

Town Council Members

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

Lundeen Cureton – 2019 ~ Peggy Neill – 2019

Town of Mineral Springs
Mineral Springs Town Hall
3506 S Potter Road ~ Mineral Springs
Town Council
Regular Meeting
May 9, 2019 ~ 7:30 PM

Agenda

1. Opening

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

2. Public Comments

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

3. Consent Agenda

- A. April 11, 2019 Regular Meeting Minutes
- B. March 2019 Tax Collector's Report
- C. March 2019 Finance Report

4. Catawba Lands Conservancy

A representative from Catawba Lands Conservancy will make a brief presentation and request funding from the town.

5. Consideration of a Resolution Opposing Senate Bill 367

The council will consider adopting a resolution opposing Senate Bill 367.

6. Mineral Springs Steering Committee Update

Ms. Brooks will update the council on the steering committee's progress on the Unified Development Ordinance and announce key meeting dates.

7. Festival Banners

The council will discuss purchasing festival-themed downtown pole banners to be displayed prior to the event.

8. Discussion and Consideration of Planning Board and Board of Adjustment Appointments

The council will discuss and consider appointing members to the planning and board of adjustment.

9. Consideration of the 2019-2020 Budget and Calling for a Public Hearing

Mayor Becker will present the council with the 2019-2020 proposed budget. The council will consider calling for a Public Hearing on June 13, 2019 for the 2019-2020 budget.

10. **Staff Updates**

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

11. **Other Business**

12. **Adjournment**

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Town Hall
3506 S. Potter Road
Town Council
Regular Meeting
April 11, 2019 ~ 7:30 PM

Minutes Draft

The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 11, 2019.

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

Absent: Councilwoman Peggy Neill.

Visitors: David L. Cook.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 11, 2019 to order at 7:32 p.m.

1. **Opening**

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

2. **Public Comments**

- Charles Bowden – 6409 Pleasant Grove Road.

3. **Consent Agenda**

- Town Clerk Vicky Brooks noted the footer of the minutes say “February” and it should say “March”.
- **Councilwoman Coffey** made a **motion** to approve the consent agenda with the correction as being noted the date of March instead of February, containing the following:
 - A. March 14, 2019 Regular Meeting Minutes
 - B. February 2019 Tax Collector’s Report
 - C. February 2019 Finance Report

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

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

4. **Artists Music Guild**

- Mayor Becker apologized to Mr. David L. Cook for not having the adequate technology for him to show everything he wanted to show due to the short notice [of needing it].
- Mr. Cook gave each council member a program book from last year and pointed out they could see that Mineral Springs was represented inside the book. Mr. Cook mentioned the video and stated it was a good representation of (Mayor Becker was there) this year's Heritage Awards. It was probably one of the best ones and the kids were the main function; Western Union Elementary was there. There were eight schools represented. Artists Music Guild delivered to the school here 110 book bags and school supplies, which is within the Mineral Springs reach.
- One of the biggest comments the Artists Music Guild got from last year's festival was that people loved the memorabilia display. Mr. Cook noted it is on the agenda to do another display at the festival this year and he has been dealing with Ms. Brooks, who has her heart set on a certain display, and they are still going back and forth with the content of that display. Ms. Brooks commented Councilwoman Krafft had it too. Councilwoman Krafft agreed she had the same heart for the same display. Mr. Cook explained they were after his Lucille Ball display and they have tons of Lucille Ball memorabilia.
- Mr. Cook attempted to play a video on his phone for the council, but Councilwoman Critz asked if there was a website they could view it on at a later time. Mr. Cook referred them to the 2018 AMG Sizzle Reel on YouTube.
- Mr. Cook explained when Artists Music Guild comes out to present, they always want to make sure they are just as thorough as possible, because they know the council are stewards of the people's money and they want to make sure that it's on record exactly what Artists Music Guild did with that money. The Artists Music Guild had been very good and the partnership between the town and Artists Music Guild has been a good one in Mr. Cook's opinion. Mr. Cook stated they were not asking for an increase in support from Mineral Springs and they are going to continue to put their music licenses and everything here, so when it comes to the festival there is not an added expense to Mineral Springs (which is very expensive expense). Mr. Cook stated they absorb that. Mr. Cook appreciates the continued support from Mineral Springs.
- Mr. Cook informed the council that he had been negotiating on bringing a business here to Mineral Springs. Mr. Cook explained he had purchased the Good Shepherd Funeral Home in Indian Trail and he has been talking with Mayor Becker and Ms. Brooks about property and how they might be able to bring a chapel here, because there are no funeral services on this side of the county. Mr. Cook just wanted the council to know they are putting back into the community.
- Mr. Cook asked if Artists Music Guild could get the continued support from Mineral Springs, because they have to do their budget and they need to know if there is a chance the town will continue to sponsor them. Mayor Becker commented the budget isn't the budget until June 30th at 11:59 p.m. The council would be discussing the future appropriations, but they aren't at the budget process yet. Mayor Becker

believed last year at this time, there was a feeling of the council that they were comfortable with supporting AMG and what level they were going to support it at, so maybe there can just be a statement by the council. Mayor Becker noted he had suggested AMG at the \$4,000 level in the appropriations, but they can't commit any funds until the budget is passed. There was a consensus of the council that they were comfortable with continuing to support AMG at the \$4,000 level, because there is a benefit to the town.

- Mr. Cook explained he did check with his attorneys, because Ms. Brooks went outside of AMG this year to get a music group, to make sure their licensing covers this music group. If the music group is doing cover songs, they will be covered under the AMG licensing, so nobody will be able to touch it. Mr. Cook noted he would need a copy of the group's playlist for them to file the appropriate paperwork, so if ASCAP, BMI or SESAC show up like they did one year, they will have it.

5. Report on Nuisance Property in Downtown Mineral Springs

- Mayor Becker explained the council had last discussed this (semi-officially) in July of 2018, he believed, when the council had a work session. At that time, the council had come up with a couple of things for Mayor Becker to pursue for viability.
- One was the possibility of a voter approved general obligation bond to actually purchase the property: to contact the property owner and to learn more about the property.
- What Mayor Becker has tried to do here (it's a little bit redundant, because we know what's been going on for the past two years), was to put everything in one place for the record to make sure the council really is in the loop and knows what we've done, what we have tried to do, how we have tried and failed on things, like enforcement through a nuisance ordinance, which was not going to work because we can't pick and choose; or outright purchase.
- Mayor Becker pointed out, for the people present at the meeting, there were copies of the memo out there if anybody in the community is interested in where we stand.
- Abatement, by means of a municipal nuisance ordinance was attempted and didn't work.
- Union County has certain enforcement authority over the state building code, but it's very limited and they were notified of the run-down buildings. A lot of the non-nuisance properties around town, which aren't even visible, unfortunately got dragged into it also by somebody, but the owners of those properties also had to do these things, which was to secure the properties to prevent them from being accessed for hazards. This is why those buildings downtown are boarded up now and are posted "no trespassing". That's all the county can do.
- Outright purchase. The property owner told Mayor Becker point blank he wanted \$400,000 and he wasn't budging. It was not a negotiable price. Mayor Becker didn't recommend that the council would want to go into a \$400,000 purchase of a piece of property that is not going to appraise anywhere near that and then have to put \$100,000 into it to then someday, hopefully, resell it to a developer. Councilwoman Critz didn't believe any one of the council would do that individually with their own money, so certainly couldn't even consider using taxpayer money for something that she didn't have a good conscience for. Mayor Becker added that the town has a small budget, so it's very easy to meet the State Treasurer's Office requirement for

minimum fund balance; they require two months, so the town could meet the law if we had \$60,000 in the bank. Unfortunately, the way the money comes in, we would not be able to pay the bills in the beginning of the fiscal year, because we don't have the revenue, so we do need to keep a bigger fund balance in general. The town has a lot more right now, because they do have capital improvement projects, which would be jeopardized. When Mayor Becker thought of the possibility of getting those done, he thought an outright purchase was not something the council would like. Councilwoman Critz commented that she did see it as jeopardizing the town from doing the community center. Councilwoman Coffey agreed and added it was a very thorough report that Mayor Becker did (investigation and report); and the facts that are encompassed with the report, "there is no way that this town would consider doing this...period." Councilwoman Coffey continued that it doesn't even belabor conversation, let alone discussion, because it's not something that the town would be interested in doing. It wouldn't serve us at all. Councilwoman Critz added it was so outlandish, that it would be a waste of time.

- Mayor Becker reminded the council they talked about the bond possibility at their work session. Councilwoman Coffey responded, "even with that." Mayor Becker continued that was probably because it would require voter approval, so the council said "well, you know if we put it out there...", but the people at the Treasurer's Office said, "we are not going to approve you putting a bond on the ballot where you are losing money and you are paying above appraised value." He [State Treasurer Representative] was pretty specific, he didn't think that was going to fly. Again, to let the residents know, the Local Government Commission of the State Treasurer's Office is very strict about putting bonds on the ballot and they must authorize you to do it and they are going to vet anything you want to do. Mayor Becker explained for members of the public that the town can't just say "we want to put a bond on the ballot and borrow a million dollars to build a sports complex", it has to go through the State Treasurer's Office and they have to evaluate a lot of aspects, both the town's financial statement, as well as the validity of the project.
- Councilwoman Critz commented when you have an opportunity to speak to people and they realize what your options would be, because when they stop to think...do you want the town taking eminent domain control of people's private property? No. Do you want to go into debt and borrow money and have a town in the business of owning property? No. When you talk it out and they realize what they are actually asking you to do, they don't want you to do it. It's the people that don't understand how the dots connect, but when people have a chance to look at the facts, they back away. They really would not want us to do that.
- Mayor Becker offered people do say, "why don't you condemn", that sounds like to Mayor Becker that they have heard about eminent domain and they think that municipalities can do that. Municipalities can, but the laws are getting stricter at the state level, because of that unpopular Connecticut decision at the Supreme Court of 2005. It was similar, but on a larger scale. The municipality of New London wanted to upgrade an under-utilized section of town and they were using eminent domain to force people to sell and the court ruled there is no prohibition in the constitution against that, but you can adopt laws that prohibit it, so people are adopting those laws. Mayor Becker explained the town council could go to this man and say, "we are going to get the court to determine that this property is worth \$150,000 and that's

all we are going to give you for it". Mayor Becker stated he didn't think this board thinks about property rights in that regard, "we don't like looking at it, but I don't want someone doing that to my house".

