
METHENY, VERNA	50094323		\$2.22	\$2.44		
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75			
WAXHAW ALL TILE	50099231				\$6.88	
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	\$19.11	
<b>Total</b>		<b>\$99.76</b>	<b>\$94.48</b>	<b>\$125.76</b>	<b>\$77.22</b>	<b>\$397.22</b>

Agenda Item

# \_\_\_\_\_

4/12/18

## **Town of Mineral Springs**

# **FINANCE REPORT**

## **February 2018**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**February 12, 2018**

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# Cash Flow Report FY2017 YTD

7/1/2017 through 2/28/2018

3/19/2018

Page 1

Category	7/1/2017- 2/28/2018
<b>INCOME</b>	
Interest Income	1,063.71
Other Inc	
Copy Charges	2.00
<hr/>	
Festival 2017	
sponsor	675.00
vendor	415.00
<hr/>	
TOTAL Festival 2017	1,090.00
Public Records Payment	2.00
Sales Tax Refunds	711.80
Zoning	2,995.00
<hr/>	
TOTAL Other Inc	4,800.80
Prop Tax 2017	
Receipts 2017	
Int	23.13
Tax	62,547.32
<hr/>	
TOTAL Receipts 2017	62,570.45
<hr/>	
TOTAL Prop Tax 2017	62,570.45
Prop Tax Prior Years	
Prop Tax 2008	
Receipts 2008	
Int	12.33
Tax	6.86
<hr/>	
TOTAL Receipts 2008	19.19
<hr/>	
TOTAL Prop Tax 2008	19.19
Prop Tax 2009	
Receipts 2009	
Int	8.51
Tax	6.86
<hr/>	
TOTAL Receipts 2009	15.37
<hr/>	
TOTAL Prop Tax 2009	15.37
Prop Tax 2010	
Receipts 2010	
Int	7.60
Tax	6.86
<hr/>	
TOTAL Receipts 2010	14.46
<hr/>	
TOTAL Prop Tax 2010	14.46
Prop Tax 2011	
Receipts 2011	
Int	7.31
Tax	6.86
<hr/>	
TOTAL Receipts 2011	14.17
<hr/>	
TOTAL Prop Tax 2011	14.17
Prop Tax 2012	
Receipts 2012	
Int	6.97
Tax	15.94
<hr/>	
TOTAL Receipts 2012	22.91
<hr/>	
TOTAL Prop Tax 2012	22.91
Prop Tax 2013	

# Cash Flow Report FY2017 YTD

7/1/2017 through 2/28/2018

3/19/2018

Page 2

Category	7/1/2017- 2/28/2018
Receipts 2013	
Int	7.34
Tax	51.80
TOTAL Receipts 2013	59.14
TOTAL Prop Tax 2013	59.14
Prop Tax 2014	
Receipts 2014	
Int	25.92
Tax	87.81
TOTAL Receipts 2014	113.73
TOTAL Prop Tax 2014	113.73
Prop Tax 2015	
Receipts 2015	
Int	12.08
Tax	68.19
TOTAL Receipts 2015	80.27
TOTAL Prop Tax 2015	80.27
Prop Tax 2016	
Receipts2016	
Int	21.05
Tax	328.15
TOTAL Receipts2016	349.20
TOTAL Prop Tax 2016	349.20
TOTAL Prop Tax Prior Years	688.44
Sales Tax	
Cable TV	5,266.11
Electricity	60,900.13
Natural Gas Excise	35.16
Sales & Use Dist	10,805.30
telecommunications	1,066.55
TOTAL Sales Tax	78,073.25
Veh Tax	
Int 2017	33.00
Tax 2017	4,051.23
TOTAL Veh Tax	4,084.23
<b>TOTAL INCOME</b>	<b>151,280.88</b>
 <b>EXPENSES</b>	
Ads	507.60
Attorney	2,885.98
Audit	4,720.00
Charities & Agencies	300.00
Community	
Greenway	100.39
Maint	2,488.91
Newsletter	
Post	305.02
Printing	840.25
TOTAL Newsletter	1,145.27
Parks & Rec	
Park	2,149.45

# Cash Flow Report FY2017 YTD

7/1/2017 through 2/28/2018

3/19/2018

Page 3

Category	7/1/2017- 2/28/2018
TOTAL Parks & Rec	2,149.45
Special Events	
Festival	3,664.24
Misc	4,000.00
TOTAL Special Events	7,664.24
TOTAL Community	13,548.26
Elections	2,753.42
Emp	
Benefits	
Dental	624.00
Life	416.64
NCLGERS	7,989.52
Vision	112.00
TOTAL Benefits	9,142.16
Bond	550.00
FICA	
Med	1,108.69
Soc Sec	4,740.83
TOTAL FICA	5,849.52
Payroll	1,189.13
Work Comp	1,805.41
TOTAL Emp	18,536.22
Office	
Clerk	23,488.00
Council	4,800.00
Deputy Clerk	6,106.46
Dues	5,437.00
Equip	518.26
Finance Officer	
Park Maint	2,168.00
Regular	19,528.00
TOTAL Finance Officer	21,696.00
Ins	3,140.47
Maint	
Materials	821.93
Service	5,198.72
TOTAL Maint	6,020.65
Mayor	3,200.00
Misc	180.41
Post	543.50
Records	4,570.00
Supplies	1,035.94
Tel	4,783.71
Util	4,626.76
TOTAL Office	90,147.16
Planning	
Administration	
Contract	1,117.91
Salaries	20,304.00
TOTAL Administration	21,421.91
Misc	434.66

# Cash Flow Report FY2017 YTD

7/1/2017 through 2/28/2018

3/19/2018

Page 4

Category	7/1/2017- 2/28/2018
TOTAL Planning	21,856.57
Street Lighting	1,162.67
Tax Coll	
Contract	1,058.71
Sal	800.00
TOTAL Tax Coll	1,858.71
Training	
Officials	16.82
Staff	485.00
TOTAL Training	501.82
Travel	1,352.41
<b>TOTAL EXPENSES</b>	<b>160,130.82</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	80,000.00
FROM MM Sav ParkSterling	10,000.00
TO Check Min Spgs	-10,000.00
TO MM Sav ParkSterling	-80,000.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
<b>OVERALL TOTAL</b>	<b>-8,849.94</b>

## Account Balances History Report - As of 2/28/2018

(Includes unrealized gains)

3/19/2018

Page 1

Account	6/29/2017 Balance	6/30/2017 Balance	7/31/2017 Balance	8/31/2017 Balance	9/30/2017 Balance	10/31/2017 Balance	11/30/2017 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	45,205.02	44,741.07	12,071.69	9,330.07	25,728.54	9,849.88	5,650.02
McNeely Farms Escrow	21,204.75	21,205.62	21,206.52	21,207.43	21,208.30	21,209.20	21,210.07
MM Sav ParkSterling	596,812.01	596,934.66	597,061.42	587,187.93	617,309.63	617,440.71	617,567.60
NCCMT_Cash	2,250.21	2,251.57	2,253.17	2,254.85	2,256.50	2,258.24	2,259.97
<b>TOTAL Cash and Bank Accounts</b>	<b>665,471.99</b>	<b>665,132.92</b>	<b>632,592.80</b>	<b>619,980.28</b>	<b>666,502.97</b>	<b>650,758.03</b>	<b>646,687.66</b>
<b>Other Assets</b>							
State Revenues Receivable	0.00	61,486.68	58,710.03	57,029.98	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>61,486.68</b>	<b>58,710.03</b>	<b>57,029.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>665,471.99</b>	<b>726,619.60</b>	<b>691,302.83</b>	<b>677,010.26</b>	<b>666,502.97</b>	<b>650,758.03</b>	<b>646,687.66</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	692.76	1,591.24	692.76	692.76	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>22,786.24</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>21,887.76</b>	<b>22,786.24</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>643,584.23</b>	<b>703,833.36</b>	<b>669,415.07</b>	<b>655,122.50</b>	<b>644,615.21</b>	<b>628,870.27</b>	<b>624,799.90</b>

## Account Balances History Report - As of 2/28/2018

(Includes unrealized gains)

