

**Town of Mineral Springs**  
**Electronic Meeting via Zoom – Meeting ID# 762 323 8311**  
**Town Council**  
**Regular Meeting**  
**May 14, 2020 ~ 7:30 PM**  
**Agenda**

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**ATTENTION:** Due to COVID-19 and for the personal safety of the public, town employees, and town council, this meeting will be closed for the public to physically attend. In order to comply with the open meetings law, the town is providing you with the ability to attend this meeting virtually via Zoom by calling one of the following numbers 1-346-248-7799 US (Houston), 1-669-900-6833 US (San Jose), 1-929-205-6099 US (New York), 1-301-715-8592 US, or 1-312-626-6799 US (Chicago) or visiting <https://us02web.zoom.us/j/7623238311>. The meeting ID# is 762 323 8311 for either method (phone or web).

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**1. Opening**

The meeting will be called to order and roll call will be conducted.

**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.

**ATTENTION:** Public comments will be taken virtually via Zoom as described above. If you wish to sign up to speak at this meeting, please contact Town Clerk Vicky Brooks at 704-289-5331 (text or voice) or by email at [msvickybrooks@aol.com](mailto:msvickybrooks@aol.com) by 2:00 p.m. May 14, 2020.

**3. Consent Agenda**

- A. April 9, 2020 Regular Meeting Minutes
- B. March 2020 Tax Collector's Report
- C. March 2020 Finance Report

**4. Consideration of Authorizing the Zoning Administer/Planner to Sign Letters of Support and Local Match Assistance for the 2020 BUILD Planning Grant Application**

The council will consider authorizing Zoning Administrator/Planner Vicky Brooks to sign letters of support and local match assistance for the 2020 BUILD Planning Grant Application Union County will be submitting to the US Department of Transportation.

**5. Consideration of Adopting a Resolution (R-2020-04) of Support for the 2020 BUILD Grant Application**

The council will consider adopting a resolution supporting a "better utilizing investments to leverage development" (BUILD) grant application.

**6. Consideration of Allowing Nonprofits to Submit Written Requests**

The council will consider allowing the nonprofits to submit written requests for consideration of donations this year.

7. **Consideration of the 2019-2020 Budget Amendment**

The council will consider approving a 2019-2020 Budget Amendment.

8. **Consideration of the 2020-2021 Budget and Calling for a Public Hearing**

Mayor Becker will present the council with the 2020-2021 proposed budget. The council will consider calling for a Public Hearing on June 11, 2020 for the 2020-2021 budget.

9. **Consideration of Appointing a Board of Adjustment Member**

The council will consider appointing a Board of Adjustment member.

10. **7<sup>th</sup> Annual Festival Discussion**

The council will discuss whether to continue planning the 7<sup>th</sup> Annual Festival scheduled for September 2020 or to cancel it for this year with all of the uncertainties related COVID-19.

11. **Staff Updates**

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

12. **Other Business**

13. **Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
April 9, 2020 ~ 7:30 PM

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Minutes Draft

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The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall (parking lot), Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, April 9, 2020.

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

**Absent:** Councilwoman Peggy Neill and Attorney Bobby Griffin.

**Visitors:** None.

With a quorum present Mayor Frederick Becker called the Regular Town Council Meeting of April 9, 2020 to order at 7:34 p.m.

1. **Opening**

- Town Clerk Vicky Brooks did the roll call of those present [as shown above].
- Councilwoman Critz delivered the invocation.
- Pledge of Allegiance

2. **Consideration of a Resolution Allowing for Electronic Meetings Under the State of Emergency**

- Mayor Becker explained the resolution for electronic meeting under the State of Emergency.
- **Councilwoman Coffey** made a **motion** to adopt the resolution allowing for electronic meetings under the State of Emergency of North Carolina and **Councilwoman Krafft** seconded. The motion passed unanimously as follows:

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

Nays: None

- The resolution is as follows:

TOWN OF MINERAL SPRINGS  
Resolution to Conduct Electronic Town Council Meetings  
During COVID-19 State of Emergency

R-2020-01

**WHEREAS**, on March 16, 2020, Union County, North Carolina declared a State of Emergency in response to the spread of the COVID-19 disease; and

**WHEREAS**, on March 16, 2020, the Town of Mineral Springs, North Carolina ["**Town**"] declared a State of Emergency paralleling that of Union County; and

**WHEREAS**, under their States of Emergency, Union County and the Town have closed all government offices including the Mineral Springs Town Hall to the public; and

**WHEREAS**, on March 27, 2020, North Carolina Governor Roy Cooper issued Executive Order 121 imposing a series of statewide restrictions, prohibitions, and directives referred to as a Stay-at-Home Order ("EO121" or "the Order"). The Order went into effect on Monday, March 30, 2020 at 5:00 p.m. and remains in effect for 30 days until April 29, 2020 unless rescinded, revised, or extended; and

