

Town Council Members

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

Lundeen Cureton – 2019 ~ Peggy Neill – 2019

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**Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Public Hearing / Regular Meeting  
July 11, 2019 ~ 7:30 PM**

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**Agenda**

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1. **Opening**  
The meeting will be called to order, an invocation will be delivered, and the Pledge of Allegiance will be recited.
2. **Public Hearing – Proposed Mineral Springs Development Ordinance and Associated Zoning Map Amendments**
3. **Public Comments**  
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
4. **Consent Agenda**
  - A. June 13, 2019 Regular Meeting Minutes
  - B. May 2019 Tax Collector's Report
  - C. May 2019 Finance Report
5. **Consideration of Adopting the Proposed Mineral Springs Development Ordinance and Associated Zoning Map Amendments**  
The town council will consider adopting the proposed Mineral Springs Development Ordinance and Associated Zoning Map Amendments.
6. **Consideration of Amending the Mineral Springs Schedule of Fees**  
The council will consider amending the schedule of fees.
7. **Consideration of Planning Board and Board of Adjustment Appointments**  
Based on the decisions made on the proposed adoption of the Mineral Springs Development Ordinance, the council will consider appointing members to the planning board and board of adjustment.
8. **Consideration of the 2018-2019 Audit Contract**  
The council will consider approving the audit contract for the 2018-2019 fiscal year.
9. **Staff Updates**  
The staff will update the council on any developments that may affect the town.
10. **Other Business**
11. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Public Hearings / Regular Meeting  
June 13, 2019 ~ 7:30 PM

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*Minutes Draft*

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The Town Council of the Town of Mineral Springs, North Carolina, met in Public Hearings and Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, June 13, 2019.

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

**Absent:** None.

**Visitors:** Sheila Crunkleton, Andrew Friend, Jessie Lindberg, and Victor Thompson.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of June 13, 2019 to order at 7:33 p.m.

**1. Opening**

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

**2. Public Hearing – 2019-2020 Proposed Budget**

- Mayor Becker explained this was a statutory hearing, which is required every year on the proposed budget, this is for the 2019-2020 proposed budget. Mayor Becker hoped the budget would be adopted tonight.
- Mayor Becker opened the 2019-2020 Proposed Budget Public Hearing at 7:34 p.m.
- There were no public hearing comments.
- Mayor Becker closed the 2019-2020 Proposed Budget Public Hearing at 7:35 p.m.

**3. Public Hearing – CUP19-01 – Western Union Community Development, LLC**

- Mayor Becker noted he would need some help from Zoning Administrator/Planning Director Vicky Brooks and explained this was a public hearing for a quasi-judicial conditional use permit submitted by Western Union Community Development, LLC.
- Mayor Becker opened the CUP19-01 – Western Union Community Development, LLC Public Hearing at 7:36 p.m.

- Mayor Becker explained he understood this was for a development and operation of a small park in the Western Union neighborhood and he believed Mr. Thompson was here on behalf of the applicant.
- Mayor Becker explained this was called a quasi-judicial hearing, which means the council will operate like a courtroom. Mayor Becker will be swearing in anybody who is going to be presenting evidence. This is formal, because the council has a specific set of guidelines and a specific set of Findings of Fact on whether or not to approve the conditional use permit.
- This conditional use permit is to operate a park, so it should be simple/straight forward, but they are a little more formal, because of the swearing in and the type of evidence is more formal. Normally, when the council has a public hearing, people come up and say what they like, or don't like, or they think you should do that, but in quasi-judicial public hearings, the council expects evidence, such as an appraiser who can testify that something would harm property value; that would be his evidence. There is a difference in the type of evidence that the council can consider at a quasi-judicial hearing, where it has to be factual and more formal in nature and the council can only make their decision based on evidence entered in writing, which the clerk will accept as written exhibits (just like in court) and evidence that is presented under oath by the applicant, staff, and other members of the public who wish to make comments on it, which will give the town council the opportunity to find the facts either in the affirmative or the negative and whether or not to approve the permit.
- Mayor Becker swore in Mr. Victor Thompson and Ms. Vicky Brooks.
- Mayor Becker explained the parties in this case are entitled to an impartial board, which means any of the "seven of us" shouldn't have had any preconceived notions for or against the project and if somebody has been involved or believe they have a strong opinion one way or the other (a strong favor or disfavor). Mayor Becker asked if any member of the council thought they had a fixed opinion, or they have heard it before to speak up.
- Councilwoman Coffey stated she would like to recuse herself as a member of the community, having been involved in the past, and being aware of some of the things they are doing.
- Councilwoman Cureton stated she would have to recuse herself, because she is heavily involved in it.
- Councilwoman Krafft stated she would need to recuse herself as being part of the planning board.
- Attorney Griffin explained the board would vote to recuse, if that is what the board chooses to do.
- **Councilwoman Critz** made a **motion** that we accept the recusal and **Councilman Countryman** seconded. *The motion passed unanimously as follows:*

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

*Nays: None*

- Mayor Becker noted there was a quorum of three and there would not be a tie, so he won't be voting. Councilwoman Critz asked if the mayor needed to vote, since a

quorum would be four. Mayor Becker responded a quorum would be three and him. Attorney Griffin added “he votes only in the case of a tie”. Ms. Brooks noted the vote to approve or disapprove is a simple majority of those present.

- Mayor Becker asked if anyone thought they had other involvement with the project, has been to the site, or has had any ex parte discussion. Councilwoman Neill and Councilman Countryman responded no involvement. Mayor Becker stated even though he had no vote and even if he did, he didn't think it would disqualify him, but he has visited the park, but he didn't feel it affected his ability to vote, although he didn't think he will have to vote with an odd number, but he did want to disclose that. Mayor Becker asked if the board felt satisfied that would be okay. Councilwoman Critz responded yes. Mayor Becker stated he would continue to chair the hearing with no further objections. The council feels that they have an impartial board who can hear the evidence.
- Mayor Becker reminded Ms. Brooks she was still under oath.
- Ms. Brooks stated she had notified everyone that needed notice, posted a sign on the property, and would like to enter the conditional use permit application into the record as evidence. Ms. Brooks explained the property was located at 5101 Lee Massey Road and per our ordinance, in Article 5 – Table of Uses, if you are going to have a community park or recreational facility, you may do so, but it has to go through the conditional use permitting process. Ms. Brooks suggested that Mr. Thompson present his evidence.
- Mayor Becker reminded Mr. Thompson that he was still under oath.
- Victor Thompson – *“My name is Victor Thompson. I am the vice president of the Western Union Community Park Development, which we have now entered into a nonprofit status. We are also ‘Western Union Community Development, LLC’. First of all, I want to thank the mayor for allowing us to speak to council. Ms. Brooks, I want to thank you also, as well. We thank the Mineral Springs neighborhood and we also acknowledge that we thank the Western Union Community Park Development group for being here tonight. Thank all of you for allowing us to speak. So, first of all, I would like to give you an indication of what we are doing in our community. This land was purchased back in the 50's by some of our founders, an individual, to develop it for our community. Those forefathers have passed on and so as a new organization, we took on the responsibility in 2016 to redevelop our park for our community, for our youth to have something to do and a place to go. With the new rules and guidelines for the school system, we were not able to use their facility within our budget, so God has allowed us the property that was already ours, owned by us, we took the initiative to move forward to renovating and redeveloping this property. At this time, we only have picnic tables on site and some horseshoes right now that we use at this time, but we do have plans to do more development on the property as the funding and the permits allow. One of the things that we do, we have a Fourth of July annual cookout, which is free to the public. Last year, we served over 200+ people, which the food that was served was donated by the committee along with the neighbors and also outsourcing individuals outside of the community. They helped us with the financing of food. The board itself worked very hard to accomplish that goal. If I am not mistaken, everyone enjoyed themselves, we didn't have any negativity, we had the sheriff's office come out to spend some time with us as well, so we didn't have any interruptions or anything of that nature. This year we are*



planning again, and we are looking to exceed 200 to 300 people. Again, this is through the board and the members of the community funding this event. Again, God willing, we have our nonprofit status, so we can reach out and get some assistance from others. One of the things that we are doing is bridging the gap between our seniors and our youth. By doing that, we're also adding a vegetable garden and a flower garden that our seniors are able to come out and maintain and teach our youth a little bit about history and about gardening and things of that nature. We are also doing some things with the flower garden and also to teach our youth how to have a green thumb. So, we are taking this opportunity to give back to our community and help our community develop to where it needs to be. In order for us to do that, it takes us, as a unit, to get together and we spend a lot of time just going back and forth and as a group and an organization, making sure we get everything right, dotting our 'i's' and crossing our 't's' to the best of our ability. We make sure we go through all the legal aspects of what we are attempting to do and so by doing that, I can honestly say, based on me standing here before you 'that everything we have done thus far has been legal, has been checked by an attorney, and again by history sake, we have accomplished great things on the property.' Everything that has been done over there was donated. The work that was done was donated, so we have asked a lot of people to assist us and participate. Again, the mayor came over and saw it and noticed it. Ms. Peggy from zoning, she has acknowledged that she would love to come over on the fourth and we encourage each and everyone of you, we would love for you guys to come out and see exactly everything we are doing, because this is going to be the heart of our community and by doing this, we are not only going to bridge the gap, but we are going to change our neighborhood for the better and I think, as council, I think as the members of this city, I think that is one of the things we are looking forward to do is cause change and in order to have change, it takes individuals to take a step outside their comfort zone and do the things that we do. I thank God for our president, President Greg, for leading us, he is an entrepreneur, he owns his own business, for our treasurer, Treasurer Damon, which owns his own catering business. We thank you families, as well, so we have some of our trustees here and secretary and the assistant secretary as well, along with individuals from the community. So, we do have the support, we are small in number, but big at heart, and so with saying that, I hope and pray that you guys get the opportunity to come out and see what we are doing and then take part, because we would like to take this opportunity for you guys to come and meet us. This is not about politics, but it's a chance for us to get a chance to meet you, you a chance to meet those that are voting for you and that plays a part. This community has been established before I was born, and I am 50. Thank God for that, but this community was established years before I was born, and it has a long-lasting heritage of unity and so we are just taking that opportunity to enhance it. We are just encouraged by the opportunity to be here; we encourage an opportunity that you guys have given us to move forward and we hope that with additional permit that we can move forward and do great and mighty things."

- Mayor Becker asked if there were any questions for Mr. Thompson. Councilwoman Critz stated she had no questions, but wanted to say, "I think Western Union has accomplished something that a lot of communities have failed to accomplish and I am a native North Carolinian, I grew up in Wilkes County, and I have relatives that

still live on land that's been in our family for over 200 years. A lot of them go away, but they come back and by staying in your community, you've built relationships and strengths and unity that you otherwise wouldn't have accomplished." Mayor Becker suggested that would probably be good to use as part of council deliberations, if they feel that is part of it based on the testimony. Councilwoman Critz continued, "I think you've caught something that a lot of communities have missed."

- Councilwoman Critz advised Mr. Thompson to make sure all of their things meet the requirements, because there are people that do look.
- Mayor Becker stated if there are no further witnesses that wish to be sworn in, the council can temporarily release Mr. Thompson from the "hot seat."

#### 4. **Consideration of Conditional Use Permit 19-01 for Western Union Community Development, LLC**

- Mayor Becker explained this item was for the "Consideration of Conditional Use Permit" and there has not been a lot of testimony, but the council can only base their decision/findings of fact (the sheet in front of the council) on whether somebody has said any of those things will or will not happen. The council will determine whether the findings can be found in the affirmative and if the standards have been met.
- Mayor Becker reminded the participants they were still under oath.
- Mayor Becker presented the Findings of Fact:

- a. The use will not materially endanger the public health or safety if located where proposed and developed according to the submitted plan.

**Councilman Countryman** made a **motion** to vote "yes" on this Finding and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill

Nays: None

This decision was based on:

1. There are no witnesses providing any indication that it would provide a hostile environment for their neighborhood or that it would be in anyway counter to their lifestyle, or their living conditions, or anything in that area.
  2. Statements made by the vice president of the organization were found to be affirmative, enheartening, enlightening, and provides a great opportunity for the youth of that community in their development process.
- b. The use meets all required conditions and specifications.

Ms. Brooks referred to the site plan, which shows a lot of trees and asked Mr. Thompson if at some point they would be getting rid of any of those trees. Mr. Thompson responded, "at this time, we do not have any plans to get rid of any of the trees. We are looking forward to keeping that canopy of trees, because one of the things that we are doing, we are setting a picnic area along the park, inside the park and we will soon have a walking trail, so in order to do that, we want to

keep the canopy of trees in place”. Ms. Brooks suggested that the council might want to get something from the Western Union Community Development showing a landscape plan where they propose to keep the trees, because we are required to have the trees and a buffer area to adjoining residential properties.

Councilwoman Critz asked if they were planning to have an engineer do an official schematic rather than what was submitted with the application. Mr. Thompson responded, “at this time, again, it’s based on our funding, and because of our funding, everything we have addressed in your drawing is things that we, as an organization, are physically able to maintain. In the future, endeavors that we are looking to do, are, one day, we would actually bring an engineer in for the schematics of the property and also any structure that we might plan to do at that time based on any utilities that would be placed and positioned would determine that factor.”

Mayor Becker commented that Mr. Thompson or whoever was in charge would have to go to Ms. Brooks again for an individual permit for a structure, at which time she would have to review buffering and screening requirements to make sure they were being brought into compliance or were still in compliance.

**Councilwoman Critz** made a **motion** in the affirmative that the use meets all required conditions and specifications based on testimony and based on the information on the application itself from the planning board committee who have thoroughly reviewed this and recommended to the council as well.

Ms. Brooks noted there was no one from the planning board present to testify to that. Attorney Griffin stated the application and its data exhibits are part of the evidence. Mayor Becker added that was an exhibit that Ms. Brooks introduced into evidence and the council approved it.

**Councilwoman Neill** seconded the motion made by Councilwoman Critz. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill  
Nays: None

This decision was based on:

1. The written permit.
2. The planning board recommended approval.
3. The council believed the landscaping, etc. are being addressed.
4. The planning board found in the affirmative based on the written evidence that was introduced.

- c. The use will not substantially injure the value of adjoining or abutting property or the use is a public necessity.

Mayor Becker commented the town always waives the public necessity, because it does not apply and just say “this will not substantially injure the value of adjoining property.” Councilwoman Neill responded, the council had no testimony of evidence of adjoining or abutting property that this would cause injury. Councilwoman Critz added the council also had the “certification of mailing” as the notice of public hearing and nothing negative was reported to them.

**Councilwoman Neill** made a **motion** to find in the affirmative and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

*Ayes: Countryman, Critz, and Neill*

*Nays: None*

This decision was based on:

1. There was no testimony by any appraisers that the use would substantially injure the value of adjoining properties.
2. There was a “certification of the mailing” and the notice of public hearing and nothing negative was reported to the council.