- Mayor Becker explained the town could go in there and spend \$50,000 to \$100,000 to beautify the property with taxpayer money, but the town is not going to get it back, because the town has nothing to hold over his head. The property owner is not going to allow a lien on the property, so the town is stuck.
- Although Mayor Becker didn't put it in his memo, because it was not a specific statutory or procedural thing, the man at the Local Government Commission used to work for a municipality as the finance officer (or something) where there was a similar situation of a property right at the main corner of downtown. It was a falling-down building (the town owned the adjoining properties) and they wanted to do some beautification. The owner was holding out for a huge high price and the town couldn't do anything. The town still owns their property and the falling-down building is still there. There is not always something you can do, as much as you want to.
- Mayor Becker stated the only good thing he saw (just his two cents) was the private sector - for all the complaints you hear - does tend to work, even if it hasn't worked quickly in Mineral Springs. We expected more from the shopping center redevelopment, but you look at something successful like Gordon's Gas and Grill. Mayor Becker hoped everyone here had a chance to eat there and if they haven't, they need to, because it's unbelievably delicious if you like a typical grill. The place is packed. They've got a service that was really needed, they are doing a good job at it and people are happy to drive by ugly buildings to go eat those burgers and those sausage and egg biscuits, because it is so good.
- Mayor Becker believed it was going to have to be a private business venture, which will see that there is potential there. The environmental problems do not prevent its use for commercial use, it's minor contamination. Mayor Becker looked into that too.
- Mayor Becker explained that is where the town stands. People do call us, email us and post on social media and Mayor Becker tries to give them honest answers about what point the town is and there is not much more the town can do except do the best they can to enable a private enterprise to build there if they can negotiate a deal with the property owner, which might be hard to do, because he wants a lot of money for it.
- Councilwoman Cureton offered that several people call her about it, and they say, "why can't we make them burn the place down." Councilwoman Critz responded Chief Gaddy says there's asbestos in all those buildings and you can't just burn them. Mayor Becker added he believed two of them were too close to the power lines and the adjoining structure.
- Councilwoman Cureton mentioned the property adjoining her house (the three lots) and asked if there was nothing the town could do about them, because two of them are out in the road. Mayor Becker asked what Councilwoman Cureton meant about they're in the road. Councilwoman Cureton responded the trees, bushes, and stuff are in the road. Mayor Becker suggested Councilwoman Cureton call DOT, because that is a state-maintained road and that is a right-of-way issue.
- Mayor Becker asked if there was anything else and stated there wasn't much more the council could talk about, but he wanted to be on record. Mayor Becker asked if

the council had any questions that he hadn't answered or any suggestion on where the town could go.

- Councilwoman Cureton explained someone called her and said if their house caught on fire and burned down, they couldn't rebuild it; is that true? Mayor Becker responded, "in most cases..." Councilwoman Cureton stated she told them to call Ms. Brooks. Ms. Brooks responded she was not able to answer the question [tonight], because she didn't know which property they were talking about, but there are several people who get misinformation out there.
- Mayor Becker stated he appreciated everyone's patience and working with the town on this. Mayor Becker hoped for those in the community who want downtown to look a little nicer (we all would, we do our best), he thought the town has encouraged the businesses that are there to flourish and hopefully we can encourage more and patronize the ones that are there, so they can stay open.
- Councilwoman Krafft stated the memo was very detailed and had extremely good information and asked if there was a way the town could put it on the website. Mayor Becker responded it was on the website now, as part of the agenda packet. Councilwoman Krafft asked if there was a way it could be referenced in, she hated to go out to social media, but that's where social media is and where people are getting their information. Councilwoman Krafft asked if there was a way the town could put a link on "Put Mineral Springs on the Map" or Facebook just to reference people back to the information, so they have the correct information. Councilwoman Critz suggested next newsletter could reference that it is on the website. Councilwoman Krafft added just to reiterate and try to get it out to as many people as possible. Mayor Becker commented the town hasn't ignored it, it's just kind of a very difficult problem. Mayor Becker suggested members of the public who follow social media could post a link to the town website or people can go to mineralspringsnc.com and find the agenda packet and link that on various social media sites out there that people see.

6. Consideration of Future Roles of the Planning Board and Board of Adjustment

- Mayor Becker mentioned that Attorney Griffin had some technical questions about the wording of the ordinance, which would not be adopted tonight, so there is time to tweak any wording pending what the planning board recommends.
- Councilwoman Critz asked if the planning board and the board of adjustment were combined, would that be considered wearing three hats for the council member that serves on the planning board or the board of adjustment based on the fact that an elected official can only wear two hats legally. Attorney Griffin responded in the context of what Councilwoman Critz was asking he would have to think about it a little more, but as he understood what the statute provided was you can delegate to the planning board the function as serving as a board of adjustment, so you have one board that has two functions.
- Ms. Brooks explained the steering committee was going over the town's new Unified Development Ordinance (UDO) and as they are going through the process, there are technical things that are being considered for change. One of them is for the board of adjustment to hear conditional use permits instead of the town council and the other one is considering have the planning board and board of adjustment in the dual role. Ms. Brooks referred to her memo and explained at this point in time there

are seven seats on the planning board, which had one vacancy and there was a vacancy on the board of adjustment, because Ms. McCoy does not want to be reappointed. In addition, there is a vacant alternate seat on the board of adjustment. If those boards are going to be combined it would be better to do it now instead of waiting until July when the ordinance is adopted, and then having to tell someone they can't serve because we have excess people. Mayor Becker mentioned the planning board would have to study combining the boards and make a recommendation to the council to consider it formally. What Ms. Brooks is asking is does the council want the planning board to consider it and send it back to the council for review. Ms. Brooks noted the planning board does have to recommend because it would be considered a text amendment to the ordinance.

- The board of adjustment would start hearing conditional use permits instead of the town council and the planning board review of conditional use permits would be eliminated. Councilwoman Critz asked if Ms. Brooks thought there is any lack there, because of it being more public at council meetings, because typically when they've done CUP's they get a pretty good group with a lot of questions. "Do you think they would be less served?" Ms. Brooks responded the same notices would go out to everyone just like when the town council holds a public hearing. The board of adjustment would be holding the public hearing and all of the adjoining property owners would be notified. Councilman Countryman commented it would significantly streamline the process and it is actually being recommended by the consultant that the town is using. Ms. Brooks asked if the council liked that idea. Councilman Countryman and Councilwoman Critz responded, "yes".
- Councilwoman Coffey stated she was not in favor of putting these boards together, she is "in favor of staying just as we are." It's worked very well for this town and it may be something that Councilwoman Coffey is missing, it just hasn't come yet at this time, as a visualization, as to how this would be best served. Councilwoman Coffey asked, "how this would best serve our town?" It is not what Councilwoman Coffey is seeing, she wants to keep the boards just as they are. Ms. Brooks commented the town has had trouble many years keeping a board of adjustment together. It is very important that you have at least five members show up for the board of adjustment and most of the time the town doesn't have alternates that are required for the board of adjustment. "It's holding your breath to hold a meeting sometimes", Ms. Brooks said. Ms. Brooks added that it is unfair to an applicant to come in here and not have that five-member board sitting there listening to their case, because you have to have a four-fifths vote. If you only have four people and somebody says "no", that applicant is turned down. The other upside to it is that the planning board reviews the ordinances and they know the ordinances much better than the board of adjustment (who rarely meet), in Ms. Brooks opinion.
- Councilwoman Krafft explained the town had extra volunteers now that wanted to be part of the planning board and she thought they would be willing to serve on the board of adjustment. Councilwoman Krafft stated there seemed to be a turn in volunteers for the town and she thought it gives an opportunity for more people to be involved in the town. For Councilwoman Krafft personally, she agreed with Councilwoman Coffey and she too likes the way that it works now. Councilwoman Krafft thought it gives the constituents more opportunity to be heard by more people. Councilwoman Krafft also agreed with Councilwoman Critz that when the council

posts it, they have more people come. They might come to a planning board meeting, but most likely they are more active to see the word "town council" meeting and come to that. Councilwoman Critz stated they are more accustomed to when the council meets. Councilwoman Krafft agreed and stated she personally felt she liked the way the town does it now, it's unique and it gives the constituents a better opportunity. Ms. Brooks asked for clarification, was Councilwoman Krafft referring to conditional use permits, because she was saying people are accustomed to seeing a town council meeting. Does Councilwoman Krafft think it should remain that the planning board hears conditional use permits as an advisory group and then it goes to the town council? Councilwoman Krafft responded, "yes." For understanding, Ms. Brooks asked Councilwomen Coffey and Cureton if that was also what they were saying – to leave in that step for the applicant to take two months to get a decision as opposed to one and not being in favor of streamlining the process. Councilwoman Critz offered she thought the weight and balance here is time versus what Councilwoman Krafft said about being exposed to more people and having a broader base of opinion and direction. One side, it's quicker, on the other side there's more information and more... Councilman Countryman commented, "when it works." Ms. Brooks mentioned when it is left that way and they leave a council member sitting on the planning board they are taking a vote away from that applicant at one stage or the other (either at the planning board stage or the town council) and it isn't fair to the applicant. Councilwoman Critz responded, "but, we are only talking one vote." Councilwoman Krafft responded, "we are only talking one vote and that particular person has already voted for or has given an opinion, not voted, but given an opinion at that point, so not really, there is just one duplication of that or if that is an issue, I have no problem stepping down from the planning board." Ms. Brooks responded, "that's up to you, I'm just putting it out there". Councilwoman Critz commented she didn't see it as an issue, because they have never been neck-and-neck with a vote. They have all been very much on board with their vision.

- Councilman Countryman commented there's been a problem over a lot of years, the board of adjustment meets very rarely and as a result of that those people are not involved most of the time, except on rare occasions, which causes two problems: from an information standpoint and a perceptual standpoint you don't really want to participate, you sit around for two years and your name is on the board, but you haven't done anything for two years and that creates a problem at the time it is needed and it creates a problem when you are trying to encourage somebody to be on that board when they know their services won't be utilized. The way around that would be that those people are involved actively once a month, they know the regulations, they know the rules and they can make a commitment at that time. Councilman Countryman sees that as a plus and he doesn't see where the town will benefit other than maybe exposing someone to more talking heads, he doesn't see the benefit to having three or four additional people hear that situation. Especially in the case of Councilwoman Krafft, she hears it one time, but the next time, she can't, she can't be here with the council to make a vote on it. Councilwoman Krafft responded she didn't mind, because she had already heard it and the planning board has already given their opinion. Councilman Countryman stated his point was he would rather have Councilwoman Krafft here on the council, but he doesn't want her to give up her job on the planning board to be here [council].

