

Town Council Members

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

Lundeen Cureton – 2019 ~ Peggy Neill – 2019

---

---

Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Regular Meeting  
May 10, 2018 ~ 7:30 PM

---

---

**Agenda**

---

1. **Opening**

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

2. **Public Comments**

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

3. **Consent Agenda**

- A. Page Number Corrections on the February and March 2018 Minutes
- B. April 12, 2018 Regular Meeting Minutes
- C. March 2018 Tax Collector's Report
- D. March 2018 Finance Report

4. **Turning Point – Jessie Lindberg**

Ms. Jessie Lindberg will make a brief presentation and request funding from the town.

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

Ms. Linda Smosky will make a brief presentation and request funding from the town.

6. **Consideration of the 2018-2019 Budget and Calling for a Public Hearing**

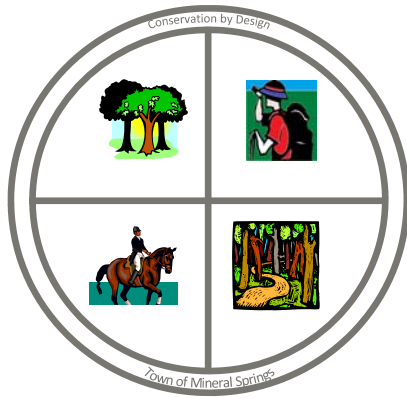
Mayor Becker will present the council with the 2018-2019 proposed budget. The council will consider calling for a Public Hearing on June 14, 2018 for the 2018-2019 budget.

7. **Staff Updates**

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

8. **Other Business**

9. **Adjournment**



Town of Mineral Springs  
Zoning Administrator  
Vicky Brooks  
P O Box 600  
Mineral Springs, NC 28108  
704-289-5331  
704-243-1705 FAX  
[msvickybrooks@aol.com](mailto:msvickybrooks@aol.com)  
[www.mineralspringsnc.com](http://www.mineralspringsnc.com)

# MEMO

---

To: Town Council  
From: Town Clerk Vicky Brooks  
Date: May 1, 2018  
Re: Agenda Item 3 – Consent Agenda – Page Number Corrections on the February and March 2018 Minutes

---

It has come to my attention that the page numbers on the February 8, 2018 and the March 8, 2018 minutes are out of sequential order.

With your approval, these page numbers will be corrected as follows:

- The February 8, 2018 minutes were approved with the numbering sequence of 41 – 57; however, they should have been numbered 47 – 63.
- The March 8, 2018 minutes were approved with the numbering sequence of 58 – 63; however, they should have been numbered 64 – 69.

The April 12, 2018 minutes draft have been numbered to correlate with the above corrections.

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

---

*Minutes Draft*

---

The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearings and Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 12, 2018.

**Present:** Mayor Frederick Becker III, Councilwoman Valerie Coffey, Councilman Jerry Countryman, Councilwoman Janet Critz, Councilwoman Lundeen Cureton, Attorney Bobby Griffin and Deputy Town Clerk/Tax Collector Janet Ridings.

**Absent:** Mayor Pro Tem Bettylyn Krafft, Councilwoman Peggy Neill and Town Clerk/Zoning Administrator Vicky Brooks.

**Visitors:** None.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 12, 2018 to order at 7:32 p.m.

1. **Opening**

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

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

- Mayor Becker stated the next order of business was a public hearing, which has been advertised, it is in the agenda packet, it's been posted, the entrance to the property was posted and Ms. Brooks has certified all of that. This is simply to rezone parcel #05-084-041. Since it was in the county and it is now in Mineral Springs, the town had 60 days to place the initial zoning on that property. Mayor Becker explained that everybody felt, and the planning board agreed (as you can see from Ms. Brooks' memo) that the best zoning for that property would be to change it from RA40 (Union County) to RA40 (Mineral Springs). They are very similar zoning districts in terms of lot sizes and it abuts RA40 on all sides, so Mayor Becker believed that the recommendation from the planning board and the staff was to zone the property from county RA40 to Mineral Springs RA40.
- Mayor Becker opened the Proposed Rezoning of Tax Parcel #05-084-041 Public Hearing at 7:34 p.m.
- There were no comments.
- Mayor Becker closed the Proposed Rezoning of Tax Parcel #05-084-041 Public Hearing at 7:35 p.m.

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

- Councilwoman Coffey stated she didn't have any questions and recommended that the council go ahead and make a motion to change this from the county to municipal zoning; it's a matter of formality and it must be done.
- **Councilwoman Coffey** made a **motion** 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 #05-084-041 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 the North Carolina General Statute 160A-360(f) requires a newly annexed property to be zoned by the municipality within 60 days of the adoption of the annexation ordinance or it will not have any zoning applied to it. Adopted this 12<sup>th</sup> day of April 2018. Mayor Becker stated there was a motion to approve the consistency statement and asked Attorney Griffin if that also will be to adopt the rezoning as a single motion. Mayor Becker then stated "okay, we have a motion by Councilwoman Coffey to approve that consistency statement and to adopt the rezoning". **Councilwoman Cureton** seconded the aforementioned motion by Councilwoman Coffey. The motion passed unanimously as follows:

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

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

- Mayor Becker explained the next public hearing was a very simple text amendment and he would be careful saying that; the word "simple" text amendment is not necessarily...that might be a dangerous thing to say because a text amendment could be one word, but it affects a lot of properties unlike a map amendment that might only affect one property. A text amendment is wide reaching. Mayor Becker explained that he was a little bit involved with the zoning administrator/planning director before it went to the planning board; this was a staff-initiated text amendment.
- Mayor Becker opened the Proposed Text Amendment Public Hearing at 7:38 p.m.
- Mayor Becker stated he would give the staff report in lieu of Ms. Brooks. It came to Ms. Brooks' attention there were some properties in Mineral Springs where they are clearly applicable. They have lots of road frontage and they are relatively shallow, so they could have a subdivision done of 10 lots where no streets are required, they all have road frontage and it really could be done as an administrative (in the case of three lots) or a minor subdivision (in the case of ten lots) and it makes it a lot simpler administratively to do that. One thing that was arbitrarily setting aside administrative and minor subdivision from major was it couldn't be a minor subdivision if there were any kind of utility easements involved, whether that be a septic drain line easement or even an electric easement; those are very common here as long as they are recorded as part of the subdivision process. Mayor Becker mentioned that he thought Ms. Brooks discussed this with Attorney Griffin early on. In some cases it was odd to see this requirement in the

ordinance, so Ms. Brooks put together the proposal, in fact there was one [subdivision] that was being considered and whether or not it needs septic easements hasn't been determined yet, but it was a concern that it might introduce unnecessary complexity, because nothing else would change and so this was presented to the planning board by Ms. Brooks to add to the text "no rights-of-way are dedicated, no easements are dedicated", adding "other than utility easements" in both administrative and minor subdivision; therefore they could still qualify for that less long-winded subdivision process if the only easements being dedicated were utility easements. They aren't doing road easements, they aren't doing any other stuff that's listed in here.

- There were no public hearing comments.
- Mayor Becker closed the Proposed Text Amendments Public Hearing at 7:41 p.m.

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

- **Councilwoman Critz** made a **motion** to adopt the Subdivision Ordinance Article 1 Section 111 & 112 in reference to the proposed text amendments in Article 1 Section 111 & 112 of 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 and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz and Cureton

Nays: None

- The text amendments are as follows:

**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

**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

6. **Public Comments**

- There were no public comments.

7. **Consent Agenda**

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

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

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

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

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

- Mayor Becker explained this was the initial proposed departmental appropriations, which is the first step in the budget preparation process. Mayor Becker stated his memo was pretty self-explanatory. The appropriation levels in this budget are very similar to the previous year; however, there is one big highlight to mention, because it is a potential project. It is under planning and it goes back to what Attorney Griffin said when Ms. Brooks brought up making contacts for requests for proposals to begin drafting a new Unified Development Ordinance, which is really necessary Mayor Becker thought, Attorney Griffin said, “that’s what we do is zoning and planning”, that’s our major service, we really ought to do the best we can. With other stuff going on, Ms. Brooks is not there yet, but Mayor Becker suspects it was going to be an 18 to 24-month process once we had somebody designated. Mayor Becker believed in the next fiscal year we might be spending half the money, so he added a \$15,000 line item for part of the planning under the “zoning ordinance and planning board” (the second line) to go toward the first half of that effort, because we will probably be at that point sometime during the fiscal year.
- Mayor Becker didn’t believe anything else was huge, because we made that charitable donation change last year. We are keeping Artists Music Guild in as a service under special projects. Mayor Becker asked the council if anything needed to be eliminated or added to. We have put that 3% salaried official increase that the council has always approved, the council just needs to say “aye or nay” on that, same with the hourly rate for the hourly employee, which is to approve those compensation changes or come up with different ones.
- The council should come up with any changes in this proposal and advise Mayor Becker of anything else they want to add to it and he will put together a budget for the council for next month based on what they tell him today.
- Councilwoman Coffey asked about number four (planning/code enforcement), which says “we anticipate reinstating”. Mayor Becker responded yes, we really do

expect to have it reinstated. Councilwoman Coffey commented she can't see that, maybe Mayor Becker knows something she doesn't, but she can't see that happening that quickly, but if it does she thought it should be visited at that time. Councilwoman Coffey didn't see putting a line item in there for that when there isn't anything to enforce. Mayor Becker agreed that was true and commented the council could do a budget amendment if they had to and he will not include anything for enforcement at this time. Councilwoman Coffey stated that was what she was seeing, she didn't see that, but that's just her opinion. Councilwoman Critz agree, she didn't think we were anywhere close. Mayor Becker commented he wanted to get moving on it, because it's really very simple he thought. Councilwoman Coffey stated there is nothing that simple. Councilwoman Critz offered there are options, but she just didn't know if there..... Mayor Becker interjected if the council didn't want to budget for code enforcement they don't need to. Clearly, we can make a budget amendment to appropriate funds for it if we have the nuisance ordinance done.

- **Councilwoman Coffey** made a **motion** to eliminate the line item for code enforcement and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Critz and Cureton*

*Nays: None*

- Mayor Becker stated he would leave that out of the budget for now. Councilwoman Critz asked if a motion was also being made to accept the budget with that amendment change. Councilwoman Coffey responded that works for her; we will make a separate motion.
- Mayor Becker asked if everything else looks good in terms of the departmental appropriations and if the council was approving the compensation numbers, which is 3% for hourly and for salary.
- **Councilwoman Coffey** made a **motion** that we do agree to the 3% salary increase as we have historically done for salary and hourly. Councilwoman Cureton asked if she would be out of order to ask for a raise for the town council members; "is this the time to do it"? Mayor Becker responded it would be the time to do it after they finish this motion. **Councilwoman Critz** seconded the aforementioned motion by Councilwoman Coffey. The motion passed unanimously as follows:

*Ayes: Coffey, Countryman, Critz and Cureton*

*Nays: None*

- Mayor Becker stated he would work on that 3% level and referred to Councilwoman Cureton being interested in council salary; it is presently at \$100 per month. It is open to the council, because it is strictly the council's jurisdiction. Councilwoman Cureton explained since the town has been in existence (18 years), she thought they ought to get a raise. Councilwoman Critz mentioned they have had only one. Councilwoman Cureton stated, "we never had a raise". Councilwoman Coffey agreed. Councilwoman Critz stated it used to be \$50. Councilwoman Coffey responded that was before her time. Mayor Becker agreed

it was very early on. Councilwoman Critz asked Ms. Ridings if she was aware of any other; we certainly wouldn't want to compare it to the salary that the Waxhaw council gets, although that would be lovely, "let's don't do that". Ms. Ridings responded she had no idea. Mayor Becker commented he thought towns like Marvin is as low as \$100 a month, even some of the smaller jurisdictions that have two town meetings a month, but Mayor Becker believed \$100 was on the low side even for the smallest towns. Councilwoman Cureton agreed. Councilwoman Critz asked Councilwoman Cureton if she would like to see it go up to \$150. Councilwoman Cureton responded, "anything is better than \$100." Councilwoman Coffey commented it had to be an incremental increase, "you can't just make a jump", she was not for an increase, but she was not going to vote against, because they have been saying it has been 18 years with no increase. It doesn't matter to Councilwoman Coffey personally, that is just what she wants to do, she doesn't want to see our town go to shreds and a run for council seats for \$50. Councilwoman Cureton responded she didn't think the town was going to shreds for \$50. Councilwoman Coffey clarified she meant a run on seats, people just get excited and think somebody is making money, just like ..... making \$60,000 a year and everybody wants to be the mayor. Councilwoman Cureton responded she didn't want to be the mayor, but she thought the council deserves a raise, at least she does, she doesn't know about anybody else.