- d. The location and character of the use, if developed according to the plan as submitted and approved, will be in harmony with the area in which it is to be located and will be in general conformity with this Ordinance and the Town of Mineral Springs Land Development Plan.

Councilman Countryman deferred to the planning director/zoning director having reviewed it for conformity and meeting the requirements under the terms of zoning and planning.

Mayor Becker referred to Mr. Thompson’s testimony about the involvement of the neighbors/neighborhood. Mayor Becker thought that the neighborhood feelings were that it is in harmony would be a finding.

**Councilman Countryman** made a **motion** the council rule in the affirmative and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

*Ayes: Countryman, Critz, and Neill*

*Nays: None*

This decision was based on:

1. The use is in conformity and meets the requirements under the terms of zoning and planning.

2. Mr. Thompson's testimony about the involvement of the neighbors.
- e. Additional review criteria, as stated in the Ordinance shall also be considered and addressed where required.

Mayor Becker asked if there were any additional review criteria and if they were considered and addressed. Ms. Brooks responded yes, there were additional review criteria and the council could determine if they were addressed in order to make that determination.

6.10.8 – Zoning Ordinance – Public Parks and Recreational Facilities:

- a. Relationships to and impacts upon adjoining and nearby properties and the adequacy of proposed measures to minimize any adverse impacts.
- b. The proposed use will be compatible with the general characteristics of the area with respect to the location of structure and the location, design, and screening of off-street parking areas.

Mayor Becker stated that was just a general finding and based on Mr. Thompson's description of the site and the neighborhood. Mayor Becker asked if Mr. Thompson had any more to add to that. Mr. Thompson responded, "based on established parking. One of the things we are in the process of doing, we are going to partner with Thompson Chapel Zion Church, which is a cemetery adjacent to us, so we are going to make available for them the usage of parking for any event that they have and so we met with their leaders and established everything. Some of the neighbors adjoining are here that adjoin to the property and we have talked to them as well and made sure everything we've done has been okay with them and we have not overstepped anyone or bypassed anyone to make sure anything that we've done has not caused anyone disruption in our community."

Mayor Becker noted there hasn't been any testimony from those neighbors that would indicate that there was a problem and the Thompson Chapel Cemetery is an adjoining property owner.

**Councilwoman Critz** made a **motion** to find in the affirmative based on testimony and again refer to the certification of the mailings to the property owners and no negative responses from them and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill  
Nays: None

This decision was based on:

1. Testimony.

2. The certification of the mailings to the property owners and no negative responses from them.
- f. Any deviation from the terms of this Ordinance will result in a project that is at least equal to or better than what would be accomplished under the strict application of this Ordinance.

Mayor Becker asked Ms. Brooks if F & G applied. Ms. Brooks responded no.

**Councilman Countryman** made a **motion** to find in the affirmative on “F”, because it is not applicable and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill  
Nays: None

This decision was based on:

1. The finding does not apply.
- g. Any deviation from the terms of this Ordinance will not adversely affect the right of other abutting or nearby property owners in any material manner.

**Councilwoman Neill** made a **motion** to find in the affirmative on “G”, because it is not applicable and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill  
Nays: None

This decision was based on:

1. This finding does not apply.
- Mayor Becker explained the council had found in the affirmative all seven Findings of Fact and at this time they can vote, and the word is based on the above Findings of Fact and the tabulated votes of the sitting members. A simple majority is required, the following action was taken on June 13, 2019 by the Town of Mineral Springs Town Council after a public hearing was held and duly advertised beforehand on the dates recorded. The choice is a conditional use permit granted as applied; granted conditionally with additional conditions; or disapproved/denied.
  - **Councilman Countryman** made a **motion** to approve the Conditional Use Permit granted and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Countryman, Critz, and Neill  
Nays: None

- Mayor Becker closed the CUP19-01 Public Hearing at 8:09 p.m.

5. **Public Comments**

- There were no public comments.

6. **Consent Agenda**

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

- A. May 9, 2019 Regular Meeting Minutes
- B. April 2019 Tax Collector's Report
- C. April 2019 Finance Report

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

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

7. **American Red Cross – Sheila Crunkleton**

- American Red Cross Representative Sheila Crunkleton gave a presentation to the council. Volunteers make up 90% of Red Cross, they have a very small staff. Ms. Crunkleton is the only paid staff in Union County. In the six counties Ms. Crunkleton has in the southern piedmont, there are four paid staff on the humanitarian services side, the rest are volunteers. Ms. Crunkleton stated she has amazing volunteers who deliver the mission. Ninety cents on every dollar goes straight to the mission and the other is administrative costs (salaries, buildings).
- Disaster was a big one last year, not only from a local front, but also from the national front. Most of what Red Cross did locally was responding to family house fires. On the national side, they had Hurricane Florence come through in September. Florence hit all six of Ms. Crunkleton's counties at the same time, so they had five shelters open (Cabarrus County did not have one open). Ms. Crunkleton mentioned she and Chief Gaddy were on several committees that make decisions. They work with emergency management and they are county partners. Decisions are made long before a storm comes in; they talk about shelters and they have shelter agreements, so they have already surveyed them and know what they offer. Florence was different, because they knew it was going to be a slow-moving storm and they were able to prepare well in advance. A shelter was opened on Friday morning and at the height of the storm they had 100 people in the shelter being taken care of.
- Ms. Crunkleton stated their volunteers gain experience going to national disasters and currently they have people in Missouri, Oklahoma, and Texas. Currently, there are nine states with disaster operations going on, which does include North Carolina, because of the recent flooding of the Catawba River. There are always things that are happening, and Red Cross is ready, always on standby, and ready to go.
- Ms. Crunkleton explained on the blood services side, it is critical that they have blood available, because people need it. Red Cross is the largest supplier of blood in the

United States, collecting about 40% of the nation's blood supply. Only three out of a hundred people donate blood. Most people don't realize about the transfusions that cancer patients need or accident victims. People say to Ms. Crunkleton they will give blood if their family ever needs it, but they are waiting too long if they are waiting until their family needs it, because that blood needs to go through the testing cycle and everything that happens to it to be ready for when that happens. Every two seconds somebody is needing blood, so it's very important.

- Red Cross provides a service to the Armed Forces, they are the only organization nationwide that can relay emergency messages to service men and women while they are deployed.
- Red Cross offers training services to make sure people are trained on CPR and First Aid.
- Ms. Crunkleton mentioned a special blood drive (in memory of her mom) on July 2<sup>nd</sup> at the Chamber.

#### 8. **Council on Aging – Andrew Friend**

- Council on Aging Executive Director Andrew Friend made a presentation to the council. Council on Aging is a nonprofit organization that was founded in the 70's with a purpose of helping our older neighbors remain independent for as long as possible. Their mission has stayed the same for over 41 years, but their demographics and the amount of people they are serving continues to grow rapidly.
- North Carolina is aging and history has been made this year. For the first time in our state's history, we now have more people over the age of 60 than under 18, which means we have more older adults in our community than we have children in our schools/daycares. The demand for services continues to grow each year and they meet that demand through different programs they have.
- The "Options Counseling Program" is connecting seniors through resources with different partner agencies in all the resources that are out and available to the community using a person center approach. There is the SHIP Medicare program, which is through the North Carolina Department of Insurance, that provides unbiased Medicare counseling. When you turn 65 or you are on Medicare due to a disability, there are lots of decisions to make, it is not as easy as getting Medicare and signing up. In our state, Medicare beneficiaries must choose between 10 supplemental plans, sold by 45 private insurance companies, 28 Part D prescription drug plans, and 14 Medicare Advantage Plans. Council on Aging offers services at no cost (they don't sell insurance) to show people all their options and help them understand all of them, so they can make informed decisions and not overpay for insurance. Last year, Council on Aging had over 2,000 Medicare client contacts. Council on Aging can't do that alone with their small staff at their office, so they do have a team of about 14 volunteers that are trained by the Department of Insurance to provide those counseling services. One of the biggest things Council on Aging does with the program (during Medicare open enrollment) is to help seniors and those on disability review their prescription drug plan. Clients will bring in their medicines and Council on Aging will find out which of the 28 plans will cover their medicines the most and cost them the least. In 2018, they helped 632 people in seven and a half weeks and helped those people save over \$450,000 on their medicines just by reviewing and comparing plans. There are over 30,000 Medicare beneficiaries in our county alone



and they only see a small fraction of them, but through their outreach they are trying to reach more people with that program.

- Through the “Options Counseling Program”, Council on Aging also does home safety repairs and yard work for seniors. They can connect their older neighbors with volunteers that can build wheelchair ramps, install grab bars in bathrooms, install handrails on stairs, change light bulbs, change smoke detectors, and things that get harder as people age.
- Council on Aging has an equipment program where they give out (and accept donations of) durable medical equipment, such as wheelchairs, walkers, bedside commodes, shower chairs and safety equipment, which are typically not covered by insurance. These items are given out at no cost; last year they gave out 495 pieces of equipment. In addition to that, they also give out incontinence supplies and they accept donations.
- Council on Aging partners with the North Carolina Legal Aide to connect seniors with free legal services, such as living wills, powers of attorney, etc.
- Council on Aging also has an “In-home Services Program” where they provide, at no cost, in-home services to 130 of their old neighbors once or twice a week for things such as personal care or help with small household chores in an effort to keep people safe in their home, so they don’t have to move into an assisted living or nursing home if they don’t want to.
- There is a “Family Caregiver Support Program” to help family members that are caring for their loved ones, particularly with memory loss, so they can continue to care for them and not get burned out. They provide support with different support groups, and usually have family caregiver classes and workshops.
- Last year, Council on Aging opened a new day program in the building adjacent to their office, where family members who are caring for their loved ones can bring their loved ones and they spend the day with them, so they can go out and get a break. There is a great team of volunteers that come in and do activities with those folks. The activities include corn hole, pet therapy, cards, bowling, and trivia.
- Council on Aging also offers social opportunities; last night, they just got back from Flat Rock Playhouse in Hendersonville. There are monthly programs. In the fall, they have a senior wellness program, which draws hundreds of seniors to get a free health screening. There are evidence-based programs, balance classes, living healthy with diabetes workshop, living healthy with chronic pain workshop, etc.

## **9. Turning Point – Jessie Lindberg**

- Turning Point Representative Ms. Jessie Lindberg made a presentation to the council. Turning Point is the only domestic violence shelter, sexual assault resource center, and children’s advocacy center serving Union County.
- The domestic violence shelter has 42 beds and is open for 24-hours a day. The shelter is pretty much full all the time right now.
- At the children’s advocacy center, they provide forensic interviews, medical exams, support groups, counseling and advocacy for children who have been sexually abused.
- The sexual assault resource center provides 24-hour response to sexual assault. Calls come in from the hospital, law enforcement, or survivors and the resource

center personnel will meet with the survivor wherever they are at bringing them clothes, because sometimes their clothing becomes evidence, and making sure they have the support or whatever services they need.

- There has been a “Me To” movement over the past year and a half and there has been a lot of sometimes-productive and sometimes-unproductive conversation about sexual assault. It is triggering for people, so they are getting calls from people who were assaulted 25 - 30 years ago where nobody intervened and now it is finally manifesting itself in emotions and behaviors that they feel like they need to address now.
- Turning Point has three stores that are impactful to their organization, providing about 34% of their operating revenue. The stores also provide whatever their clients need when they move out into homes of their own (clothing, furniture, home décor).
- Last year, Turning Point served 978 women and children fleeing from domestic violence. The Tree House Children’s Advocacy Center served 285 sexual abuse survivors, and the sexual assault resource center served 79 sexual assault survivors.
- Ms. Lindberg explained part of her mission when she came into her role a year and a half ago was to start providing their services by meeting people where they are, because you can’t expect the people who need them are always going to be able to come to Turning Point. What Ms. Lindberg (Turning Point) has done over the last year is with a program they provide for children witnesses of domestic violence, which is provided in their shelter for kids staying in the shelter, and then also if somebody has family they can stay with, they are coming to Turning Point for all the services they need regardless of whether they are living in their shelter. The program is now being provided in the school system for kids with significant behavioral challenges, we have to be aware that there is trauma that underlies a lot of this behavior and how they get to the root of that and figure out how they can intervene.
- In addition, during this past school year, they started providing the “Empower Me Child Sexual Abuse Prevention Program” in Union County Public Elementary Schools. It teaches little ones (K-5) about safe touches, body awareness, body safety, and what to do if something has happened. Nine out of ten children who have been sexually abused do not disclose that abuse, so they are trying to increase those numbers. The program was done for over 3,000 students and they had 13 disclosures of abuse that they were able to intervene on. The program has been impactful. Last month, they served 12 more children than they did last year, so the numbers are increasing, which Ms. Lindberg thought had to do with some of their outreach.
- In February of this year, they began providing their sexual assault and domestic violence counseling to women who are incarcerated in the Union County jail and then their “hero program” for child witnesses of domestic violence to the youth that are incarcerated in jail. There is a lot of trauma behind why you are incarcerated and if nobody intervenes on that, these folks are going to get released back into the public and they are going to be at square one, because nobody has helped them.
- In the 2017-2018 fiscal year, Turning Point provided shelter for 11 women and two children from Mineral Springs. Ms. Lindberg likes to mention that, because it brings it close to home, because they know this type of crime does not discriminate.
- Turning Point now has a full-time counselor imbedded at the Tree House and are having to hire a second counselor, because they are keeping the other one so busy.

Additionally, they are working on a partnership with Atrium Health, who will become the provider of the medical exams in the Tree House.

- Last year, approximately 1,300 Union County Public High School student received Turning Point's Health Relationship Teen Dating Program.