- Councilwoman Critz mentioned that Attorney Griffin had been a municipal attorney for a long time and had served one or two terms in the legislature and asked what his opinion on this was. Attorney Griffin responded there is a tendency now in the country to consolidate powers more and more to one body and the council, legislatively, have to decide if that's good or bad or whether you go back to her sort of notion to get more people involved even if it requires an effort to do so. It starts with that more democratic approach of government. If you look at congress or the courts, it's beginning to be streamlined, so that one body makes more and more decisions. That's legislative and rooted in your philosophy of government and how you view democracy and republican form of government; that is representative government. Another alternative is for the council to be the board of adjustment that eliminates all these, nobody participating, not enough people there. Ms. Brooks commented unless she misunderstood, they were saying keep it like it is, which means conditional use permits would still be coming to the town council and not the board of adjustment. Councilwoman Coffey responded, "yes, no problem with that." Ms. Brooks commented the council would be acting as the board of adjustment. Mayor Becker responded the council would not act as the board of adjustment with variance and appeals, the board of adjustment would still do that. Attorney Griffin continued while this is a philosophical decision, as much as anything, the planning board can always recommend to the council without the council directing them to study something, so if the zoning administrator wishes to discuss with the planning board some alternatives and does the planning board then ask them "do they wish to recommend back to the council what you ought to do and then you can discuss it formally and take a vote on it and that eliminates all this discussion tonight and your divisions about where you stand on it. Attorney Griffin added the council can let the planning board do as they wish in their independent advisory capacity and if they wish to recommend back to the council that changes be made, then bring forth those recommendations from the planning board and the council can then formally settle those, whether they wish to vote on it, delay it or have more study. The council has the right to kick it back for more study or they can vote on it when it is presented as a recommendation from the planning board. Councilwoman Critz appreciated Attorney Griffin for sharing that. Mayor Becker commented the council wasn't expecting to take any action tonight except to allow the planning board..., but as Attorney Griffin said, the council doesn't have to tell the planning board to do that, they could do it anyway as an independent body, but we like the council to know what they are doing as a matter of procedure, it's not legally required. Mayor Becker asked the council if they were willing to let the planning board just come back. Councilwoman Critz responded she thought the planning board should have the opportunity to look things over and make a recommendation, but they should know, at this point, the board is weighted in the direction of keeping things the way that they are. Ms. Brooks commented, "so, there is no point." Councilwoman Critz responded unless they've got something, if Ms. Brooks wants to research it further and there is something great that she finds. Councilwoman Critz explained she was uncomfortable with several things and then with what Attorney Griffin just explained sort of cleared that all up for her, as far as the downside to streamlining, and then what Councilwomen Coffey and Krafft were talking about keeping more people involved. Councilwoman Critz stated she knows it has been hard and explained the

only reason she served on the planning board and the board of adjustment both in the beginning was because no one else wanted to.

- Ms. Brooks explained, with that being said, there is a vacancy on the planning board. Marty Connell stated he would be reappointed [to the board of adjustment], his term expires this month (April). At this time, Jim Muller is an alternate on the board of adjustment and there is an empty seat. Councilwoman Coffey responded there are two applicants currently for the planning board and one of them might be willing to go to the board of adjustment, which they had spoken about briefly. Councilwoman Coffey suggested having one workshop a year for the board of adjustment to keep them up to speed. Councilwoman Coffey felt the board of adjustment has done a very good job consistently over time and she looks forward to the town having more voices. Mayor Becker asked if the council should appoint those vacant seats at this time or wait until next month since the council is not sure whether either applicants to the planning board are interested in the board of adjustment. Councilwoman Coffey responded she thought they kind of talked about it. Councilwoman Krafft responded they talked afterwards, but thought the council needed to do that formally. Mayor Becker stated the council will defer that appointment until... Ms. Brooks commented she didn't see a board of adjustment meeting happening before the next town council meeting, so that would be okay. Mayor Becker continued it looked like those two vacancies could be filled and there might be a need for a third board of adjustment with Ms. McCoy leaving. Councilwoman Coffey stated that someone definitely wants to touch base with them before the council appoints them. Mayor Becker responded that would be on the front burner for next month, so those positions are filled.
- Mayor Becker confirmed the council would not be going any further with the restructuring. Ms. Brooks commented she would let Ms. Burris know she needs to rewrite the ordinance.

7. Discussion of the Annual Festival and Consideration of Authorizing the Purchase of Festival Banners

- Ms. Brooks explained the town's 20th Anniversary is this year, so they were going to have a "humdinger" of a festival to celebrate; she hoped everybody was ready! As noted in a memo, Ms. Brooks has come up with a few suggestions on some games to commemorate "twenty". One of them is called "Stamp-It 20". Ms. Brooks liked this idea where attendees would have to visit each vendor to get a stamp in order to be in a drawing for a prize, as opposed to the hourly prize drawings. A scavenger hunt, the vendors would have to participate, because they would be given something to hide somewhere or we may hide something (it's not all worked out yet), but everybody would get a prize that finds the ticket box. Another game would be the "20 questions". Ms. Brooks will talk to Mr. Howey about this one. The first twenty people to get them all right or the closest would get a prize. Ms. Brooks thought for that game, the town would buy town shirts, umbrellas or something like that. There is a theme of "twenty".
- There will be a 20th Anniversary ceremony. Ms. Brooks asked for council opinion, she believed everyone that had been with the town for twenty years should be honored with a plaque or whatever the council might suggest. Platinum is the modern-day official gift for the 20th anniversary.

- Ms. Brooks commented, as Mr. Cook had mentioned earlier, she did secure an acoustic band to play from 12:00 p.m. to 2:00 p.m. (they play guitar and sing). Their name is Melonbelly and they do have a website if anyone wants to look them up.
- Ms. Brooks mentioned she did ask Mr. Cook to stay during the festival conversation and he is wishing to speak if the council is okay with it. Mr. Cook explained the Guild was involved with the town's festival things that they can bring to the table (e.g. shirts, trophies) and they have very heavily discounted vendors that are members of the Guild that can be priced against whatever the town uses.
- Ms. Brooks asked Mr. Cook if he could help with "Lucy", we do have to do preplanning and advertising. Mr. Cook responded when they did that display in Waxhaw, they had close to 500 people come through within a matter of five hours, but he will have to check, because they are doing a display with the Lucy stuff September twenty something. There is expense involved with the Lucy and it does take awhile to set everything up, because it is a very large display. Councilwoman Critz volunteered to come in and help where there is air conditioning. Mr. Cook explained in order to pull off the Lucy display, one of the things that they have is the chocolate factory and the town will have to go to Sunbelt rentals for a sander that has a conveyor belt that little chocolates can be hot glued to and then it just continues to flow. Mr. Cook will also check with Waxhaw to see if they still have the cutouts of Lucy and Ethel standing behind it. One of the other parts of the display is the episode where the bread (made of Styrofoam) comes sliding out of the oven, so the town will need to have something for that. Mr. Cook stated he will help facilitate it, but he wanted everyone to know the display has to have those components if it is going to be done right. Ms. Brooks mentioned she was asking for a slight increase in the budget this year to help facilitate an awesome festival. Mr. Cook asked that the town make sure that the insurance for the festival covers the exhibit. Mr. Cook added the display is a pretty detailed thing with everything compartmentalized, so he will have to come in to sketch it out.
- Councilwoman Cureton mentioned the Western Union Community Park and asked Mr. Cook to go over and take a look at it.

8. **2019-2020 Budget – Proposed Departmental Appropriations**

- Mayor Becker commented this was the appropriations and the memo [in the agenda packet] was self-explanatory.
- Mayor Becker explained the town would not know in time for the proposed budget to be produced about the election [appropriation] until after the primary ninth district election, which is May 14th. If there is a run-off, the town will not have to pay for the election. The appropriation can be changed in the June budget, but Mayor Becker will present the May budget with the \$3,100 in it for the election. Mayor Becker thought there could be a run-off, because there might be a lot of candidates, so the town would get a free election for our municipal election. Mayor Becker reminded the council it piggybacks with the general election for that congressional district.
- Mayor Becker explained since he put the appropriations together, there is a potential budget amendment for the planning effort. It was thought that it [UDO] would be wrapped up by June 30th, so we would need more money this year to pay Benchmark. It is looking like there will be at least one thing happening in July, but we will know more by the May presentation, so there may not have to be a budget

amendment this year, but instead \$5,000 for next year in planning. Mayor Becker explained he would put in \$10,000, because that payment will take place next fiscal year.

- Those are the two things that Mayor Becker has shown in these appropriations that are still subject to change, as long as he has the council's blessing to change that as necessary for the May presentation.
- Mayor Becker asked the council if there was anything else they should address in this list. The highlights are shown for what the increases are. There is really not an increase in the recommended budget by more than \$10,000 overall by juggling things ("robbing Peter and paying Paul"), so hopefully the town can continue to stay at a very low budget. Councilman Countryman commented, "good job."
- Mayor Becker noted he needed the council to determine the salary and hourly figures; does the council want him to put 3% into that. Councilwoman Coffey responded, "I would say that is something that we need to do." Mayor Becker noted it would not happen until the council approved the budget, but he would make sure it's in there.
- Mayor Becker will present the proposed budget to the council in May.

9. Staff Reports

- Ms. Brooks announced the next meeting for the steering committee was Monday, May 6th and they will be doing their final review [of the Unified Development Ordinance (UDO)] before the town has a public workshop on Tuesday, May 28th. The planning board will be reviewing it on Tuesday, June 25th. Ms. Brooks noted she would probably send out a postcard (if she doesn't get a newsletter out that early) to let everybody know the town is having a public meeting on the UDO. Councilwoman Critz asked if the final workshop on the 28th was to dot all the "i's" and cross all the "t's". Ms. Brooks responded, yes, that's what it is supposed to be. Mayor Becker added there may be a lot of input and it may stretch it out.
- Councilwoman Critz mentioned the email about the rescheduled League Conference that she and Councilwoman Neill were going to attend (postponed for a hurricane). Mayor Becker stated it has been rescheduled for the May 21st range and it doesn't conflict with the steering committee work and it has been approved for two members to attend. Councilwoman Critz noted she would like to go, but she has a conflict, because of the change of dates. Mayor Becker instructed the council to look over the information from the email and get back with him if they want to go; registration is open until the 21st of this month.