3/19/2018

Page 2

Account	12/31/2017 Balance	1/31/2018 Balance	2/28/2018 Balance
<b>ASSETS</b>			
<b>Cash and Bank Accounts</b>			
Check Min Spgs	36,391.44	31,639.63	25,415.62
McNeely Farms Escrow	21,210.97	21,211.87	21,212.95
MM Sav ParkSterling	667,703.53	667,845.32	667,976.16
NCCMT_Cash	2,262.02	2,264.32	2,266.45
<b>TOTAL Cash and Bank Accounts</b>	<b>727,567.96</b>	<b>722,961.14</b>	<b>716,871.18</b>
<b>Other Assets</b>			
State Revenues Receivable	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>727,567.96</b>	<b>722,961.14</b>	<b>716,871.18</b>
<b>LIABILITIES</b>			
<b>Other Liabilities</b>			
Accounts Payable	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>TOTAL LIABILITIES</b>	<b>21,887.76</b>	<b>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>705,680.20</b>	<b>701,073.38</b>	<b>694,983.42</b>

Mineral Springs Monthly Revenue Summary 2017-2018

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2017-2018									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,000.00	\$ 311.56	\$ 688.44	68.8%	\$ -	\$ 123.53	\$ 80.30	\$ 110.81	\$ 18.89
Property Tax - 2017	\$ 64,200.00	\$ 1,629.55	\$ 62,570.45	97.5%	\$ -	\$ 250.84	\$ 3,677.79	\$ 1,723.83	\$ 8,740.79
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,200.00	\$ 136.29	\$ 1,063.71	88.6%	\$ 129.26	\$ 129.10	\$ 124.22	\$ 133.72	\$ 129.49
Sales Tax - Electric	\$ 205,000.00	\$ 144,099.87	\$ 60,900.13	29.7%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Sales & Use	\$ 20,200.00	\$ 9,394.70	\$ 10,805.30	53.5%	\$ -	\$ -	\$ 1,909.03	\$ 1,690.40	\$ 1,792.44
Sales Tax - Other Util.	\$ 26,000.00	\$ 19,632.18	\$ 6,367.82	24.5%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Alc. Bev.	\$ 12,700.00	\$ 12,700.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Taxes	\$ 7,010.00	\$ 2,925.77	\$ 4,084.23	58.3%	\$ -	\$ 604.21	\$ 729.76	\$ 608.37	\$ -
Zoning Fees	\$ 3,000.00	\$ 5.00	\$ 2,995.00	99.8%	\$ 525.00	\$ 495.00	\$ 400.00	\$ 250.00	\$ 325.00
Other	\$ 3,000.00	\$ 1,194.20	\$ 1,805.80	60.2%	\$ 367.00	\$ 727.00	\$ -	\$ -	
<b>Totals</b>	<b>\$ 343,310.00</b>	<b>\$ 192,029.12</b>	<b>\$ 151,280.88</b>	<b>44.1%</b>	<b>\$ 1,021.26</b>	<b>\$ 2,329.68</b>	<b>\$ 6,921.10</b>	<b>\$ 4,517.13</b>	<b>\$ 11,006.61</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	\$ 310.81	\$ 18.73	\$ 25.37						
Property Tax - 2017	\$ 26,185.74	\$ 15,652.43	\$ 6,339.03						
Dupl. Property Tax	\$ -	\$ -	\$ -						
Fund Balance Approp.	\$ -	\$ -	\$ -						
Gross Receipts Tax	\$ -	\$ -	\$ -						
Interest	\$ 138.88	\$ 144.99	\$ 134.05						
Sales Tax - Electric	\$ 60,900.13	\$ -	\$ -						
Sales Tax - Sales & Use	\$ 1,827.48	\$ 1,705.52	\$ 1,880.43						
Sales Tax - Other Util.	\$ 6,367.82	\$ -	\$ -						
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -						
Vehicle Taxes	\$ 1,153.55	\$ 481.46	\$ 506.88						
Zoning Fees	\$ 350.00	\$ 300.00	\$ 350.00						
Other	\$ -		\$ 711.80						
<b>Totals</b>	<b>\$ 97,234.41</b>	<b>\$ 18,303.13</b>	<b>\$ 9,947.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Mineral Springs Budget Comparison 2017-2018

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2017-2018 (Incl. Budget Amendment 2017-02)									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,292.40	\$ 507.60	28.2%	\$ -	\$ 30.00	\$ -	\$ -	\$ 243.78
Attorney	\$ 9,600.00	\$ 6,714.02	\$ 2,885.98	30.1%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 785.98	\$ 300.00
Audit	\$ 4,720.00	\$ -	\$ 4,720.00	100.0%	\$ -	\$ -	\$ -	\$ 2,832.00	\$ -
Charities & Agencies	\$ 9,850.00	\$ 9,550.00	\$ 300.00	3.0%	\$ -	\$ -	\$ -	\$ 300.00	\$ -
Community Projects	\$ 24,900.00	\$ 11,351.74	\$ 13,548.26	54.4%	\$ 4,305.02	\$ 2,108.25	\$ 3,373.25	\$ 1,025.79	\$ 676.68
Contingency	\$ 2,900.00	\$ 2,900.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 27,500.00	\$ 8,963.78	\$ 18,536.22	67.4%	\$ 4,234.83	\$ 1,994.75	\$ 1,998.90	\$ 2,029.27	\$ 2,127.26
Elections	\$ 2,800.00	\$ 46.58	\$ 2,753.42	98.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 138,546.00	\$ 48,398.84	\$ 90,147.16	65.1%	\$ 23,049.70	\$ 8,930.72	\$ 8,907.23	\$ 10,220.42	\$ 8,806.34
Planning & Zoning	\$ 52,956.00	\$ 31,099.43	\$ 21,856.57	41.3%	\$ 2,965.00	\$ 2,538.00	\$ 2,538.00	\$ 2,538.00	\$ 2,538.00
Street Lighting	\$ 2,000.00	\$ 837.33	\$ 1,162.67	58.1%	\$ -	\$ 342.00	\$ 137.02	\$ 136.71	\$ 136.71
Tax Collection	\$ 2,950.00	\$ 1,091.29	\$ 1,858.71	63.0%	\$ 100.00	\$ 120.55	\$ 173.99	\$ 138.56	\$ 231.39
Training	\$ 3,000.00	\$ 2,498.18	\$ 501.82	16.7%	\$ 485.00	\$ -	\$ -	\$ -	\$ 16.82
Travel	\$ 3,600.00	\$ 2,247.59	\$ 1,352.41	37.6%	\$ -	\$ 257.98	\$ -	\$ 255.34	\$ -
Capital Outlay	\$ 44,188.00	\$ 44,188.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 343,310.00</b>	<b>\$ 183,179.18</b>	<b>\$ 160,130.82</b>	<b>46.6%</b>	<b>\$ 35,439.55</b>	<b>\$ 16,622.25</b>	<b>\$ 17,428.39</b>	<b>\$ 20,262.07</b>	<b>\$ 15,076.98</b>
<b>Off Budget:</b>									
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>			<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Mineral Springs Budget Comparison 2017-2018

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ 233.82					
Attorney	\$ 300.00	\$ 300.00	\$ 300.00					
Audit	\$ -	\$ 1,888.00	\$ -					
Charities & Agencies	\$ -	\$ -	\$ -					
Community Projects	\$ 919.10	\$ 676.68	\$ 463.49					
Contingency	\$ -	\$ -	\$ -					
Employee Overhead	\$ 1,995.93	\$ 2,170.64	\$ 1,984.64					
Elections	\$ -	\$ 2,753.42	\$ -					
Fire Protection	\$ -	\$ -	\$ -					
Office & Administrative	\$ 9,773.79	\$ 10,978.73	\$ 9,480.23					
Planning & Zoning	\$ 2,538.00	\$ 3,655.91	\$ 2,545.66					
Street Lighting	\$ 136.71	\$ 136.71	\$ 136.81					
Tax Collection	\$ 534.35	\$ 349.86	\$ 210.01					
Training	\$ -	\$ -	\$ -					
Travel	\$ 156.23	\$ -	\$ 682.86					
Capital Outlay	\$ -	\$ -	\$ -					
	<b>\$ 16,354.11</b>	<b>\$ 22,909.95</b>	<b>\$ 16,037.52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -					
Interfund Transfers	\$ -	\$ -	\$ -					
<b>Total Off Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## February 2018 Cash Flow Report - Feb 2018