10. **Consideration of 2018-2019 Nonprofit Contributions**

- Mayor Becker explained the budget is a hard cap (for the past two years) and the council will just look at the amounts. There are three, plus the Catawba Lands Conservancy that are mostly the usual amounts. Mayor Becker pointed out the Red Cross specified their amount, but the other two... Councilwoman Coffey stated she was in favor of keeping the level of commitment to all the organizations, which can be done without any problem (budget wise).
- **Councilwoman Coffey made a motion to fund the nonprofits the same as last year as follows: \$2,500 to Catawba, \$2,000 to Council on Aging, \$2,000 to American Red Cross, and \$2,000 to Turning Point and Councilwoman Krafft seconded.** Councilwoman Coffey added \$300 to the Literacy Council. Mayor Becker mentioned the problem with the Literacy Council was they didn't have the spelling bee this year and now it has been postponed until possibly November. The council can keep them and if it comes up, Mayor Becker will bring it before the board. *The motion by Councilwoman Coffey passed unanimously as follows:*

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

*Nays: None*

11. **Consideration of the 2019-2020 Budget Ordinance**

- Mayor Becker explained this was the annual budget ordinance. The council has seen it and there are no changes in this final ordinance from what was brought forward from last month. The total budget is \$360,825 of appropriations and revenues. The tax rate is again 2.5 cents this year.
- **Councilwoman Coffey made a motion to adopt the 2019-2020 Budget Ordinance and Councilwoman Cureton seconded.** Councilman Countryman noted on the sheet the council just reviewed the budget appears at \$10,300, but on another one it appears at \$10,500. Mayor Becker explained the \$10,300 was for this current year, which is three percent of last year's total and the \$10,500 is three percent of last year's budget, so the charity appropriation is three percent of the previous years budget. It is up \$200 for the upcoming year. *The motion by Councilwoman Coffey and seconded by Councilwoman Cureton to adopt the 2019-2020 Budget Ordinance passed unanimously as follows:*

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

*Nays: None*

- Mayor Becker explained the town will operate within this budget as they always do. This council has been very responsible with how they spend the money. Mayor Becker applauded the council for their care with the public dollars they are entrusted with.

- The 2019-2020 Budget Ordinance is as follows:

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2019-2020  
O-2018-02**

**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 7/1/2019 and ending 6/30/2020, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>		<b>\$327,928.00</b>
Advertising	\$1,800.00	
Attorney	\$9,600.00	
Audit	\$4,730.00	
Charities and Agencies	\$10,500.00	
Community Projects	\$28,300.00	
Contingency	\$3,000.00	
Elections	\$3,100.00	
Employee Overhead	\$29,900.00	
Fire Protection	\$12,000.00	
Intergovernmental	\$15,000.00	
Office and Administrative	\$146,944.00	
Planning and Zoning	\$52,304.00	
Street Lighting	\$1,600.00	
Tax Collection	\$1,950.00	
Training	\$3,000.00	
Travel	\$4,200.00	
<b>CAPITAL:</b>		<b>\$32,897.00</b>
Capital outlay	\$32,897.00	
<b>TOTAL APPROPRIATIONS:</b>		<b>\$360,825.00</b>

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2019 and ending 6/30/2020:

Property taxes	\$68,830.00	
Interest	\$8,500.00	
Other income	\$3,000.00	
Sales taxes	\$270,445.00	
Vehicle taxes	\$7,550.00	
Zoning fees	\$2,500.00	
<b>TOTAL ESTIMATED REVENUES:</b>		<b>\$360,825.00</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, 2019.

ADOPTED this 13th day of June 2019. Witness my hand and official seal:

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

Attest:

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

12. **Staff Reports**

- There were no staff updates.

13. **Other Business**

- There was no other business.

14. **Adjournment**

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

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

*Nays: None*

- The meeting was adjourned at 8:42 p.m.
- The next regular meeting will be on Thursday, July 11, 2019 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

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Vicky A. Brooks, CMC, NCCMC, Town Clerk

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Frederick Becker III, Mayor

MAY 2019  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

MAY 31, 2019 REGULAR TAX	2019	2018	2017	2016	2015	2014	2013	2012
BEGINNING CHARGE	17.25	67,288.50	65,377.56	61,537.39	62,152.5	64,338.55	64,894.00	66,094.83
TAX CHARGE								
PUBLIC UTILITIES								
DISCOVERIES								
NON-DISCOVERIES	17.09							
RELEASES	(0.23)	(6.36)						
<b>TOTAL CHARGE</b>	<b>34.11</b>	<b>67,282.14</b>	<b>65,377.56</b>	<b>61,537.39</b>	<b>62,152.50</b>	<b>64,338.55</b>	<b>64,894.00</b>	<b>66,094.83</b>
BEGINNING COLLECTIONS		66,727.56	65,156.79	61,369.29	62,075.11	64,276.96	64,854.36	66,066.28
COLLECTIONS - TAX		133.95	23.69			1.21		
COLLECTIONS - INTEREST		4.93	0.37			1.13		
<b>TOTAL COLLECTIONS</b>	<b>-</b>	<b>66,861.51</b>	<b>65,180.48</b>	<b>61,369.29</b>	<b>62,075.11</b>	<b>64,278.17</b>	<b>64,854.36</b>	<b>66,066.28</b>
BALANCE OUTSTANDING	34.11	420.63	197.08	168.10	77.39	60.38	39.64	28.55
<b>PERCENTAGE OF REGULAR</b>	<b>0.00%</b>	<b>99.37%</b>	<b>99.70%</b>	<b>99.73%</b>	<b>99.88%</b>	<b>99.91%</b>	<b>99.94%</b>	<b>99.96%</b>
COLLECTION FEE 1.5 %	-	2.08	0.36	-	-	0.04	-	-

Mineral Rights Report  
 May 2019

May 31, 2019	2011	2010	2009		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>	<b>\$63,911.13</b>		
PUBLIC UTILITIES	\$1,319.20	\$1,251.60	\$1,218.28		
MINIMAL RELEASES	(\$145.21)	(\$152.88)	(\$157.18)		
DISCOVERIES	\$61.82	\$321.61	\$46.46		
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)	(\$136.74)		
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>	<b>\$64,881.95</b>		
PREVIOUS COLLECTIONS	\$65,722.65	\$65,599.00	\$64,765.62		
<b>PREVIOUS BALANCE DUE</b>	<b>\$90.33</b>	<b>\$85.05</b>	<b>\$116.33</b>		<b>\$291.71</b>
COLLECTIONS - TAX	\$27.68	\$27.68	\$55.60		\$110.96
COLLECTIONS - INTEREST/FEES	\$22.59	\$23.86	\$222.34		\$268.79
GROSS MONTHLY COLLECTIONS					\$0.00
MISC. ADJUSTMENTS					
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,750.33</b>	<b>\$65,626.68</b>	<b>\$64,821.22</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$62.65</b>	<b>\$57.37</b>	<b>\$60.73</b>		<b>\$180.75</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.90%</b>	<b>99.91%</b>	<b>99.91%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of May 31, 2019

Name	Tax Map Number	2011	2010	2009	Total
CAROLINA STREET SUPPLY	50103059		\$6.88		
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88			
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44			
DUNCAN, ROBERT W	50100863			\$2.63	
ELLIOTT, JAMES EDWARD & MARIO JAMES ELLIOTT &	06060006E	\$24.00	\$24.00	\$24.00	
EPIC REALTY GROUP INC	50094704			\$10.46	
FATHER & SON PAINTERS	50093623		\$2.41	\$2.09	
MATHENY, VERNA	455325	\$2.22			
METHENY, VERNA	50094323		\$2.22	\$2.44	
ROBERTO BONILLA CUSTOM FRAMING	50104497		\$2.75		
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	\$19.11	
<b>Total</b>		<b>\$62.65</b>	<b>\$57.37</b>	<b>\$60.73</b>	<b>\$180.75</b>



Agenda Item

# \_\_\_\_\_

7/11/19

## Town of Mineral Springs

# FINANCE REPORT

## May 2019

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**July 11, 2019**

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# Cash Flow Report FY2018 YTD

7/1/2018 through 5/31/2019

6/25/2019

Page 1

Category	7/1/2018- 5/31/2019
<b>INCOME</b>	
Interest Income	8,777.88
Other Inc	
Copy Charges	2.00
<hr/>	
Festival 2019	
Vendor	145.00
<hr/>	
TOTAL Festival 2019	145.00
Festival2018	
sponsor	1,250.00
vendor	455.00
<hr/>	
TOTAL Festival2018	1,705.00
Sales Tax Refunds	759.03
Zoning	3,468.92
<hr/>	
TOTAL Other Inc	6,079.95
Prop Tax 2018	
Receipts 2018	
Int	140.94
Tax	66,727.56
<hr/>	
TOTAL Receipts 2018	66,868.50
<hr/>	
TOTAL Prop Tax 2018	66,868.50
Prop Tax Prior Years	
Prop Tax 2009	
Receipts 2009	
Int	222.34
Tax	55.60
<hr/>	
TOTAL Receipts 2009	277.94
<hr/>	
TOTAL Prop Tax 2009	277.94
Prop Tax 2010	
Receipts 2010	
Int	23.86
Tax	27.68
<hr/>	
TOTAL Receipts 2010	51.54
<hr/>	
TOTAL Prop Tax 2010	51.54
Prop Tax 2011	
Receipts 2011	
Int	22.59
Tax	27.68
<hr/>	
TOTAL Receipts 2011	50.27
<hr/>	
TOTAL Prop Tax 2011	50.27
Prop Tax 2012	
Receipts 2012	
Int	20.65
Tax	37.71
<hr/>	
TOTAL Receipts 2012	58.36
<hr/>	
TOTAL Prop Tax 2012	58.36
Prop Tax 2013	
Receipts 2013	
Int	28.78
Tax	81.01
<hr/>	
TOTAL Receipts 2013	109.79

# Cash Flow Report FY2018 YTD

7/1/2018 through 5/31/2019

6/25/2019

Page 2

Category	7/1/2018- 5/31/2019
TOTAL Prop Tax 2013	109.79
Prop Tax 2014	
Receipts 2014	
Int	45.07
Tax	110.32
TOTAL Receipts 2014	155.39
TOTAL Prop Tax 2014	155.39
Prop Tax 2015	
Receipts 2015	
Int	49.82
Tax	135.17
TOTAL Receipts 2015	184.99
TOTAL Prop Tax 2015	184.99
Prop Tax 2016	
Receipts2016	
Int	23.99
Tax	124.83
TOTAL Receipts2016	148.82
TOTAL Prop Tax 2016	148.82
Prop Tax 2017	
Receipts2017	
Int	21.62
Tax	256.80
TOTAL Receipts2017	278.42
TOTAL Prop Tax 2017	278.42
TOTAL Prop Tax Prior Years	1,315.52
Sales Tax	
Beer & Wine Tax	13,017.18
Cable TV	10,045.37
Electricity	109,538.08
Natural Gas Excise	240.77
Sales & Use Dist	17,161.28
telecommunications	1,959.27
TOTAL Sales Tax	151,961.95
Veh Tax	
Int 2018	54.96
Tax 2018	6,256.15
TOTAL Veh Tax	6,311.11
<b>TOTAL INCOME</b>	<b>241,314.91</b>
<b>EXPENSES</b>	
Ads	598.60
Attorney	3,930.56
Audit	4,850.00
Capital Outlay	
Equipment	6,405.00
TOTAL Capital Outlay	6,405.00
Community	
Greenway	750.00
Maint	5,547.02
Newsletter	

# Cash Flow Report FY2018 YTD

7/1/2018 through 5/31/2019

6/25/2019

Page 3

Category	7/1/2018- 5/31/2019
Post	638.67
Printing	1,207.56
<b>TOTAL Newsletter</b>	<b>1,846.23</b>
Parks & Rec	
Park	2,753.72
<b>TOTAL Parks &amp; Rec</b>	<b>2,753.72</b>
Special Events	
Festival	5,238.55
Services	4,000.00
<b>TOTAL Special Events</b>	<b>9,238.55</b>
<b>TOTAL Community</b>	<b>20,135.52</b>
Emp	
Benefits	
Dental	858.00
Life	572.88
NCLGERS	11,546.26
Vision	154.00
<b>TOTAL Benefits</b>	<b>13,131.14</b>
Bond	650.00
FICA	
Med	1,613.64
Soc Sec	6,898.07
<b>TOTAL FICA</b>	<b>8,511.71</b>
Payroll	1,654.85
Unemp	38.92
Work Comp	2,135.96
<b>TOTAL Emp</b>	<b>26,122.58</b>
Office	
Bank	0.00
Clerk	33,264.00
Council	9,900.00
Deputy Clerk	9,232.73
Dues	6,687.00
Equip	781.93
Finance Officer	
Regular	30,723.00
<b>TOTAL Finance Officer</b>	<b>30,723.00</b>
Ins	3,164.45
Maint	
Materials	1,120.86
Service	7,047.16
<b>TOTAL Maint</b>	<b>8,168.02</b>
Mayor	4,400.00
Post	749.70
Records	4,800.00
Supplies	2,950.31
Tel	6,238.56
Util	4,968.16
<b>TOTAL Office</b>	<b>126,027.86</b>
Planning	
Administration	

# Cash Flow Report FY2018 YTD

7/1/2018 through 5/31/2019

6/25/2019

Page 4

Category	7/1/2018- 5/31/2019
Contract	1,117.91
Salaries	28,754.00
TOTAL Administration	29,871.91
Annexation	52.00
Misc	1,266.00
Ordinance Changes	15,125.00
TOTAL Planning	46,314.91
Street Lighting	1,157.40
Tax Coll	
Contract	1,203.48
Sal	550.00
TOTAL Tax Coll	1,753.48
Training	
Officials	177.28
Staff	994.00
TOTAL Training	1,171.28
Travel	2,124.88
<b>TOTAL EXPENSES</b>	<b>240,592.07</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	90,000.00
FROM MM Sav ParkSterling	210,000.00
TO Check Min Spgs	-10,000.00
TO MM Sav ParkSterling	-90,000.00
TO South State CD	-200,000.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
<b>OVERALL TOTAL</b>	<b>722.84</b>

Account Balances History Report - As of 5/31/2019

(Includes unrealized gains)

6/25/2019

Page 1

Account	6/29/2018 Balance	6/30/2018 Balance	7/31/2018 Balance	8/31/2018 Balance	9/30/2018 Balance	10/31/2018 Balance	11/30/2018 Balance
<b>ASSETS</b>							
<b>Cash and Bank Accounts</b>							
Check Min Spgs	47,680.60	47,680.60	11,222.46	4,850.38	46,601.76	33,551.59	15,670.42
McNeely Farms Escrow	21,227.31	21,234.35	21,243.66	21,252.68	21,260.83	21,270.44	21,279.18
MM Sav ParkSterling	698,668.46	699,007.27	699,558.82	490,036.59	490,374.92	490,882.76	491,366.92
NCCMT_Cash	2,275.08	2,278.29	2,281.77	2,285.28	2,288.76	2,292.70	2,296.63
South State CD	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00	200,983.01
<b>TOTAL Cash and Bank Accounts</b>	<b>769,851.45</b>	<b>770,200.51</b>	<b>734,306.71</b>	<b>718,424.93</b>	<b>760,526.27</b>	<b>747,997.49</b>	<b>731,596.16</b>
<b>Other Assets</b>							
State Revenues Receivable	0.00	61,440.37	58,704.79	56,821.56	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>61,440.37</b>	<b>58,704.79</b>	<b>56,821.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>769,851.45</b>	<b>831,640.88</b>	<b>793,011.50</b>	<b>775,246.49</b>	<b>760,526.27</b>	<b>747,997.49</b>	<b>731,596.16</b>
<b>LIABILITIES</b>							
<b>Other Liabilities</b>							
Accounts Payable	692.76	1,694.64	692.76	692.76	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<b>TOTAL Other Liabilities</b>	<b>21,887.76</b>	<b>22,889.64</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>22,889.64</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>747,963.69</b>	<b>808,751.24</b>	<b>771,123.74</b>	<b>753,358.73</b>	<b>738,638.51</b>	<b>726,109.73</b>	<b>709,708.40</b>