10. Other Business

- There was no other business.

11. Adjournment

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

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

Nays: None

- The meeting was adjourned at 8:47 p.m.
- The next regular meeting will be on Thursday, May 9, 2019 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

DRAFT

MARCH 2019
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

MARCH 29, 2019 REGULAR TAX	2018	2017	2016	2015	2014	2013	2012
BEGINNING CHARGE	67,288.50	65,377.56	61537.39	62152.5	64,338.55	64,894.00	66,094.83
TAX CHARGE							
PUBLIC UTILITIES							
DISCOVERIES							
NON-DISCOVERIES							
RELEASES							
TOTAL CHARGE	67,288.50	65,377.56	61,537.39	62,152.50	64,338.55	64,894.00	66,094.83
BEGINNING COLLECTIONS	65,781.04	65,070.84	61273.66	61976.98	64,220.10	64,827.89	66,060.50
COLLECTIONS - TAX	569.34	31.23	27.05	54.33	30.39		
COLLECTIONS - INTEREST	18.37	1.00	4.46	11.8	7.71		
TOTAL COLLECTIONS	66,350.38	65,102.07	61,300.71	62,031.31	64,250.49	64,827.89	66,060.50
BALANCE OUTSTANDING	938.12	275.49	236.68	121.19	88.06	66.11	34.33
PERCENTAGE OF REGULAR	98.61%	99.58%	99.62%	99.81%	99.86%	99.90%	99.95%
COLLECTION FEE 1.5 %	8.82	0.48	0.47	0.99	0.57	-	-

Mineral Surveys Prior Years Probert Tax Report

March 2019

March 31, 2019	2011	2010	2009		
BEGINNING CHARGE	\$64,878.42	\$64,737.60	\$63,911.13		
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)		
TOTAL CHARGE	\$65,812.98	\$65,684.05	\$64,881.95		
PREVIOUS COLLECTIONS	\$65,722.65	\$65,599.00	\$64,765.62		
PREVIOUS BALANCE DUE	\$90.33	\$85.05	\$116.33		\$291.71
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					
TOTAL TAX COLLECTED TO DATE	\$65,750.33	\$65,626.68	\$64,821.22		
BALANCE OUTSTANDING	\$62.65	\$57.37	\$60.73		\$180.75
PERCENTAGE COLLECTED	99.90%	99.91%	99.91%		

Mineral Springs Unpaid Property Taxes - Real and Personal as of March 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	
Total		\$62.65	\$57.37	\$60.73	\$180.75

Town of Mineral Springs

FINANCE REPORT

March 2019

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

May 9, 2019

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Cash Flow Report

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Category

0000000
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INCOME

Interest Income	0000000
Other Income	
Commissions	0000
Estimated	
Sponsor	0000000
Endor	0000000
TOTAL Estimated	0000000
Sales Tax Refunds	0000000
Conin	0000000
TOTAL Other Income	0000000
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000
Pro Tax Prior Years	
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000
Pro Tax	
Receipts	
Int	0000000
Tax	0000000
TOTAL Receipts	0000000
TOTAL Pro Tax	0000000

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Int	000000
Tax	000000
TOTAL Receipts 0000	000000
TOTAL 0ro0 Tax 0000	000000
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Receipts 0000	
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Receipts 0000	
Int	0000
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TOTAL 0ro0 Tax 0000	000000
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Receipts 0000	
Int	000000
Tax	000000
TOTAL Receipts 0000	000000
TOTAL 0ro0 Tax 0000	000000
TOTAL 0ro0 Tax prior years	000000
Sales Tax	
Cable Tax	00000000
Electricity	00000000
Natural Gas Expense	000000
Sales Use Dist	00000000
Telephone Communications	00000000
TOTAL Sales Tax	00000000
0e0 Tax	
Int 0000	000000
Tax 0000	00000000
TOTAL 0e0 Tax	00000000
TOTAL INCOME	218,925.65
EXPENSES	
Ads	000000
Attorney	00000000
Audit	00000000
Capital Outlay	
Equipment	00000000
TOTAL Capital Outlay	00000000
Company	
Insurance	000000
Maint	00000000
Newsletter	
Post	000000
Printing	00000000
TOTAL Newsletter	00000000
Car's Re	

Cash Flow Report 000000 0TD

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Category	00000000 00000000
Bar	00000000
TOTAL Bars & Re	00000000
Special Cents	
Destical	00000000
Services	00000000
TOTAL Special Cents	00000000
TOTAL Co unit	00000000
000	
Benefits	
Dental	00000000
Life	00000000
NCLORS	00000000
Vision	00000000
TOTAL Benefits	00000000
Bond	00000000
CIC	
Med	00000000
SoSe	00000000
TOTAL CIC	00000000
Roll	00000000
Un	00000000
orCo	00000000
TOTAL	00000000
Office	
Ban	00000000
Cler	00000000
Counil	00000000
DeoutCler	00000000
Dues	00000000
Qui	00000000
Finance Officer	
Regular	00000000
TOTAL Finance Officer	00000000
Ins	00000000
Maint	
Materials	00000000
Service	00000000
TOTAL Maint	00000000
Maor	00000000
Cost	00000000
Reords	00000000
Supplies	00000000
Tel	00000000
Util	00000000
TOTAL Office	00000000
Manning	
Administration	
Contract	00000000
Salaries	00000000
TOTAL Administration	00000000
Inneation	00000000

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Category	00000000 00000000
Misc	000000
Ordinance Cleanes	00000000
<hr/>	
TOTAL Mannin	00000000
Street Liqutin	000000
Tax Coll	
Contract	00000000
Sal	000000
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TOTAL Tax Coll	00000000
Trainin	
Officials	000000
Sta	000000
<hr/>	
TOTAL Trainin	00000000
Travel	00000000
<hr/>	
TOTAL EXPENSES	207,163.20
TRANSFERS	
FROM Cee Min S	00000000
FROM MM Sa ar Sterlin	00000000
TO Cee Min S	00000000
TO MM Sa ar Sterlin	00000000
TO Sout State CD	00000000
<hr/>	
TOTAL TRANSFERS	0.00
OVERALL TOTAL	11,762.45

Account Balances Historical Report as of 12/31/2014

Includes unrealized gains

Account	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
ASSETS								
Cash and Bank Accounts								
Ce Min S								
Money Market								
MM Savings								
NCCMT Cash								
South State CD								
TOTAL Cash and Bank Accounts	769,851.45	770,200.51	734,306.71	718,424.93	760,526.27	747,997.49	731,596.16	
Other Assets								
State Revenues Receivable								
TOTAL Other Assets	0.00	61,440.37	58,704.79	56,821.56	0.00	0.00	0.00	
TOTAL ASSETS	769,851.45	831,640.88	793,011.50	775,246.49	760,526.27	747,997.49	731,596.16	
LIABILITIES								
Other Liabilities								
Accounts Payable								
Deposits								
TOTAL Other Liabilities	21,887.76	22,889.64	21,887.76	21,887.76	21,887.76	21,887.76	21,887.76	
TOTAL LIABILITIES	21,887.76	22,889.64	21,887.76	21,887.76	21,887.76	21,887.76	21,887.76	
OVERALL TOTAL	747,963.69	808,751.24	771,123.74	753,358.73	738,638.51	726,109.73	709,708.40	

Account Balances Historical Report as of 12/31/2014

Includes unrealized gains

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Account	Balance	Balance	Balance	Balance
ASSETS				
Cash and Bank Accounts				
Ce Min S	000000	000000	000000	000000
M Neel Car s sro	000000	000000	000000	000000
MM Sa Car Sterlin	000000	000000	000000	000000
NCCMT Cas	000000	000000	000000	000000
Sout State CD	000000	000000	000000	000000
TOTAL Cash and Bank Accounts	811,163.08	813,496.48	804,274.86	842,401.45
Other Assets				
State Revenues Receivable	000	000	000	000
TOTAL Other Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	811,163.08	813,496.48	804,274.86	842,401.45
LIABILITIES				
Other Liabilities				
Accounts payable	00000	00000	00000	00000
sros	000000	000000	000000	000000
TOTAL Other Liabilities	21,887.76	21,887.76	21,887.76	21,887.76
TOTAL LIABILITIES	21,887.76	21,887.76	21,887.76	21,887.76
OVERALL TOTAL	789,275.32	791,608.72	782,387.10	820,513.69

Mineral Services Monthly Revenue Summary

TOWN OF MINORAL SERVICES									
REVENUE SUMMARY									
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November
Proportional Prior									
Proportional									
Duplicate Proportional									
Fund Balance Prior									
Gross Receipts Tax									
Interest									
Sales Tax Electricity									
Sales Tax Sales Use									
Sales Tax Other Util									
Sales Tax Other Be									
Real Estate Taxes									
Donations									
Other									
Totals	\$ 349,990.00	\$ 131,064.35	\$ 218,925.65	62.6%	\$ 1,089.34	\$ 3,005.54	\$ 3,790.52	\$ 5,734.09	\$ 6,438.25
	December	January	February	March	April	May	June	June a/r	
Proportional Prior									
Proportional									
Duplicate Proportional									
Fund Balance Prior									
Gross Receipts Tax									
Interest									
Sales Tax Electricity									
Sales Tax Sales Use									
Sales Tax Other Util									
Sales Tax Other Be									
Real Estate Taxes									
Donations									
Other									
Totals	\$ 101,894.06	\$ 22,912.79	\$ 12,753.09	\$ 61,307.97	\$ -	\$ -	\$ -	\$ -	

Mineral Services Budget Comparison

TOWN OF MINORCL SERVICES									
BUDGET COMPARISON									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	0	0	0	0%	0	0	0	0	0
Attorney	0	0	0	0%	0	0	0	0	0
Audit	0	0	0	0%	0	0	0	0	0
Charities & Agencies	0	0	0	0%	0	0	0	0	0
Community Projects	0	0	0	0%	0	0	0	0	0
Continence	0	0	0	0%	0	0	0	0	0
Deerle Officer Lead	0	0	0	0%	0	0	0	0	0
Deletions	0	0	0	0%	0	0	0	0	0
Fire Protection	0	0	0	0%	0	0	0	0	0
Office Administration	0	0	0	0%	0	0	0	0	0
Planning & Zoning	0	0	0	0%	0	0	0	0	0
Street Lighting	0	0	0	0%	0	0	0	0	0
Tax Collection	0	0	0	0%	0	0	0	0	0
Training	0	0	0	0%	0	0	0	0	0
Travel	0	0	0	0%	0	0	0	0	0
Capital Outlay	0	0	0	0%	0	0	0	0	0
Totals	\$ 349,990.00	\$ 142,826.80	\$ 207,163.20	59.2%	\$ 38,716.84	\$ 20,770.55	\$ 18,510.74	\$ 18,262.87	\$ 22,839.58
Off Budget:									
Tax Refunds					0	0	0	0	0
Interfund Transfers					0	0	0	0	0
Total Off Budget:			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Budget Comparison