2/1/2018 through 2/28/2018

3/19/2018

Page 1

Category	2/1/2018- 2/28/2018
<b>INCOME</b>	
Interest Income	134.05
Other Inc	
Sales Tax Refunds	711.80
Zoning	350.00
TOTAL Other Inc	1,061.80
Prop Tax 2017	
Receipts 2017	
Int	23.13
Tax	6,315.90
TOTAL Receipts 2017	6,339.03
TOTAL Prop Tax 2017	6,339.03
Prop Tax Prior Years	
Prop Tax 2016	
Receipts2016	
Int	0.27
Tax	25.10
TOTAL Receipts2016	25.37
TOTAL Prop Tax 2016	25.37
TOTAL Prop Tax Prior Years	25.37
Sales Tax	
Sales & Use Dist	1,880.43
TOTAL Sales Tax	1,880.43
Veh Tax	
Int 2017	3.65
Tax 2017	503.23
TOTAL Veh Tax	506.88
<b>TOTAL INCOME</b>	<b>9,947.56</b>
<b>EXPENSES</b>	
Ads	233.82
Attorney	300.00
Community	
Greenway	48.99
Maint	204.85
Parks & Rec	
Park	209.65
TOTAL Parks & Rec	209.65
TOTAL Community	463.49
Emp	
Benefits	
Dental	78.00
Life	52.08
NCLGERS	998.69
Vision	14.00
TOTAL Benefits	1,142.77
FICA	
Med	136.42
Soc Sec	583.35
TOTAL FICA	719.77

## February 2018 Cash Flow Report - Feb 2018

2/1/2018 through 2/28/2018

3/19/2018

Page 2

Category	2/1/2018- 2/28/2018
Payroll	122.10
<b>TOTAL Emp</b>	<b>1,984.64</b>
Office	
Clerk	2,936.00
Council	600.00
Deputy Clerk	614.02
Finance Officer	
Park Maint	271.00
Regular	2,441.00
<b>TOTAL Finance Officer</b>	<b>2,712.00</b>
Maint	
Service	553.00
<b>TOTAL Maint</b>	<b>553.00</b>
Mayor	400.00
Supplies	170.97
Tel	412.69
Util	1,081.55
<b>TOTAL Office</b>	<b>9,480.23</b>
Planning	
Administration	
Salaries	2,538.00
<b>TOTAL Administration</b>	<b>2,538.00</b>
Misc	7.66
<b>TOTAL Planning</b>	<b>2,545.66</b>
Street Lighting	136.81
Tax Coll	
Contract	110.01
Sal	100.00
<b>TOTAL Tax Coll</b>	<b>210.01</b>
Travel	682.86
<b>TOTAL EXPENSES</b>	<b>16,037.52</b>
<b>OVERALL TOTAL</b>	<b>-6,089.96</b>

# Register Report - Feb 2018

2/1/2018 through 2/28/2018

3/19/2018

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
2/1/2018	EFT	Point And Pay	Zoning Permit 05-00...	Other Inc:Zoning	R	75.00
2/5/2018	5282	Verizon Wireless	221474588-00001 (...	Office:Tel	R	-96.42
2/5/2018	5283	Bucket, Mop, And Br...	I/N YEHCom-1005 J...	Office:Maint:Service	R	-188.00
2/5/2018	5284	Forms & Supply, Inc.	I/N 4458133-0 (FY2...	Office:Supplies	R	-109.45
2/5/2018	5285	Forms & Supply, Inc.	I/N 4198587-1 (FY2...	Office:Supplies	R	-14.21
2/5/2018	5286	Clark, Griffin & McC...	I/N 6235 2/18 (FY20...	Attorney	R	-300.00
2/12/2018	5287	Forms & Supply, Inc.	I/N 4458133-2 (FY2...	Office:Supplies	R	-47.31
2/12/2018	5288	Taylor & Sons Mowi...	I/N 026 2/18 (FY2017)	Office:Maint:Service		-365.00
2/12/2018	5289	R.C.S., Inc.	I/N 97659 Park Rest...	Community:Parks & Rec:Park	R	-200.00
2/12/2018	529...	Municipal Insurance ...	2/18 (FY2017)	Emp:Benefits:Life	R	-52.08
			2/18 (FY2017)	Emp:Benefits:Dental	R	-78.00
			2/18 (FY2017)	Emp:Benefits:Vision	R	-14.00
2/12/2018	5291	The Enquirer-Journa...	30065439 Public He...	Ads	R	-233.82
2/12/2018	5292	Union County Public...	84361*00 (FY2017)	Office:Util	R	-24.90
2/12/2018	5293	Union County Public...	91052*00 (FY2017)	Community:Parks & Rec:Park	R	-9.65
2/12/2018	5294	Duke Power	1618851260 Christ...	Community:Maint	R	-204.85
2/12/2018	DE...	Deposit	FY2017	Other Inc:Zoning	R	25.00
			FY2017	Other Inc:Sales Tax Refunds	R	711.80
2/12/2018	EFT...	Union County	1/18 FY2017	Prop Tax 2017:Receipts 2017:Tax	R	5,362.76
			1/18 FY2017	Prop Tax 2017:Receipts 2017:Int	R	23.13
			1/18 FY2017 Public ...	Prop Tax 2017:Receipts 2017:Tax	R	953.14
			1/18 FY2017	Prop Tax Prior Years:Prop Tax 2016:R...	R	25.10
			1/18 FY2017	Prop Tax Prior Years:Prop Tax 2016:R...	R	0.27
			1/18 FY2017	Tax Coll:Contract	R	-81.17
			1/18 FY2017 Public ...	Tax Coll:Contract	R	-14.30
2/12/2018	EFT	Debit Card (AOL)	AOL Troubleshootin...	Office:Tel	R	-7.99
2/15/2018	EFT	NC Department of R...	12/17 (FY2017)	Sales Tax:Sales & Use Dist	R	1,880.43
2/16/2018	EFT...	Union County (NCV...	NCVTS 1801 (FY20...	Veh Tax:Tax 2017	R	503.23
			NCVTS Int 1801 (FY...	Veh Tax:Int 2017	R	3.65
			FY2017	Tax Coll:Contract	R	-14.54
2/19/2018	EFT	Debit Card (Lowe's)	Seed, soil, lime (FY...	Community:Greenway	R	-48.99
2/20/2018	5295	Frederick Becker III	11/17 - 12/17 reimb...	Travel	R	-139.11
2/20/2018	5296	Duke Power	2035221941 (FY2017)	Street Lighting	R	-136.81
2/20/2018	5297	Duke Power	1803784140 (FY2017)	Office:Util	R	-148.31
2/20/2018	5298	Duke Power	1819573779 (Old Sc...	Office:Util	R	-26.85
2/20/2018	5299	Windstream	061348611 (FY2017)	Office:Tel	R	-308.28
2/20/2018	5300	Heritage Propane	I/N 3075113687 (FY...	Office:Util	R	-881.49
2/21/2018	EFT	Debit Card (Kelley's ...	Plat copy & scan (F...	Planning:Misc	R	-7.66
2/21/2018	EFT	Debit Card (Viva Chi...	Lunch: Rick & Jan E...	Travel	R	-25.43
2/21/2018	EFT	Debit Card (Moose ...	Dinner: Rick & Jan ...	Travel	R	-34.30
2/22/2018	EFT	Debit Card (Moose ...	Dinner: Rick & Jan ...	Travel	R	-27.67
2/23/2018	EFT	Debit Card (Doubletr...	Hotel: Rick (EMG) (...	Travel	R	-201.14
2/23/2018	EFT	Debit Card (Doubletr...	Hotel: Jan (EMG) (F...	Travel	R	-201.14
2/23/2018	EFT	Debit Card (Larkin's)	Dinner: Rick & Jan (...	Travel	R	-54.07
2/26/2018	EFT	Point And Pay	Zoning Permit (FY2...	Other Inc:Zoning		50.00
2/27/2018	EFT...	Paychex	Salary 2/18 (FY2017)	Office:Clerk	R	-2,759.84
			Supplement 2/18 (F...	Office:Clerk	R	0.00
			Hours 2/18 (FY2017)	Office:Deputy Clerk	R	-614.02
			Salary 2/18 (FY2017)	Office:Finance Officer:Regular	R	-2,294.54
			Salary 2/18 (FY2017)	Office:Finanace Officer:Park Maint	R	-254.74
			Salary 2/18 (FY2017)	Office:Mayor	R	-400.00