Account Balances History Report - As of 5/31/2019

(Includes unrealized gains)

6/25/2019

Page 2

Account	12/31/2018 Balance	1/31/2019 Balance	2/28/2019 Balance	3/31/2019 Balance	4/30/2019 Balance	5/31/2019 Balance
<b>ASSETS</b>						
<b>Cash and Bank Accounts</b>						
Check Min Spgs	34,697.60	36,455.05	25,724.85	33,300.44	20,409.06	20,064.05
McNeely Farms Escrow	21,288.27	21,297.31	21,305.48	21,313.94	21,323.28	21,332.34
MM Sav ParkSterling	551,893.35	552,455.83	552,964.39	583,502.45	584,116.33	584,711.65
NCCMT_Cash	2,300.85	2,305.28	2,309.28	2,313.76	2,318.12	2,322.61
South State CD	200,983.01	200,983.01	201,970.86	201,970.86	201,970.86	202,931.19
<b>TOTAL Cash and Bank Accounts</b>	<b>811,163.08</b>	<b>813,496.48</b>	<b>804,274.86</b>	<b>842,401.45</b>	<b>830,137.65</b>	<b>831,361.84</b>
<b>Other Assets</b>						
State Revenues Receivable	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL Other Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>811,163.08</b>	<b>813,496.48</b>	<b>804,274.86</b>	<b>842,401.45</b>	<b>830,137.65</b>	<b>831,361.84</b>
<b>LIABILITIES</b>						
<b>Other Liabilities</b>						
Accounts Payable	692.76	692.76	692.76	692.76	692.76	692.76
Escrows	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00	21,195.00
<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>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>21,887.76</b>	<b>21,887.76</b>
<b>OVERALL TOTAL</b>	<b>789,275.32</b>	<b>791,608.72</b>	<b>782,387.10</b>	<b>820,513.69</b>	<b>808,249.89</b>	<b>809,474.08</b>



Mineral Springs Monthly Revenue Summary 2018-2019

TOWN OF MINERAL SPRINGS									
REVENUE SUMMARY 2018-2019									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Property Tax - prior	\$ 1,000.00	\$ (315.52)	\$ 1,315.52	131.6%	\$ -	\$ 74.07	\$ 77.25	\$ 28.25	\$ 11.72
Property Tax - 2018	\$ 66,005.00	\$ (863.50)	\$ 66,868.50	101.3%	\$ -	\$ -	\$ 190.13	\$ 3,154.99	\$ 2,466.96
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 1,800.00	\$ (6,977.88)	\$ 8,777.88	487.7%	\$ 564.34	\$ 490.30	\$ 349.96	\$ 521.39	\$ 1,479.84
Sales Tax - Electric	\$ 207,000.00	\$ 97,461.92	\$ 109,538.08	52.9%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Sales & Use	\$ 22,100.00	\$ 4,938.72	\$ 17,161.28	77.7%	\$ -	\$ -	\$ 2,058.11	\$ 1,802.46	\$ 1,943.05
Sales Tax - Other Util.	\$ 25,700.00	\$ 13,454.59	\$ 12,245.41	47.6%	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax - Alc. Bev.	\$ 13,100.00	\$ 82.82	\$ 13,017.18	99.4%	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Taxes	\$ 7,285.00	\$ 973.89	\$ 6,311.11	86.6%	\$ -	\$ 717.25	\$ 795.07	\$ -	\$ 511.68
Zoning Fees	\$ 3,000.00	\$ (468.92)	\$ 3,468.92	115.6%	\$ 460.00	\$ 343.92	\$ 60.00	\$ 225.00	\$ 25.00
Other	\$ 3,000.00	\$ 388.97	\$ 2,611.03	87.0%	\$ 65.00	\$ 1,380.00	\$ 260.00	\$ 2.00	\$ -
<b>Totals</b>	<b>\$ 349,990.00</b>	<b>\$ 108,675.09</b>	<b>\$ 241,314.91</b>	<b>68.9%</b>	<b>\$ 1,089.34</b>	<b>\$ 3,005.54</b>	<b>\$ 3,790.52</b>	<b>\$ 5,734.09</b>	<b>\$ 6,438.25</b>
	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>June a/r</b>	
Property Tax - prior	\$ 53.19	\$ 103.05	\$ 70.52	\$ 433.85	\$ 167.97	\$ 295.65			
Property Tax - 2018	\$ 30,618.80	\$ 19,170.18	\$ 7,679.82	\$ 2,608.69	\$ 587.71	\$ 391.22			
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Interest	\$ 539.74	\$ 575.95	\$ 1,508.58	\$ 551.00	\$ 627.58	\$ 1,569.20			
Sales Tax - Electric	\$ 61,004.46	\$ -	\$ -	\$ 48,533.62	\$ -	\$ -			
Sales Tax - Sales & Use	\$ 1,928.29	\$ 1,903.16	\$ 2,020.60	\$ 2,048.10	\$ 1,694.33	\$ 1,763.18			
Sales Tax - Other Util.	\$ 6,091.53	\$ -	\$ -	\$ 6,153.88	\$ -	\$ -			
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,017.18			
Vehicle Taxes	\$ 1,163.05	\$ 575.45	\$ 614.54	\$ 578.83	\$ 648.92	\$ 706.32			
Zoning Fees	\$ 495.00	\$ 585.00	\$ 100.00	\$ 400.00	\$ 600.00	\$ 175.00			
Other	\$ -	\$ -	\$ 759.03	\$ -	\$ -	\$ 145.00			
<b>Totals</b>	<b>\$ 101,894.06</b>	<b>\$ 22,912.79</b>	<b>\$ 12,753.09</b>	<b>\$ 61,307.97</b>	<b>\$ 4,326.51</b>	<b>\$ 18,062.75</b>	<b>\$ -</b>	<b>\$ -</b>	

Mineral Springs Budget Comparison 2018-2019

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2018-2019									
Appropriation dept	Budget	Unspent	Spent YTD	% of Bdg	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,201.40	\$ 598.60	33.3%	\$ -	\$ 139.40	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 5,669.44	\$ 3,930.56	40.9%	\$ 300.00	\$ 300.00	\$ 930.56	\$ 300.00	\$ 300.00
Audit	\$ 4,850.00	\$ -	\$ 4,850.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ 4,850.00
Charities & Agencies	\$ 10,300.00	\$ 10,300.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 26,000.00	\$ 5,864.48	\$ 20,135.52	77.4%	\$ 4,439.55	\$ 1,729.03	\$ 3,258.44	\$ 2,724.74	\$ 395.96
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 28,500.00	\$ 2,377.42	\$ 26,122.58	91.7%	\$ 4,828.46	\$ 2,096.89	\$ 2,089.34	\$ 2,121.38	\$ 2,125.82
Elections	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 144,704.00	\$ 18,676.14	\$ 126,027.86	87.1%	\$ 24,782.51	\$ 9,920.59	\$ 10,269.60	\$ 10,221.88	\$ 9,200.25
Planning & Zoning	\$ 56,368.00	\$ 10,053.09	\$ 46,314.91	82.2%	\$ 3,041.00	\$ 4,614.00	\$ 2,614.00	\$ 2,870.07	\$ 5,364.00
Street Lighting	\$ 2,000.00	\$ 842.60	\$ 1,157.40	57.9%	\$ -	\$ 136.55	\$ 135.58	\$ 113.45	\$ 113.45
Tax Collection	\$ 2,450.00	\$ 696.52	\$ 1,753.48	71.6%	\$ 50.00	\$ 68.71	\$ 74.57	\$ 97.75	\$ 100.10
Training	\$ 3,000.00	\$ 1,828.72	\$ 1,171.28	39.0%	\$ 455.00	\$ 908.00	\$ (908.00)	\$ 177.28	\$ 390.00
Travel	\$ 4,200.00	\$ 2,075.12	\$ 2,124.88	50.6%	\$ 820.32	\$ 857.38	\$ 46.65	\$ (363.68)	\$ -
Capital Outlay	\$ 41,218.00	\$ 34,813.00	\$ 6,405.00	15.5%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 349,990.00</b>	<b>\$ 109,397.93</b>	<b>\$ 240,592.07</b>	<b>68.7%</b>	<b>\$ 38,716.84</b>	<b>\$ 20,770.55</b>	<b>\$ 18,510.74</b>	<b>\$ 18,262.87</b>	<b>\$ 22,839.58</b>
<b>Off Budget:</b>									
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>			<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Budget Comparison 2018-2019

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 54.72	\$ -	\$ -	\$ 404.48	\$ -	\$ -		
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00		
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Charities & Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Community Projects	\$ 879.71	\$ 1,226.10	\$ 1,737.46	\$ 1,606.08	\$ 744.05	\$ 1,394.40		
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Employee Overhead	\$ 2,098.22	\$ 2,259.55	\$ 2,093.92	\$ 2,092.60	\$ 2,120.22	\$ 2,196.18		
Elections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Office & Administrative	\$ 9,255.88	\$ 12,022.65	\$ 9,652.47	\$ 10,360.51	\$ 10,711.27	\$ 9,630.25		
Planning & Zoning	\$ 2,614.00	\$ 3,862.97	\$ 7,862.44	\$ 7,840.34	\$ 2,632.92	\$ 2,999.17		
Street Lighting	\$ -	\$ 222.85	\$ -	\$ 217.76	\$ -	\$ 217.76		
Tax Collection	\$ 544.75	\$ 359.13	\$ 185.08	\$ 108.47	\$ 81.85	\$ 83.07		
Training	\$ -	\$ 149.00	\$ -	\$ -	\$ -	\$ -		
Travel	\$ 174.86	\$ 177.14	\$ 143.34	\$ 251.14	\$ -	\$ 17.73		
Capital Outlay	\$ 6,405.00	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>\$ 22,327.14</b>	<b>\$ 20,579.39</b>	<b>\$ 21,974.71</b>	<b>\$ 23,181.38</b>	<b>\$ 16,590.31</b>	<b>\$ 16,838.56</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Off Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# May 2019 Cash Flow Report - May 2019

5/1/2019 through 5/31/2019

6/11/2019

Page 1

Category	5/1/2019- 5/31/2019
<b>INCOME</b>	
Interest Income	1,569.20
Other Inc	
Festival 2019	
Vendor	145.00
TOTAL Festival 2019	145.00
Zoning	175.00
TOTAL Other Inc	320.00
Prop Tax 2018	
Receipts 2018	
Int	14.04
Tax	377.18
TOTAL Receipts 2018	391.22
TOTAL Prop Tax 2018	391.22
Prop Tax Prior Years	
Prop Tax 2012	
Receipts 2012	
Int	3.25
Tax	5.78
TOTAL Receipts 2012	9.03
TOTAL Prop Tax 2012	9.03
Prop Tax 2013	
Receipts 2013	
Int	13.03
Tax	26.47
TOTAL Receipts 2013	39.50
TOTAL Prop Tax 2013	39.50
Prop Tax 2014	
Receipts 2014	
Int	12.60
Tax	26.47
TOTAL Receipts 2014	39.07
TOTAL Prop Tax 2014	39.07
Prop Tax 2015	
Receipts 2015	
Int	17.68
Tax	43.80
TOTAL Receipts 2015	61.48
TOTAL Prop Tax 2015	61.48
Prop Tax 2016	
Receipts2016	
Int	13.43
Tax	68.58
TOTAL Receipts2016	82.01
TOTAL Prop Tax 2016	82.01
Prop Tax 2017	
Receipts2017	
Int	9.84
Tax	54.72
TOTAL Receipts2017	64.56

# May 2019 Cash Flow Report - May 2019

5/1/2019 through 5/31/2019

6/11/2019

Page 2

Category	5/1/2019- 5/31/2019
TOTAL Prop Tax 2017	64.56
TOTAL Prop Tax Prior Years	295.65
Sales Tax	
Beer & Wine Tax	13,017.18
Sales & Use Dist	1,763.18
TOTAL Sales Tax	14,780.36
Veh Tax	
Int 2018	7.47
Tax 2018	698.85
TOTAL Veh Tax	706.32
<b>TOTAL INCOME</b>	<b>18,062.75</b>
 <b>EXPENSES</b>	
Attorney	300.00
Community	
Maint	533.75
Parks & Rec	
Park	860.65
TOTAL Parks & Rec	860.65
TOTAL Community	1,394.40
Emp	
Benefits	
Dental	78.00
Life	52.08
NCLGERS	1,049.66
Vision	14.00
TOTAL Benefits	1,193.74
Bond	100.00
FICA	
Med	144.89
Soc Sec	619.40
TOTAL FICA	764.29
Payroll	138.15
TOTAL Emp	2,196.18
Office	
Clerk	3,024.00
Council	900.00
Deputy Clerk	715.16
Finance Officer	
Regular	2,793.00
TOTAL Finance Officer	2,793.00
Maint	
Service	704.58
TOTAL Maint	704.58
Mayor	400.00
Supplies	499.85
Tel	433.04
Util	160.62
TOTAL Office	9,630.25
Planning	
Administration	

# May 2019 Cash Flow Report - May 2019

5/1/2019 through 5/31/2019

6/11/2019

Page 3

Category	5/1/2019- 5/31/2019
Salaries	2,614.00
TOTAL Administration	2,614.00
Misc	385.17
TOTAL Planning	2,999.17
Street Lighting	217.76
Tax Coll	
Contract	33.07
Sal	50.00
TOTAL Tax Coll	83.07
Travel	17.73
<b>TOTAL EXPENSES</b>	<b>16,838.56</b>
<b>OVERALL TOTAL</b>	<b>1,224.19</b>