- **Councilwoman Cureton made a motion to get a raise to \$150 for the next fiscal year for council members and Councilwoman Critz seconded.** Councilwoman Coffey noted that Councilman Countryman hasn't said a word. Mayor Becker asked if Councilman Countryman had any further discussion and stated he believed our council is not in this for the money whether it was \$100 or \$150, they were not in it for the money. Councilwoman Critz commented there have been years that they spent more time and energy and probably lost money. Mayor Becker responded sometimes it's easy and then sometimes your workload gets very big; it's a public service. Mayor Becker respects this council so much that he will put his finance officer hat on and state that he doesn't see a budgetary impediment to it being \$150 or even in terms of comparable to other municipalities. The town can afford it without making a big dent. It becomes a political decision. Councilman Countryman commented there's two sides to every coin and the comment that Councilwoman Coffey made is really appropriate, cause there are people out there that when they find out we've granted ourselves a raise they are going to scream like somebody was twisting their tail, but then he would say to those people "where's your salary been for the last 18 years". Mayor Becker added "if you had the same job". Councilwoman Critz also added "where your time and energy is". Councilman Countryman commented he just heard on the news the other day, assuming that it is reasonably accurate, the calculated cost of living increase this year (right now) is 2.7% and it went up last year too. Most programs have COLA programs that make adjustments as the cost of living increase, but Councilman Countryman thought it was reasonable to say that over 18 years the cost of living has gone up significantly and certainly to the point that it would support a \$50 increase. Councilwoman Cureton would think so too. Councilman Countryman added he didn't need it or want it, but he was not against it, but he knew that there are people that will wrench when they find out we have given ourselves a 50% increase. Councilwoman Coffey responded, "yes, and that's what I am looking at, so hopefully from in the future we can have a conversation about



putting something in place, so that there is a procedure that we use to determine this and not just pull a figure out". Mayor Becker stated that might be a good thing to look at in the future and asked if the council wanted to really look at all the municipalities and get really into studying it. Councilwoman Critz and Councilman Countryman responded "no". Councilman Countryman added he thought they were way off base in a lot of cases and people get elected in some cases because of the money. We are here because we don't care about the money, the money is not an issue; the town is an issue. Councilwoman Critz commented a heart surgeon makes more than the President of the United States, so it was always intended that elected officials receive a stipend, not a salary; therefore, we're driven not for financial gain, but to be a true public servant. We all know that can be true or not true; that's not the issue here. Councilwoman Critz stated the truth is no matter what we do there is going to be people that like it or don't like it. There are people out there, Councilwoman Critz was sure would jump up and down and say, "hey guys you are worth way more than that to us" and others are going to say, "we don't even want you to". Councilman Countryman added "to get a payment". Councilwoman Critz continued they don't want us to be here much less get a stipend. Councilwoman Critz thought that the \$150 is certainly within a responsible range of a stipend. Councilwoman Cureton thought so too. Marshville gets \$400 a month, so Councilwoman Cureton didn't think \$50 was bad. People who got two people in the family who don't need the extra money, like Councilman Countryman said, "he don't want and he don't need it" or Councilwoman Coffey said, "don't want it, she don't need", but Councilwoman Cureton is by herself and could use it. Councilwoman Coffey stated, "we're going to take it". Councilwoman Critz commented the point isn't who needs it or wants it, the point is the position. Mayor Becker added it was still very low in terms of your pay. Councilwoman Coffey commented it was valid. Mayor Becker thought it was good that Councilwoman Cureton brought that up, because we haven't done it. Mayor Becker stated he would say it one more time, "I admire this council greatly and I know you are not in it for the money, any of you". Councilwoman Coffey recommended that the council think about in the future putting something in place for a structure. Councilwoman Critz asked if she meant a yearly evaluation. Councilwoman Coffey responded, "right". Mayor Becker pointed out there was a motion by Councilwoman Cureton and a second by Councilwoman Critz and asked if there was any further discussion on the council salary issue. *The aforementioned motion by Councilwoman Cureton get a raise to \$150 for the next fiscal year for council members, which was seconded by Councilwoman Critz passed unanimously as follows:*

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

- Mayor Becker asked for the final vote, the council has the salary, they did a few extra things, the council salary, they confirmed the staff salaries, and they changed the code enforcement. If all the other appropriations look good for the council, they can just give Mayor Becker a motion to move forward to prepare the proposed budget. Attorney Griffin noted a motion was not really needed, it's the finance officer's duty to do it and the council has told him what they want in it; they can change their mind at any time until the official vote night.

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

- Mayor Becker explained he didn't have it in writing for the council, but he finally got through to Mrs. Taylor this morning, because we do like them to do pine straw both in the park and the beds on the town hall. We started doing pine straw at the town hall last year or maybe two years ago for the first time and they used 140 bales (120 at the park and 20 at town hall) at \$6.25 a bale, which was approved by the council. Mrs. Taylor told Mayor Becker today that it is down to \$6.00 a bale. Mayor Becker thought it was up to Derrick [Taylor] as long as the council is flexible not to exceed 140. Mayor Becker didn't think they were going to need as much, because he has been inspecting the park and there are several years' layers there and he didn't think they need [to put] quite as thick a layer at the park as we did. Mayor Becker asked the council if they would give him approval (it is kind of an annual thing, which is subject to change) to approve Taylor and Sons to spread pine straw for \$6.00 a bale up to 140 bales.
- **Councilman Countryman** made a **motion** to approve Taylor and Sons to spread pine straw for \$6.00 a bale up to 140 bales and **Councilwoman Cureton** seconded. The motion passed unanimously as follows:

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

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

- Mayor Becker asked Councilwoman Critz if she was still raring to go on her news from the class, because he did not have a whole lot to communicate, but she had the good stuff. Councilwoman Critz responded she was thinking 30 minutes early should give them all the time they need; they will talk fast and hit the high spots. Mayor Becker commented "so, it's not dinner or anything, we are just getting here at 7:00 p.m."
- **Councilman Countryman** made a **motion** that there is a special meeting for the month of May at 7:00 p.m., May 10, 2018 at 7:00 p.m. at the Mineral Springs Town Hall for the purpose of hearing a report from the municipal government class that were attended by Councilwoman Critz and Mayor Becker and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

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

- Mayor Becker explained Attorney Griffin already received the seven pages of stuff and it was forwarded to the auditor; both said "well, it's what you are doing anyway", since you have to adopt something now. Mayor Becker further explained the way the General Statutes are written, there are no provisions for the preaudit process that the finance officer must do for every disbursement and every transaction.... Councilman Countryman suggested Mayor Becker explain what a preaudit was. Mayor Becker responded the preaudit process is the approval that certifies the money is in the budget and the money is in the bank. That is pretty much what the two things are that the finance officer has to do. If you are going to Office Max with a debit card to buy a box of folders and you're Ms. Brooks and

you're not the finance officer, you're supposed to put that "this disbursement has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act," which is signed by the finance officer and it can't be done when you are doing a debit card, gas card or even online transactions with a debit card. In 2015, the General Assembly finally caught up, because the Institute of Government was getting concerned and finance officers were saying "we don't have a way of doing this, we can't comply with the law". Mayor Becker explained "we" adopted informally the process that we are doing (Mayor Becker believed he described it to the council two or three years ago). The auditor was very happy with it, it was based on a blog that Coates' Canons [School of Government blog], one of their finance people had come up with this pre-audited approval of \$500 debit card limit for the clerk for "office" and that then is held against the budget amount, it's encumbered as if it were spent and she has to keep track and make sure she doesn't exceed that. At the end of the month it is reconciled; it expires and we issue a new monthly pre-audited amount for that department. Interestingly enough they adopted language in the General Statute in 2015 to authorize electronic transactions and authorize electronic disbursements, then they said that the Local Government Commission would have to adopt a rule to do that and that didn't happen until November of 2017. The rule is spelled out in Mayor Becker's memo. The rule says the town has to do a resolution that says this stuff, then the town has to reduce our policy to writing. Mayor Becker pointed out the council could see that two pages of the policy. To do something so simple, it's a lot of words, but as the auditor said, "you got to do what they say you've got to do". Mayor Becker pointed out the form [sample in the agenda packet] that has been being used and stated it's been working out very well.

- **Councilwoman Coffey** made a **motion** to adopt the *Electronic Transaction Resolution R-2018-01* as presented and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz and Cureton

Nays: None

- R-2018-01 is as follows:

**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.

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

Attest:

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

- **Councilman Countryman** made a **motion** to adopt the written policy supporting that Resolution for Electronic Payments and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

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

- The Electronic Transaction Policy is as follows:

**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.

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

- Mayor Becker commented since the council was doing finance housekeeping there was one thing that came up. The council has talked about the daily deposit requirement and the \$250 limit for maybe 15 years. The council has approved not making deposits until it's up to \$250, because that is what the finance officer has been doing, but they have never adopted a resolution stating that they're approving that waiver of daily deposits up to a \$250 maximum, which is all the statute will allow. The statute will not allow you under any circumstances to have more than \$250 in check or cash without going to the bank. Councilwoman Coffey advised that the council peel that back a little bit and that we take any monies to the bank as they are received, because things can happen and you never want to have a

problem with co-mingling of funds or funds sitting here nobody knows. Let's say this person expires, that's a problem. Councilwoman Coffey explained her history is that every single day, every single dollar collected needs to be banked, that's the way the county is handling it. Where Councilwoman Coffey works right now "you best go to the bank every day, if there is \$5.00, you best be getting there". Mayor Becker responded that was important, but he just wanted to put Councilwoman Coffey's mind at rest a little bit. Councilwoman Critz noted the town had been practicing this. Councilwoman Coffey stated that doesn't make it right. Mayor Becker responded, "no, I'll explain what some of our safeguards are, cause the auditor is even satisfied with us". When something is brought in, whether it is brought in by Ms. Ridings or brought in by Ms. Brooks, immediately a voucher for that payment is generated and the voucher and check are turned over to the finance officer who locks it up, so if we all disappear we have already got that paper trail and it's accounted for on both sides, both the recipient and the finance officer have accounted for that money. It's expensive, not just in staff time, but in mileage reimbursement, because the town does reimburse the finance officer or anybody who goes to Monroe to make a deposit. When you go 25 miles round trip, that's \$12 in mileage reimbursements at the General Services Administration Mileage Rate, so Mayor Becker is always trying to minimize it. The money is very carefully accounted for in two offices. Mayor Becker commented that was just to put Councilwoman Coffey's mind at rest a little bit. Councilwoman Coffey responded her mind wasn't uneasy about it, she doesn't have any problem with Mayor Becker, she doesn't have any problems with the town or anybody that works here, but her thing is that any time monies have exchanged hands it needs to be accounted for in an institution and that is just her history. Mayor Becker commented that was important to know and explained the statute will not allow any more than \$250 (it's etched in stone) and he jokes with the bank, because there have been times on the last day of the month he has gone in with \$2, because somebody ordered a CD of the meeting audio and it was \$2 and it was received on the 29<sup>th</sup>, so he had to make a \$2 deposit at the bank, because there are no exceptions for the last business day of the month (also in the statute), you have to make the deposit. Mayor Becker reiterated that we wait until we have \$250, because it is allowed by statute and the board. Councilwoman Critz commented she had a vague memory of when the council discussed this initially and started doing this and it was because frequently we get very small increments of money in and like Mayor Becker said, "you would be paying \$12 in reimbursement to deposit a \$2 check". If Councilwoman Critz remembers correctly, that's why they did this to start with, so that just because we are a small municipality, our tax rate is so low that we are often getting smaller increments of money. Councilwoman Critz asked if she was wrong and if that was where we were coming from. Mayor Becker responded, "no, and when we were collecting taxes in-house with an in-house tax collector, that became, we were making a lot of deposits, because Ms. Andrews was getting, Ms. Ridings and I were talking about this, in November she might have a windfall day where she would get 100 checks and so we were making deposits every day, because she had so much coming in, we just did it, but now we, even at the \$250 level, Councilwoman Coffey, I probably make...and if I'm going to Monroe, I try to make it when I'm going anyway, so I don't charge the town for mileage, cause I just like to do it that way...but we probably only make two or three cash deposits a month anymore (cash and check). We get very little cash". One

good thing happened that Mayor Becker didn't think was going to make any difference was that we do take credit cards (Visa, American Express) via Point & Pay, which is set up so it charges the person making the payment. It is a fee of \$2.95 that people are very willing to pay, so we are not eating that, so a lot of our money is going in through Ms. Brooks. A \$50 zoning permit is going in that way, Mayor Becker thought it was great. Initially, Mayor Becker thought we would get one transaction a year, it started off very slow, but Ms. Brooks is handing him a Point & Pay receipt several times a month now. We are still putting in maybe \$500 during an average month. Councilwoman Critz asked when Mayor Becker was putting money in the safe and locking it up where the voucher goes – does Ms. Ridings keep it? Mayor Becker responded she would keep it if it was tax collection and Ms. Brooks keeps her voucher if it's a zoning or festival collection and then he has a copy of it paper clipped to the check and it's written down what it is. A photo copy of the check is also kept by Ms. Ridings or Ms. Brooks. Mayor Becker explained we do occasionally get cash, but it's pretty rare these days. Everybody has got a fireproof drawer, they are in separate offices and Mayor Becker keeps the money in one fireproof file and the vouchers in another, because we try to separate everything we possibly can and that is what the Local Government Commission and the auditor like. Attorney Griffin stated he thought the key here was they are doing what the law allows. You determine the security of it, but you've got to say, "and the law allows this". You are not going beyond what the law allows, so you are safe in your procedures. You have been safe in your procedures and to formalize it in a policy is just stating what you have been doing and is allowed by law. Mayor Becker stated he also took Councilwoman Coffey's cautions seriously, because a town like us, it isn't as big of a deal, cause we have so little cash business, but any business you are involved in (as you know), whether you are a restaurant, a retail store, a lawyer, your money coming in across the desk is where it can be lost by all, by accident and embezzlement occurs, so it's important to be very.....Councilwoman Coffey's caution is well taken. Councilwoman Critz referred to Attorney Griffin and commented she was assuming there are different standards for different situations. Attorney Griffin responded he didn't know, he just knew this is allowed by law. Mayor Becker responded "it doesn't matter how big you are, that \$250 limit maximum, they say daily deposits and interestingly enough, the statute is very unclear. I don't know if I put it in the memo, and Kara Millonzi has danced around that cause, so they deposit with the finance officer daily anyway. I mean I get it every time they collect it, it doesn't say the finance officer has to put it in the bank daily. She has (and Attorney Griffin is nodding his head), I think that the School of Government finance people have kind of said, interpreted it to mean the finance officer should be putting it in the bank daily also, it doesn't say that and so in theory, the finance officer can accumulate this pile of money. I don't think that is the intent of the statute, wouldn't you say Attorney Griffin"? Attorney Griffin responded he didn't think so.