# Register Report - Feb 2018

2/1/2018 through 2/28/2018

3/19/2018

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
			Salary 2/18 (FY2017)	Office:Council	R	-600.00
			Salary 2/18 (FY2017)	Planning:Administration:Salaries	R	-2,385.72
			Salary 2/18 (FY2017)	Tax Coll:Sal	R	-100.00
			FY2017	Emp:FICA:Soc Sec	R	-583.35
			FY2017	Emp:FICA:Med	R	-136.42
2/27/2018	EFT...	NC State Treasurer	2/18 LGERS contrib...	Office:Clerk	R	-176.16
			2/18 LGERS contrib...	Office:Finance Officer:Regular	R	-146.46
			2/18 LGERS contrib...	Office:Finance Officer:Park Maint	R	-16.26
			2/18 LGERS contrib...	Planning:Administration:Salaries	R	-152.28
			2/18 employer contri...	Emp:Benefits:NCLGERS	R	-998.69
2/27/2018	DEP	Deposit	#17017 (FY2017)	Other Inc:Zoning	R	200.00
2/28/2018	EFT	Paychex Fees	Fees 2/18 (FY2017)	Emp:Payroll	R	-122.10
<b>2/1/2018 - 2/28/2018</b>						<b>-6,224.01</b>

**TOTAL INFLOWS** **9,813.51**

**TOTAL OUTFLO...** **-16,037.52**

**NET TOTAL** **-6,224.01**

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February 2018  
Revenue Details

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Invoice Date	Invoice Number	Description	Invoice Amount
02/08/2018	150.1-18/01	Tax/Fee/Int - JAN18	\$938.84
02/08/2018	100.1-18/01	Tax/Fee/Int - JAN18	\$5,330.09

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00053746	02/12/2018	6,268.93



**County of Union**

500 North Main Street  
 Monroe, North Carolina 28112

Vendor Number    Check Date    Check Number  
 10870            02/12/2018    00053746

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

**\$6,268.93**

Pay Six Thousand Two Hundred Sixty Eight Dollars and 93 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  
 00053746

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

DATE 1/31/18  
 TIME 16:45:53  
 USER PHH

PAGE 29  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RCGD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 1/01/2018 THRU 1/31/2018  
 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
2016	24.88	.22	.27	25.37	.38	24.99
2017	5,359.10	3.66	23.13	5,385.89	80.79	5,305.10
TOTAL	5,383.98	3.88	23.40	5,411.26	81.17	5,330.09

DATE 1/31/18  
 TIME 16:45:53  
 USER PHH

PAGE 45  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RCGD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 1/01/2018 THRU 1/31/2018  
 REPORT GROUP: 150 STATE BOARD ASSESSED  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION
2017	953.14			953.14	14.30	938.84
TOTAL	953.14			953.14	14.30	938.84

# Nonprofit and Governmental Entity Claim for Refund State, County, and Transit Sales and Use Taxes

North Carolina Department of Revenue

Complete all of the information in this section.

<b>Legal Name (First 32 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)</b> TOWN OF MINERAL SPRINGS				<b>Account ID</b> _____	
<b>Mailing Address</b> PO BOX 600				<b>Federal Employer ID Number</b> 562164326	
<b>City</b> MINERAL SPRINGS	<b>State</b> NC	<b>Zip Code</b> 28108	<b>County</b> UNION	<b>Period Beginning (MM-DD-YY)</b> 07-01-13	
<b>Name of Person We Should Contact if We Have Questions About This Claim</b> FREDERICK BECKER				<b>Period Ending (MM-DD-YY)</b> 06-30-14	
<b>Contact Telephone</b> (704) 243-0505				<b>National Taxonomy of Exempt Entities Number</b> (Nonprofit Entity Only)	
Fill in the circle that describes your organization.				<input type="radio"/> Nonprofit entity as defined in G.S. 105-164.14(b) (Semiannually)	
<input checked="" type="radio"/> Governmental entity as defined in G.S. 105-164.14(c) (Annually)				<input type="checkbox"/>	

**1. Name of Taxing County**  
(If more than one county, see instructions on reverse and attach Form E-536R.)

	State	County & Transit		
<b>2. Total Purchases of Tangible Personal Property for Use on Which North Carolina State or County &amp; Transit Sales or Use Tax Has Been Paid Directly to Retailers (Do not include tax paid, purchases for resale, or items described in Line 3.)</b>	10502.96	10502.96		
<b>3. Amount of Sales and Use Tax Paid Directly to Retailers on Purchases for Use (Do not include tax paid on any of the following:                      - electricity, piped natural gas, or telecommunications and ancillary services                      - the purchase, lease, or rental of motor vehicles                      - local occupancy or local prepared food and beverage taxes                      - scrap tire disposal or white goods disposal taxes                      - reimbursements for travel expenses                      - alcoholic beverages)</b>	496.03	215.77		
<b>4. Amount of Sales and Use Tax Paid Indirectly on Building Materials and Supplies as Shown on Contractors' Statements</b>	0.00	0.00		
<b>5. Amount of Use Tax Paid Directly to the Department of Revenue by the entity (Do not include tax collected and remitted on sales made by the entity.)</b>	0.00	0.00		
<b>6. Total Tax (Add Lines 3, 4, and 5. County &amp; Transit tax must be identified by rate on Line 8.)</b>	496.03	215.77		
<b>7. Total Refund Requested (Add State and County &amp; Transit tax on Line 6.)</b>	\$	711.80		
<b>8. Allocation of County &amp; Transit Tax on Line 6 (Enter the county &amp; transit tax paid at each applicable rate. If you paid more than one county's tax, see the instructions on Page 2 and attach Form E-536R.)</b>				
	Food 2.00% Tax	County 2.00% Tax	County 2.25% Tax	Transit 0.50% Tax
	1.20	192.15	18.34	4.08



Signature: *[Signature]* Date: 12-12-17  
 I certify that, to the best of my knowledge, this claim is accurate and complete.  
 Title: FINANCE OFFICER Telephone: (704) 243-0505

**For Departmental Use Only**

State Tax	County Tax	Transit Tax	Total Tax

Refund Approved:  As Filed  As Corrected By: \_\_\_\_\_ Date: \_\_\_\_\_

2014

SALES AND USE TAX REFUND

01834862

6736274006007

DATE 02/06/2018

CHECK NO. 0801834862

66-1059  
531

PAY: SEVEN HUNDRED ELEVEN AND 80/100 DOLLARS

DEPARTMENT OF REVENUE

TO THE ORDER OF:

TOWN OF MINERAL SPRINGS

AMOUNT

PO BOX 600  
MINERAL SPRINGS NC 28108-0600

\*\*\*\*\*711.80

*Jackie McKay*

C-87

State Treasurer, Raleigh, North Carolina  
Payable at Par Through Federal Reserve System

This Check Should be Cashed Within Six Months

⑈01834862⑈ ⑆053110594⑆ 700000068⑈

THE ORIGINAL DOCUMENT HAS A REFLECTIVE WATERMARK ON THE BACK. HOLD AT AN ANGLE TO VIEW WHEN CHECKING THE ENDORSEMENT.