# Register Report - May 2019

5/1/2019 through 5/31/2019

6/25/2019

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
5/4/2019	EFT	Debit Card (WalMart)	Binders, meeting sn...	Planning:Misc	R	-63.97
5/6/2019	5602	Sign Pro	I/N 12391 Banner C...	Community:Maint	R	-533.75
5/6/2019	5603	Clark, Griffin & McC...	I/N 6820 5/19 (FY20...	Attorney	R	-300.00
5/6/2019	560...	Municipal Insurance ...	5/19 (FY2018)	Emp:Benefits:Life	R	-52.08
			5/19 (FY2018)	Emp:Benefits:Dental	R	-78.00
			5/19 (FY2018)	Emp:Benefits:Vision	R	-14.00
5/6/2019	560...	Taylor & Sons Mowi...	Mowing (FY2018)	Office:Maint:Service	R	-365.00
			Pine Straw (FY2018)	Office:Maint:Service	R	-195.00
			Pine Straw (FY2018)	Community:Parks & Rec:Park	R	-650.00
5/6/2019	5606	Forms & Supply, Inc.	I/N 5016694-0 (FY2...	Office:Supplies	R	-179.96
5/6/2019	EFT...	Union County	FY2018 - Apr	Prop Tax 2018:Receipts 2018:Tax	R	377.18
			FY2018 - Apr	Prop Tax 2018:Receipts 2018:Int	R	14.04
			FY2018	Prop Tax Prior Years:Prop Tax 2017:R...	R	54.72
			FY2018	Prop Tax Prior Years:Prop Tax 2017:R...	R	9.84
			FY2018	Prop Tax Prior Years:Prop Tax 2016:R...	R	68.58
			FY2018	Prop Tax Prior Years:Prop Tax 2016:R...	R	13.43
			FY2018	Prop Tax Prior Years:Prop Tax 2015:R...	R	43.80
			FY2018	Prop Tax Prior Years:Prop Tax 2015:R...	R	17.68
			FY2018	Prop Tax Prior Years:Prop Tax 2014:R...	R	26.47
			FY2018	Prop Tax Prior Years:Prop Tax 2014:R...	R	12.60
			FY2018	Prop Tax Prior Years:Prop Tax 2013:R...	R	26.47
			FY2018	Prop Tax Prior Years:Prop Tax 2013:R...	R	13.03
			FY2018	Prop Tax Prior Years:Prop Tax 2012:R...	R	5.78
			FY2018	Prop Tax Prior Years:Prop Tax 2012:R...	R	3.25
			FY2018 - Apr	Tax Coll:Contract	R	-10.31
5/7/2019	EFT	Point And Pay	Zoning Permit 05-03...	Other Inc:Zoning	R	50.00
5/8/2019	EFT	Debit Card (WalMart)	Bottled Water (FY20...	Office:Supplies	R	-5.08
5/13/2019	5607	Xerox Corporation	I/N 096719948 (FY2...	Office:Supplies	R	-208.07
5/13/2019	5608	Bucket, Mop, And Br...	I/N CTBCom-1137 j...	Office:Maint:Service	R	-144.58
5/13/2019	5609	Union County Public...	84361*00 (FY2018)	Office:Util	R	-26.20
5/13/2019	5610	Union County Public...	91052*00 (FY2018)	Community:Parks & Rec:Park	R	-10.65
5/13/2019	5611	R.C.S., Inc.	I/N 106875 Park Re...	Community:Parks & Rec:Park	R	-200.00
5/13/2019	5612	Old Republic Surety ...	W150129841 Tax C...	Emp:Bond	R	-100.00
5/13/2019	EFT	Debit Card (AOL)	AOL Troubleshootin...	Office:Tel	R	-7.99
5/14/2019	5613	Duke Power	1803784140 (FY2018)	Office:Util	R	-112.32
5/14/2019	5614	Duke Power	1819573779 (Old Sc...	Office:Util	R	-22.10
5/14/2019	DEP	Deposit	#18023 (FY2018)	Other Inc:Festival 2019:Vendor	R	85.00
5/15/2019	EFT	NC Department of R...	Sales & Use 3/19 (F...	Sales Tax:Sales & Use Dist	R	1,763.18
5/17/2019	EFT	Debit Card (Chick-Fi...	Error - to be repaid (...	Travel	R	-17.73
5/20/2019	5615	US Postal Service{P...	Std Mail Post Cards ...	Planning:Misc	R	-321.20
5/20/2019	EFT...	Union County {NCV...	NCVTS 1904 FY2018	Veh Tax:Tax 2018	R	701.34
			NCVTS 1904 FY2018	Veh Tax:Int 2018	R	7.47
			NCVTS Refunds 19...	Veh Tax:Tax 2018	R	-2.49
			FY2018	Tax Coll:Contract	R	-22.76
5/21/2019	EFT	Point And Pay	Zoning Permit 06-08...	Other Inc:Zoning	R	25.00
5/23/2019	EFT	Debit Card (Microsoft)	Office 365 Renewal ...	Office:Supplies	R	-106.74
5/29/2019	EFT...	NC State Treasurer	5/19 LGERS contrib...	Office:Clerk	R	-181.44
			5/19 LGERS contrib...	Office:Finance Officer:Regular	R	-167.58
			5/19 LGERS contrib...	Planning:Administration:Salaries	R	-156.84
			5/19 employer contri...	Emp:Benefits:NCLGERS	R	-1,049.66
5/30/2019	EFT...	Paychex	Salary 5/19 (FY2018)	Office:Clerk	R	-2,842.56

# Register Report - May 2019

5/1/2019 through 5/31/2019

6/25/2019

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
			Supplement 5/19 (F...	Office:Clerk	R	0.00
			Hours 5/19 (FY2018)	Office:Deputy Clerk	R	-715.16
			Salary 5/19 (FY2018)	Office:Finance Officer:Regular	R	-2,625.42
			Salary 5/19 (FY2018)	Office:Mayor	R	-400.00
			Salary 5/19 (FY2018)	Office:Council	R	-900.00
			Salary 5/19 (FY2018)	Planning:Administration:Salaries	R	-2,457.16
			Salary 5/19 (FY2018)	Tax Coll:Sal	R	-50.00
			FY2018	Emp:FICA:Soc Sec	R	-619.40
			FY2018	Emp:FICA:Med	R	-144.89
5/30/2019	EFT	NC Department of R...	Beer and Wine Tax (...	Sales Tax:Beer& Wine Tax	R	13,017.18
5/30/2019	5616	Verizon Wireless	221474588-00001 (...	Office:Tel		-102.65
5/30/2019	5617	Duke Power	2035221941 (FY2018)	Street Lighting	R	-217.76
5/30/2019	5618	Windstream	061348611 (FY2018)	Office:Tel		-322.40
5/31/2019	EFT	Paychex Fees	Fees 5/19 (FY2018)	Emp:Payroll	R	-138.15
5/31/2019	DE...	Deposit	FY2018	Other Inc:Festival 2019:Vendor	R	60.00
			FY2018	Other Inc:Zoning	R	100.00

**5/1/2019 - 5/31/2019**

**-345.01**

**TOTAL INFLOWS 16,496.04**

**TOTAL OUTFLO... -16,841.05**

**NET TOTAL -345.01**



May 2019

Revenue Details

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Invoice Date	Invoice Number	Description	Invoice Amount
05/01/2019	1910 TAXES	TAX/FEE/INT-APRIL 2019	\$676.56

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00059444	05/06/2019	676.56



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

Vendor Number    Check Date    Check Number  
 10870            05/06/2019    00059444

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

**\$676.56**

Pay Six Hundred Seventy Six Dollars and 56 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  
 00059444

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

**Jurisdiction Collection by Year  
 Union County  
 Date Distributed: 4/1/2019 to 4/30/2019**

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2012	5.78	0.00	3.25	9.03	0.14	8.89
2013	26.47	0.00	13.03	39.50	0.59	38.91
2014	26.47	0.00	12.60	39.07	0.59	38.48
2015	43.80	0.00	17.68	61.48	0.92	60.56
2016	68.58	0.00	13.43	82.01	1.23	80.78
2017	54.69	0.03	9.84	64.56	0.97	63.59
2018	376.31	0.87	14.04	391.22	5.87	385.35
<b>Total:</b>	<b>602.10</b>	<b>0.90</b>	<b>83.87</b>	<b>686.87</b>	<b>10.31</b>	<b>676.56</b>
<b>Grand Total:</b>	<b>602.10</b>	<b>0.90</b>	<b>83.87</b>	<b>686.87</b>	<b>10.31</b>	<b>676.56</b>

NC Sales & Use Distribution

March 2019 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION (AD VALOREM)</b>	1,651,029.86	1,060,067.51	879,213.46	-	39.96	285,016.94	-	-	(220,903.52)	3,654,464.21
FAIRVIEW	691.39	443.92	368.18	-	0.02	119.35	-	-	438.25	2,061.11
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	58,106.40	37,308.05	30,943.07	-	1.41	10,030.89	-	-	36,832.54	173,222.36
LAKE PARK	5,151.38	3,307.52	2,743.24	-	0.12	889.28	-	-	3,265.37	15,356.91
MARSHVILLE	7,661.87	4,919.42	4,080.13	-	0.19	1,322.67	-	-	4,856.71	22,840.99
MARVIN	4,754.16	3,052.47	2,531.70	-	0.12	820.71	-	-	3,013.57	14,172.73
MINERAL SPRINGS	591.45	379.75	314.96	-	0.01	102.10	-	-	374.91	1,763.18
MINT HILL *	36.89	23.68	19.64	-	-	6.37	-	-	23.39	109.97
MONROE	170,306.60	109,347.80	90,692.39	-	4.12	29,399.99	-	-	107,954.11	507,705.01
STALLINGS *	31,024.41	19,919.67	16,521.25	-	0.75	5,355.74	-	-	19,665.78	92,487.60
UNIONVILLE	904.12	580.50	481.46	-	0.02	156.08	-	-	573.10	2,695.28
WAXHAW	53,966.95	34,650.26	28,738.71	-	1.31	9,316.30	-	-	34,208.63	160,882.16
WEDDINGTON *	9,336.56	5,994.67	4,971.95	-	0.23	1,611.77	-	-	5,918.27	27,833.45
WESLEY CHAPEL	1,350.22	866.93	719.02	-	0.03	233.09	-	-	855.88	4,025.17
WINGATE	4,611.27	2,960.74	2,455.62	-	0.11	796.04	-	-	2,923.01	13,746.79
<b>TOTAL</b>	<b>1,999,523.53</b>	<b>1,283,822.89</b>	<b>1,064,794.78</b>	<b>-</b>	<b>48.40</b>	<b>345,177.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,693,366.92</b>

Invoice Date	Invoice Number	Description	Invoice Amount
05/16/2019	1910-NCVTS	NCVTS REFUNDS FOR MONTH OF APR	-\$2.49
05/16/2019	VTFN1904-1	Cash Recvd NCVTS APR/19	\$686.05

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00059650	05/20/2019	683.56



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

Vendor Number    Check Date    Check Number  
 10870            05/20/2019    00059650

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

**\$683.56**

Pay Six Hundred Eighty Three Dollars and 56 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  
 00059650

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

MINERAL SPRINGS

Jurisdiction # 990

Vendor: **10870-1**

Invoice#: 1910-NCVTS

Description:

NCVTS Refunds for the months of April

Invoice Date:

05/16/2019

Due Date:

05/16/2019

Acct# 715 - 220355

\$	(2.49)
\$	(2.49)

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee Amt	IntOnly Amt	Cmn Cst	Net Amt	Sts
400 001	Union County	0-0		488,326.65	5,175.52	15,708.45	477,793.72	No Chk
400 003	Voter Approved Debt Tax	0-0		68,862.17	712.04	2,214.39	67,359.82	No Chk
400 011	Countywide Fire Tax	0-0		22,951.30	237.58	738.36	22,450.52	No Chk
400 012	Countywide EMS Tax	0-0		58,611.53	606.16	1,884.66	57,333.03	No Chk
400 015	Stallings Fire Tax	0-0		6,901.93	72.52	223.89	6,750.56	No Chk
400 020	Stallings Fire Tax	0-0		10,221.48	104.81	329.15	9,997.14	No Chk
400 023	Hemby Bridge Fire Tax	0-0		13,675.43	134.05	439.08	13,370.40	No Chk
400 026	Wesley Chapel Fire Tax	0-0		13,902.05	143.31	460.97	13,584.39	No Chk
400 028	Waxhaw Fire Tax	0-0		11,281.52	119.22	375.72	11,025.02	No Chk
400 101	Village Of Marvin	1832-	VTFN1904-1	4,537.74	50.42	152.93	4,435.23	No Chk
400 200	City Of Monroe	103-7	VTFN1904-1	237,826.25	1,668.59	5,603.27	233,891.57	No Chk
400 222	Monroe Downtown Service District	103-7	VTFN1904-2	360.92		8.54	352.35	No Chk
400 300	Town Of Wingate	4064-	VTFN1904-1	6,322.50	67.94	188.10	6,202.34	No Chk
400 400	Town Of Marshville	5861-	VTFN1904-1	10,001.35	81.89	280.35	9,802.89	No Chk
400 500	Town Of Waxhaw	8268-	VTFN1904-1	89,171.32	721.18	2,467.93	87,424.57	No Chk
400 600	Town Of Indian Trail	2924-	VTFN1904-1	69,026.60	657.59	2,212.22	67,471.97	No Chk
400 700	Town Of Stallings	4860-2	VTFN1904-1	34,553.40	340.28	1,126.87	33,766.81	No Chk
400 800	Town Of Weddington	7518-	VTFN1904-1	8,100.35	80.35	269.73	7,910.97	No Chk
400 900	Village Of Lake Park	1833-	VTFN1904-1	6,171.53	64.80	206.30	6,030.03	No Chk
400 930	Town Of Fairview	19458-	VTFN1904-1	961.27	8.72	30.96	939.03	No Chk
400 970	Village Of Wesley Chapel	9262-	VTFN1904-1	1,376.50	10.85	46.35	1,341.00	No Chk
400 980	Town Of Unionville	11530-	VTFN1904-1	1,277.89	14.26	40.49	1,251.66	No Chk
400 990	Town Of Mineral Springs	10870-	VTFN1904-1	701.34	7.47	22.76	686.05	No Chk
400 999	Schools	0-0		991,929.56	10,259.28	31,899.93	970,288.91	No Chk
-----User Keyed Amounts-----								
Interest Amount...				3,145.33				
-----Costs-----								
Billing Cost.....				41,874.40				
Credit Card Cost..				25,057.00				
Debit Card Cost..				.00				
-----								
Total Costs.....				66,931.40				
-----								
A/P Totals.....				470,388.96	3,774.91	12,656.80	461,507.07	
No A/P Totals.....				1,686,663.62	17,564.49	54,274.60	1,649,953.51	
Refund Totals.....				.00	.00	.00	.00	
-----								
Grand Totals.....				2,157,052.58	21,339.40	66,931.40	2,111,460.58	