- **Councilwoman Coffey** made a **motion** to adopt the Resolution R-2018-02, item #12 on the agenda, the deposits are made at the \$250 threshold, thereby allowable by law and **Councilman Countryman** seconded. The motion passed unanimously as follows:

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

- The resolution R-2018-02 is as follows:

**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

- Mayor Becker noted he would answer Councilwoman Critz’s question. If she was thinking different size municipalities or towns, it doesn’t matter, the City of Charlotte must make a deposit if they have \$250, Union County must make a deposit if they have \$250. Attorney Griffin added Peachland and Polkton right on down the highway. Mayor Becker continued as small as you are the maximum is \$250 and that hasn’t changed in the Local Government Budget and Fiscal Control Act in a long time; it hasn’t changed with inflation that Mayor Becker is aware of. “That’s been the maximum they allow you to not deposit by statute”, Mayor Becker said. Councilwoman Critz stated it’s a failsafe and it should be. Mayor Becker commented he was glad to get rid of it [money], he was glad that they force us to, if they didn’t there are plenty of municipalities who would either try to save money on mileage and staff time or would be lazy and they would be piling up money and then it would disappear. Not all statutes are crazy, “it’s good to keep us honest”.

**13. Staff Reports**

- There were no staff reports.



14. **Other Business**

- There was no other business.

15. **Adjournment**

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

*Ayes: Coffey, Countryman, Critz and Cureton*

*Nays: None*

- The meeting was adjourned at 8:19 p.m.
- The next regular meeting will be on Thursday, May 10, 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

MARCH 2018  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

| <b>MARCH 31, 2018 REGULAR TAX</b> | <b>2018</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                       | 46.42        |                  |                  |                  |                  |                  |                  |
| NON-DISCOVERIES                   |              |                  |                  |                  |                  |                  |                  |
| ABATEMENTS                        |              |                  |                  |                  |                  |                  |                  |
| <b>TOTAL CHARGE</b>               | <b>46.42</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             |              | 63,844.77        | 61143.28         | 61863.57         | 64,145.50        | 64,746.32        | 66,014.59        |
| COLLECTIONS - TAX                 |              | 387.72           | 18.65            | 40.37            | 9.43             | 9.43             | 13.98            |
| COLLECTIONS - INTEREST            |              | 13.29            | 1.86             | 13.24            | 2.81             | 3.66             | 6.71             |
| <b>TOTAL COLLECTIONS</b>          | <b>-</b>     | <b>64,232.49</b> | <b>61,161.93</b> | <b>61,903.94</b> | <b>64,154.93</b> | <b>64,755.75</b> | <b>66,028.57</b> |
| BALANCE OUTSTANDING               | 46.42        | 1,146.97         | 377.36           | 250.46           | 183.62           | 138.25           | 66.26            |
|                                   |              |                  |                  |                  |                  |                  |                  |
| <b>PERCENTAGE OF REGULAR</b>      | <b>0.00%</b> | <b>98.25%</b>    | <b>99.39%</b>    | <b>99.60%</b>    | <b>99.71%</b>    | <b>99.79%</b>    | <b>99.90%</b>    |
|                                   |              |                  |                  |                  |                  |                  |                  |
| <b>COLLECTION FEE 1.5 %</b>       | <b>-</b>     | <b>6.02</b>      | <b>0.31</b>      | <b>0.80</b>      | <b>0.18</b>      | <b>0.20</b>      | <b>0.31</b>      |

Mineral Springs Prior Years Property Tax Report  
March 2018

| March 31, 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                  | \$9.43             | \$9.43             | \$9.43             | \$9.35             |  | \$37.64         |
| COLLECTIONS - INTEREST/FEES        | \$9.33             | \$9.86             | \$11.01            | \$15.14            |  | \$45.34         |
| GROSS MONTHLY COLLECTIONS          |                    |                    |                    |                    |  | \$0.00          |
| MISC. ADJUSTMENTS                  |                    |                    |                    |                    |  |                 |
| <b>TOTAL TAX COLLECTED TO DATE</b> | <b>\$65,722.65</b> | <b>\$65,599.00</b> | <b>\$64,765.62</b> | <b>\$65,046.10</b> |  |                 |
| <b>BALANCE OUTSTANDING</b>         | <b>\$90.33</b>     | <b>\$85.05</b>     | <b>\$116.33</b>    | <b>\$67.87</b>     |  | <b>\$359.58</b> |
| <b>PERCENTAGE COLLECTED</b>        | <b>99.86%</b>      | <b>99.87%</b>      | <b>99.82%</b>      | <b>99.90%</b>      |  |                 |

# Mineral Springs Unpaid Property Taxes - Real and Personal as of March 31, 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         |                 |
| 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>\$90.33</b> | <b>\$85.05</b> | <b>\$116.33</b> | <b>\$67.87</b> | <b>\$359.58</b> |

## **Town of Mineral Springs**

# **FINANCE REPORT**

## **March 2018**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**May 10, 2018**

This page has been intentionally left blank.

# Cash Flow Report

for the period ending 31/12/2020

00000000

Page 1

Category

00000000  
00000000

**INCOME**

|                           |                 |
|---------------------------|-----------------|
| Interest Income           | 00000000        |
| Other Income              |                 |
| Company Charges           | 0000            |
| Sponsor                   | 00000000        |
| Lender                    | 00000000        |
| <b>TOTAL Other Income</b> | <b>00000000</b> |
| Sponsor                   | 00000000        |
| <b>TOTAL Other Income</b> | <b>00000000</b> |
| Public Records Payment    | 0000            |
| Sales Tax Returns         | 00000000        |
| Income                    | 00000000        |
| <b>TOTAL Other Income</b> | <b>00000000</b> |
| Income Tax                | 00000000        |
| Receipts                  | 0000            |
| Interest                  | 00000000        |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Income Tax</b>   | <b>00000000</b> |
| Income Tax Prior Years    | 00000000        |
| Income Tax                | 00000000        |
| Receipts                  | 0000            |
| Interest                  | 00000000        |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Income Tax</b>   | <b>00000000</b> |
| Income Tax                | 00000000        |
| Receipts                  | 0000            |
| Interest                  | 00000000        |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Income Tax</b>   | <b>00000000</b> |
| Income Tax                | 00000000        |
| Receipts                  | 0000            |
| Interest                  | 00000000        |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Income Tax</b>   | <b>00000000</b> |
| Income Tax                | 00000000        |
| Receipts                  | 0000            |
| Interest                  | 00000000        |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Income Tax</b>   | <b>00000000</b> |





# Cash Flow Report 000000 0TD

000000 through 000000

000000

Page 0

| Category              | 000000<br>000000 |
|-----------------------|------------------|
| TOTAL Newsletter      | 000000           |
| Cars & Re             |                  |
| Car                   | 000000           |
| TOTAL Cars & Re       | 000000           |
| Special Cents         |                  |
| EstiCal               | 000000           |
| Mis                   | 000000           |
| TOTAL Special Cents   | 000000           |
| TOTAL Co unit         | 000000           |
| lections              | 000000           |
|                       |                  |
| Benefits              |                  |
| Dental                | 000000           |
| Life                  | 000000           |
| NCLORS                | 000000           |
| ision                 | 000000           |
| TOTAL Benefits        | 000000           |
| Bond                  | 000000           |
| IC                    |                  |
| Med                   | 000000           |
| SoSe                  | 000000           |
| TOTAL IC              | 000000           |
| a-roll                | 000000           |
| or Co                 | 000000           |
| TOTAL                 | 000000           |
| Office                |                  |
| Cler                  | 000000           |
| Counil                | 000000           |
| Deput Cler            | 000000           |
| Dues                  | 000000           |
| Cui                   | 000000           |
| Finance Officer       |                  |
| Car Maint             | 000000           |
| Regular               | 000000           |
| TOTAL Finance Officer | 000000           |
| Ins                   | 000000           |
| Maint                 |                  |
| Materials             | 000000           |
| Service               | 000000           |
| TOTAL Maint           | 000000           |
| Maor                  | 000000           |
| Mis                   | 000000           |
| Cost                  | 000000           |
| Reords                | 000000           |
| Supplies              | 000000           |
| Tel                   | 000000           |
| Util                  | 000000           |
| TOTAL Office          | 000000           |
| lanning               |                  |
| d inistration         |                  |
| Contract              | 000000           |



Account Balances Historical Report as of 12/31/2014

Includes unrealized gains

| Account                             | Balance           | Balance           | Balance           | Balance           | Balance           | Balance           | Balance           | Balance |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
| <b>ASSETS</b>                       |                   |                   |                   |                   |                   |                   |                   |         |
| <b>Cash and Bank Accounts</b>       |                   |                   |                   |                   |                   |                   |                   |         |
| Ce Min S                            |                   |                   |                   |                   |                   |                   |                   |         |
| M Neel Cars                         |                   |                   |                   |                   |                   |                   |                   |         |
| MM Sa Car Sterlin                   |                   |                   |                   |                   |                   |                   |                   |         |
| NCCMT Cas                           |                   |                   |                   |                   |                   |                   |                   |         |
| <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           |                   |                   |                   |                   |                   |                   |                   |         |
| <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                    |                   |                   |                   |                   |                   |                   |                   |         |
| Others                              |                   |                   |                   |                   |                   |                   |                   |         |
| <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 Historical Report as of 12/31/2014

Includes unrealized gains

000000

Page 1

| Account                             | Balance           | Balance           | Balance           | Balance           |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>ASSETS</b>                       |                   |                   |                   |                   |
| <b>Cash and Bank Accounts</b>       |                   |                   |                   |                   |
| Ce Min S                            | 000000            | 000000            | 000000            | 000000            |
| M Neel Car s sro                    | 000000            | 000000            | 000000            | 000000            |
| MM Sa Car Sterlin                   | 00000000          | 00000000          | 00000000          | 00000000          |
| NCCMT Cas                           | 000000            | 000000            | 000000            | 000000            |
| <b>TOTAL Cash and Bank Accounts</b> | <b>727,567.96</b> | <b>722,961.14</b> | <b>716,871.18</b> | <b>760,206.59</b> |
| <b>Other Assets</b>                 |                   |                   |                   |                   |
| State Revenues Receivable           | 0000              | 0000              | 0000              | 0000              |
| <b>TOTAL Other Assets</b>           | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |
| <b>TOTAL ASSETS</b>                 | <b>727,567.96</b> | <b>722,961.14</b> | <b>716,871.18</b> | <b>760,206.59</b> |
| <b>LIABILITIES</b>                  |                   |                   |                   |                   |
| <b>Other Liabilities</b>            |                   |                   |                   |                   |
| Accounts payable                    | 000000            | 000000            | 000000            | 000000            |
| sros                                | 00000000          | 00000000          | 00000000          | 00000000          |
| <b>TOTAL Other Liabilities</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>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> | <b>738,318.83</b> |

Mineral Services Monthly Revenue Summary

| TOWN OF MINORAL SERVICES |                      |                      |                      |                     |                    |                    |                    |                    |                     |
|--------------------------|----------------------|----------------------|----------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| REVENUE SUMMARY          |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Source                   | Budget               | Receivable           | Rec'd YTD            | % of Budget         | July               | August             | September          | October            | November            |
| Proportional Prior       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Proportional             |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Duplicate Proportional   |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Fund Balance Prior       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Gross Receipts Tax       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Interest                 |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Electricity    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Sales & Use    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Other Util     |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Other Be       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Real Estate Taxes        |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Donations                |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Other                    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| <b>Totals</b>            | <b>\$ 343,310.00</b> | <b>\$ 132,867.76</b> | <b>\$ 210,442.24</b> | <b>61.3%</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>    |                     |
| Proportional Prior       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Proportional             |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Duplicate Proportional   |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Fund Balance Prior       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Gross Receipts Tax       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Interest                 |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Electricity    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Sales & Use    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Other Util     |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Sales Tax Other Be       |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Real Estate Taxes        |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Donations                |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| Other                    |                      |                      |                      |                     |                    |                    |                    |                    |                     |
| <b>Totals</b>            | <b>\$ 97,234.41</b>  | <b>\$ 18,303.13</b>  | <b>\$ 9,947.56</b>   | <b>\$ 59,161.36</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |                     |