Batch 5287

NCVTS A/P Receipt Distribution  
 For the month ending: 01/31/2018

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee Amt	IntOnly Amt	Cmn Cst	Net Amt	Sts
400 001	Union County	0-0		564,021.09	5,513.03	15,738.65	553,795.47	No Chk
400 003	Voter Approved Debt Tax	0-0		62,840.63	436.26	1,752.00	61,524.89	No Chk
400 011	Countywide Fire Tax	0-0		23,007.12	288.53	643.41	22,652.24	No Chk
400 012	Countywide EMS Tax	0-0		53,485.22	371.47	1,491.29	52,365.40	No Chk
400 015	Springs Fire Tax	0-0		6,164.56	43.49	173.03	6,035.02	No Chk
400 020	Stallings Fire Tax	0-0		9,694.38	91.22	272.20	9,513.40	No Chk
400 023	Hemby Bridge Fire Tax	0-0		13,374.21	129.08	374.59	13,128.70	No Chk
400 028	Wesley Chapel Fire Tax	0-0		11,531.99	87.11	334.57	11,284.53	No Chk
400 028	Waxhaw Fire Tax	0-0		7,948.75	71.08	227.74	7,792.09	No Chk
400 101	Village Of Marvin	1832-0	VTFN1801-1	4,212.84	33.06	125.15	4,120.75	No Chk
400 200	City Of Monroe	103-7	VTFN1801-1	208,449.10	1,361.17	4,228.48	205,581.79	No Chk
400 222	Monroe Downtown Service District	103-7	VTFN1801-2	5,943.79	1.15	4.54	5,855.56	No Chk
400 300	Town Of Wingate	4064-	VTFN1801-1	6,481.55	70.37	158.60	6,391.67	No Chk
400 400	Town Of Waxhaw	5861-	VTFN1801-1	56,236.84	71.73	161.61	55,133.12	No Chk
400 500	Town Of Indian Trail	8268-	VTFN1801-1	65,198.85	520.52	1,624.24	64,028.20	No Chk
400 600	Town Of Stallings	2924-	VTFN1801-1	32,172.23	646.53	1,817.18	31,504.65	No Chk
400 700	Town Of Weddington	4860-2	VTFN1801-1	8,164.04	243.92	911.50	8,003.38	No Chk
400 800	Village Of Lake Park	7518-	VTFN1801-1	7,233.19	73.50	234.16	7,110.26	No Chk
400 900	Town Of Fairview	1833-	VTFN1801-1	7,792.72	77.89	200.82	7,775.05	No Chk
400 930	Village Of Wesley Chapel	19458-	VTFN1801-1	1,262.81	5.81	22.48	1,235.47	No Chk
400 970	Town Of Unionville	9262-	VTFN1801-1	1,197.61	9.29	36.63	1,176.29	No Chk
400 980	Town Of Unionville	11530-	VTFN1801-1	503.23	3.65	14.54	492.34	No Chk
400 990	Town Of Mineral Springs	10870-	VTFN1801-1	934,902.93	8,369.00	26,089.35	917,182.58	No Chk
400 999	Schools	0-0						
-----User Keyed Amounts-----								
Interest Amount...				1,632.60				
-----Costs-----								
Billing Cost.....				38,045.84				
Credit Card Cost..				18,623.61				
Debit Card Cost...				.00				
-----								
Total Costs.....				56,669.45				
-----								
A/P Totals.....				398,031.88	3,128.96	9,572.62	391,588.22	
NO A/P Totals.....				1,686,970.88	15,400.27	47,096.83	1,655,274.32	
Refund Totals.....				.00	.00	.00	.00	
-----								
Grand Totals.....				2,085,002.76	18,529.23	56,669.45	2,046,862.54	

--- E N D ---

AA  
 DHC  
 2-14-18

Invoice Date	Invoice Number	Description	Invoice Amount
02/15/2018	VTFN1801-1	Cash Recvd NCVTS JAN/18	\$492.34

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00053856	02/16/2018	492.34



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

Vendor Number    Check Date    Check Number  
 10870            02/16/2018    00053856

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

**\$492.34**

Pay Four Hundred Ninety Two Dollars and 34 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  
 00053856

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

December 2017 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION (AD VALOREM)</b>	1,712,062.73	1,179,602.59	904,336.50	-	29.63	271,315.08	-	-	(259,828.00)	3,807,518.53
FAIRVIEW	735.71	506.89	388.61	-	0.01	116.59	-	-	527.39	2,275.20
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	61,439.94	42,331.81	32,453.47	-	1.06	9,736.55	-	-	44,042.98	190,005.81
LAKE PARK	5,583.01	3,846.67	2,949.03	-	0.10	884.76	-	-	4,002.17	17,265.74
MARSHVILLE	7,565.05	5,212.28	3,995.97	-	0.13	1,198.85	-	-	5,422.98	23,395.26
MARVIN	5,020.75	3,459.27	2,652.04	-	0.09	795.65	-	-	3,599.10	15,526.90
<b>MINERAL SPRINGS</b>	<b>608.05</b>	<b>418.95</b>	<b>321.18</b>	<b>-</b>	<b>0.01</b>	<b>96.36</b>	<b>-</b>	<b>-</b>	<b>435.88</b>	<b>1,880.43</b>
MINT HILL *	40.38	27.83	21.33	-	-	6.40	-	-	28.96	124.90
MONROE	177,061.68	121,994.61	93,526.57	-	3.06	28,059.43	-	-	126,925.95	547,571.30
STALLINGS *	32,940.45	22,695.80	17,399.63	-	0.57	5,220.16	-	-	23,613.22	101,869.83
UNIONVILLE	975.77	672.30	515.42	-	0.02	154.63	-	-	699.48	3,017.62
WAXHAW	54,418.07	37,493.78	28,744.42	-	0.94	8,623.78	-	-	39,009.38	168,290.37
WEDDINGTON *	9,794.94	6,748.67	5,173.83	-	0.17	1,552.23	-	-	7,021.47	30,291.31
WESLEY CHAPEL	1,422.97	980.42	751.64	-	0.02	225.50	-	-	1,020.05	4,400.60
WINGATE	4,853.19	3,343.82	2,563.52	-	0.08	769.10	-	-	3,478.99	15,008.70
<b>TOTAL</b>	<b>2,074,522.69</b>	<b>1,429,335.69</b>	<b>1,095,793.16</b>	<b>-</b>	<b>35.89</b>	<b>328,755.07</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,928,442.50</b>



# MEMO

**To: Mineral Springs Town Council**  
**From: Rick Becker**  
**Date: April 5, 2018**  
**Subject: FY2018-2019 Budget: Preliminary Departmental Appropriations**

The accompanying spreadsheet shows the FY2016-17 final budget and actual expenditures, the FY2017-18 current budget and estimated final actual expenditures, and suggested appropriation levels for the FY2018-19 budget.

This "first draft" suggests an increase of \$12,050 over the current year's operating expenditure budget, or 4.03%. This figure again reflects the 3% increase in staff salaries that council has consistently approved over the past several years. This presents a more accurate estimate of what the budget officer anticipates happening with these salaries, but council must still decide whether or not to apply any increases. Because park mowing duties are all now being handled by our landscaping contractor, the "Finance Officer" position is no longer being split over two categories as had been done in previous years for Workers Compensation purposes. Note that the "Assistant/Deputy" position is given a \$10,500 budget amount; this is not a salaried position, and the \$10,500 is a maximum suggested allocation for the position. Currently, this position requires 12 hours per week, corresponding to the time the town hall is open for regular business hours. The hourly rate for this position is currently \$16.88.

## Reading the Chart

In the right-hand column, headed "2018-19 proposed", bold-faced numbers are the totals within each budgetary department. These numbers add up to the total of \$311,172. These are the categories that ultimately end up in the adopted budget ordinance and within which the town must operate; numbers within these departments are "flexible," and may be changed during the fiscal year as needed without budget amendments as long as the departmental totals in the ordinance are not increased. Salaries are shown in white, reflecting amounts 3% above last fiscal year. "Employee Overhead" is also shown in white and is proposed to increase by \$1,000 next year. The three sets of figures in the "dotted" cells are simply sub-subcategories within subcategories.

## New Budget Guidelines

Last year, Council directed budget staff to move "Charities and Agencies" into a separate department appropriation in the budget ordinance. Council also specified that staff should determine the amount of that appropriation by taking 3% of the previous fiscal year's total budget amount. The figure of \$10,300 suggested for FY2018-19 was arrived at by calculating 3% of the previous year's total budget (3% of \$343,310 = \$10,299.30). This is an arbitrary amount and council is free to come up with any new formula they wish. However, it represents a slight reduction from actual amounts spent during the past few years, which ranged from 3.13% to 3.86% of the current budget. Council will have the opportunity in June to see how well this formula works with our FY2017-18 charitable contributions, which are limited to \$9,850 in the budget ordinance. As always, council does not need to spend the entire

appropriation either this year or next; it is simply up to Council to determine if the 3% basis remains a reasonable guideline for FY2018-19.