--- E N D ---



2019 Alcoholic Beverage Distribution

<i>County</i>	<i>Municipalities</i>	<b>Beer</b>	<b>Unfortified Wine</b>	<b>Fortified Wine</b>	<b>Total</b>
<b>Union</b>		\$ 201,669.55	\$ 116,475.96	\$ -	\$ 318,145.51
Union	Fairview	\$ 10,157.34	\$ 5,866.46	\$ -	\$ 16,023.80
Union	Hemby Bridge	\$ 4,262.26	\$ 2,461.70	\$ -	\$ 6,723.96
Union	Indian Trail	\$ 105,936.65	\$ 61,184.61	\$ 518.09	\$ 167,639.35
Union	Lake Park	\$ 10,037.20	\$ 5,797.07	\$ -	\$ 15,834.27
Union	Marshville	\$ 6,719.68	\$ 3,881.01	\$ 32.86	\$ 10,633.55
Union	Marvin	\$ 19,023.16	\$ 10,986.99	\$ 93.03	\$ 30,103.18
Union	Mineral Springs	\$ 8,251.47	\$ 4,765.71	\$ -	\$ 13,017.18
Union	Mint Hill (part)	\$ 169.29	\$ 97.77	\$ -	\$ 267.06
Union	Monroe	\$ 95,659.17	\$ 55,248.77	\$ 467.83	\$ 151,375.77
Union	Stallings (part)	\$ 42,535.21	\$ 24,566.57	\$ 208.02	\$ 67,309.80
Union	Unionville	\$ 18,135.76	\$ 10,474.46	\$ -	\$ 28,610.22
Union	Waxhaw	\$ 37,257.22	\$ 21,518.22	\$ 182.21	\$ 58,957.65
Union	Weddington	\$ 29,139.54	\$ 16,829.79	\$ 142.51	\$ 46,111.84
Union	Wesley Chapel	\$ 24,044.49	\$ 13,887.10	\$ 117.59	\$ 38,049.18
Union	Wingate	\$ 10,891.83	\$ 6,290.67	\$ 53.27	\$ 17,235.77

## MEMO

To: Town of Mineral Springs

From: Erin S. Burris, AICP

Date: May 31, 2019

RE: Development Ordinance Summary of Changes

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The Town of Mineral Springs adopted its current Zoning Ordinance in 2002 and has completed over 150 amendments to date. The Subdivision Ordinance was also adopted in 2002 and has had 34 amendments completed to date. The Town wants to ensure that the Ordinances are updated with current state statutory requirements, that they are set up to implement the goals and strategies of the adopted Land Use Plan, that they incorporate best practices and that they are functioning as intended. One of the strategies of the Land Use Plan is to ensure that the Town's regulations continue to provide the most effective and efficient means for the achieving all of the Town's goals, and establish a system for periodic review of Town ordinances to be sure that they are as up-to-date and effective as possible. The Town contracted with consultant Benchmark Planning in the summer of 2018 to conduct an assessment and review the current Zoning Ordinance, Subdivision Ordinances, and Land Use Plan and work with staff to identify issues and prepare a preliminary report with recommendations. Benchmark Planning worked with Town staff and the Town's Development Ordinance Steering Committee over a period of five (5) months to review and update regulations pertaining to development. The Town opted to combine all development ordinances into one cohesive document. The Mineral Springs Development Ordinance (MSDO) is intended to replace the current Zoning and Subdivision Ordinances. The intent of combining and revising the ordinances is to make land development regulations and standards more user-friendly, cohesive, and provide the ability to include more explanation and detail through the use of photos, illustrations, and diagrams.

### **LAND USE PLAN IMPLEMENTATION**

One of the intents of the Ordinance update is to implement several of the strategies of the adopted Land Use Plan. The Town adopted its Land Use Plan and accompanying Future Land Use Map in 2006. Below is a list of 17 strategies from the adopted plan that are related to development regulations:

1. Limit new retail development to the downtown area, rather than spreading it along Highway 75. Amend the Zoning Map to limit retail-inclusive zoning districts to the downtown area, as defined on the Future Land Use Map as "Downtown Mixed Use".
2. Encourage a mix of commercial and residential uses in the downtown area. Designate a portion of the downtown for higher density single-family detached housing (approximately five dwelling units per acre), and allow residential dwelling units on the second story of retail establishments.

3. Create a downtown area that accommodates the automobile, the pedestrian and the cyclist. Amend the Zoning and Subdivision Ordinance text to require sidewalks both within and along the streets bordering shopping areas, require connectivity between neighboring commercial developments, require bicycle parking in downtown developments, and allow on-street parking to encourages slower speeds and to provide a buffer between moving motor vehicle traffic and pedestrians along a sidewalk.
4. Provide amenities associated with a traditional downtown. Amend the Zoning and Subdivision Ordinance text to require sidewalks on both sides of residential streets, curb and gutter, street trees, green strips between curb and sidewalk.
5. Be sure that new development has the look of traditional downtowns. Review the current downtown overlay to be sure that it appropriately addresses all necessary features of the downtown, including design guidelines and parking regulations.
6. Allow the Town to have more control over individual developments within the downtown area. Adopt Conditional zoning to allow for the establishment of certain uses that, because of their nature or scale, have particular impacts on both the immediate area and the community as a whole.
7. Reduce the pressure for development on rural sites on the outskirts of town by allowing denser, medium and small-lot single family housing on sites nearer to the Town Center. Amend the Zoning Ordinance and Zoning Map to provide an area within walking distance of the Downtown (approximately 1/3 mile, as designated on the Future Land Use map as "Urban Traditional") for traditional neighborhood development of approximately two to three dwelling units per acre.
8. Allow for a variety of very low-density "rural" subdivision types outside of the downtown and downtown residential areas in the area designated on the Future Land Use Map as "Agricultural Residential". Amend the Zoning Ordinance and Zoning map to accommodate the following subdivision types:
  - Farmhouse Group
  - Rural Subdivision
  - Large-Lot Subdivision
  - Conservation Subdivision
  - Traditional Subdivision
9. Provide an area for low density residential along portions of Potter, Pleasant Grove and Crow Road to serve as a transition between higher and lower density areas. These areas are designated on the Future Land Use map as "Rural Residential." Amend the zoning map to designate such areas with an allowance for conservation subdivisions.
10. Concentrate light industrial development along Highway 75 at the outskirts of town, as shown on the Future Land Use map. Encourage "business campuses" along Highway 75 in the area designated on the Future Land Use Map as "Highway Corridor". Amend the Zoning Ordinance to include "Campus Business." This type of zoning allows the development of corporate office campus, institutional, and light industrial uses. Because of the presence of a high number of employees, these developments should be designed in a manner that is pedestrian friendly. Because of the significant impacts certain interior Business Campus district uses have on the community in size and layout, such developments shall be permitted only through the Conditional District zoning process.
11. Minimize the impacts of business and industrial uses on neighboring uses by reviewing and strengthening screening requirement and reviewing minimum lot sizes for industrial uses.

12. Provide for open space throughout the community. Establish standards for the type and nature of natural features to be preserved within the Agricultural and Rural Residential planning areas and assure that these features be preserved during the planning process. Retain provisions for dedication of open space or “fee in lieu” where appropriate.
13. Ensure the protection of trees during the development process by adopting a tree ordinance that prevents clear-cutting during the development process and provides for the preservation of large stands of trees.
14. Protect water quality within the Town by adopting stormwater design guidelines similar to those adopted by Mecklenburg County and provide engineering review for all submitted stormwater plans. Analyze current regulations to determine whether they provide enough protection for streams.
15. Maintain the Town’s equestrian-related status within the region. Encourage appropriate equestrian-related businesses as conditional uses within all areas of the Town. Investigate equestrian based zoning to be included in the Agricultural Residential planning area.
16. A portion of the area around the Steeplechase site should be designated as Agricultural Residential. If these properties develop as conservation subdivisions, the area abutting the Steeplechase property should be preserved as open space. Any conditional district rezonings in the Town Center must provide a buffer between higher intensity uses and the Steeplechase site.
17. Plan for an aesthetically pleasing Highway 75 downtown corridor, recognizing that this area will be a primary focus of the Town.

#### **ORGANIZATIONAL & FORMATTING CHANGES**

The following organizational and formatting changes have been proposed:

1. The proposed ordinance is simplified and organized into nine (9) articles.
  - Article 1: Purpose and Authority
  - Article 2: Administration
  - Article 3: Review & Approval Procedures
  - Article 4: Zoning Districts & Uses
  - Article 5: Development Standards
  - Article 6: Building Design Standards
  - Article 7: Sign Standards
  - Article 8: Nonconformities
  - Article 9: Definitions
2. The organization is based on the following questions typically asked by citizens or developers:
  - Why are there development regulations and under what authority is the Town administering these regulations?
  - How do I get something approved?
  - What is my property zoned and what uses are allowed on it?
  - What development standards apply to my project?
  - What does my building need to look like?
  - What type of signage can I have?
  - What do I do if my property does not currently meet these regulations?
  - What does this term mean?

3. To improve document navigation, page headings with the Article title have been introduced. The final document is proposed to have hyperlinks for easier online navigation.
4. More tables, diagrams, illustrations, photographs, and flow charts are incorporated to explain and provide clarity for detailed standards.

### **COMPLIANCE WITH LEGISLATIVE AND CASE LAW**

The proposed ordinance reflects recent changes to the North Carolina General Statutes and relevant case law.

### **SUMMARY OF CHANGES BY ARTICLE**

#### ***Article 1: Purpose and Authority***

This Article provides information regarding the purpose of the Mineral Springs Development Ordinance and the statutory authority under which it is adopted and administered. Below are the major changes proposed in this Article:

- **Section 1.7:** A reference has been added for NC General Statute 160A-383 to check any amendments consistency with the Town's adopted Land Use Plan. Also, right-of-way dedication is required pursuant to the adopted Comprehensive Transportation Plan.
- **Section 1.8:** A reference has been added for NC General Statute 160A-400 regarding development agreements.
- **Section 1.9:** The Town Council will be asked to set the effective date of the ordinance upon adoption.

#### ***Article 2: Administration***

This Article sets forth the structure of how the ordinance is administered and enforced. Below are the major changes proposed in this Article:

- **Section 2.3:** A Technical Review Committee (TRC) has been created so that representatives from relevant agencies can assist the Administrator in determining if the requirements of the Ordinance and any other applicable local, state, and federal requirements are being met. Formalizing this committee will expedite development review process.
- **Section 2.4, 2.5, & 2.6:** The Town Council will need to decide the preferred membership structure of the Planning Board and Board of Adjustment, and whether the Town Council should continue hearing and deciding upon Conditional Use Permits or if this should be a function of the Board of Adjustment.

#### ***Article 3: Review & Approval Procedures***

This Article sets forth the procedures under which permit applications and development proposals are reviewed and approved. Below are the major changes proposed in this Article:

- **Section 3.1:** Every type of development approval has been classified as an item approved by the Administrator, the Planning Board, the Board of Adjustment, or the Town Council. Each process is clearly explained in a step-by-step manner with flow charts. The submittal requirements for different types of development plans are set forth. Minor subdivisions and Major Subdivision Final Plats can now be approved administratively as long as they meet all of the requirements of the Ordinance. The Town Council would have the authority to approve Alternative Design Proposals (Section 3.8) where the Ordinance cannot be

fully met, but an alternate design has an equal or better outcome as it relates to the ordinance. A process has been added for the Board of Adjustment to review and approve Certificates of Nonconformity Adjustment (Section 3.7) in cases where a nonconforming use or structure need to be altered.

- **Section 3.3:** The “Administrative Subdivision” category has been removed. There three types of subdivisions:
  - Exempt: Meeting definition under North Carolina General Statute 160A-376. These divisions are administratively approved.
  - Minor: Ten (10) or fewer lots and no new streets or public utilities. These subdivisions are administratively approved.
  - Major: More than 10 lots or new streets or public utilities. The Preliminary Plat is reviewed by the Planning Board and Town Council and approved by the Town Council. The Final Plat is approved administratively.
- **Section 3.4:** The Town Council needs to decide if it should continue hearing and deciding upon Conditional Use Permits or if this should be a function of the Board of Adjustment.

#### ***Article 4: Zoning Districts and Uses***

Article 4 establishes Mineral Springs’s zoning districts, the uses permitted in each district, and any special requirements for those uses. Below are the major changes proposed in this Article:

- **Section 4.1:** Zoning district names should provide clear insight into the function of the district and should follow the recommendations for future land use described in the Comprehensive Plan. District abbreviations should match the district name for clarity. There are two minor adjustments to district names and abbreviations in the draft ordinance. No district boundary changes are proposed as part of this process, only district name adjustments. The Community Business (B-2) district will be called Neighborhood Business (NB), and the General Commercial (B-4) district will be called General Business (GB). All other district names and abbreviations remain the same.
- **Section 4.1.6:** As part of implementing strategies of the adopted Land Use Plan, a new zoning district has been introduced. The Town Center district is intended to create a focal point and center of activity in of the Town of Mineral Springs. On the Zoning Map, this area will be located in the vicinity of the southwest corner of Waxhaw Highway and Potter Road near Town Hall. The Downtown Overlay would be removed from the Ordinance text and zoning map. Most of the building design standards associated with the overlay will apply to all non-residential development. Site plans and building design would be reviewed and approved administratively unless a Conditional Use Permit is required for the proposed use.
- **Section 4.3:** The Permitted Uses Table is divided into eight categories with uses clearly listed as permitted by right or with a Conditional Use Permit. Section references for supplemental requirements for certain uses are also provided in the Table. Featured changes to the Permitted Uses include:
  - Condensing uses into broader categories (i.e. “Retail” instead of “Clothing store”)
  - Allowing uses that were allowed in the RA-40 with a Conditional Use Permit in the AR and RR districts with Conditional Use Permits also.
  - Added microbreweries, micro-distilleries and micro-wineries as a use permitted in commercial and mixed-use districts.
  - Allowing the uses and development types recommended by the adopted Land Use Plan in the new Town Center District
- **Section 4.4:** Below are featured proposed changes to special requirements for certain uses:
  - Lowered lot size threshold for larger accessory structures
  - Combined and simplified requirements for civic, government, and institutional use lot sizes in residential districts
  - Relocated Union County Public School Standardized requirements
  - Introduced solar power generation regulations

- Updated telecommunications tower regulations to meet current federal and state requirements
- Introduced regulations for freestanding business kiosks
- Updated standards for temporary uses

**Article 5: Development Standards**

Article 5 provides the standards for developing and using a property including density and lot dimensions, environmental and open space standards, landscaping and screening, parking and access, and infrastructure standards. Most development standards apply to new construction and expansions to buildings or parking areas of greater than 25%. Below are the major changes proposed in this Article:

- **Section 5.2:** The following changes have been made to density and dimensional standards:
  - Dimensional standards have been simplified with one minimum lot size for each district and a corresponding residential density depending on development type, where applicable.
  - Non-residential district setbacks have been greatly reduced, relying on buffer yards between residential uses.
  - Industrial district setbacks are 50 exterior to the district and 10 feet interior to the district, except that the front setback is 40 feet exterior the district.
  - Town Center dimensional standards accommodate the uses set forth in the adopted Land Use Plan.
- **Section 5.3.4.3:** Primary, secondary, and tertiary conservation areas must be identified for all Major Subdivisions with the production of an Existing Features Plan. This helps to identify the best areas for required open space within new developments.
- **Section 5.3.4.5:** Open space has been categorized as eight (8) different types, and all open space shall fit into one of the following categories:
 

➤ Nature Preserve	➤ Recreational Amenity Center
➤ Greenway	➤ Square or Green
➤ Greenbelt	➤ Park
➤ Agricultural Preserve	➤ Playground
- **Section 5.4.5:** Required Landscaping has been categorized as six (6) different types. Improved landscaping standards is the small trade-off for increasing the buildable area of lots by reducing the building setbacks for the non-residential districts.
 