Mineral Services Budget Comparison

| TOWN OF MINORCL SERVICES    |                      |                      |                      |              |                     |                     |                     |                     |                     |
|-----------------------------|----------------------|----------------------|----------------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| BUDGET COMPARISON In Budget |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Appropriation dept          | Budget               | Unspent              | Spent YTD            | % of Budget  | July                | August              | September           | October             | November            |
| Advertising                 |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Attorney                    |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Audit                       |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Charities & Agencies        |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Community Projects          |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Continence                  |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Employee Overtime           |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Electricity                 |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Fire Protection             |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Office & Administrative     |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Planning & Zoning           |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Street Lighting             |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Tax Collection              |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Training                    |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Travel                      |                      |                      |                      |              |                     |                     |                     |                     |                     |
| Capital Outlay              |                      |                      |                      |              |                     |                     |                     |                     |                     |
| <b>Totals</b>               | <b>\$ 343,310.00</b> | <b>\$ 167,353.23</b> | <b>\$ 175,956.77</b> | <b>51.3%</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>         |



Mar 2020 Cash Flow Report Mar 2020

Consolidated Group Statement

00000000

Page 1

Category

00000000  
00000000

**INCOME**

|                           |                 |
|---------------------------|-----------------|
| Interest Income           | 000000          |
| Other Income              |                 |
| Investment                |                 |
| Endor                     | 000000          |
| <b>TOTAL Investment</b>   | <b>000000</b>   |
| Contin                    | 000000          |
| <b>TOTAL Other Income</b> | <b>000000</b>   |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 00000000        |
| <b>TOTAL Receipts</b>     | <b>00000000</b> |
| <b>TOTAL Pro Tax</b>      | <b>00000000</b> |
| Pro Tax Prior Years       |                 |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 000000          |
| <b>TOTAL Receipts</b>     | <b>000000</b>   |
| <b>TOTAL Pro Tax</b>      | <b>000000</b>   |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 000000          |
| <b>TOTAL Receipts</b>     | <b>000000</b>   |
| <b>TOTAL Pro Tax</b>      | <b>000000</b>   |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 000000          |
| <b>TOTAL Receipts</b>     | <b>000000</b>   |
| <b>TOTAL Pro Tax</b>      | <b>000000</b>   |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 000000          |
| <b>TOTAL Receipts</b>     | <b>000000</b>   |
| <b>TOTAL Pro Tax</b>      | <b>000000</b>   |
| Pro Tax                   |                 |
| Receipts                  |                 |
| Int                       | 000000          |
| Tax                       | 000000          |
| <b>TOTAL Receipts</b>     | <b>000000</b>   |
| <b>TOTAL Pro Tax</b>      | <b>000000</b>   |



Mar Cas Clo Report Mar

through

Page

| CateCor                 |                  |
|-------------------------|------------------|
| TOTAL Cro Ta            |                  |
| Cro Ta                  |                  |
| ReeiTs                  |                  |
| Int                     |                  |
| Ta                      |                  |
| TOTAL ReeiTs            |                  |
| TOTAL Cro Ta            |                  |
| TOTAL Cro Ta prior ears |                  |
| Sales Ta                |                  |
| Cable T                 |                  |
| letriT                  |                  |
| Natural Gas use         |                  |
| Sales & Use Dist        |                  |
| teleo uniTations        |                  |
| TOTAL Sales Ta          |                  |
| eeTa                    |                  |
| Int                     |                  |
| Ta                      |                  |
| TOTAL eeTa              |                  |
| <b>TOTAL INCOME</b>     | <b>59,161.36</b> |
| <b>EXPENSES</b>         |                  |
| ds                      |                  |
| ttorne                  |                  |
| Co unit                 |                  |
| Maint                   |                  |
| cars & Re               |                  |
| car                     |                  |
| TOTAL cars & Re         |                  |
| TOTAL Co unit           |                  |
| ee                      |                  |
| Beneits                 |                  |
| Dental                  |                  |
| Li                      |                  |
| NCLRS                   |                  |
| ision                   |                  |
| TOTAL Beneits           |                  |
| IC                      |                  |
| Med                     |                  |
| So Se                   |                  |
| TOTAL IC                |                  |
| roll                    |                  |
| TOTAL ee                |                  |
| Offe                    |                  |
| Cler                    |                  |
| Counil                  |                  |
| Deout Cler              |                  |
| ui                      |                  |
| inance Offe             |                  |
| car Maint               |                  |
| Regular                 |                  |

Mar Cas Clo Report Mar

through

Page

| CateCor                |                  |
|------------------------|------------------|
| TOTAL Finance Officer  |                  |
| Maint                  |                  |
| Materials              |                  |
| Service                |                  |
| TOTAL Maint            |                  |
| MaCor                  |                  |
| Supplies               |                  |
| Tel                    |                  |
| Util                   |                  |
| TOTAL Office           |                  |
| Plannin                |                  |
| Administration         |                  |
| Salaries               |                  |
| TOTAL Administration   |                  |
| Connection             |                  |
| TOTAL Plannin          |                  |
| Street Lightin         |                  |
| Tax Coll               |                  |
| Contract               |                  |
| Sal                    |                  |
| TOTAL Tax Coll         |                  |
| Trainin                |                  |
| Officials              |                  |
| TOTAL Trainin          |                  |
| <b>TOTAL EXPENSES</b>  | <b>15,825.95</b> |
| <b>TRANSFERS</b>       |                  |
| FROM Ce Min S          |                  |
| TO MM Sa ar Sterlin    |                  |
| <b>TOTAL TRANSFERS</b> | <b>0.00</b>      |
| <b>OVERALL TOTAL</b>   | <b>43,335.41</b> |



# Register Report - Mar 2018

Account Group: 00000000

00000000

Page 1

| Date     | Num  | Description        | Memo             | Category                         | Clr | Amount   |
|----------|------|--------------------|------------------|----------------------------------|-----|----------|
| 00000000 | 0000 | Charlotte Steele   | Race Program     |                                  | R   | 000000   |
| 00000000 | 00T  | NC State Treasurer | Local RS contrib | Other: Cler                      | R   | 000000   |
|          |      |                    | Local RS contrib | Finance Other: Regular           | R   | 000000   |
|          |      |                    | Local RS contrib | Finance Other: Maint             | R   | 000000   |
|          |      |                    | Local RS contrib | Planning Administration Salaries | R   | 000000   |
| 00000000 | 00T  | Teacher            | Salary           | Benefits NCL RS                  | R   | 000000   |
|          |      |                    | Supplement       | Other: Cler                      | R   | 0000     |
|          |      |                    | Cours            | Debut Cler                       | R   | 000000   |
|          |      |                    | Salary           | Finance Other: Regular           | R   | 00000000 |
|          |      |                    | Salary           | Finance Other: Maint             | R   | 000000   |
|          |      |                    | Salary           | Mayor                            | R   | 000000   |
|          |      |                    | Salary           | Council                          | R   | 000000   |
|          |      |                    | Salary           | Planning Administration Salaries | R   | 00000000 |
|          |      |                    | Salary           | Tax Coll Sal                     | R   | 000000   |
|          |      |                    |                  | IC So Sec                        | R   | 000000   |
|          |      |                    |                  | IC Med                           | R   | 000000   |
| 00000000 | D    | Deposit            |                  | Other Income                     | R   | 000000   |
|          |      |                    |                  | Other Income: Medical Vendor     | R   | 000000   |
| 00000000 | T    | R Transfer Money   | transfer         | MM Savings Sterling              | R   | 00000000 |
| 00000000 | 00T  | Teacher Fees       | Fees             | Other: Roll                      | R   | 000000   |

**3/1/2018 - 3/31/2018**

**13,158.22**

**TOTAL INFLOWS 58,984.17**

**TOTAL OUTFLOWS -45,825.95**

**NET TOTAL 13,158.22**

March 2018

) Revenue Details  
) Inter-bank Transfers

This page has been intentionally left blank.

# NC Sales & Use Distribution

January 2018 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> |            |            |            |            |            |             |            |            |         |       |
| AIRBORNE                  |            |            |            |            |            |             |            |            |         |       |
| CUMBERLAND BRIDGE         |            |            |            |            |            |             |            |            |         |       |
| INDIAN TRAIL              |            |            |            |            |            |             |            |            |         |       |
| LONG CREEK                |            |            |            |            |            |             |            |            |         |       |
| MORSEVILLE                |            |            |            |            |            |             |            |            |         |       |
| MORRIS                    |            |            |            |            |            |             |            |            |         |       |
| MINERAL SPRINGS           |            |            |            |            |            |             |            |            |         |       |
| MINT HILL                 |            |            |            |            |            |             |            |            |         |       |
| MONROE                    |            |            |            |            |            |             |            |            |         |       |
| STALLINS                  |            |            |            |            |            |             |            |            |         |       |
| UNIONVILLE                |            |            |            |            |            |             |            |            |         |       |
| WALTON                    |            |            |            |            |            |             |            |            |         |       |
| WELLSVILLE                |            |            |            |            |            |             |            |            |         |       |
| WINDY HILL                |            |            |            |            |            |             |            |            |         |       |
| <b>TOTAL</b>              |            |            |            |            |            |             |            |            |         |       |

DATE 2/28/18  
 TIME 16:10:41  
 USER PHH

PAGE 29  
 PROG# CL2138

UNION COUNTY  
 COLLECTIONS BY RCGD/REV UNIT/YR-DATE RANGE  
 DEPOSIT DATE RANGE: 2/01/2018 THRU 2/28/2018  
 REPORT GROUP: 100 REAL AND PERSONAL  
 REVENUE UNIT: 990 TOWN OF MINERAL SPRINGS

| YEAR  | TAXES, ASSESSMENTS<br>& MISC. CHARGES | LATE LIST | INTEREST | TOTAL COLLECTED | COMMISSION | NET OF COMMISSION |
|-------|---------------------------------------|-----------|----------|-----------------|------------|-------------------|
| 2014  | 21.25                                 |           | 5.60     | 26.85           | .40        | 26.45             |
| 2015  | 2.69                                  |           | .14      | 2.83            | .04        | 2.79              |
| 2016  | 21.23                                 | .03       | 2.02     | 23.28           | .35        | 22.93             |
| 2017  | 1,294.55                              | 2.90      | 34.83    | 1,332.28        | 19.98      | 1,312.30          |
| TOTAL | 1,339.72                              | 2.93      | 42.59    | 1,385.24        | 20.77      | 1,364.47          |



| Invoice Date | Invoice Number | Description         | Invoice Amount |
|--------------|----------------|---------------------|----------------|
| 03/08/2018   | 100.1-18/02    | Tax/Fee/Int - FEB18 | \$1,364.47     |

| Vendor No. | Vendor Name             | Check No. | Check Date | Check Amount |
|------------|-------------------------|-----------|------------|--------------|
| 10870      | TOWN OF MINERAL SPRINGS | 00054089  | 03/12/2018 | 1,364.47     |



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

Vendor Number    Check Date    Check Number  
 10870            03/12/2018    00054089

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

**\$1,364.47**

Pay One Thousand Three Hundred Sixty Four Dollars and 47 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  
 00054089

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

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

**Distribution Report for**  
**Qtr 10/01/2017 - 12/31/2017**

**Distribution Date**  
**March 15, 2018**

| Prefix     | City/County     | Sales Tax on Piped Natural Gas | Sales Tax on Electricity | Sales Tax on Telecommunication Services | Sales Tax on Video Programming | Total Distribution |
|------------|-----------------|--------------------------------|--------------------------|---|--------------------------------|--------------------|
| County of  | Union           | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Airde           | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Lebanon         | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Indian Trail    | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Lake Park       | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Mars Hill       | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Marion          | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Mineral Springs | 0                              | 0                        | 0                                       | 0                              | 0                  |
| City of    | Monroe          | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Stallins        | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Unionville      | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Watauga         | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Weddington      | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Village of | Wesley Chapel   | 0                              | 0                        | 0                                       | 0                              | 0                  |
| Town of    | Wintate         | 0                              | 0                        | 0                                       | 0                              | 0                  |