In addition, last year Artists Music Guild (AMG) was moved out of the charitable organization category and budgeted for as a support contractor in the “Special Events” category. This is because, although AMG is a nonprofit and is partially supported by contributions, its role with the Town is more the role of an event-support contractor. Budget staff are suggesting allowing \$5,000 for the “Special Events” category within the “Community” appropriation, of which Council has expressed the intent to allow \$4,000 for AMG.

### **Other Increases and Decreases**

Most other line items are very close to last year’s. The major changes are:

1. **“Community – Park & Greenway Maintenance”**: Our new contract with Taylor and Sons for mowing, trimming, and parking-lot maintenance will require additional funds. **Increased** from \$6,000 to \$7,000.
2. **“Elections”**: There is no municipal election in 2018, so there will be no expenditure for elections. **Decreased** from \$2,800 to \$0.
3. **“Planning – Zoning Ordinance”**: The Planning Director will be getting more proposals for creating a new UDO (“Unified Development Ordinance”) for the town that would replace our Zoning and Subdivision Ordinances. Early discussions between the Planning Director and potential consultants have suggested that costs for this project might be between \$20,000 and \$30,000 over an 18- to 24-month period. A portion of that contract would probably be payable in FY2018-19. **Increased** from \$5,000 to \$15,000.
4. **“Planning - Code Enforcement”**: The nuisance ordinance was repealed this fiscal year, and no enforcement expenditures were made. We anticipate reinstating a nuisance ordinance that covers fewer types of nuisances, and the town will once again contract for enforcement. The more limited ordinance should have lower enforcement costs. **Decreased** from \$7,500 to \$6,000.
5. **“Tax Collection - Salary”**: The deputy tax collector’s duties have “tapered off” further as most delinquent taxes have been collected. **Decreased** from \$1,200 to \$600.
6. **“Travel”**: As was the case a few years ago, multiple out-of-town planning, zoning, and municipal clerk classes and conferences are expected during FY2018-19. While the current “training” appropriation should still be sufficient, there may be additional travel and hotel expenditures. **Increased** from \$3,600 to \$4,200.

### **Other Items of Note:**

Most other line items and departmental appropriations remain very close to FY2017-18 levels. The budget amounts approved by council in recent years appear to be representing the town’s overall spending priorities quite well, and as such there is no need to modify those budget amounts.

At the April 12, 2018 meeting, council should consider three items related to the budget:

1. **determine** salary and hourly figures for next year
2. **decide** on whether or not to include any of the proposed changes in the FY2018-19 budget
3. **advise** the budget officer of any changes council might wish to make to other appropriations so that the formal proposed budget may be presented to council in May.

TOWN OF MINERAL SPRINGS									
2018-2019 BUDGET: PRELIMINARY APPROPRIATION WORKSHEET (4/12/2018)									
Appropriation dept	Trend	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19 proposed		
	17→'18	budget	actual	budget	(7/1-3/31)	(est. final)			
Advertising	↔	\$1,800	\$ 504	\$1,800	\$ 860	\$ 1,160	\$	1,800	
Attorney	↔	\$9,600	\$ 4,204	\$9,600	\$ 3,186	\$ 4,086	\$	9,600	
Audit	↔	\$4,770	\$ 4,620	\$4,720	\$ 4,720	\$ 4,720	\$	4,850	
Charities (moved here in 2017)	↔	\$0	\$ -	\$9,850	\$ 300	\$ 9,850	\$	10,300	
Community Involvement	↔	\$31,200	\$25,710	\$24,900	\$14,432	\$20,309	\$	26,000	
Beautification, Maintenance	↔	\$5,800	\$ 4,630	\$5,800	\$ 3,164	\$ 4,840	\$	5,800	
Charities, Agencies		\$10,400	\$ 11,300	\$0	\$ -	\$ -	\$	-	
Special Events	↔	\$5,500	\$ 2,931	\$10,700	\$ 7,664	\$ 8,464	\$	10,700	
Festival	↔	\$4,500	\$ 2,931	\$5,700	\$ 3,664	\$ 3,964	\$	5,700	
Misc (Incl. AMG)	↔	\$1,000		\$5,000	\$ 4,000	\$ 4,500	\$	5,000	
Newsletter	↔	\$ 3,500	\$ 3,188	\$ 2,400	\$ 1,145	\$ 2,395	\$	2,500	
Park & Greenway Maint	↔	\$6,000	\$ 3,661	\$6,000	\$ 2,459	\$ 4,610	\$	7,000	
Contingency	↔	\$3,000	\$ -	\$2,900	\$ -	\$ -	\$	3,000	
Elections	↔	\$0	\$0	\$2,800	\$ 2,753	\$ 2,753	\$	-	
Employee Overhead	↔	\$26,500	\$ 25,622	\$27,500	\$ 20,521	\$ 26,965	\$	28,500	
Fire Department	↔	\$12,000	\$ 12,000	\$12,000	\$ -	\$ 12,000	\$	12,000	
Office & Town Hall	↔	\$136,346	\$ 129,451	\$138,546	\$ 98,975	\$ 128,929	\$	141,104	
Salary: Clerk	↔	\$34,200	\$ 34,200	\$35,232	\$ 26,424	\$ 35,232	\$	36,288	
Salary: Assistant/Deputy	↔	\$10,500	\$ 8,790	\$10,500	\$ 6,720	\$ 8,960	\$	10,500	
Salary: Finance Officer: Regular	↔	\$28,440	\$ 28,440	\$29,292	\$ 21,969	\$ 29,292	\$	33,516	
Salary: Finance Officer: Park-Rec	↔	\$3,156	\$ 3,156	\$3,252	\$ 2,439	\$ 3,252	\$	-	
Salary: Mayor	↔	\$4,800	\$ 4,800	\$4,800	\$ 3,600	\$ 4,800	\$	4,800	
Salary: Council	↔	\$7,200	\$ 7,200	\$7,200	\$ 5,400	\$ 7,200	\$	7,200	
Dues	↔	\$6,600	\$ 6,517	\$6,600	\$ 5,437	\$ 6,357	\$	6,800	
Insurance	↔	\$4,500	\$ 3,308	\$4,500	\$ 3,140	\$ 3,140	\$	4,000	
Records Management	↔	\$4,350	\$ 4,350	\$4,570	\$ 4,570	\$ 4,570	\$	4,800	
Equipment	↔	\$2,400	\$ 2,719	\$2,400	\$ 591	\$ 1,091	\$	2,400	
Supplies	↔	\$4,000	\$ 3,386	\$4,000	\$ 1,104	\$ 2,604	\$	4,000	
Postage	↔	\$1,000	\$ 511	\$1,000	\$ 544	\$ 900	\$	1,000	
Telephone, Internet, Security	↔	\$7,200	\$ 6,502	\$7,200	\$ 5,188	\$ 6,403	\$	7,200	
Reserve/Misc	↔	\$1,000	\$ 320	\$1,000	\$ 180	\$ 400	\$	1,000	
Town Hall Maint	↔	\$12,000	\$10,435	\$12,000	\$ 6,727	\$ 9,136	\$	12,000	
Equip. & Supplies	↔	\$2,000	\$ 1,277	\$2,000	\$ 880	\$ 1,380	\$	2,000	
Services	↔	\$10,000	\$ 9,158	\$10,000	\$ 5,847	\$ 7,756	\$	10,000	
Utilities	↔	\$5,000	\$ 4,817	\$5,000	\$ 4,942	\$ 5,592	\$	5,600	
Planning	↔	\$ 49,568	\$ 33,248	\$ 52,956	\$ 24,421	\$ 33,090	\$	62,368	
Parks & Greenways	↔	\$0	\$ -	\$0	\$ -	\$ -	\$	-	
Zoning Ord. & Planning Board	↔	\$5,000	\$ 577	\$5,000	\$ -	\$ 577	\$	15,000	
Zoning Administration	↔	\$31,568	\$30,686	\$32,456	\$ 23,960	\$ 31,574	\$	33,368	
Salary	↔	\$29,568	\$ 29,568	\$30,456	\$ 22,842	\$ 30,456	\$	31,368	
Contract & Other	↔	\$2,000	\$ 1,118	\$2,000	\$ 1,118	\$ 1,118	\$	2,000	
Land Use Plans	↔	\$5,000	\$ -	\$5,000	\$ -	\$ -	\$	5,000	
Code Enforcement (contract)	↔	\$5,000	\$ 988	\$7,500	\$ -	\$ -	\$	6,000	
Reserve/Misc	↔	\$3,000	\$ 997	\$3,000	\$ 461	\$ 939	\$	3,000	
Street Lighting	↔	\$2,000	\$ 1,664	\$2,000	\$ 1,299	\$ 1,710	\$	2,000	
Tax Collection	↔	\$3,450	\$ 2,937	\$2,950	\$ 1,996	\$ 2,446	\$	2,450	
Salary	↔	\$1,800	\$ 1,800	\$1,200	\$ 900	\$ 1,200	\$	600	
Contract	↔	\$1,400	\$ 1,137	\$1,500	\$ 1,096	\$ 1,246	\$	1,600	
Postage	↔	\$100	\$ -	\$100	\$ -	\$ -	\$	100	
Billing	↔	\$150	\$ -	\$150	\$ -	\$ -	\$	150	
Training	↔	\$3,000	\$ 311	\$3,000	\$ 952	\$ 1,077	\$	3,000	
Officials	↔	\$1,000	\$ 141	\$1,000	\$ 467	\$ 592	\$	1,000	
Boards	↔	\$1,000	\$ -	\$1,000	\$ -	\$ -	\$	1,000	
Staff	↔	\$1,000	\$ 170	\$1,000	\$ 485	\$ 485	\$	1,000	
Travel	↔	\$3,600	\$ 1,508	\$3,600	\$ 1,352	\$ 2,700	\$	4,200	
Capital Outlay		\$ 41,311	\$ 18,900	\$ 44,188	\$ -	\$ -			
Operating Expenditures	↔	\$ 286,834	\$ 241,779	\$ 299,122	\$ 175,767	\$ 251,795	\$	311,172	
Totals		\$328,145	\$260,679	\$343,310	\$175,767	\$251,795	\$	311,172	