➤ Buffer yards	➤ Building yards
➤ Street yards	➤ Screening yards
➤ Parking lot yards	➤ Residential yard
- **Section 5.4.13:** The Approved Plant List now follows the NC Cooperative Extension Publication for Drought Tolerant Plants in North Carolina.
- **Section 5.5:** Featured changes to parking standards include:
  - Up to two rows of parking are allowed in front of the principal building for non-residential development. More rows than that, will require an increased street yard or the need for outparcel screening of large parking areas. Large parking areas (greater than three parking aisles) must have pedestrian walkways and additional landscaping or outparcels between the parking area the primary fronting street.
  - An option has been provided to allow gravel parking for rear yard parking areas that exceed the minimum number of spaces for a use.
  - Curb and gutter are required for parking areas of greater than 20 spaces.
  - Parking lot connectivity is required where possible.
  - Shared parking between two uses with different hours of operation is permitted.
  - Certain commercial and recreational vehicles are restricted from parking in residential areas.
  - Parking requirements follow the use categories set forth in the Permitted Uses Table.
- **Section 5.6.3:** Street standards are based on development type. For example, more rural development types are not required to have asphalt paving, curb & gutter, and sidewalks, while more urban development types are.

### **Article 6: Building Design Standards**

The previous ordinance only had building design standards for the Downtown Overlay district. In order to establish a minimum design aesthetic for non-residential development throughout the Town, minimum standards have been set for all non-residential development within the Town, and elevated standards for the Town Center zoning district. This Article provides building design requirements for multi-family and townhome residential buildings, non-residential buildings with special provisions for industrial buildings, and Town Center district buildings. Below are the major changes proposed in this Article:

- **Section 6.1:** Building design standards apply to all new construction (excluding single-family and two-family residential) and expansions of greater than 25%.
- **Section 6.3:** Standards for multi-family and townhome residential have been added and include:
  - A requirement for facades of a minimum of 50% brick or stone.
  - Minimum and maximum roof pitches and overhangs.
  - Requirements for roof and façade articulation
  - A requirement for minimum window area and alignment
- **Section 6.4:** Standards for all non-residential development have been added and include:
  - Building modulation (projections and recesses)
  - Vertical articulation
  - Horizontal articulation
  - Roof form (including standards for parapet walls)
  - Requirements brick or stone comprise 50% of the primary building wall and 25% of secondary building walls with muted colors (75% and 50% in the TC district)
  - Exceptions to the standards for industrial building walls.
  - Window standards
  - Building entrance standards
  - Awning standards
  - Orientation of Certain Features (garage bays, drive-through windows)
  - Mechanical and utility equipment screening
  - Accessory building design

### **Article 7: Sign Standards**

Article 7 brings the Town of Mineral Springs into compliance with the Reed vs. Town of Gilbert, AZ, US Supreme Court ruling that sign regulations need to be content neutral in order to uphold the First Amendment of the United States Constitution. All signs are either exempt (incidental, historic, or murals), temporary, permanent, or prohibited. Below are the major changes proposed in this Article:

- **Section 7.3:** Four (4) types of temporary signs are identified and regulated accordingly. Unfortunately, the Supreme Court ruling has severely limited communities' ability to allow non-profit vs. for-profit signs since content cannot be regulated. Finding an acceptable balance in each community is difficult. Furthermore, NC General Statute 136-32 conflicts with the case law since it allows political signs for a specified time period before and after each election. During these time periods, no sign, regardless of purpose or content can be removed from any state-maintained right-of-way.
- **Section 7.4:** Below are the primary changes to regulations for permanent signs:
  - Signs are categorized as either building signs or freestanding signs are regulated by district
  - Freestanding sign maximum heights, based on zoning district, have been introduced (between 4-8 ft)
  - Standards are presented as a clearer gradient between zoning districts. More intensive districts allow larger signage.
  - Multi-tenant signs are required on properties with more than one tenant space or building. Freestanding signs may increase in area for each tenant on the property up to a maximum for the district.



- **Section 7.5:** The Town Council needs to decide if feather flag signs will be permitted.

***Article 8: Nonconformities***

Article 8 provides for the continuance or discontinuance of nonconforming uses, structures, development sites, and signs. Below are the major changes proposed in this Article:

- **Section 8.5:** There were previously no clear provisions for the threshold at which nonconforming development sites needed to be brought into conformity. This section establishes a building or parking expansion of greater than 25% as the trigger for upgrading landscaping and buffering, parking and access, infrastructure (primarily sidewalks), and building design to the greatest extent possible as determined by the Administrator given the constraints of the site.
- **Section 8.7:** Certificates of Nonconformity Adjustment have been introduced to allow the Board of Adjustment to consider the expansion or continuation of nonconformities in certain circumstances.

***Article 9: Definitions***

Article 9 is intended to define terms that are vital to the interpretation of the Ordinance.

**STAFF REPORT**  
**MINERAL SPRINGS DEVELOPMENT ORDINANCE**

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**Proposed Development Ordinance and Associated Zoning Map Amendments**

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<b><u>APPLICANT:</u></b>	Town of Mineral Springs
<b><u>PLANNING BOARD REVIEW DATE:</u></b>	Tuesday, June 25, 2019
<b><u>TOWN COUNCIL PUBLIC HEARING DATE:</u></b>	Thursday, July 11, 2019
<b><u>PROPOSED AMENDMENTS:</u></b>	New Development Ordinance and Associated Zoning Map Amendments
<b><u>ATTACHMENTS:</u></b>	Summary of Changes Memo, Zoning Map with proposed amendments, Draft Development Ordinance

**DESCRIPTION**

In July 2018, the Town of Mineral Springs began work to update its Zoning and Subdivision Ordinances to ensure that they comply with current state statutory requirements, that they are set up to implement the goals and strategies of the adopted Land Use Plan, that they incorporate best practices, and that they are functioning as intended. A Steering Committee was appointed by the Town Council with members from the Planning Board, Board of Adjustment, and Town Council. The draft Mineral Springs Development Ordinance accompanies this report along with a summary of changes memo that highlights the major changes from the previous Zoning and Subdivision Ordinances.

**PUBLIC INPUT MEETING COMMENTS:**

A public input meeting regarding the draft Ordinance was held on June 6. The following questions/comments were provided on notecards at the meeting:

- Control development speed and ensure infrastructure/roads can keep up.
- A developer can promise a development takes 12 months to complete Phase 1, but takes 6 months to complete and then quickly moves onto Phase 2 without additional expected improvements.
- Need to add clauses about developers addressing roadways, i.e. repairing after full development or phase completion. I have experience where developers make promises, and they're not kept.
- Any info. Regarding private vs. public roadways-who will maintain road, repairs, etc.? Will the Town or County be expected to repair?
- What are the expected impacts to Potter Road residents? Road traffic causing expansion of roadways and encroachment on homeowner properties? What will be noise ordinance expectations as to when businesses/bars close? Also, traffic noise for residences? If property is seized, who will pay for movement of water lines, replacement of driveways, etc.?
- There is mention of water/stormwater control, etc. Is there any mention regarding impacts to electrical grid for the extra burden placed on existing systems? We, as residents, don't want to experience continued outages due to the taxation of existing systems.
- Is there a reference regarding the number of members the committees, boards, etc., are required?

- Is there a requirement that members must be residents (full-time) within Mineral Springs boundaries?
- There is mention of buffer zones/parking lot buffers, etc. Is there any address of putting decorative berms around neighborhoods?
- Please keep parking in the back or side! Totally OK with setback changes but should keep the parking the same.
- Ditto on parking in rear.

**REQUEST FOR DISCUSSION AND ACTION:**

Staff conducted a thorough review of the draft Development Ordinance and prepared a table of needed corrections, questions, and discussion points. The consultant corrected all noted typos and reference errors. Several discussion points remain. There are also a few items for which there was considerable discussion by the Steering Committee or at the Public Input Meeting held on June 6. The Planning Board made recommendations on the following items for Town Council consideration:

1. **Section 3.4:** Town Council acting as a Board of Adjustment for Conditional Use Permits. The Town may choose to have the appointed Board of Adjustment hear and act on Conditional Use Permits or continue to have the Town Council act as a Board of Adjustment to hear and decide upon such request pursuant to North Carolina General Statute 160A-388.

***Planning Board Recommendation:** The Planning Board recommends that the Board of Adjustment hear all Conditional Use Permit. The reasons cited were to keep the Board of Adjustment engaged, full Town Council agendas, and the legislative nature of Council meetings versus the quasi-judicial nature of Board of Adjustment proceedings.*

2. **Section 3.4:** Conditional Use Permits being reviewed by Planning Board prior to official public hearing by Town Council (acting as Board of Adjustment). Having discussed the matter with the School of Government, Town staff and the consultant recommended that Conditional Use Permits no longer be reviewed by the Planning Board. This is not a step required by the state statutes, increases administrative costs, and creates considerable risk for ex parte communication prior to the Town Council public hearing.

***Planning Board Recommendation:** The Planning Board recommends that the Planning Board review step be removed from the Conditional Use Permit process. The reasons cited were that the step is not required by state statute and this would streamline the review process, ability to obtain a quorum for Planning Board and Town Council meetings if Town Council members remain on the Planning Board, and a higher risk of ex parte communication prior to the Town Council public hearing.*

3. **Article 4 & Zoning Map:** Removal of Downtown Overlay and introduction of Town Center Zoning District with more detailed design requirements (includes associated Zoning Map amendment). The intent of the previous Downtown Overlay was to institute more stringent design requirements for new development within the Town's core. The new Development Ordinance provides an entire Article with detailed and illustrated design requirements applicable to all non-residential development in the Neighborhood Business (NB), General Business (GB) districts with slightly relaxed requirements for the Light Industrial (LI) district and

more stringent requirements for the new Town Center (TC) district. Some concern has been expressed by some Board/Council members that developments along Highway 75 and within the Town Center zoning district need to retain an additional layer of review beyond administrative even with the additional standards and guidance in the ordinance. Conditional Use Permits are still required for retail developments over a certain size and for many other uses.

***Planning Board Recommendation:*** *The Planning Board recommended that the Downtown Overlay be removed and the new Town Center be created as shown on the draft amended Zoning Map. The reasons cited were that the new design requirements achieve improved building for the commercial zoning districts, and any retail establishment over 3,000 square feet will still be subject to the issuance of a Conditional Use Permit.*

4. **Table 4.1:** Several uses were discussed including:

- drive-through restaurants (also see Section 6.4.11)-do not allow
- agricultural homes in the TC district-allow
- farmers market in the R-20 district-allow with Conditional Use Permit
- dormitories (clarification)
- more than one dwelling per lot vs. accessory dwelling (clarification)
- accessory cemeteries (clarification)
- residential childcare institution (clarification)
- retail over 3,000 square feet-allow with Conditional Use Permit only
- private outdoor recreational facilities (clarification)

***Planning Board Recommendation:*** *The Planning Board recommended that the drive-through restaurants not be allowed, farmers markets be allowed in the R-20 district with a Conditional Use Permit, and that all retail uses over 3,000 square feet require a Conditional Use Permit.*

5. **Section 4.4.2.2 (C):** Exception to allow property maintenance sheds without a principal structure. One shed of up to 144 square feet would be permitted on a property of 2 acres or greater.

***Planning Board Recommendation:*** *The Planning Board recommended that a small shed be permitted for the storage of maintenance equipment on a lot that does not have a principal structure.*

6. **Section 4.4.4.3 & 4.4.6.2:** Banquet and event facilities (including lot size and location)

***Planning Board Recommendation:*** *The Planning Board recommended that banquet and event facilities not be permitted in subdivisions of 10 lots or greater to minimize adverse impacts of such a facility.*

7. **Section 5.5.3 (H):** Should up to two (2) rows of parking be permitted the front yard of non-residential buildings? Previously no parking was permitted in front of buildings within the Downtown Overlay. The draft ordinance recommends allowing up to two (2) rows of parking in front of buildings coupled with improved landscaping standards.

***Planning Board Recommendation:** The Planning Board recommended that up to two rows of parking be permitted in the front yard of non-residential buildings (except in the TC district). The reasons cited were that this follows the existing development pattern, it allows greater site design flexibility, and impacts are mitigated with improved landscaping requirements.*

8. **Section 5.5.5 (B):** Should any overflow gravel parking areas be permitted in the rear yard when all required parking spaces are paved?

***Planning Board Recommendation:** The Planning Board recommended that rear yard overflow gravel parking be permitted in order to allow flexibility.*

9. **Section 5.5.9 (C):** Should trucks over two axles be permitted to park on residential lots?

***Planning Board Recommendation:** The Planning Board recommended that on residentially zoned or used lots (excluding agricultural properties) that trucks of greater than two axles should not be parked on an overnight basis in order to prevent the adverse impacts of noise to adjacent properties.*

10. **Section 7.5.12:** Does the Town want to allow feather flag/shark fin signs?

***Planning Board Recommendation:** The Planning Board recommended permitting one feather flag per property for non-residential uses.*

11. **Page 9-19:** Is 25 attendees enough for daycare accessory to a religious institution or school?

***Planning Board Recommendation:** The Planning Board recommended removing the attendance cap for accessory daycares for religious institutions and schools.*

#### **Overall Ordinance**

***Planning Board Recommendation:** Notwithstanding the individual recommendations on the items above, the Planning Board recommends approval of the proposed Mineral Springs Development Ordinance and its associated map amendments and finds that it is consistent with the adopted Land Use Plan in that it implements portions of the Plan, specifically strategies to create a Town Center and improve design standards, while emphasizing conservation overall. The proposed Ordinance is also consistent with current state statutes and best practices.*

Following the public hearing, the Town Council is requested to discuss and take action on **one (1)** of the following items in regards to the proposed Mineral Springs Development Ordinance (and associated Zoning Map Amendment to remove the Downtown Overlay and establish the Town Center zoning district), notwithstanding the individual recommendations on the items listed above.