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising								
Attorney								
Audit								
Charities & Agencies								
Community Projects								
Continuing								
Employee Overtime								
Electricity								
Fire Protection								
Office Administration								
Planning & zoning								
Street Lighting								
Tax Collection								
Training								
Travel								
Capital Outlay								
	\$ 22,327.14	\$ 20,579.39	\$ 21,974.71	\$ 23,181.38	\$ -	\$ -	\$ -	\$ -
Off Budget:								
Tax Refunds								
Interfund Transfers								
Total Off Budget:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mar Cas clo Report Mar

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Page

Category

INCOME

Interest Income	
Other Income	
Continuing	
TOTAL Other Income	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for prior years	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	
Provision for	
Receivables	
Int	
Tax	
TOTAL Revisions	
TOTAL Provision for	

Mar 2020 Cash Flow Report - Mar 2020

Company: [Company Name]

[Company Name]

Page 1

Category	
Int	0.00
Tax	0.00
TOTAL Revenues	0.00
TOTAL Gro Ta	0.00
TOTAL Gro Ta Prior Years	0.00
Sales Tax	
Cable TV	0.00
Electricity	0.00
Natural Gas Expense	0.00
Sales Use Dist	0.00
Telephone Communications	0.00
TOTAL Sales Tax	0.00
Fee Tax	
Int	0.00
Tax	0.00
TOTAL Fee Tax	0.00
TOTAL INCOME	61,307.97

EXPENSES

Ads	0.00
Attorney	0.00
Co-Unit	
Maint	0.00
Newsletter	
Printing	0.00
TOTAL Newsletter	0.00
Cars & Re	
Car	0.00
TOTAL Cars & Re	0.00
TOTAL Co-Unit	0.00
Benefits	
Dental	0.00
Life	0.00
NCLORS	0.00
Vision	0.00
TOTAL Benefits	0.00
IC	
Med	0.00
So Se	0.00
TOTAL IC	0.00
Roll	0.00
TOTAL	0.00
Office	
Clerk	0.00
Council	0.00
Deput Clerk	0.00
Dues	0.00
Finance Officer	
Regular	0.00
TOTAL Finance Officer	0.00

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Page

CateCor	
Maint	
Materials	
Service	
TOTAL Maint	
Major	
Supplies	
Tel	
Util	
TOTAL Office	
Plant	
Administration	
Salaries	
TOTAL Administration	
Misc	
Ordinance Charges	
TOTAL Plant	
Street Lighting	
Tax Coll	
Contract	
Sal	
TOTAL Tax Coll	
Travel	
TOTAL EXPENSES	23,181.38
TRANSFERS	
From Cash Min S	
TO MM Savings Sterlin	
TOTAL TRANSFERS	0.00
OVERALL TOTAL	38,126.59

Register Report - Mar

Transaction

Page

Page

Table with columns: Date, Num, Description, Memo, Category, Clr, Amount. Contains multiple rows of financial transactions including deposits, debit cards, and various utility and insurance payments.

Register Report - Mar 2019

Account Group: 00000000

00000000

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
03/01/2019		TOR Transfer Money	transfer 00000000	MM Savings	R	00000000
03/01/2019		DD Deposit	000000 00000000	Other Income	R	000000
03/01/2019		Gen Neill	elco e Sins 0000	Co unit Maint	R	000000
03/01/2019		Du Deporter	0000000000 00000000	Street Light	R	000000
03/01/2019		DT Debit Card Debit	Trans bacs in 00	Other Maint Materials	R	000000
03/01/2019		Order Beater III	0000 0000 reiburs	Travel	R	000000
03/01/2019		Verizon Wireless	00000000000000 00	Other Tel	R	000000
03/01/2019		DT Callee	Salary 0000 00000000	Other Cler	R	00000000
			Supplement 0000 0000	Other Cler	R	000000
			Cours 0000 00000000	Other Deput Cler	R	00000000
			Salary 0000 00000000	Other Finance Other Regular	R	00000000
			Salary 0000 00000000	Other Mayor	R	00000000
			Salary 0000 00000000	Other Council	R	00000000
			Salary 0000 00000000	Planning Administration Salaries	R	00000000
			Salary 0000 00000000	Tax Coll Sal	R	00000000
			00000000	IC So Sec	R	00000000
			00000000	IC Med	R	00000000
03/01/2019		DT NC State Treasurer	0000 LORS contrib	Other Cler		00000000
			0000 LORS contrib	Other Finance Other Regular		00000000
			0000 LORS contrib	Planning Administration Salaries		00000000
			0000 e Deporter contrib	Benefits NCLORS		00000000
03/01/2019		DD Deposit	000000 00000000	Other Income	R	000000
03/01/2019		DT Callee Fees	fees 0000 00000000	Other Roll	R	00000000

3/1/2019 - 3/31/2019

7,575.59

TOTAL INFLOWS	60,766.45
TOTAL OUTFLOWS	-53,190.86
NET TOTAL	7,575.59

March 2019

) Revenue Details
) Inter-bank Transfers

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NC Sales and Use Distribution

January 2019 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION (AD VALOREM)										
AIRBORNE										
CUMBERLAND										
INDIAN TRAIL										
LONG RIVER										
MORSEVILLE										
MORRIS										
MINERAL SPRINGS										
MINT HILL										
MONROE										
STALLINS										
UNIONVILLE										
WALTON										
WELLSVILLE										
WINDY HILL										
TOTAL										

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

Distribution Report for
Qtr 10/01/2018 - 12/31/2018

Distribution Date
March 15, 2019

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

Invoice Date	Invoice Number	Description	Invoice Amount			
03/12/2019	1908-NCVTS	NCVTS REFUNDS FOR THE MONTH OF	- \$9.48			
03/14/2019	VTFN1902-1	Cash Recvd NCVTS FEB/19	\$569.79			
03/01/2019	1908 TAXES	TAX/FEE/INT-FEBRUARY 2019	\$2,622.84			
Vendor No.			Vendor Name	Check No.	Check Date	Check Amount
10870			TOWN OF MINERAL SPRINGS	00058800	03/18/2019	3,183.15



County of Union

500 North Main Street
Monroe, North Carolina 28112

Vendor Number Check Date Check Number
10870 03/18/2019 00058800

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

\$3,183.15

Pay Three Thousand One Hundred Eighty Three Dollars and 15 cents *****

To The
Order Of

TOWN OF MINERAL SPRINGS
PO BOX 600
MINERAL SPRINGS NC 28108

**EFT COPY
NON-NEGOTIABLE**

AP



County of Union

500 North Main Street
Monroe, North Carolina 28112

10870
00058800

9.48-
2,622.84+
569.79+
3,183.15+

ADDRESS SERVICE REQUESTED

0.0

TOWN OF MINERAL SPRINGS
PO BOX 600
MINERAL SPRINGS NC 28108

MINORAL SRINGS

Jurisdiction □ □□

Vendor **10870-1**

Invoice **NC**TS

Description

NC

TS Reunds for the months of Februar

Invoice Date

□□□□□□□□

Due Date

□□□□□□□□

Account 715 - 220355

□ □□□□
\$ (9.48)

R/G M/I	Entity	VndNo-R	Inv No	Tax&Fee Amt	IntOnly Amt	Com Cst	Net Amt	Sts
400 001	Union County	0-0		483,382.73	5,214.65	15,103.48	473,493.91	No Chk
400 003	Voter Approved Debt Tax	0-0		67,955.70	697.93	2,122.43	66,531.20	No Chk
400 011	Countywide Fire Tax	0-0		22,653.40	233.20	707.77	22,178.83	No Chk
400 012	Countywide EMS Tax	0-0		57,839.24	593.82	1,806.82	56,625.24	No Chk
400 015	Springs Fire Tax	0-0		6,806.24	54.45	216.90	6,643.79	No Chk
400 020	Stallings Fire Tax	0-0		10,013.27	107.27	316.75	9,803.79	No Chk
400 023	Hemby Bridge Fire Tax	0-0		13,081.49	128.29	415.27	12,794.51	No Chk
400 026	Wesley Chapel Fire Tax	0-0		13,800.92	121.15	443.56	13,478.51	No Chk
400 028	Waxhaw Fire Tax	0-0		11,028.31	114.75	358.00	10,785.07	No Chk
400 101	Village of Marvin	1832-0	VTFN1902-1	4,062.04	32.82	127.88	3,966.98	No Chk
400 200	City of Monroe	103-7	VTFN1902-1	217,980.14	1,756.38	5,063.49	214,673.03	No Chk
400 222	Monroe Downtown Service District	103-7	VTFN1902-2	179.73	3.80	4.30	179.23	No Chk
400 300	Town of Wingate	4064-	VTFN1902-1	6,091.14	81.88	176.72	5,996.30	No Chk
400 400	Town of Marshville	5861-	VTFN1902-1	8,771.11	116.13	258.53	8,628.71	No Chk
400 500	Town of Waxhaw	8268-	VTFN1902-1	88,510.75	727.07	2,382.51	86,855.31	No Chk
400 600	Town of Indian Trail	2924-	VTFN1902-1	69,161.30	782.50	2,161.95	67,781.85	No Chk
400 700	Town of Stallings	4860-2	VTFN1902-1	31,090.69	294.92	994.23	30,391.38	No Chk
400 800	Town of Weddington	7518-	VTFN1902-1	8,718.65	94.20	273.71	8,539.14	No Chk
400 900	Village of Lake Park	1833-	VTFN1902-1	7,045.85	84.34	227.69	6,902.50	No Chk
400 930	Town of Fairview	19458-	VTFN1902-1	736.82	6.71	23.38	720.15	No Chk
400 970	Village of Wesley Chapel	9262-	VTFN1902-1	1,481.82	10.21	48.79	1,443.24	No Chk
400 980	Town of Unionville	11530-	VTFN1902-1	1,251.74	13.46	39.60	1,225.60	No Chk
400 990	Town of Mineral Springs	10870-	VTFN1902-1	583.12	5.19	18.52	569.79	No Chk
400 999	Schools	0-0		978,660.34	10,050.99	30,569.43	958,141.90	No Chk
-----	User Keyed Amounts							
Interest Amount...							2,822.54	
-----	Costs							
Billing Cost.....				445,664.90	4,009.61	11,801.30	437,873.21	
Credit Card Cost..				1,665,221.64	17,316.52	52,060.41	1,630,477.75	
Debit Card Cost..				.00	.00	.00	.00	
-----	Total Costs			2,110,886.54	21,326.13	63,861.71	2,068,350.96	