MINORAL SERVICES

Jurisdiction

Vendor **10870-1**

Invoice **NCATS**

Description

NCATS Reunds for the month of November

Invoice Date

00000000

Due Date

00000000

Item 715 - 220355

1.64  
\$ 1.64

| R/G M/I | Entity                           | VidNo-R | Inv No     | Tax&Fee    | IntOnly   | Chm       | Net        | Sts    |
|---------|----------------------------------|---------|------------|------------|-----------|-----------|------------|--------|
|         |                                  |         |            | ---Amt---  | ---Amt--- | ---Cst--- | ---Amt---  |        |
| 400 001 | Union County                     | 0-0     |            | 561,432.09 | 5,331.19  | 15,612.63 | 551,150.65 | NO Chk |
| 400 003 | Voter Approved Debt Tax          | 0-0     |            | 62,946.09  | 439.11    | 1,748.01  | 61,637.19  | NO Chk |
| 400 011 | Countywide Fire Tax              | 0-0     |            | 22,557.97  | 269.23    | 631.83    | 22,295.37  | NO Chk |
| 400 012 | Countywide EMS Tax               | 0-0     |            | 51,575.94  | 374.21    | 1,487.87  | 52,452.28  | NO Chk |
| 400 015 | Springs Fire Tax                 | 0-0     |            | 6,239.62   | 56.87     | 176.31    | 6,120.18   | NO Chk |
| 400 020 | Stallings Fire Tax               | 0-0     |            | 9,488.12   | 81.76     | 267.06    | 9,302.82   | NO Chk |
| 400 023 | Hemby Bridge Fire Tax            | 0-0     |            | 13,189.70  | 119.93    | 371.29    | 12,938.34  | NO Chk |
| 400 026 | Wesley Chapel Fire Tax           | 0-0     |            | 10,975.67  | 84.39     | 308.76    | 10,651.50  | NO Chk |
| 400 028 | Waxhaw Fire Tax                  | 0-0     |            | 7,789.02   | 74.68     | 221.55    | 7,642.05   | NO Chk |
| 400 101 | Village of Marvin                | 1832-0  | VTFN1802-1 | 3,685.66   | 31.27     | 103.32    | 3,614.61   | NO Chk |
| 400 200 | City of Monroe                   | 103-7   | VTFN1802-1 | 218,837.33 | 1,215.09  | 4,390.26  | 215,662.16 | NO Chk |
| 400 222 | Monroe Downtown Service District | 103-7   | VTFN1802-2 | 18,270.87  | 1.58      | 6.98      | 18,264.31  | NO Chk |
| 400 300 | Town of Wingate                  | 4064-   | VTFN1802-1 | 5,809.34   | 74.06     | 152.66    | 5,730.74   | NO Chk |
| 400 400 | Town of Marsville                | 5861-   | VTFN1802-1 | 6,613.15   | 113.09    | 168.34    | 6,557.90   | NO Chk |
| 400 500 | Town of Waxhaw                   | 8268-   | VTFN1802-1 | 53,692.10  | 590.67    | 1,545.72  | 52,737.05  | NO Chk |
| 400 600 | Town of Indian Trail             | 2924-   | VTFN1802-1 | 68,076.08  | 647.74    | 1,513.23  | 66,810.57  | NO Chk |
| 400 700 | Town of Stallings                | 4860-2  | VTFN1802-1 | 30,629.28  | 242.77    | 859.08    | 30,012.97  | NO Chk |
| 400 800 | Town of Weddington               | 7518-   | VTFN1802-1 | 8,152.96   | 53.56     | 231.80    | 7,974.72   | NO Chk |
| 400 900 | Village of Lake Park             | 1833-   | VTFN1802-1 | 6,331.23   | 80.06     | 180.71    | 6,230.58   | NO Chk |
| 400 930 | Town of Fairview                 | 19458-  | VTFN1802-1 | 6,717.01   | 6.56      | 20.12     | 6,703.45   | NO Chk |
| 400 970 | Village of Wesley Chapel         | 9262-   | VTFN1802-1 | 1,255.93   | 8.15      | 35.83     | 1,228.25   | NO Chk |
| 400 980 | Town of Unionville               | 11550-  | VTFN1802-1 | 1,208.44   | 10.94     | 33.46     | 1,185.92   | NO Chk |
| 400 990 | Town of Mineral Springs          | 10870-  | VTFN1802-1 | 1,590.30   | 4.70      | 16.69     | 1,578.31   | NO Chk |
| 400 999 | Schools                          | 0-0     |            | 950,659.29 | 8,114.22  | 25,879.38 | 912,894.13 | NO Chk |

| -----User Keyed Amounts----- | -----     |
|------------------------------|-----------|
| Interest Amount...           | 1,600.84  |
| -----Costs-----              |           |
| Billing Cost.....            | 38,737.90 |
| Credit Card Cost..           | 17,625.11 |
| Debit Card Cost..            | .00       |

|                    |              |           |           |              |
|--------------------|--------------|-----------|-----------|--------------|
| A/P Totals.....    | 405,870.65   | 3,080.24  | 9,658.22  | 399,292.70   |
| NO A/P Totals..... | 1,678,853.71 | 14,945.59 | 46,704.73 | 1,647,094.51 |
| Refund Totals..... | .00          | .00       | .00       | .00          |
| Grand Totals.....  | 2,084,724.39 | 18,025.83 | 56,363.01 | 2,046,387.21 |

----- END -----

| Invoice Date | Invoice Number | Description                    | Invoice Amount |
|--------------|----------------|--------------------------------|----------------|
| 02/19/2018   | 1807-NCVTS     | NCVTS REFUNDS FOR THE MONTH OF | \$1.64         |
| 03/15/2018   | VTFN1802-1     | Cash Recvd NCVTS FEB/18        | \$578.31       |

| Vendor No. | Vendor Name             | Check No. | Check Date | Check Amount |
|------------|-------------------------|-----------|------------|--------------|
| 10870      | TOWN OF MINERAL SPRINGS | 00054195  | 03/19/2018 | 579.95       |



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

Vendor Number    Check Date    Check Number  
 10870            03/19/2018    00054195

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

**\$579.95**

Pay Five Hundred Seventy Nine Dollars and 95 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  
 00054195

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108



First National Bank

Date: 03/29/18

# OFFICIAL CHECK

115801099

00000-

REMITTER: TOWN OF MINERAL SPRINGS

BRANCH: 1158  
ORIGINATOR: 115804  
TIME: 15:46:45  
CK AMT: \$30,000.00

\$30,000.00

PAY  
\*\*\*THIRTY THOUSAND and 00/100\*\*\*USDollars

DRAWER:  
First National Bank of Pennsylvania

NON NEGOTIABLE

TO THE TOWN OF MINERAL SPRINGS  
ORDER  
OF

## CUSTOMER COPY

AUTHORIZED SIGNATURE

THE REVERSE SIDE OF THIS DOCUMENT INCLUDES AN ARTIFICIAL WATERMARK - HOLD AT AN ANGLE TO VIEW



First National Bank

Date: 03/29/18

# OFFICIAL CHECK

115801099

00000-

REMITTER: TOWN OF MINERAL SPRINGS

PAY  
\*\*\*THIRTY THOUSAND and 00/100\*\*\*USDollars

\$30,000.00

TO THE TOWN OF MINERAL SPRINGS  
ORDER  
OF

DRAWER:  
First National Bank of Pennsylvania

AUTHORIZED SIGNATURE

⑈ 115801099 ⑈

⑈ 043318092⑈

⑈ 00020⑈



1-888-309-INFO  
1-888-309-4636

ParkSterlingBank.com

### RECEIPT

**P**  
**PARK STERLING**  
**BANK**

RECEIPT    Drawer: 20102    3/29/18  
                  Trans#: 35        16:29:34  
\*\*\*\*\*0549    Balance  
DDA Deposit                    \$30000.00  
Thank you for banking at Park Sterling!

*TXFR*

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL



**Mineral Springs**  
**Town Council Meeting**  
**May 10, 2018**

Since 1985, Turning Point has been serving Union County residents as the only domestic violence shelter in our community, providing 24-hour crisis intervention, safe shelter, counseling, court advocacy and accompaniment, and case management, for victims of domestic violence. In addition, we provide programs for children ages 3-18 to address the long-term negative effects that witnessing domestic violence has been shown to have with little to no intervention. Last year, 1,152 total victims were served through our shelter and programs.

In 2015, Turning Point acquired the Tree House Children's Advocacy Center and Sexual Assault Resource Center. At the Tree House, an accredited member of the National Children's Alliance, we receive referrals from law enforcement and DSS, and facilitate a multi-disciplinary approach to addressing childhood sexual abuse, with the child's safety, comfort and healing at the forefront of all we do. Last year 246 total victims were served through forensic interviews, medical exams, advocacy and counseling services. It is important to note, however, that nine of out 10 children who have been sexually abused do not disclose their abuse, so we know that the number of children who we could be serving is drastically higher.

Our Sexual Assault Resource Center provides 24-hour response for victims of sexual assault, through hospital accompaniment, advocacy and counseling. Last year, 109 total victims were served through our program.

In the 2016-2017 fiscal year, we provided services to four Mineral Springs residents through our domestic violence shelter and crisis line. In addition, 17 children from schools attended by Mineral Springs residents were served at our Tree House Children's Advocacy Center.

Prevention of abuse and violence is a key part of our mission. We have provided Teen Dating Violence presentations to several Union County high schools this year, and have been approached by more, including Parkwood High School, to speak to students so they understand what a healthy relationship looks like and what red flags to look for to ensure they do not find themselves in a violent or unhealthy situation. In addition, we have been contacted by several elementary schools to address the issue of "safe touching", which is a critical for small children. We have selected a curriculum and are in talks with UCPS administration to begin implementing it in all Union County Public Elementary schools in the 2018-19 school year.

Turning Point exists to end domestic abuse, sexual assault and child abuse through safe shelter, advocacy, prevention and social change, and with the support of our community partners, we will serve those who need us well into the future.

PO Box 952/Monroe, NC 28111 /704.283.7233 DV crisis line/704-283-7770 SA crisis line/704.283.9150 office





# Turning Point... Love doesn't have to hurt.

## Domestic Violence Shelter & Resources

Turning Point helps survivors of domestic violence and abuse through safe shelter, crisis intervention, advocacy, safety planning, victim's compensation application assistance, support groups, counseling, children's programs, a Teen Dating Violence Prevention Program, and community referrals at no cost.

- **24-hour Crisis Line** provides information, emotional support, and assessment for shelter. Call 704-283-7233.
- **Safe Shelter** – 42 bed shelter for women and their children escaping violence in their home. Shelter services are provided to men through a separate program.
- **Legal Advocacy** – Court education, court accompaniment, and assistance completing paperwork for protective orders. Referrals to Legal Aid.
- **Support groups and counseling** for all survivors of domestic violence/abuse.
- **Children's Programs** – HERO Program and Teen Dating Violence Prevention.
- **Community Awareness and Prevention** – Trainings/classes for all ages and groups on domestic violence and abuse.

## Sexual Assault Resource Center

Turning Point helps survivors of sexual assault and rape through crisis intervention, counseling, advocacy, safety planning, victim's compensation application assistance, support groups, and community referrals at no cost.

- **24-hour Crisis Line** provides information and emotional support. Call 704-283-7770.
- **Hospital accompaniment**, emotional support and information on medical procedures.
- **Support groups and counseling** for sexual assault survivors and their loved ones.
- **Advocacy** - Advocates and volunteers support survivors through the legal/court process and assist with applying for Victim's Compensation.
- **Community education and prevention** programs on sexual assault and consent.



## Tree House Children's Advocacy Center

The Tree House Children's Advocacy Center is a child-friendly facility where child abuse professionals provide medical exams, forensic interviews, crisis intervention, and advocacy. Services are at no cost to the client.

- The Tree House accepts **referrals** for interviews and medical exams only from law enforcement and the Division of Social Services.
- **Comprehensive services for child abuse** at no charge for children and families.
- **A safe place** where children are listened to, respected, and can tell what happened to them.
- **Forensic interview** and complete head-to-toe medical evaluation by trained professionals.
- **Counseling**, support groups, court education, accompaniment and advocacy.
- **To minimize the trauma** to a child and family, services are coordinated in conjunction with a community-based, multi-disciplinary team including law enforcement, social services, district attorney's office, medical providers and Turning Point staff.
- **Community education** and prevention programs on child abuse.



## Violencia Doméstica o Abuso

Línea de Crisis 704-283-7233.  
 Refugio seguro para víctimas escapando el abuso.  
 Consejería y grupos de apoyo.  
 Apoyo legal y educación sobre la corte.  
 Clases y presentaciones para todas las edades.

## Centro de Recursos de Agresión Sexual

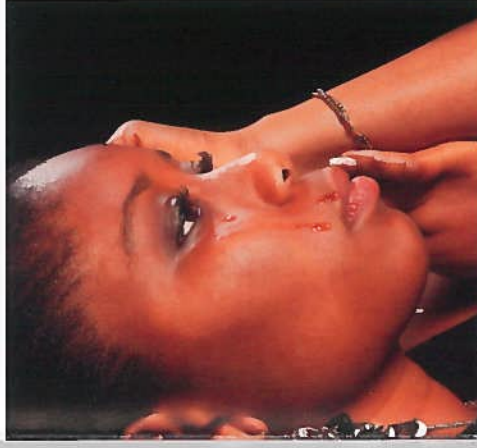
Línea de Crisis 704-283-7770.  
 Apoyo en el Departamento de Emergencia del Hospital – 24 horas.  
 Consejería y grupos de apoyo.  
 Apoyo legal y educación sobre la corte.  
 Clases y presentaciones para todas las edades.