# MEMO

**To: Mineral Springs Town Council**  
**From: Rick Becker**  
**Date: April 5, 2018**  
**Subject: Procedures for Electronic Disbursements**

As electronic disbursement methods became ever more common, North Carolina law was slow to catch up on procedures for meeting the preaudit requirements of the Local Government Budget and Fiscal Control Act. One of the principal statutory duties of the municipal finance officer is preauditing obligations (such as contracts) and disbursements, and that is the reason for the “Preaudit Certificate” that appears on every contract and every check. However, when an authorized purchaser uses an electronic payment method such as a town debit card, how can this preaudit process take place and preaudit certificate be affixed at the point of sale – such as the cash register at Office Max?

The answer is “In many cases, it can’t.”

UNC School of Government (SOG) Professor of Public Law and Government Kara Millonzi, who specializes in local government finance law, addressed this question in a post on the SOG’s “Coates Cannons” blog in 2013. One of Professor Millonzi’s suggestions was for the finance officer to authorize a fixed amount each month for a given department for each debit-card user, preaudit that amount and record an encumbrance against that department’s remaining budgetary appropriation, require the purchaser to keep track of all purchases against that authorization, report each transaction to the finance officer as soon as possible after making the disbursement, and memorialize this information on a form designed for that purpose. If a purchaser needed to exceed that authorized and preaudited amount before the end of the month, the finance officer would need to issue a new preaudited disbursement authorization form. Mineral Springs has been using that procedure for several years and our auditor has found that it provides adequate internal control.

However, there was not any statutory provision for such a process.

Finally, on September 23, 2015, the applicable general statute (NC G. S. 159-28) was amended by Session Law 2015-246, which clearly authorized electronic obligations and electronic disbursements, and exempted such instruments from the requirements of the physical, written preaudit certificate. The revised statute still requires the preaudit process to take place, but electronic disbursements would be subject to “any rules adopted by the Local Government Commission.”

After the lengthy LGC rulemaking process, the final rules were recorded in the North Carolina Administrative Code at 20 NCAC 03 .0409 and 03 .0410, adopted on November 1, 2017. There are two rules, one for exemption from the Preaudit Certificate requirement for electronic transactions, and one for exemption from the Disbursement Certificate requirement.

The first rule requires:

1. That the local government adopt a resolution authorizing the unit to engage in electronic payments; and
2. That the unit have an “encumbrance system” (a means for tracking obligations); and
3. That the unit’s governing board adopt a written policy outlining procedures for preauditing any obligations that will be incurred by electronic payments, which procedures shall ensure that the same preaudit steps are taken for electronic obligations as are taken for other obligations; and
4. That the unit ensure that any personnel involved in electronic transactions be trained in the procedures; and
5. That the board receive quarterly budget-to-actual reports detailing budgeted accounts, actual payments made, encumbrances, and remaining unobligated amounts.

The second rule requires:

1. That the local government adopt a resolution authorizing the unit to engage in electronic payments; and
2. That the unit’s governing board adopt a written policy outlining procedures for preauditing disbursements of public funds by electronic transaction, which procedures shall ensure that the same preaudit steps are taken for electronic disbursements as are taken for other disbursements.

If these rules are followed, the town shall not be required to affix the preaudit language or the disbursement certificate to electronic obligations or disbursements.

The procedures for electronic obligations and disbursements that our finance department has been following will meet the requirements of these rules provided that the town adopts the required resolution and puts the procedures in writing and adopts them as policy.

**TOWN OF MINERAL SPRINGS**  
**RESOLUTION TO APPROVE THE USE OF**  
**ELECTRONIC PAYMENTS**

**R-2018-01**

**WHEREAS**, North Carolina Session Law 2015-246 amended NC G.S. §159-28 to allow electronic payments and to exempt those payments from the preaudit certificate and the disbursement certificate otherwise required under the Statute; and

**WHEREAS**, Session Law 2015-246 authorized the Local Government Commission to adopt rules for the use of electronic payments and for meeting the preaudit requirements; and

**WHEREAS**, the Local Government has adopted rules for the use of electronic payments and for exemption from the preaudit and disbursement certificate in the case of electronic payments; and

**WHEREAS**, these rules have been codified in the North Carolina Administrative Code at 20 NCAC 03 .409 and 20 NCAC 03 .410;

**WHEREAS**, it is the intention of the Mineral Springs Town Council to authorize the use of electronic payments in the conduct of Town business; and

**WHEREAS**, the rules adopted by the Local Government Commission require certain actions by the Mineral Springs Town Council;

**NOW, THEREFORE, BE IT RESOLVED** by the Mineral Springs Town Council that:

1. The use of electronic transactions and electronic disbursements by the Town of Mineral Springs is hereby authorized; and
2. The Town shall maintain its existing encumbrance system by which the Finance Officer tracks obligations; and
3. The Town shall adopt a written policy outlining the procedures for preauditing obligations incurred by electronic payments and disbursing public funds by electronic transaction; and
4. The Town shall not be required to affix the preaudit language required in NC G.S. §159-28 (a1) or the disbursement certificate required in NC G.S. §159-28 (d1) to electronic payments transacted with charge cards, credit cards, debit cards, gas cards, procurement cards, or electronic funds transfers.