----- E N D -----

**Jurisdiction Collection by Year
Union County
Date Distributed: 2/1/2019 to 2/28/2019**

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2014	35.00	0.00	10.92	45.92	0.69	45.23
2015	0.00	0.00	1.88	1.88	0.03	1.85
2016	0.25	0.03	0.06	0.34	0.01	0.33
2017	5.80	0.04	0.12	5.96	0.09	5.87
2018	2,539.12	1.90	67.67	2,608.69	39.13	2,569.56
Total:	2,580.17	1.97	80.65	2,662.79	39.95	2,622.84
Grand Total:	2,580.17	1.97	80.65	2,662.79	39.95	2,622.84



First National Bank

OFFICIAL CHECK

Date: 03/18/19

115802103

00000-

REMITTER: THE TOWN OF MINERAL SPRINGS

BRANCH: 1158
ORIGINATOR: 115802
TIME: 16:37:39
CK AMT: \$30,000.00

\$30,000.00

PAY
THIRTY THOUSAND and 00/100USDollars

DRAWER: **NON NEGOTIABLE**
First National Bank of Pennsylvania

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

CUSTOMER COPY

AUTHORIZED SIGNATURE
Katie Thomas

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



First National Bank

OFFICIAL CHECK

Date: 03/18/19

115802103

00000-

REMITTER: THE TOWN OF MINERAL SPRINGS

PAY
THIRTY THOUSAND and 00/100USDollars

\$30,000.00

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

DRAWER:
First National Bank of Pennsylvania

Kate Lynn Thomas
AUTHORIZED SIGNATURE

⑈ 115802103⑈ ⑆043318092⑆ 100020⑈



We Are Here To Help
SouthStateBank.com / (800) 277-2175

03/18/2019 4:49 PM 508 5551
Account XXXXXX0549
DDA Deposit 30,000.00

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

S

2

SENATE BILL 367
State and Local Government Committee Substitute Adopted 4/9/19

Short Title: Clarify Property Owners' Rights.

(Public)

Sponsors:

Referred to:

March 27, 2019

A BILL TO BE ENTITLED

AN ACT PROVIDING THAT COUNTIES AND CITIES SHALL NOT ADOPT ORDINANCES REGULATING THE REMOVAL OF TREES FROM PRIVATE PROPERTY WITHOUT THE EXPRESS AUTHORIZATION OF THE GENERAL ASSEMBLY.

The General Assembly of North Carolina enacts:

SECTION 1. Article 6 of Chapter 153A of the General Statutes is amended by adding a new section to read as follows:

"§ 153A-145.8. Limitations on regulating trees.

No county may adopt ordinances regulating the removal of trees from private property within the county's jurisdiction without the express authorization of the General Assembly. Neither the general police powers authorized in this Article nor any other powers authorized in this Chapter or in any other general or local law, except a general or local law expressly authorizing a county to adopt ordinances regulating the removal of trees from private property, shall be used by a county's governing body as the basis for adopting ordinances regulating the removal of trees from private property."

SECTION 2. Article 8 of Chapter 160A of the General Statutes is amended by adding a new section to read as follows:

"§ 160A-201.2. Limitations on regulating trees.

No city may adopt ordinances regulating the removal of trees from private property within the city's corporate limits or extraterritorial jurisdiction without the express authorization of the General Assembly. Neither the general police powers authorized in this Article nor any other powers authorized in this Chapter or in any other general or local law, except a general or local law expressly authorizing a city to adopt ordinances regulating the removal of trees from private property, shall be used by a city's governing body as the basis for adopting ordinances regulating the removal of trees from private property."

SECTION 3. Any local acts authorizing ordinances regulating the removal of trees from private property and any ordinances that were adopted under that authority before the date this act becomes law shall remain in effect after this act becomes law.

SECTION 4. Any ordinances regulating the removal of trees from private property that were adopted before the date this act becomes law without the express authorization of the General Assembly are hereby repealed.

SECTION 5. This act is effective when it becomes law.



TOWN OF MINERAL SPRINGS

**RESOLUTION IN OPPOSITION TO NORTH CAROLINA SENATE BILL 367
“Clarify Property Owners’ Rights”**

R-2019-01

WHEREAS, North Carolina Senate Bill 367 was introduced by Senators McInnis, Krawiec, and B. Jackson as an act providing that counties and cities shall not adopt ordinances regulating the removal of trees from private property without express authorization of the General Assembly; and

WHEREAS, the Town of Mineral Springs is a public entity established under the laws of the State of North Carolina; and

WHEREAS, the Town and its citizens have long recognized the importance of trees for their shade, cooling, noise and wind reduction, soil erosion prevention, oxygen production, dust filtration, carbon dioxide absorption, wildlife habitat, aesthetic enhancement of all real property and their contribution to the general community well-being; and

WHEREAS, trees provide a buffer, a natural canopy, and are a hallmark of the Town’s “Conservation by Design” commitment and require the Town’s utmost devotion to their protection; and

WHEREAS, the Town of Mineral Springs enacted a Tree Protection Ordinance in 2002 and has continued to vigorously and equitably enforce this ordinance to the benefit of all citizens in the Town; and

WHEREAS, Senate Bill 367 would restrict the ability of the Town Council and other local officials statewide to protect the property rights of existing property owners;

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Mineral Springs strongly opposes Senate Bill 367 due to the detrimental effect this proposed bill will have on the Town, its citizens, the rights of existing property owners, and the natural environment.

ADOPTED, this the 9th day of May, 2019.

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Town Clerk

Town of Mineral Springs

PROPOSED BUDGET 2019-2020

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Budget Officer

May 9, 2019

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**TOWN OF MINERAL SPRINGS
2019-2020 BUDGET**

MESSAGE FROM THE BUDGET OFFICER

I hereby present this recommended budget for the 2019-2020 fiscal year to the Mineral Springs town council.

The FY2019-20 budget reflects anticipated revenues and expenditures of \$360,825.00 including capital expenditures, which represents a \$10,835.00 increase over last year's final budget. General government expenditures total \$327,928.00, an increase of \$19,156.00, while the capital budget has decreased by \$8,321.00 to \$32,897.00.

In the "Planning" department, we are proposing \$10,000 to complete the new Unified Development Ordinance. Zoning and subdivision regulation are two of the town's core services, and with the technical assistance of Benchmark Planning the town has made substantial progress on that effort. The net result is a decrease of \$4,064.00 in "Planning". There is a proposed 3% increase for employees, both salaried and hourly, but there is no change to the salaries of the town council and mayor, which will remain at \$150/month and \$400/month respectively. The "Elections" appropriation is increased from zero to \$3,100.00 based on an estimate by the Union County Board of Elections for the 2019 municipal election. Finally, there is a new appropriation department: "Intergovernmental", which has been added at the recommendation of the Union County transportation planner and is designated for contributions to countywide transportation planning and for possible local matches to expedite smaller NCDOT projects within the town. Most other proposed expenditures are very close to their previous year's level.

The revenue side of the budget reflects a tax base of approximately \$273.3 million, an increase of approximately \$6.3 million over the FY2018-19 tax base as of April 30, 2019. Most of this increase is due to new construction. Vehicle property taxes are expected to increase very slightly. General sales and use taxes and electricity sales tax are expected to increase slightly, telecommunications sales tax is expected to decrease slightly, and all other state-shared sales taxes are expected to remain very close to their current level. The electricity sales tax remains by far our largest revenue source. The estimate of the town's overall state-shared sales-tax revenue stream has been increased from \$267,900.00 to \$270,445.00.

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

I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2019-20 fiscal year is 2.5 cents per \$100.


Frederick Becker III, Budget Officer

5/1/2019
Date

TOWN OF MINERAL SPRINGS 2019-2020 BUDGET

BUDGET INTRODUCTION

FUND ACCOUNTING

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

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

General Fund

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

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

dollars (\$500.00) to be capital expenditures.

Capital Project Funds

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

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

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

BUDGET PREPARATION

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2019-2020 budget preparation and enactment process:

April 11, 2019: Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer's draft appropriations worksheet and advise him of any changes.

May 9, 2019: Prior to the town council's regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council's recommended departmental expenditures into the *Recommended (or Proposed) Budget*. The Recommended Budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a *draft FY2019-20 budget ordinance*, and a *budget message* that provides a brief overview of the proposed budget. The draft budget ordinance also includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

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

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

June 13, 2019: Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute also requires that copies of the adopted budget ordinance be filed in the offices of the town clerk, the budget officer, and the finance officer.

THE ROLE OF THE ANNUAL BUDGET ORDINANCE

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the "Office" appropriation in the budget ordinance is \$146,944, and the detailed breakdown lists expenditures of \$2,400 for "equipment" and \$5,000 for "utilities", it would be perfectly legal for the finance officer to make "equipment" expenditures of \$3,000 and "utility" expenditures of \$5,800 during the fiscal year, *provided the total of all expenditures in the "Office" category does not exceed \$146,944*.