## Centro de Apoyo para Niños – Tree House

Línea de Crisis 704-283-7770.  
 Entrevistas forensicas y evaluaciones médicas para niños abusados.  
 Consejería y grupos de apoyo.  
 Apoyo legal y educación sobre la corte.  
 Clases y presentaciones para todas las edades, incluyendo los 5 pasos para prevenir el abuso de niños.

## Break the cycle of violence...

This is not love...this is abuse.  
 Abuse is about power and control.





## Señales de Violencia Doméstica o Abuso

### Tú pareja alguna vez...

- ♥ ¿Te acusa de engañarle y serle infiel?
- ♥ ¿Te hace sentir que no vales nada?
- ♥ ¿Te lastima golpeándote, estrangulándote o pateándote?
- ♥ ¿Te intimida y amenaza con lastimarte a ti o a alguien que quieres?
- ♥ ¿Te amenaza con hacerse daño si no consigues lo que quiere?
- ♥ ¿Trata de controlar lo que haces y a quién ves?
- ♥ ¿Te aísla?
- ♥ ¿Te presiona o te obliga a tener sexo sin que lo desees?
- ♥ ¿Controla el acceso al dinero?
- ♥ ¿Te acosa, incluso llamándote constantemente por teléfono o siguiéndote?

Si sospechas que eres víctima de violencia doméstica o de una relación abusiva...

**No estás solo(a).**

**No eres culpable.**

**No mereces que te traten así.**

**Tienes derechos.**

**Puedes conseguir ayuda.**



[www.TurningPointNC.org](http://www.TurningPointNC.org)  
Serving Union County, North Carolina

**Domestic Violence Crisis Line:**  
(Línea de Crisis - Violencia Doméstica)

**704-283-7233**

**Sexual Assault Crisis Line:**  
(Línea de Crisis - Agresión Sexual)

**704-283-7770**

Administrative Office  
704-283-9150



Turning Point is a 501(c)(3) non-profit for victims of domestic violence, sexual assault, and child abuse. Financial information about this organization and a copy of its license are available from the State Licensing Branch at 919-807-2214. This license is not an endorsement by the State.



**ONE AGENCY | ONE VOICE**

## Signs of Domestic Violence & Abuse:

### Does your partner ever...

- ♥ Accuse you of cheating and being disloyal?
- ♥ Make you feel worthless?
- ♥ Hurt you by hitting, choking or kicking you?
- ♥ Intimidate and threaten you or someone you love?
- ♥ Threaten to hurt themselves if they don't get what they want?
- ♥ Try to control what you do or who you see?
- ♥ Isolate you?
- ♥ Pressure or force you into unwanted sex?
- ♥ Control access to money?
- ♥ Stalk you, including calling you constantly or following you?

If you suspect that you or someone you know is experiencing domestic violence, has been a victim of sexual assault or abuse, remember:

**You are NOT ALONE.**

**You are NOT TO BLAME.**

**You DO NOT DESERVE to be treated this way.**

**You have RIGHTS.**

**You can get HELP.**

## Town of Mineral Springs

# PROPOSED BUDGET 2018-2019

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Budget Officer

**May 10, 2018**

This page is intentionally left blank.

# TABLE OF CONTENTS

| <b>Item</b>  | <b>Page</b> |
|--|-------------|
| Message from the Budget Officer                    | 2           |
| Budget Introduction                                | 3           |
| Budget Ordinance 2018-2019                         | 5           |
| Budget: details by department 2018-2019            | 7           |
| Budget Analysis 2018-2019                          | 9           |
| Revenue Graph 2018-2019                            | 14          |
| Expenditure Graph 2018-2019                        | 15          |
| 2017-2018 Budget Details (Prior Year)              | 16          |
| 2017-2018 Projected Budget Comparison (Prior Year) | 18          |

**TOWN OF MINERAL SPRINGS  
2018-2019 BUDGET**

**MESSAGE FROM THE BUDGET OFFICER**

I hereby present this recommended budget for the 2018-2019 fiscal year to the Mineral Springs town council.

The FY2018-19 budget reflects anticipated revenues and expenditures of \$349,990.00 including capital expenditures, which represents a \$6,680.00 increase over last year's final amended budget. General government expenditures total \$308,772.00, an increase of \$9,650.00, while the capital budget has decreased by \$2,970.00 to \$41,218.00.

In the "Planning" department, we are proposing \$15,000 for the first steps required to create a new Unified Development Ordinance. Zoning and subdivision regulation are two of the town's core services, and the planning director has recommended soliciting proposals for this multi-year project. We are eliminating the appropriation for code enforcement since the town's nuisance ordinance has yet to be reinstated and there is no need to budget funds for enforcement at this time. The net result is an increase of \$3,412.00 in "Planning". This year, we are proposing an increase in the salaries of town council members from \$100.00/month to \$150.00/month. No change is proposed for the salary of the mayor. These amounts have not been increased since 2006. There is a proposed 3% increase for employees, both salaried and hourly. Finally, the "Elections" appropriation is reduced from \$2,800.00 to zero because there is no municipal election during the fiscal year. Most other proposed expenditures are very close to their previous year's level.

The revenue side of the budget reflects a tax base of approximately \$267.3 million, an increase of approximately \$7.5 million over the FY2017-18 tax base as of April 30, 2018. Most of this increase is due to new construction. Vehicle property taxes are expected to increase very slightly. General sales and use taxes and the alcoholic beverage tax are estimated to increase slightly. The electric sales tax estimate has been increased to \$207,000 because it has been outperforming estimates over the past few years, but it has leveled off due to the state's method of computing the distribution. It remains by far our largest revenue source. Telecommunication and Video Programming sales taxes and the Natural Gas excise tax are expected to be nearly flat. The estimate of the town's overall state-shared sales-tax revenue stream has been increased from \$263,900.00 to \$267,900.00.

As always, Council is cautioned to view the electric sales tax as being somewhat unstable. It is highly dependent on the operation of a single large industry in town, which is in turn very sensitive to overall economic conditions.

**I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2018-19 fiscal year is 2.5 cents per \$100.**



Frederick Becker III, Budget Officer

5/3/2018

Date



# TOWN OF MINERAL SPRINGS 2018-2019 BUDGET

## BUDGET INTRODUCTION

### FUND ACCOUNTING

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

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

### General Fund

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

All general operating expenditures are budgeted and accounted for in the General Fund. In addition, capital expenditures (purchases of real and personal property assets that have multi-year service lives) are likewise budgeted and accounted for in the General Fund. Mineral Springs considers expenditures for fixed assets with a value greater than five hundred

dollars (\$500.00) to be capital expenditures.

### Capital Project Funds

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

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

Capital Project Fund expenditures are not included in the General Fund budget, but NC G.S. §159-13.2(f) states that “[e]ach year the budget officer shall include in the budget information in such detail as he or the governing board may require concerning each grant project or capital project (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditure during the budget year.” The Town of Mineral Springs currently has no open Capital Project Ordinances.

## **BUDGET PREPARATION**

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2018-2019 budget preparation and enactment process:

**April 12, 2018:** Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer's draft appropriations worksheet and advise him of any changes.

**May 10, 2018:** Prior to the town council's regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council's recommended departmental expenditures into the *Recommended (or Proposed) Budget*. The recommended budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a *draft FY2018-19 budget ordinance*, and a *budget message* that provides a brief overview of the proposed budget. The draft budget ordinance also includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

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

the budget ordinance (subject to any additional changes) is then adopted by vote of the town council.

**June 14, 2018:** Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute also requires that copies of the adopted budget ordinance be filed in the offices of the town clerk, the budget officer, and the finance officer.

## **THE ROLE OF THE ANNUAL BUDGET ORDINANCE**

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the "Office" appropriation in the budget ordinance is \$144,704, and the detailed breakdown lists expenditures of \$2,400 for "equipment" and \$5,600 for "utilities", it would be perfectly legal for the finance officer to make "equipment" expenditures of \$3,000 and "utility" expenditures of \$5,800 during the fiscal year, *provided the total of all expenditures in the "Office" category does not exceed \$144,704*.

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

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2018-2019  
O-2017-07**

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

**Section I. Appropriations.** The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2018 and ending 6/30/2019, in accordance with a Chart of Accounts to be established for the Town:

|   |                     |
|---|---------------------|
| <b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b> | <b>\$308,772.00</b> |
| Advertising                                     | \$1,800.00          |
| Attorney  | \$9,600.00          |
| Audit   | \$4,850.00          |
| Charities and Agencies                          | \$10,300.00         |
| Community Projects                              | \$26,000.00         |
| Contingency                                     | \$3,000.00          |
| Employee Overhead                               | \$28,500.00         |
| Fire Protection                                 | \$12,000.00         |
| Office and Administrative                       | \$144,704.00        |
| Planning and Zoning                             | \$56,368.00         |
| Street Lighting                                 | \$2,000.00          |
| Tax Collection                                  | \$2,450.00          |
| Training  | \$3,000.00          |
| Travel  | \$4,200.00          |
| <br>  |                     |
| <b>CAPITAL:</b>                                 | <b>\$41,218.00</b>  |
| Capital outlay                                  | \$41,218.00         |
| <br>  |                     |
| <b>TOTAL APPROPRIATIONS:</b>                    | <b>\$349,990.00</b> |

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2018 and ending 6/30/2019:

|                                  |                     |
|----------------------------------|---------------------|
| Property taxes                   | \$67,005.00         |
| Interest                         | \$1,800.00          |
| Other income                     | \$3,000.00          |
| Sales taxes                      | \$267,900.00        |
| Vehicle taxes                    | \$7,285.00          |
| Zoning fees                      | \$3,000.00          |
| <br>                             |                     |
| <b>TOTAL ESTIMATED REVENUES:</b> | <b>\$349,990.00</b> |



**Section III. Property Tax Levy.** A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2018.

ADOPTED this 14th day of June 2018. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

---

Vicky A. Brooks, Clerk

**REVENUES**

**\$ 349,990**

*TOTAL INCOME*

**\$ 349,990**

|                          |  |  |  |
|--------------------------|--|--|--|
| Proert Taxes             |  |  |  |
| Current Year             |  |  |  |
| Prior Years              |  |  |  |
| Interest                 |  |  |  |
| Other Income             |  |  |  |
| Gross Receipts           |  |  |  |
| Capital                  |  |  |  |
| Miscellaneous            |  |  |  |
| Sales Tax                |  |  |  |
| Columbia Beverage        |  |  |  |
| Electricity              |  |  |  |
| General Sales & Use      |  |  |  |
| Natural Gas Use          |  |  |  |
| Telephone Communications |  |  |  |
| Video Franchise          |  |  |  |
| Seale Taxes              |  |  |  |
| Online Fees              |  |  |  |

**EXPENDITURES**

**\$ 349,990**

*ADMINISTRATIVE & GENERAL GOVERNMENT*

**\$ 308,772**

|                            |  |  |  |
|----------------------------|--|--|--|
| Advertising                |  |  |  |
| Attorney                   |  |  |  |
| Audit                      |  |  |  |
| Charities & Penalties      |  |  |  |
| Community                  |  |  |  |
| Beautification/Maintenance |  |  |  |
| Newsletter                 |  |  |  |
| Special Events             |  |  |  |
| Capital                    |  |  |  |
| M                          |  |  |  |
| Misc                       |  |  |  |
| Car & Greening Maint       |  |  |  |
| Continental                |  |  |  |
| Debt                       |  |  |  |
| Employee Overtime          |  |  |  |
| IC or Co bonds             |  |  |  |
| Fire Protection            |  |  |  |

|                             |  |  |                  |
|-----------------------------|--|--|------------------|
| Office                      |  |  |                  |
| Salary Cler                 |  |  |                  |
| Salary Deput Cler Assistant |  |  |                  |
| Salary Finance Officer      |  |  |                  |
| Regular                     |  |  |                  |
| Car Maint                   |  |  |                  |
| Salary Mayor                |  |  |                  |
| Salary Council              |  |  |                  |
| Dues                        |  |  |                  |
| Insurance                   |  |  |                  |
| Records Management          |  |  |                  |
| Furniture & durable items   |  |  |                  |
| Supplies                    |  |  |                  |
| Postage General             |  |  |                  |
| Telephone Internet          |  |  |                  |
| Reserve Mis                 |  |  |                  |
| Town Hall Maintenance       |  |  |                  |
| Supplies                    |  |  |                  |
| Services                    |  |  |                  |
| Utilities                   |  |  |                  |
| Licensing                   |  |  |                  |
| Licensing Ord & Licensing   |  |  |                  |
| Licensing Administration    |  |  |                  |
| Salary                      |  |  |                  |
| Contract                    |  |  |                  |
| Land Use Licensing          |  |  |                  |
| Code Enforcement Contract   |  |  |                  |
| Reserve Mis                 |  |  |                  |
| Street Lighting             |  |  |                  |
| Tax Collection              |  |  |                  |
| Salary                      |  |  |                  |
| Contract Union County       |  |  |                  |
| Postage                     |  |  |                  |
| Billing                     |  |  |                  |
| Training                    |  |  |                  |
| Boards                      |  |  |                  |
| Officials                   |  |  |                  |
| Station Cler TC O           |  |  |                  |
| Travel Expenses             |  |  |                  |
| <b>CAPITAL</b>              |  |  | <b>\$ 41,218</b> |
| Capital Outlay              |  |  |                  |

Town of Mineral Springs  
2018-2019 BUDGET ANALYSIS

I. Appropriations

*Administrative & General Government*

**Advertising** **\$1,800.00**

Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2019 Queen's Cup Race Program. This appropriation is unchanged from last year.