- **Approve and consistent with the adopted Land Use Plan:** The Town Council finds that Mineral Springs Development Ordinance and its associated map amendments are consistent with the adopted Land Use Plan in that it implements portions of the Plan, specifically strategies to create a Town Center and improve design standards, while emphasizing conservation overall. The proposed Ordinance is also consistent with current state statutes and best practices.
- **Approve and not consistent with the adopted Land Use Plan:** The Town Council finds that the proposed Mineral Springs Development Ordinance and associated map amendments are not consistent with the Land Use Plan as adopted, but finds the proposed amendments to be reasonable and in the public interest and amends the Comprehensive Plan with this action to establish consistency.
- **Deny and not consistent with adopted Land Use Plan:** The Town Council finds that the proposed Mineral Springs Development Ordinance and associated map amendments are not consistent with the adopted Comprehensive Plan and does not consider the action to reasonable and in the public interest.

If adopted, the consultant will prepare the final document for use by the Town, correcting any remaining typos and incorrect section references.

The complete Mineral Springs Development Ordinance is a separate document from the agenda packet.

It can be found in its entirety online at:

[http://www.mineralspringsnc.com/Benchmark\\_Planning/Mineral%20Springs%20Development%20Ordinance%20Draft%20%207-1-19.pdf](http://www.mineralspringsnc.com/Benchmark_Planning/Mineral%20Springs%20Development%20Ordinance%20Draft%20%207-1-19.pdf)



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**DEVELOPMENT ORDINANCE**  
**FINAL DRAFT JULY 2019**





**SCHEDULE OF FEES**

**Zoning Ordinance Related Fees: Mineral Springs Development Ordinance**

Zoning Permit	\$50
Foundation Permit	\$50
Zoning Compliance Certificate	\$100
Temporary Use Permit	\$75
Zoning Compliance Letter	\$50
Accessory/Barn Structure (up to 149 sq ft)	\$25
<b>Fence Permit</b>	<b>\$10 - New</b>
Upfit Only Permit	<del>\$25</del> <b>\$10 - Decrease</b>
Temporary Sign Permit	\$25
Sign Permit	\$35
<del>Downtown Overlay Permit</del>	<del>\$250</del> <b>Removed Downtown Overlay</b>
Variances Request	\$200*
Rezoning Application	\$250*
Zoning Text Amendment	\$250
Conditional Use Permit	\$250*
Appeal Request	\$150
<b>Certificate of Nonconformity Adjustment</b>	<b>\$150 - New</b>
<b>Alternative Design Proposal</b>	<b>\$150 - New</b>
Request for Special Meeting	\$300
<del>Copy of Zoning Ordinance</del>	<del>\$25</del>
<b>Copy of Development Ordinance</b>	<b>\$65 - Increase</b>
Minor Plat Changes	\$150*
Copy of color Zoning Map	\$15

**Subdivision Ordinance Related Fees:**

~~Exemption~~ Subdivisions \$50

Minor Subdivision (Up to 3 lots):

Preliminary Plat: \$50  
 Final Plat: \$150

Major Subdivision:

Sketch Plan Review:      0-10 lots:      \$100  
    11-50 lots:      \$500  
    51+ lots:      \$500 for first 50 lots plus \$25 each additional lot.

Preliminary Plat:      0-10 lots:      \$175 per lot  
    11-50 lots:      \$160 per lot  
    51+ lots:      \$135 per lot



Final Plat                    0-10 lots:     \$50  
                                      11+ lots:     \$50 for first 10 lots plus \$5 for each  
    additional lot.

~~Appeals Request~~ \_\_\_\_\_ \$250  
~~Request for Special Meeting~~ \_\_\_\_\_ \$300  
~~Variances Request~~ \_\_\_\_\_ \$200\*  
 Copy of Subdivision Ordinance \_\_\_\_\_ \$20  
 Copy of color Zoning Map \_\_\_\_\_ \$15

\*Plus any Town Engineering fees, if applicable.

**TREE PRESERVATION AND LANDSCAPING  
 FEE SCHEDULE**

The civil penalties are as follows:

TRUNK DIAMETER EVERGREEN TREE INCHES (DBH) VALUE	TREE VALUATION SCHEDULE CROSS SECTION SQUARE INCHES	DECIDUOUS TREE VALUE
12 \$3,385.48	113	\$3,869.12
15 \$5,802.92	177	\$6,006.48
20 \$9,407.44	314	\$10,751.36
30 \$21,181.72	707	\$24,207.68
40 \$54,197.84	1809	\$61,940.16

**If the DBH of a tree that has been removed is not specifically listed on the above chart the civil penalty shall be the same as that of the next smallest DBH listed.**

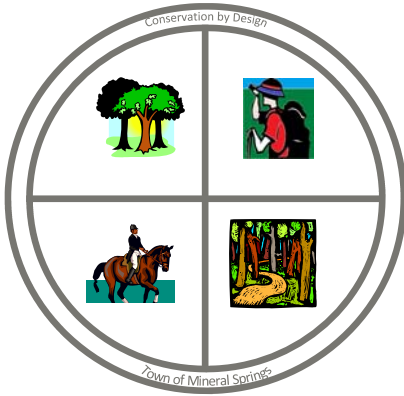
Any act constituting a violation of this chapter resulting in the destruction, excessive trimming/pruning, or removal of vegetation without approval from the Town of Mineral Springs shall subject the property owner to a civil penalty of \$2.00 per square foot for the area damaged or destroyed, not to exceed \$50,000 dollars.

In the event that a bond has not been posted and excepted by the Town of Mineral Springs and the property owner has failed to plant the required trees as depicted on an approved landscape plan the owner shall be fined \$500.00 per tree not installed not to exceed \$ 20,000 per day of violation.

Destruction or removal of trees greater than 12" DBH without the approval of the Town of Mineral Springs shall be incur a civil penalty equal to the amount of the value of the tree as listed in the "The Guide for Plant Appraisal 9<sup>th</sup> Edition, figure 8.5.1" (or latest edition thereof) published by *The Council of Trees and Landscape Appraisers* and *The International Society of Arboriculture* in conjunction with the information provided by the *Southern Chapter of the International Society of Arboriculture*.

**Other Fees:**

Copies	black/white 8 x 11	\$0.10	
	black/white 8 x 14	\$0.10	
	black/white 11 x 17	\$0.15	
	color 8 x 11	\$0.25	
	color 8 x 14	\$0.25	
	color 11 x 17	\$0.50	
CD	Meeting Audio	\$1.00	
<del>Audio Tape</del>	<del>Meeting Audio</del>	<del>\$2.00</del>	We no longer produce audio "tapes"
Returned Check Fee		<del>\$20.00 + bank charges</del>	\$25.00 – Increase



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

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To: Town Council  
 From: Vicky Brooks  
 Date: July 2, 2019  
 Re: Agenda Item 7 – Consideration of Planning Board and Board of Adjustment Appointments

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After the council has made their final decision on the make-up of the planning board and board of adjustment based on adoption of the Mineral Springs Unified Development Ordinance, they will need to consider filling the vacancies on the boards.

If the council chose to combine the planning board and board of adjustment, we currently have enough members serving to have a combined board of 7 members and 2 alternates.

If the council chose to leave the boards separate, Renee Helms and Stephen Capobianco are both interested in the planning board position; however, they have both agreed to serve on the board of adjustment if there is a need.

Current Boards:

Planning Board 7 members			Board of Adjustment 5 members, two alternates		
	Member	Term Expires		Member	Term Expires
1.	Richard Helms	January 2022	1.	Sharon Carter	April 2020
2.	Bettylyn Krafft	January 2022	2.	Valerie Coffey	April 2021
3.	Jeff Krafft	January 2020	3.	Marty Connell	April 2022*
4.	Jim Muller	January 2020	4.	Michael Rutland	April 2020***
5.	Michael Rutland	January 2022	5.	Vacant	April 2022**
6.	Mark Selleck	January 2020	Alternates		
7.	Vacant	January 2020	1.	Jim Muller	April 2020****
			2.	Vacant	April 2021

\*\*\* Michael Rutland serves concurrently on the planning board and board of adjustment

\*\*\*\* Jim Muller serves concurrently on the planning board and board of adjustment

Town of Mineral Springs



P. O. Box 600 ♦ Mineral Springs, NC ♦ 28108
Phone# 704-243-0505 ♦ Fax# 704-243-1705
Town Clerk's Phone/Fax# 704-289-5331

Planning Board Application

Name: Steven Capobianco

Address: 6422 Saddlewood Drive, Waxhaw, NC 28173 (zoned mineral springs)

Phone: 704-491-5259

Fax:

Email: steven\_capobianco@icloud.com

1. Why do you wish to volunteer as a Planning Board member?

I moved to Mineral Springs in the Fall of 2017. I would like to help shape the future of the community I for the better in a very quickly changing area.

2. What qualifications do you have that you feel would benefit the Town of Mineral Springs in this capacity?

I Experience with volunteer management and working with public audiences. I have worked as a teacher at Parkwood High School and currently a Education outreach specialist for Mecklenburg. Both positions have had me work with multiple departmental agencies.

3. What do you see as goals for Mineral Springs' land use policies?

I would like to see the goal and policies to reflect the phrase "conservation by design".

**4. Would you be able to study the Ordinances and the Rules of Procedure on your own, as well as to attend a training session if it becomes available?**

Yes

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**5. Regular attendance at the meetings, which are on the third Monday of each month, is extremely important. Do you foresee any problems with being able to attend the meetings? If so, please explain?**

My work currently had meetings the third Monday of every month. However, I am in the process of moving those meeting to another day.

---

I understand that the information provided on this application is subject to the rules under Chapter 132 of the North Carolina General Statutes and will be available as a public record.

Signature



Date

2/28/19

Mail to: Town of Mineral Springs  
Attn: Vicky Brooks  
P. O. Box 600  
Mineral Springs, NC 28108

Or

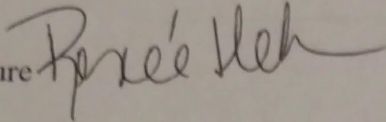
Email to: [msvickybrooks@aol.com](mailto:msvickybrooks@aol.com)





I understand that the information provided on this application is subject to the rules under Chapter 132 of the North Carolina General Statutes and will be available as a public record.

Signature



Date

5/29/18

Mail to:

Town of Mineral Springs

Attn: Vicky Brooks

P. O. Box 600

Mineral Springs, NC 28108

Or

Email to:

[msvickybrooks@aol.com](mailto:msvickybrooks@aol.com)

Page 2 of 2



## *Kendra Gangal CPA, PLLC*

June 20, 2019

To The Town Council and Management  
Town of Mineral Springs  
PO Box 600  
Mineral Springs, NC 28108

I am pleased to confirm my understanding of the services I am to provide the Town of Mineral Springs for the year ended June 30, 2019. I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town of Mineral Springs as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Mineral Springs's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the Town of Mineral Springs's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.

I have also been engaged to report on supplementary information other than RSI that accompanies the Town of Mineral Springs's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balances, - Budget and Actual – General Fund.

### **Audit Objectives**

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records of Town of Mineral Springs and other procedures I consider necessary to enable me to express such opinions. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.



## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

## **Audit Procedures—Internal Control**

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Town of Mineral Springs's compliance with provisions of applicable laws, regulations, contracts, and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and I will not express such an opinion.

## **Other Services**

I will also assist in preparing the financial statements of the Town of Mineral Springs in conformity with U.S. generally accepted accounting principles based on information provided by you. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to me and for the accuracy and completeness of that information. You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will locate any documents selected by me for testing.

I expect to begin my audit in August/September 2019 and to issue my reports no later than October 31, 2019. Kendra Gangal is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. My fee for these services will be at my standard hourly rates including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$4,730. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

My invoices for these fees will be rendered each month as work progresses and are payable on presentation. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my reports. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to the Town of Mineral Springs and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Very truly yours,

*Kendra Gangal, CPA*

Kendra Gangal CPA, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Mineral Springs.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

The of and	Governing Board Council
	Primary Government Unit Town of Mineral Springs
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name Kendra Gangal CPA, PLLC
	Auditor Address 6420 Rea Road Suite A1 #300 Charlotte, NC 28277

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Audit Report Due Date
	06/30/2019	10/31/2019

*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).

2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

**County and Multi-County Health Departments:** The Office of State Auditor will require Auditors of these Governmental Units to perform agreed upon procedures (AUPs) on eligibility determination on certain programs. Both Auditor and Governmental Unit agree that Auditor shall complete and report on these AUPs on

eligibility determination as required by OSA and in accordance with the instructions and timeline provided by OSA.

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Accounting Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to

the Auditor to present to the Governmental Unit(s) for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.

9. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 12).

10. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

12. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

13. The Auditor shall submit the report of audit in PDF format to LGC Staff when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.

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

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the



Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

15. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 26 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

17. Special provisions should be limited. Please list any special provisions in an attachment.

18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

19. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

20. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

21. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

22. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

23. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

24. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

25. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
26. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).
27. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
28. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.



### FEES FOR AUDIT SERVICES

For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Governmental Auditing Standards* (as applicable). Bookkeeping and other non-attest services necessary to perform the audit shall be included under this contract. However, bookkeeping assistance shall be limited to the extent that the Auditor is not auditing his or her own work or making management decisions. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience necessary to oversee the services and accept responsibility for the results of the services. Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. The Auditor shall maintain written documentation of his or her compliance with these standards in the audit work papers.

Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter, but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8, 9, and 12 for details on other allowable and excluded fees.

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year audit fee on file with the LGC, the LGC calculation prevails.

**20 NCAC 03 .0505: All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law.**

#### PRIMARY GOVERNMENT FEES

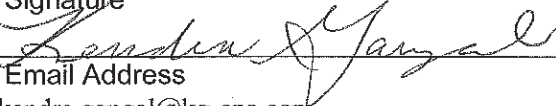
Primary Government Unit	Town of Mineral Springs
Audit	\$ 4730.00
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval	\$ 3547.

#### DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$
75% Cap for Interim Invoice Approval	\$

## SIGNATURE PAGE

## AUDIT FIRM

Audit Firm Kendra Gangal CPA, PLLC	
Authorized Firm Representative (typed or printed) Kendra Gangal	Signature 
Date 06/20/19	Email Address kendra.gangal@kg-cpa.com

## GOVERNMENTAL UNIT

Governmental Unit Town of Mineral Springs	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref. G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed) Frederick Becker III	Signature
Date	Email Address msncmajor@yahoo.com

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

## GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

*(Pre-audit certificate not required for charter schools)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Primary Governmental Unit Finance Officer (typed or printed) Frederick Becker III	Signature
Date of Pre-Audit Certificate	Email Address msncmayor@yahoo.com

**SIGNATURE PAGE – DPCU  
(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU N/A	
Date DPCU Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**  
*(Pre-audit certificate not required for charter schools)*

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

DPCU Finance Officer (typed or printed)	Signature
Date of Pre-Audit Certificate	Email Address

Remember to print this form, and obtain all required signatures prior to submission.