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

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 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:

ADMINISTRATIVE & GENERAL GOVERNMENT:	\$327,928.00
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
CAPITAL:	\$32,897.00
Capital outlay	\$32,897.00
TOTAL APPROPRIATIONS:	\$360,825.00

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

TOTAL ESTIMATED REVENUES:

\$360,825.00

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

REVENUES

\$ 360,825

TOTAL INCOME

\$ 360,825

Proert Taxes			
Current Year			
Prior Years			
Interest			
Other Income			
Capital			
Miscellaneous			
Sales Tax			
Columbia Beverage			
Electricity			
General Sales Use			
Natural Gas Use			
Telephone Utilities			
Video Franchise			
Seale Taxes			
Conin Fees			

EXPENDITURES

\$ 360,825

ADMINISTRATIVE & GENERAL GOVERNMENT

\$ 327,928

Advertising			
Attorney			
Audit			
Charities Expenses			
Community			
Beautification/Maintenance			
Newsletter			
Special Events			
Capital			
M			
Misc			
Car Greening Maint			
Continence			
Debt			
Employee Overhead			
IC or Co bonds			
Fire Protection			
Intercommunal			
Intersection Study			
Construction Mat			

Office				
Salary Clerk				
Salary Deputy Clerk Assistant				
Salary Finance Officer				
Salary Mayor				
Salary Council				
Dues				
Insurance				
Records Management				
Furniture & durable items				
Supplies				
Postage General				
Telephone Internet				
Reserve Mis				
Town Hall Maintenance				
Supplies				
Services				
Utilities				
Planning				
Online Ordinance Planning				
Online Ordinance Administration				
Salary				
Contract				
Land Use Planning				
Reserve Mis				
Street Lighting				
Tax Collection				
Salary				
Contract Union Count				
Postage				
Billing				
Training				
Boards				
Officials				
Staff Clerk TC O				
Travel Expenses				
CAPITAL				
Capital Outlay				\$ 32,897

Town of Mineral Springs
2019-2020 BUDGET ANALYSIS

I. Appropriations

Administrative & General Government

Advertising **\$1,800.00**
Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2020 Queen's Cup Race Program. This appropriation is unchanged from last year.

Attorney **\$9,600.00**
This appropriation includes \$3,600.00 for retainer and general expense, and remains the same as last year's appropriation.

Audit **\$4,730.00**
Kendra Gangal, CPA has proposed an annual charge for audit services of \$4,730 over the next three years which is a \$120.00 decrease over last year's actual payment.

Charities & Agencies **\$10,500.00**
Council has approved this separate appropriation in the budget ordinance in order to bring more control and greater transparency to the town's contribution to various local non-profits. The amount is calculated as 3% of the previous year's total budget: $0.03 \times \$349,990.00 = \$10,499.70$, rounded to \$10,500.00.

Community **\$28,300.00**
This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. The Community appropriation has been increased by \$2,300.00 over last year's appropriation, reflecting an additional \$1,800.00 for the 2019 20th Anniversary Festival and an additional \$500 for beautification and maintenance expenses. The service partnership with Artists Music Guild for music licensing, festival entertainment, and other event programming remains \$4,000.00.

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

Elections **\$3,100.00**
There will be a municipal election during the 2019-20 fiscal year, and this amount is based on an estimate provided by the Union County Board of Elections.

Employee Overhead**\$29,900.00**

Includes Scheduled bonds for Tax Collector at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$2,150.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition, employee dental, vision, and life insurance are estimated at \$1,800, and our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$14,224. This is a \$1,400 increase over last year, reflecting the 3% salary increases and small increases in rates for insurance and NCLGERS contributions.

Fire Protection**\$12,000.00**

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

Intergovernmental**\$15,000.00**

For the first time this year, the town has begun working on a cooperative transportation program with Union County. \$5,000 is being proposed as a contribution to the updating of the Union County Critical Intersection Study, and \$10,000 is being proposed as an appropriation that could be used as a local match to NCDOT to expedite construction of one or more projects in the town. These expenditures may not necessarily all be made during the upcoming fiscal year.

Office & Administration**\$146,944.00**

We are proposing increasing the clerk's base salary to \$37,380.00 and the finance officer's base salary to \$34,524.00, representing a 3% cost-of-living and longevity increase. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and Council has authorized increasing the hourly rate for that position to \$17.91/hr. This position has been budgeted at \$11,000 allowing for flexibility in the number of hours worked. Council salaries will remain \$150.00 per month for FY2019-20, and the mayor's salary will remain \$400.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain the same as last year.

Planning**\$52,304.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$32,304.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration, either from Centralina Council of Governments or another planning consultant, remains the same as last year's. Also included in that appropriation is an amount of approximately \$1,100.00 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position. The allowance for ordinance revisions has been decreased from \$15,000 to \$10,000 to cover the remaining cost of developing the new Unified Development Ordinance. The \$5,000.00 allowance for land use plan updates and the \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services, are the same as last year's.

Street Lighting **\$1,600.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount has been reduced by \$400, reflecting a rate decrease by Duke Power.

Tax Collection **\$1,950.00**

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections, which has worked very well for the town. Total commissions to Union County for FY2019-20 are estimated at \$1,600; our tax levy for FY2019-20 is slightly higher than last year's and that increase should be reflected in a higher contract cost, but the actual commission was below budget in FY2018-19. The current deputy clerk position will continue to include delinquent tax collection, although there is very little uncollected property tax left to collect for years 2010 – 2011. We are allocating \$300.00 to this position.

Training **\$3,000.00**

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

Travel Expenses **\$4,200.00**

Included are expenses for travel to off-site training sessions, and any necessary meals and overnight accommodations. Also included are reimbursements for expenses incurred by council and staff in the course of ordinary business. This appropriation is the same as last year's; it is expected that there will be attendance at several clerk, planner, and elected official classes and conventions this fiscal year that will incur travel and lodging expenditures.

Capital

Capital Outlay **\$32,897.00**

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

II. Estimated Revenues

Interest Earned **\$8,500.00**

Short-term interest rates continue to increase in response to Federal Reserve policy. Our Money Market account is currently earning 1.21%, and we have a \$200,000 CD which is earning 1.96% and will probably be eligible for a higher rate when it matures in September 2019. The increase in fund balance coupled with the relatively large interest rate increases should lead to an increase in interest income this fiscal year.

Other **\$3,000.00**

This category covers various small-scale sources of revenue not accounted for in the other major categories. We anticipate an estimated \$1,800 in sponsorships and vendor income from the festival, refunds of North Carolina sales and use taxes paid by the town

on purchases, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

2019 Property Tax Receipts **\$67,830.00**

The estimated tax base, based on data from the Union County Assessor’s office is \$267,030,059.00, up \$5,672,133.00 (2.17%) from last year due primarily to new construction. In addition, we estimate that our Public Service Property tax base will be \$6,286,009.00 based on last year’s figure.

Gross estimated tax levy must be reduced based on the collection rate for FY2017-18 as of June 30, 2018, which was 99.27% by the Union County tax administrator.

The revenue estimate was arrived at as follows:

County Estimate	\$267,030,059
Public Service Property (est.)	\$6,286,009
Total tax base	\$273,316,068

Tax rate: \$0.025/\$100 assessed valuation
 Total levy: \$68,329.02
 Estimated collection rate: 99.27% → \$67,830.22

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

We will receive some 2012 through 2018 delinquent tax payments from Union County, and our delinquent tax collector will continue to collect payments for tax years 2010 and 2011. Our “legacy” unpaid property tax balance has been decreasing, and therefore we don’t expect to be collecting very much for that period from 2010 - 2011. As required by state law, any remaining unpaid taxes for 2009 (approximately \$61) will “drop off” and no longer be subject to collection.

Sales Taxes **\$270,445.00**

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

Alcoholic Beverage tax	\$13,045.00
Electricity sales tax	\$209,000.00
General sales and use tax	\$23,100.00
Natural Gas excise tax	\$1,400.00
Telecommunications sales tax	\$3,900.00
Video Programming sales tax	\$20,000.00
Total	\$270,445.00

The amount of Alcoholic Beverage tax distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2017-18, municipalities where beer and wine sales were allowed received approximately \$4.317 per capita. The estimate of \$13,100.00 is arrived at by multiplying the official 2017 state

population for Mineral Springs of 3,022 by \$4.317. While the per capita amount may be slightly higher in FY2019-20, we are using the existing figure because NC Department of Revenue figures for FY2018-19 are not yet available. As for the Electricity sales tax, the town's largest revenue source, the amount has leveled off or even decreased slightly over the past few years. When North Carolina changed this tax from a franchise tax to a sales tax beginning in FY2014-15, the general assembly established FY2013-14 as the "baseline year" for this distribution. Sales tax on additional electricity consumption above this "baseline" amount is calculated by the same formula that general Sales and Use tax distributions are calculated: a formula that allocates the distribution based on the town's percentage of the total property tax levy in the county. Because Mineral Springs has such a low tax base and tax rate, our levy is a very small percentage of the countywide levy and as a result incremental increases in Electricity sales tax distributions are very small. This year we are budgeting only a \$2,000 increase in the anticipated Electricity sales tax distribution. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and have remained very flat over time, although the telecommunications tax has begun a gradual decline as less "landline" service is being used.

Vehicle taxes

\$7,550.00

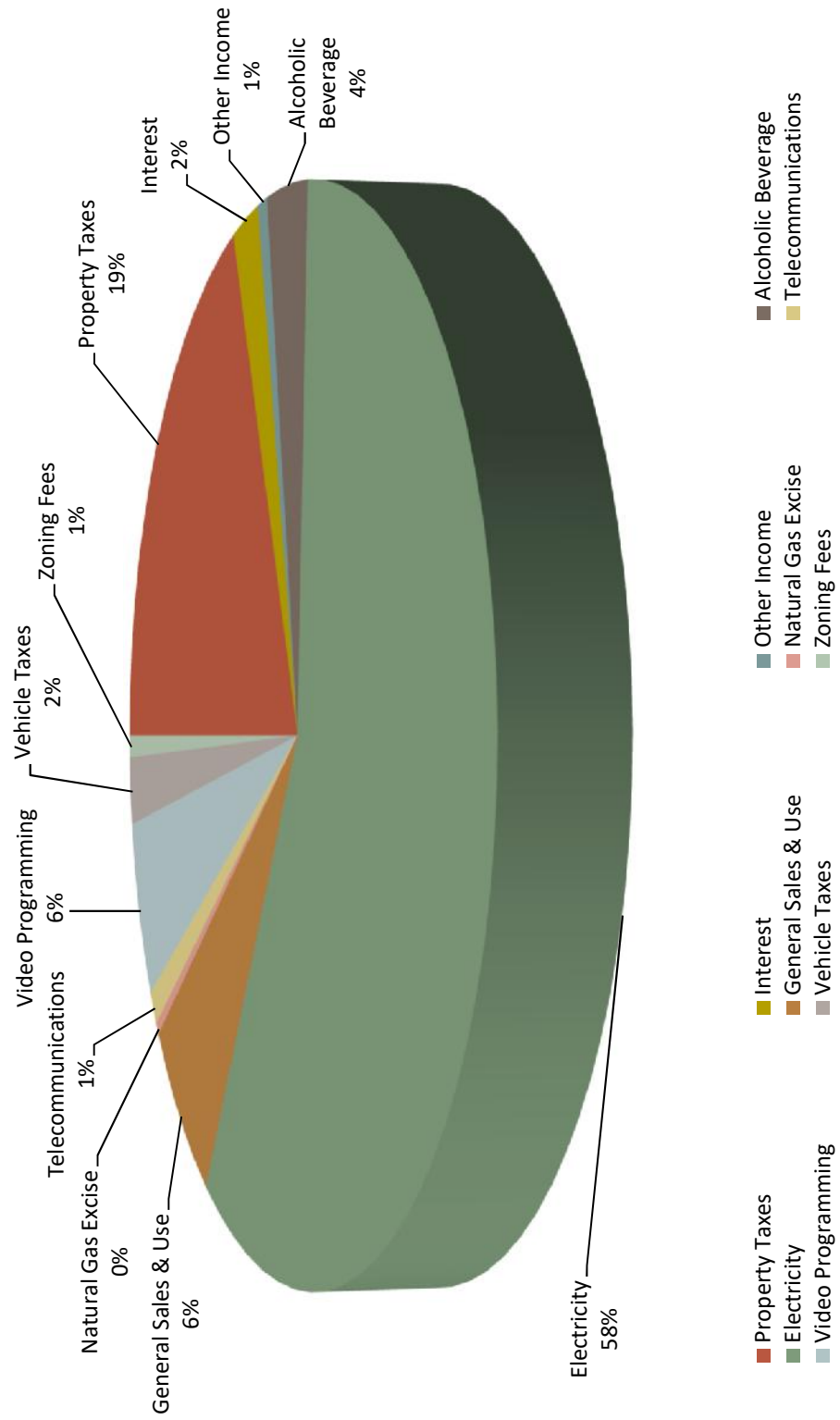
Current-year vehicle taxes will all be collected by Union County via the new state Vehicle Tax System. This amount reflects the property-tax collection rate of 99.27%, based on Union County's estimate of the Mineral Springs vehicle tax base of \$30,437,113.00. In reality, the new state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn't exist until it is collected. Even so, there are refunds due to vehicles that are expected to be registered which ultimately are not renewed, so some anticipated revenues are still not collected. Using the 99.27% collection rate is just a close estimate reflecting these uncollectible vehicle taxes.