**Attorney** **\$9,600.00**

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

**Audit** **\$4,850.00**

This amount was proposed for year 3 in FY2016-17's 3-year proposal by Kendra Gangal, CPA, and is a \$130.00 increase over last year's actual payment.

**Charities & Agencies** **\$10,300.00**

Based on the change made in last year's budget, council has approved this separate appropriation in the budget ordinance in order to bring more control and greater transparency to the town's contribution to various local non-profits. The amount is calculated as 3% of the previous year's total budget:  $0.03 \times \$343,310 = \$10,299.30$ , rounded to \$10,300.00.

**Community** **\$26,000.00**

This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. The Community appropriation has been increased by \$1,100.00 over last year's appropriation, reflecting an additional \$1,000.00 for park and greenway maintenance to cover the mowing and trimming services of Taylor & Sons at the greenway parking and accessible picnic areas and an additional \$100 for Newsletter expenses. The Festival appropriation remains \$5,700 and the service partnership with Artists Music Guild for music licensing, festival entertainment, and other event programming remains \$4,000.00.

**Contingency** **\$3,000.00**

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

**Employee Overhead****\$28,500.00**

Includes Scheduled bonds for Tax Collector at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$2,150.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental, vision, and life insurance are estimated at \$1,800, and our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$12,596. This is a \$1,000 increase over last year, reflecting the 3% salary increases and small increases in rates for insurance and NCLGERS contributions.

**Fire Protection****\$12,000.00**

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

**Office & Administration****\$144,704.00**

We are proposing increasing the clerk's base salary to \$36,288.00 and the finance officer's base salary to \$33,516.00, representing a 3% cost-of-living and longevity increase. The finance officer's ½-time job is no longer being split over two job categories because our town hall landscaping contractor will be taking over mowing of the greenway parking and accessible picnic areas. As a result, the finance officer's job no longer involves mowing with power equipment; that portion of the job had been rated by our WC carrier at a higher premium and had to be accounted for separately. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and Council has authorized increasing the hourly rate for that position to \$17.39/hr. This position has been budgeted at \$10,500 allowing for flexibility in the number of hours worked. For the first time since FY2006-07 Council members' salaries will increase, from \$100.00 to \$150.00 per month for FY2018-19, while the mayor's salary will remain \$400.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain the same as last year.

**Planning****\$56,368.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$31,368.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration, either from Centralina Council of Governments or another planning consultant, remains the same as last year's. Also included in that appropriation is an amount of approximately \$1,100.00 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position. The allowance for ordinance revisions has been increased from \$5,000 to \$15,000 to allow for part of the anticipated cost of having a consultant begin development of a new Unified Development Ordinance. The appropriation for code enforcement has been eliminated pending reinstatement of a nuisance ordinance. The \$5,000.00 allowance for land use plan updates and the \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services, are the same as last year's.

**Street Lighting****\$2,000.00**

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

**Tax Collection****\$2,450.00**

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections, which has worked very well for the town. Total commissions to Union County for FY2018-19 are estimated at \$1,600; our tax levy for FY2018-19 is slightly higher than last year's, and each year there is a bit more prior-year tax to be collected which will incur additional commission. The current deputy clerk position will continue to include delinquent tax collection, although there is very little uncollected property tax left to collect for years 2009 – 2011. We are allocating \$600.00 to this position.

**Training****\$3,000.00**

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

**Travel Expenses****\$4,200.00**

Included are expenses for travel to off-site training sessions, and any necessary meals and overnight accommodations. Also included are reimbursements for expenses incurred by council and staff in the course of ordinary business. This appropriation is the \$600 more than last year's because it is expected that there will be multiple out-of-town clerks' and planners' classes and conventions this fiscal year that will incur larger-than-usual travel and lodging expenditures.

*Capital***Capital Outlay****\$41,218.00**

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

**II. Estimated Revenues****Interest Earned****\$1,800.00**

Short-term interest rates are finally creeping up in response to new Federal Reserve policy, but they are still expected to remain fairly low. Fund balance has been gradually increasing, and that increase coupled with the slight interest rate increases should lead to an increase in interest income this fiscal year.

**Other****\$3,000.00**

This category covers various small-scale sources of revenue not accounted for in the other major categories. We anticipate an estimated \$1,800 in sponsorships and vendor income from the festival, refunds of North Carolina sales and use taxes paid by the town on purchases, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

**2018 Property Tax Receipts** **\$66,005.00**

The estimated tax base, based on data from the Union County Assessor’s office is \$261,357,926.00, up \$7,340,894.00 (2.89%) from last year due primarily to new construction. In addition, we estimate that our Public Service Property tax base will be \$5,900,480.00 based on last year’s figure.

Gross estimated tax levy must be reduced based on the collection rate for FY2016-17 as of June 30, 2017, which was 98.79% by the Union County tax administrator.

The revenue estimate was arrived at as follows:

|                                |                      |
|--------------------------------|----------------------|
| County Estimate                | \$261,357,926        |
| Public Service Property (est.) | \$5900,480           |
| <b>Total tax base</b>          | <b>\$267,258,406</b> |

Tax rate: \$0.025/\$100 assessed valuation  
Total levy: \$66,814.60  
Estimated collection rate: 98.79% → \$66,006.14

**Property Taxes, prior years** **\$1,000.00**

We will receive some 2012 through 2017 delinquent tax payments from Union County, and our delinquent tax collector will continue to collect payments for tax years 2009 through 2011. Our “legacy” unpaid property tax balance has been decreasing, and therefore we don’t expect to be collecting very much for that period from 2009 - 2011. As required by state law, any remaining unpaid taxes for 2008 (approximately \$68) will “drop off” and no longer be subject to collection.

**Sales Taxes** **\$267,900.00**

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

|                              |                     |
|------------------------------|---------------------|
| Alcoholic Beverage tax       | \$13,100.00         |
| Electricity sales tax        | \$207,000.00        |
| General sales and use tax    | \$22,100.00         |
| Natural Gas excise tax       | \$1,100.00          |
| Telecommunications sales tax | \$4,100.00          |
| Video Programming sales tax  | \$20,500.00         |
| <b>Total</b>                 | <b>\$267,900.00</b> |

The amount of Alcoholic Beverage tax distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2016-17, municipalities where beer and wine sales were allowed received approximately \$4.3834 per capita. The estimate of \$13,100.00 is arrived at by multiplying the official 2016 state population for Mineral Springs of 2,971 by \$4.3834. While the per capita amount may be slightly higher in FY2018-19, we are using the existing figure because NC Department of Revenue figures for FY2017-18 are not yet available. As for the Electricity sales tax, the town’s largest revenue source, the amount has leveled off or even decreased slightly over

the past few years. When North Carolina changed this tax from a franchise tax to a sales tax beginning in FY2014-15, the general assembly established FY2013-14 as the “baseline year” for this distribution. Sales tax on additional electricity consumption above this “baseline” amount is calculated by the same formula that general Sales and Use tax distributions are calculated: a formula that allocates the distribution based on the town’s percentage of the total property tax levy in the county. Because Mineral Springs has such a low tax base and tax rate, our levy is a very small percentage of the countywide levy and as a result incremental increases in Electricity sales tax distributions are very small. This year we are budgeting only a \$2,000 increase in the anticipated Electricity sales tax distribution. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and, as such, have remained very flat over time.

**Vehicle taxes**

**\$7,285.00**

Current-year vehicle taxes will all be collected by Union County via the new state Vehicle Tax System. This amount reflects the property-tax collection rate of 98.79%, based on Union County’s estimate of the Mineral Springs vehicle tax base of \$29,512,166.00. In reality, the new state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn’t exist until it is collected. Even so, there are refunds due to vehicles that are expected to be registered which ultimately are not renewed, so some anticipated revenues are still not collected. Using the 98.79% collection rate is just a close estimate reflecting these uncollectible vehicle taxes.

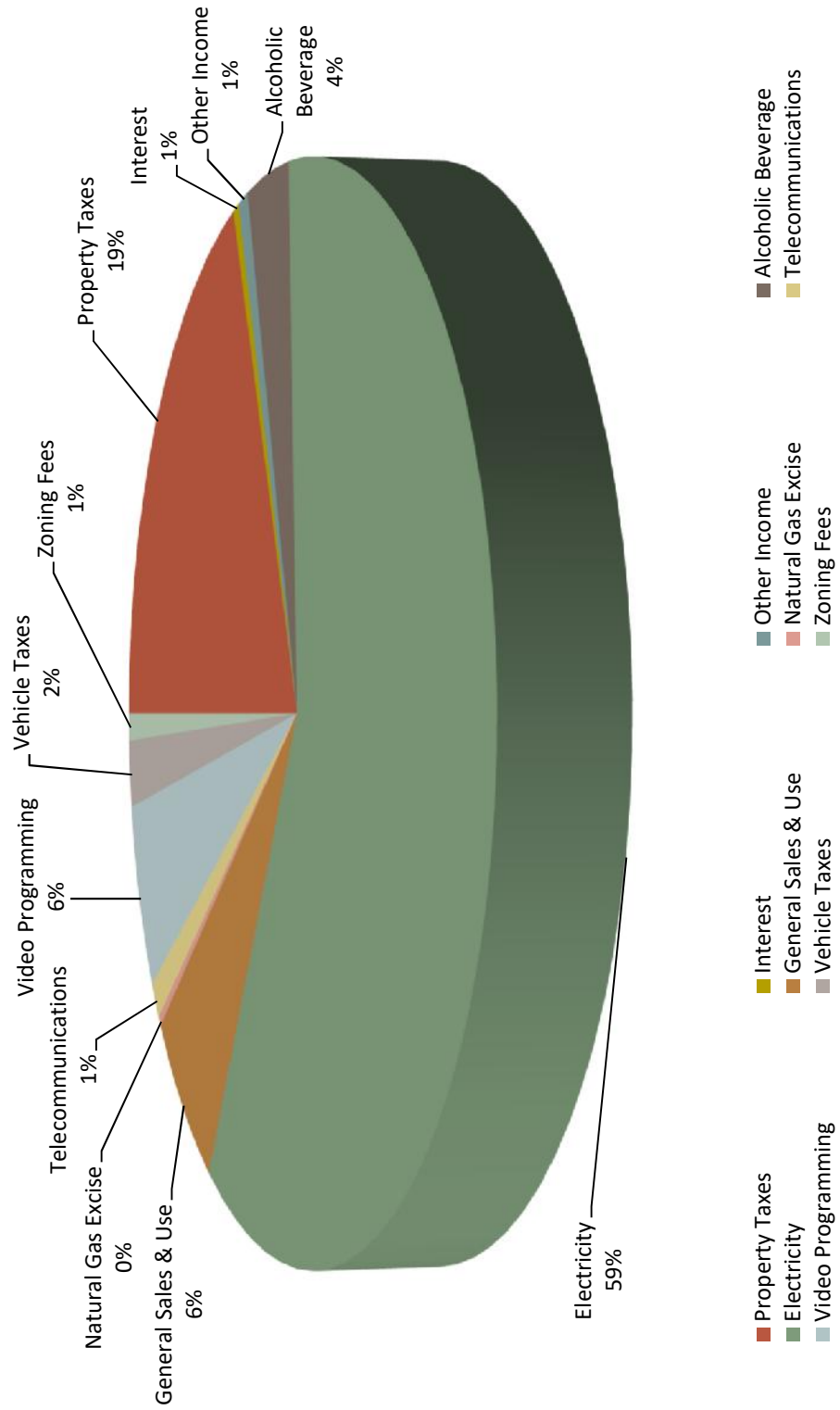
**Zoning fees**

**\$3,000.00**

This estimate is based on the current rate of new construction, with the Copper Run subdivision being built-out during FY2017-18 and the Harrington Hall subdivision starting construction, plus additional zoning permits and miscellaneous applications for amendments and conditional use permits. Overall, zoning activity is expected to remain steady for FY2018-19, and this estimate is the same as last year’s total.