**ADOPTED**, this the 12<sup>th</sup> day of April, 2018.

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Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, Town Clerk

## **TOWN OF MINERAL SPRINGS**

### **ELECTRONIC PAYMENT POLICY**

#### **Procedures for preauditing obligations that will be incurred by electronic payments and for disbursing public funds by electronic transaction**

The Mineral Springs Town Council hereby adopts the following procedures to be followed in order to meet the requirements of resolution R-2018-01 for preauditing electronic obligations and disbursements without affixing preaudit or disbursement certificates to the transactions:

1. The Finance Officer shall designate which personnel are authorized to make electronic payments on behalf of the Town.
2. Electronic payments are defined as payments transacted with:
  - a. Charge cards
  - b. Credit cards
  - c. Debit cards
  - d. Gas cards
  - e. Procurement cards
  - f. Electronic funds transfers
3. Purchases of supplies and equipment using electronic transactions are limited to \$500 in a single transaction
4. Obligations that are incurred by electronic payments are subject to all preauditing requirements of NC G.S. §159-28 applicable to any other obligations incurred by the Town. The Finance Officer is solely responsible for this preaudit process. The preaudit process shall ensure the following:
  - a. There is a budget, project, or grant ordinance appropriation authorizing the expenditure;
  - b. That sufficient budgeted monies remain in the appropriation to cover the amount that is expected to be paid out during the current fiscal year if accounted for in the budget ordinance, or to cover the entire amount if accounted for in a project or grant ordinance; and
  - c. That the amount of the transaction is recorded in the Town's encumbrance system.
5. In addition, prior to making disbursements by electronic payments, the process shall ensure the following:
  - a. That the amount claimed is payable
  - b. That there is a budget, project, or grant ordinance appropriation authorizing the expenditure;
  - c. That monies remain within the appropriation to cover the amount that is due during the current fiscal year if accounted for in the budget ordinance, or to cover the entire amount if accounted for in a project or grant ordinance; and
  - d. That the Town has sufficient cash to cover the payment.
6. In order to meet the requirements of Sections (4) and (5), the Finance Officer shall create a "Preaudit Authorization" form. The form shall cover a set period, shall identify the



budget department and the purchaser, shall specify the dollar amount being authorized, shall indicate an expiration date, and shall include a preaudit certificate signed and dated by the Finance officer stating that “This disbursement has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.” A separate form shall be required for each budget department and for each purchaser. Prior to signing the Preaudit Certificate on the Preaudit Authorization form, the Finance Officer shall ensure that the full amount authorized by the form meets the requirements of Sections (4) and (5) of this policy by verifying that there is an appropriation covering the expenditure, that there remain sufficient unexpended and unencumbered monies in the appropriation to cover the full amount, and that sufficient cash will remain in the bank account associated with the electronic payment vehicle to cover the full amount. The amount of each purchase shall be deemed payable if the purchaser has placed an electronic order at a set price or has accepted goods or services in the course of a point-of-sale transaction where the purchase receipt accurately reflects the total sale price of the goods or services, and the purchaser’s electronic or physical signature shall serve as verification of the payability of the amount claimed.

The form shall additionally have space to enter the transactions in a list, and the purchaser shall enter in that list the date, vendor, purpose, and amount of each transaction, and shall keep a running total of all disbursements authorized by the form. The running total shall not exceed the total authorization granted by the form. Purchaser shall attach receipts for every transaction to the form and shall provide the Finance Officer with daily copies of any electronic transactions that were made. If a purchaser needs to make purchases in a budget department in the set period that exceed the amount of a signed Preaudit Authorization form, the purchaser shall request an additional form from the Finance Officer.

The Finance Officer shall consider the full amount of each form an encumbrance against the corresponding appropriation and shall track all such encumbrances until each form is closed out at the end of the authorization period. In addition, each quarter the Finance Officer shall provide the Town Council a budget-to-actual statement that includes the following:

- a. Budgeted accounts;
- b. Actual payments made;
- c. Amounts encumbered, including electronic obligations; and
- d. The amount of the budget that is unencumbered for all major funds.

If monthly finance reports to the Town Council include all of the above information, those monthly reports shall satisfy the requirements of (a) through (d) above.

7. All preaudit Authorization forms and their associated receipts shall be retained by the Finance Officer in a file by period and shall be made available to the Town’s auditor each fiscal year.
8. The Finance Officer shall provide adequate training to any authorized purchasers to ensure that those purchasers understand and are able to comply with this policy prior to granting authorization for any purchaser to undertake any electronic payments.

**TOWN OF MINERAL SPRINGS**  
**Point-of-Sale Preaudit Authorization**

Event \_\_\_\_\_  
 Month \_\_\_\_\_ Department \_\_\_\_\_ Purchaser \_\_\_\_\_  
 Period \_\_\_\_\_  
**(circle one)**

**Amount:** \_\_\_\_\_

**Expiration Date:** \_\_\_\_\_

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

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

Date	Vendor/Purpose	Amount	Running Total

Purchaser is hereby authorized to make purchases for the specified department for the month, event, or period indicated up to the amount authorized by this form. Purchaser must enter each purchase in the table above and is responsible for maintaining an accurate running balance. No purchases may be made during the month or period, or for the event, if such purchases would exceed the amount authorized by this form. If additional purchases are required, purchaser must receive a new point-of-sale preaudit authorization form from the finance officer.

Purchaser must submit copies of each receipt to the finance officer immediately upon making a purchase and must affix the all original receipts to this form. This form and all supporting receipts must be submitted to the finance officer within five days following the expiration date of this form.

# MEMO

**To: Mineral Springs Town Council**  
**From: Rick Becker**  
**Date: April 5, 2018**  
**Subject: \$250 threshold for deposits in an Official Depository**

According to the Local Government Budget and Fiscal Control Act (Article 3, Chapter 159 of the NC General Statutes), all funds received by a municipality must be deposited daily “with the finance officer or in an official depository”. This would apply no matter how small an amount of money (cash or check) were on hand on a given day.

Here is the relevant section:

**§ 159-32. Daily deposits.**

Except as otherwise provided by law, all taxes and other moneys collected or received by an officer or employee of a local government or public authority shall be deposited in accordance with this section. Each officer and employee of a local government or public authority whose duty it is to collect or receive any taxes or other moneys shall deposit his collections and receipts daily. If the governing board gives its approval, deposits shall be required only when the moneys on hand amount to as much as two hundred fifty dollars (\$250.00), but in any event a deposit shall be made on the last business day of the month. All deposits shall be made with the finance officer or in an official depository. Deposits in an official depository shall be immediately reported to the finance officer by means of a duplicate deposit ticket. The finance officer may at any time audit the accounts of any officer or employee collecting or receiving taxes or other moneys, and may prescribe the form and detail of these accounts. The accounts of such an officer or employee shall be audited at least annually. (1927, c. 146, s. 19; 1929, c. 37; 1939, c. 134; 1955, cc. 698, 724; 1971, c. 780, s. 1; 1973, c. 474, s. 27.)

The town of Mineral Springs receives very little money in the form of cash or check. Our process has been in compliance with statute, because the deputy tax collector and the zoning administrator deposit any collections they receive with the finance officer on the day they receive those collections. The statute is not completely clear about whether the finance officer must deposit collections daily in an official depository, but most interpretations of the statute have concluded that the finance officer should deposit funds in an official depository whenever they reach \$250 or more. This is how the town has been proceeding.

In the interest of clarity, I am suggesting that Council adopt the attached resolution spelling out the town’s policy. I believe that it would be best to require all collections to be deposited with the finance officer on a daily basis, but not to require the funds to be deposited in the official depository until they amount to \$250 or more (or, by default, on the last business day of the month regardless of amount). Since the statute states “If the governing board gives its approval, deposits shall be required only when the moneys on hand amount to as much as two hundred fifty dollars (\$250.00)”, this resolution may be considered to constitute that approval.

**TOWN OF MINERAL SPRINGS**

**RESOLUTION TO APPROVE PROCEDURES FOR  
CASH AND CHECK DEPOSITS**

**R-2018-02**

**WHEREAS**, North Carolina General Statute §159-32 requires daily deposits of all taxes and other moneys collected or received by an officer or employee of a local government; and

**WHEREAS**, a local governing board may give its approval for deposits to be made only when the moneys on hand amount to as much as two hundred fifty dollars (\$250.00);

**NOW, THEREFORE, BE IT RESOLVED** by the Mineral Springs Town Council that:

1. All moneys collected or received by any officer or employee of the town of Mineral Springs shall be deposited daily with the Finance Officer along with such documentation as the Finance Officer shall require; and
2. The Finance officer shall be permitted, at his or her discretion, to keep such moneys in a secure and fireproof location until the amount of such money is at least two hundred fifty dollars (\$250.00); and
3. When there is at least two hundred fifty dollars (\$250.00) on hand, the finance officer shall deposit those moneys in an official depository, and shall in any event make a deposit in an official depository on the last business day of the month regardless of amount.

**ADOPTED**, this the 12<sup>th</sup> day of April, 2018.

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

Attest:

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