Zoning fees

\$2,500.00

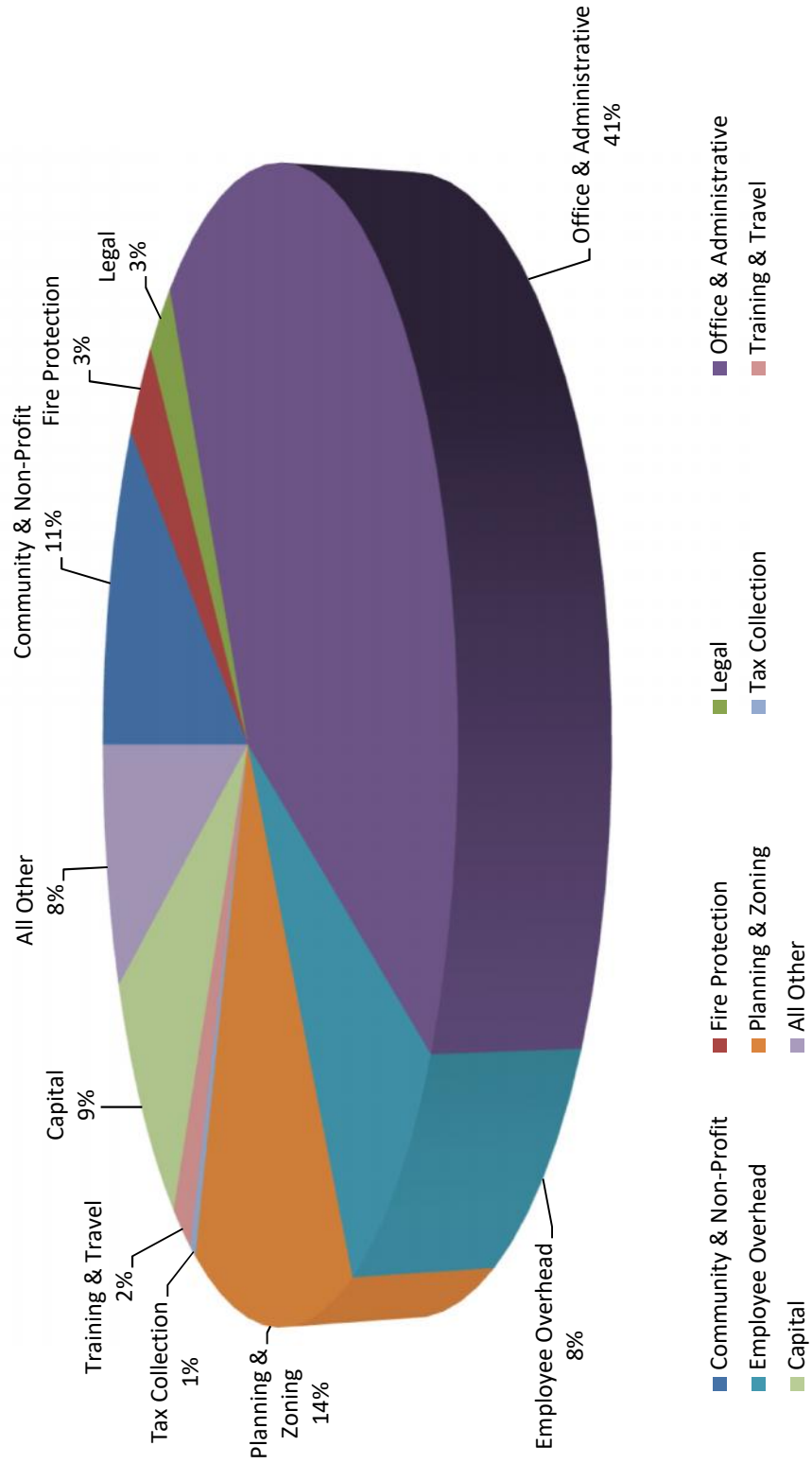
This estimate is based on the current rate of new construction both individually and in subdivisions (with only the Harrington Hall subdivision actively building), plus additional zoning permits and miscellaneous applications for amendments and conditional use permits. Overall, zoning activity is expected to decline slightly for FY2019-20, and this estimate is \$500 less than last year's total.

Mineral Springs Proposed Revenues 2019-2020 \$360,825



Mineral Springs Proposed Expenditures 2019-2020

\$360,825



PRIOR YEAR

REVENUES

TOTAL INCOME

\$ 349,990

Property Taxes			
Current Year			
Prior Years			
Interest			
Other Income			
Gross Receipts			
Miscellaneous			
Sales Tax			
Retailer's License			
Liquor			
General Sales Tax Use			
Natural Gas Tax			
Telephone Communications			
Video Franchise			
Telephone Taxes			
Online Fees			

EXPENDITURES

ADMINISTRATIVE & GENERAL GOVERNMENT

\$ 308,772

Advertising			
Attorney			
Audit			
Charities Expenses			
Community			
Beautification/Maintenance			
Newsletter			
Special Events			
Miscellaneous			
Miscellaneous			
Miscellaneous			
Car Greenhouse Maint			
Continuing			
Deletions			
Employee Overhead Allocation or Loan Bonds			
Fire Protection			

Office			
Salary Clerk			
Salary Deputy Clerk Assistant			
Salary Finance Officer			
Regular			
Par Maint			
Salary Mayor			
Salary Council			
Dues			
Insurance			
Records Management			
Furniture & durable items			
Supplies			
Postage General			
Telephone Internet			
Reserve Mis			
Total All Maintenance			
Supplies			
Services			
Utilities			
Licensing			
Licensing Ord			
Licensing Administration			
Salary			
Contract			
Land Use Licensing			
Code Enforcement Contract			
Reserve Mis			
Street Lighting			
Tax Collection			
Salary			
Contract Union County			
Postage			
Billing			
Training			
Boards			
Officials			
Stationery Clerical TC O			
Travel Expenses			
CAPITAL			\$ 41,218
Capital Outlay			

PRIOR YEAR

2018 FINAL BUDGET AMOUNTS				ACTUAL (5/19 & 6/19 PROJECTED)				VARIANCE		
REVENUES				\$ 349,990					\$ 360,903.00	\$ 10,913
Interest								\$ 9,148.00	\$ 7,348	
Proport Taxes								\$ 67,777.00	\$ 772	
Sales Tax								\$ 271,181.00	\$ 3,281	
Lease Taxes								\$ 7,473.00	\$ 188	
Concessions								\$ 3,369.00	\$ 369	
Other								\$ 1,955.00	\$ (1,045)	
EXPENDITURES				\$ 349,990					\$ 291,649.00	\$ (58,341)
ADMINISTRATIVE & GENERAL GOVERNMENT				\$ 308,772					\$ 285,244.00	\$ (23,528)
Advertising								\$ 1,049.00	\$ (751)	
Attorney								\$ 4,531.00	\$ (5,069)	
Audit								\$ 4,850.00	\$ -	
Charities								\$ 9,850.00	\$ (450)	
Community Projects								\$ 23,433.00	\$ (2,567)	
Beauty Maint										
Special Events										
Newsletter										
Parade Green										
Continental								\$ -	\$ (3,000)	
Deletions								\$ -	\$ -	
Director's Office								\$ 28,129.00	\$ (371)	
Director's Office Grant								\$ 12,000.00	\$ -	
Office								\$ 139,704.00	\$ (5,000)	
Salaries										
Salaries										
Salaries - Regular										
Salaries - Overtime										
Salaries - Major										
Salaries - Council										
Dues										
Insurance										
Records Management										
Supplies										
Supplies										
Postage										
Telephone										
Reserve										
Tonnage Maint										
Supplies										
Services										
Utilities										
Printing								\$ 53,932.00	\$ (2,436)	
Concession										
Concession										
Salaries										
Contract										
Land Use Plan										
Code Enforcement										
Reserve Misc										
Street Lighting								\$ 1,380.00	\$ (620)	
Tax Collection								\$ 2,010.00	\$ (440)	
Salaries										
Contract - Union Count										
Postage										
Billing										
Training								\$ 1,469.00	\$ (1,531)	
Officials										
Printing - Office										
Stationery										
Travel Expenses								\$ 2,907.00	\$ (1,293)	
CAPITAL								\$ 41,218	\$ 6,405.00	
Capital Outlay								\$ 6,405.00	\$ (34,813)	
TRANSFERS								\$ -	\$ -	
To Donor's Charitable Fund								\$ -	\$ -	
EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance								\$ 69,254.00		