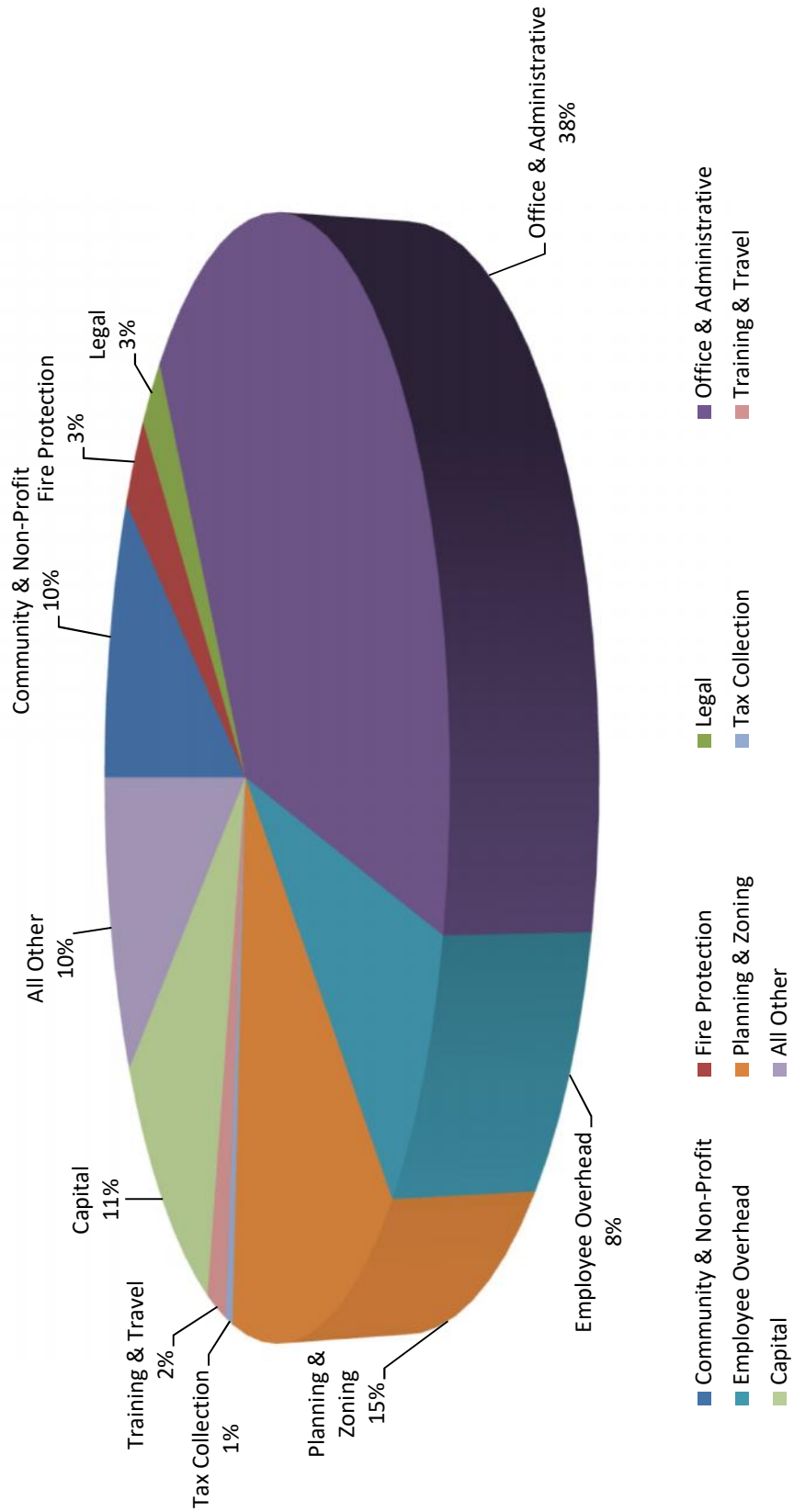


# Mineral Springs Proposed Revenues 2018-2019 \$349,990



# Mineral Springs Proposed Expenditures 2018-2019

## \$349,990



# PRIOR YEAR

**REVENUES**

**\$ 343,310**

*TOTAL INCOME*

**\$ 343,310**

|                          |  |  |  |
|--------------------------|--|--|--|
| Property Taxes           |  |  |  |
| Current Year             |  |  |  |
| Prior Years              |  |  |  |
| Interest                 |  |  |  |
| Other Income             |  |  |  |
| Gross Receipts           |  |  |  |
| Capital                  |  |  |  |
| Miscellaneous            |  |  |  |
| Sales Tax                |  |  |  |
| Alcoholic Beverage       |  |  |  |
| Electricity              |  |  |  |
| General Sales & Use      |  |  |  |
| Natural Gas Use          |  |  |  |
| Telephone Communications |  |  |  |
| Video Franchise          |  |  |  |
| Seal Taxes               |  |  |  |
| Online Fees              |  |  |  |

**EXPENDITURES**

**\$ 343,310**

*ADMINISTRATIVE & GENERAL GOVERNMENT*

**\$ 299,122**

|   |  |  |  |
|---|--|--|--|
| Advertising                               |  |  |  |
| Attorney                                  |  |  |  |
| Audit                                     |  |  |  |
| Charities                                 |  |  |  |
| Community                                 |  |  |  |
| Beautification/Maintenance                |  |  |  |
| Newsletter                                |  |  |  |
| Special Events                            |  |  |  |
| Capital                                   |  |  |  |
| Misc                                      |  |  |  |
| Park & Recreation Maint                   |  |  |  |
| Continence                                |  |  |  |
| Deletions                                 |  |  |  |
| Employee Overhead Allocation/Compensation |  |  |  |
| Fire Protection                           |  |  |  |

|                               |  |  |  |           |
|-------------------------------|--|--|--|-----------|
| Office                        |  |  |  |           |
| Salary Clerk                  |  |  |  |           |
| Salary Deputy Clerk Assistant |  |  |  |           |
| Salary Finance Officer        |  |  |  |           |
| Regular                       |  |  |  |           |
| Part Maint                    |  |  |  |           |
| Salary Mayor                  |  |  |  |           |
| Salary Council                |  |  |  |           |
| Dues                          |  |  |  |           |
| Insurance                     |  |  |  |           |
| Records Management            |  |  |  |           |
| Furniture & durable items     |  |  |  |           |
| Supplies                      |  |  |  |           |
| Postage General               |  |  |  |           |
| Telephone Internet            |  |  |  |           |
| Reserve Mis                   |  |  |  |           |
| Total All Maintenance         |  |  |  |           |
| Supplies                      |  |  |  |           |
| Services                      |  |  |  |           |
| Utilities                     |  |  |  |           |
| Printing                      |  |  |  |           |
| Printing Ord & Printing       |  |  |  |           |
| Printing Administration       |  |  |  |           |
| Salary                        |  |  |  |           |
| Contract                      |  |  |  |           |
| Land Use Printing             |  |  |  |           |
| Code Enforcement Contract     |  |  |  |           |
| Reserve Mis                   |  |  |  |           |
| Street Lighting               |  |  |  |           |
| Tax Collection                |  |  |  |           |
| Salary                        |  |  |  |           |
| Contract Union County         |  |  |  |           |
| Postage                       |  |  |  |           |
| Billing                       |  |  |  |           |
| Training                      |  |  |  |           |
| Boards                        |  |  |  |           |
| Officials                     |  |  |  |           |
| Station Clerk TC O            |  |  |  |           |
| Travel Expenses               |  |  |  |           |
| <b>CAPITAL</b>                |  |  |  |           |
| Capital Outlay                |  |  |  | \$ 44,188 |

# PRIOR YEAR

| 2017 FINAL BUDGET AMOUNTS  |  |  |  | ACTUAL (5/18 & 6/18 PROJECTED) |  |  |  | VARIANCE            |                      |                    |
|--|--|--|--|--------------------------------|--|--|--|---------------------|----------------------|--------------------|
| <b>REVENUES</b>  |  |  |  | <b>\$ 343,310</b>              |  |  |  |                     | <b>\$ 350,531.00</b> | <b>\$ 7,221</b>    |
| Interest   |  |  |  |                                |  |  |  | \$ 1,765.00         | \$ 565               |                    |
| Proport Taxes  |  |  |  |                                |  |  |  | \$ 65,800.00        | \$ 600               |                    |
| Sales Tax  |  |  |  |                                |  |  |  | \$ 269,611.00       | \$ 5,711             |                    |
| Deed Taxes   |  |  |  |                                |  |  |  | \$ 7,085.00         | \$ 75                |                    |
| Concessions  |  |  |  |                                |  |  |  | \$ 3,815.00         | \$ 815               |                    |
| Other  |  |  |  |                                |  |  |  | \$ 2,455.00         | \$ (545)             |                    |
| <b>EXPENDITURES</b>  |  |  |  | <b>\$ 343,310</b>              |  |  |  |                     | <b>\$ 251,795.00</b> | <b>\$ (91,515)</b> |
| <b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</b>                                 |  |  |  | <b>\$ 299,122</b>              |  |  |  |                     | <b>\$ 251,795.00</b> | <b>\$ (47,327)</b> |
| Advertising  |  |  |  |                                |  |  |  | \$ 1,160.00         | \$ (640)             |                    |
| Attorney   |  |  |  |                                |  |  |  | \$ 4,086.00         | \$ (5,514)           |                    |
| Audit  |  |  |  |                                |  |  |  | \$ 4,720.00         | \$ -                 |                    |
| Charities  |  |  |  |                                |  |  |  | \$ 9,850.00         | \$ -                 |                    |
| Community Projects   |  |  |  |                                |  |  |  | \$ 20,309.00        | \$ (4,591)           |                    |
| Beauty/Maintenance   |  |  |  |                                |  |  |  |                     |                      |                    |
| Special Events   |  |  |  |                                |  |  |  |                     |                      |                    |
| Newsletter   |  |  |  |                                |  |  |  |                     |                      |                    |
| Park & Recreation  |  |  |  |                                |  |  |  |                     |                      |                    |
| Continental  |  |  |  |                                |  |  |  | \$ -                | \$ (2,900)           |                    |
| Deletions  |  |  |  |                                |  |  |  | \$ 2,753.00         | \$ (47)              |                    |
| Employee Overhead  |  |  |  |                                |  |  |  | \$ 26,965.00        | \$ (535)             |                    |
| Fire Department Grant  |  |  |  |                                |  |  |  | \$ 12,000.00        | \$ -                 |                    |
| Office   |  |  |  |                                |  |  |  | \$ 128,929.00       | \$ (9,617)           |                    |
| Salary Clerk   |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary Deput   |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary in Office Regular   |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary in Office Parks et  |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary Mayor   |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary Council   |  |  |  |                                |  |  |  |                     |                      |                    |
| Dues   |  |  |  |                                |  |  |  |                     |                      |                    |
| Insurance  |  |  |  |                                |  |  |  |                     |                      |                    |
| Records Management   |  |  |  |                                |  |  |  |                     |                      |                    |
| Printing & Dur   |  |  |  |                                |  |  |  |                     |                      |                    |
| Supplies   |  |  |  |                                |  |  |  |                     |                      |                    |
| Postage  |  |  |  |                                |  |  |  |                     |                      |                    |
| Tel/Internet   |  |  |  |                                |  |  |  |                     |                      |                    |
| Reserve  |  |  |  |                                |  |  |  |                     |                      |                    |
| Town Hall Maint  |  |  |  |                                |  |  |  |                     |                      |                    |
| Supplies   |  |  |  |                                |  |  |  |                     |                      |                    |
| Services   |  |  |  |                                |  |  |  |                     |                      |                    |
| Utilities  |  |  |  |                                |  |  |  |                     |                      |                    |
| Planning   |  |  |  |                                |  |  |  | \$ 33,090.00        | \$ (19,866)          |                    |
| Concession Ord   |  |  |  |                                |  |  |  |                     |                      |                    |
| Concession Ord in  |  |  |  |                                |  |  |  |                     |                      |                    |
| Salary   |  |  |  |                                |  |  |  |                     |                      |                    |
| Contract   |  |  |  |                                |  |  |  |                     |                      |                    |
| Land Use Plan  |  |  |  |                                |  |  |  |                     |                      |                    |
| Code Enforcement   |  |  |  |                                |  |  |  |                     |                      |                    |
| Reserve Mis  |  |  |  |                                |  |  |  |                     |                      |                    |
| Street Lighting  |  |  |  |                                |  |  |  | \$ 1,710.00         | \$ (290)             |                    |
| Tax Collection   |  |  |  |                                |  |  |  | \$ 2,446.00         | \$ (504)             |                    |
| Salary   |  |  |  |                                |  |  |  |                     |                      |                    |
| Contract Union Count   |  |  |  |                                |  |  |  |                     |                      |                    |
| Postage  |  |  |  |                                |  |  |  |                     |                      |                    |
| Billing  |  |  |  |                                |  |  |  |                     |                      |                    |
| Training   |  |  |  |                                |  |  |  | \$ 1,077.00         | \$ (1,923)           |                    |
| Officials  |  |  |  |                                |  |  |  |                     |                      |                    |
| Planning Or  |  |  |  |                                |  |  |  |                     |                      |                    |
| Staff  |  |  |  |                                |  |  |  |                     |                      |                    |
| Travel Expenses  |  |  |  |                                |  |  |  | \$ 2,700.00         | \$ (900)             |                    |
| <b>CAPITAL</b>   |  |  |  |                                |  |  |  | <b>\$ 44,188</b>    | <b>\$ -</b>          |                    |
| Capital Outlay   |  |  |  |                                |  |  |  | \$ -                | \$ (44,188)          |                    |
| <b>TRANSFERS</b>   |  |  |  |                                |  |  |  | <b>\$ -</b>         | <b>\$ -</b>          |                    |
| To Donor on Park Capital Fund  |  |  |  |                                |  |  |  | \$ -                | \$ -                 |                    |
| <b>EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance</b> |  |  |  |                                |  |  |  | <b>\$ 98,736.00</b> |                      |                    |