**WHEREAS**, a mass gathering is defined in "The Order" as any event or convening that brings together more than ten (10) persons in a single room or single space at the same time, such as an auditorium, stadium, arena, large conference room, meeting hall, or any indoor or outdoor space; and

**WHEREAS**, a municipality (and board) is considered an "Essential Governmental Operation" and as such shall ensure the continuing operation of the government agency or to provide for or support the health, safety and welfare of the public; and

**WHEREAS**, the Mineral Springs Town Council has not heretofore adopted any resolution/policy for participating and/or conducting electronic town council meetings; and

**WHEREAS**, the Mineral Springs Town Council supports the current State of Emergency for COVID-19 and finds it is in the best interest and safety of the general public, town employees, and town council to implement a policy for electronic council meetings at this time:

- to help prevent the spread of COVID-19 by enforcing social distancing and limiting meetings to ten (10) or less persons; and
- to provide the public citizens a means of listening to or participating in a council meeting in a safe and secure environment of their own; and

**NOW, THEREFORE BE IT RESOLVED** by the Mineral Springs Town Council will implement the following guidelines for participating and/or conducting electronic town council meetings:

- Town Council members will only be able to participate in electronic meetings during the duration of the COVID-19 State of Emergency.
- Members of the public will be able to phone in or use their computer to connect to Zoom to listen to the meeting live.
- A public comment session will be held during the monthly regular meeting. Anyone wishing to speak must sign up by email or text to the town clerk by 2:00 p.m. on the day of the meeting.
- Town Council members participating electronically will be counted as a "aye" vote, unless that member states their name and votes "nay".

**BE IT FURTHER RESOLVED** that the provisions of this Resolution shall remain in effect until the earlier of the following:

- The reopening of the town hall to the public for regular business hours; or
- The expiration of the Town's COVID-19 Emergency Declaration (including any extensions) and Executive Order 121; or
- The repeal of this Resolution by the Mineral Springs Town Council.

This the 9<sup>th</sup> day of April, 2020.

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Frederick Becker III, Mayor

Attest:

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Vicky A. Brooks, CMC, Town Clerk

3. **Public Comments**

- There were no public comments; no requests for public comments were received via text or email.

4. **Consent Agenda**

- Councilwoman Critz pointed out an error on page 80 and 81; the “ayes” included her name and she was not present at that meeting.
- **Councilwoman Critz made a motion to approve the consent agenda with the two amendments, which contained the following:**

- A. March 12, 2020 Regular Meeting Minutes
- B. February 2020 Tax Collector’s Report
- C. February 2020 Finance Report

*and Councilman Countryman seconded. The motion passed unanimously as follows:*

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

5. **Consideration of Waiving Point and Pay Fees for Debit and Credit Card Transactions**

- Mayor Becker described the resolution for waiving the fees for debit and credit card transactions during the COVID-19 State of Emergency.
- **Councilwoman Coffey made a motion to approve waiving the Point and Pay fees for debit and credit cards and Councilman Countryman seconded. The motion passed unanimously as follows:**

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

- The resolution is as follows:

**TOWN OF MINERAL SPRINGS  
Resolution to Waive Debit and Credit Card Fees  
During COVID-19 State of Emergency**

**R-2020-02**

**WHEREAS**, on March 16, 2020, Union County, North Carolina declared a State of Emergency in response to the spread of the COVID-19 disease; and

**WHEREAS**, on March 16, 2020, the Town of Mineral Springs, North Carolina [“Town”] declared a State of Emergency paralleling that of Union County; and

**WHEREAS**, under their States of Emergency, Union County and the Town have closed all government offices including the Mineral Springs town hall to the public; and

**WHEREAS**, the Zoning Administrator is endeavoring to process zoning permit applications by telephone and by email while the town hall is closed; and

**WHEREAS**, due to the closure of the town hall, it would be both impractical and unsafe for the Town to collect fees in cash or otherwise in person; and

**WHEREAS**, North Carolina general statutes do not require municipalities to accept any revenues aside from property taxes in cash; and

**WHEREAS**, the Town has been contracting with Point and Pay to process credit and debit card transactions; and

**WHEREAS**, Point and Pay charges a fee for processing credit card and debit card transactions for the Town; and

**WHEREAS**, under normal circumstances when cash and other in-person payment methods were available to the public, the Town charged applicants for the Point and Pay processing fees; and

**WHEREAS**, cash and in-person payment methods are no longer available and the Town is requiring checks by mail or credit or debit card payments for all fees; and

**WHEREAS**, the Mineral Springs Town Council has determined that it would constitute an undue hardship to citizens making payments to the Town to require those citizens to pay the Point and Pay service charges during this State of Emergency;

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

- The Town of Mineral Springs hereby declares that it will not accept cash for payment of application fees or any other fees that are not property taxes; and
- The Town of Mineral Springs hereby waives Point and Pay processing fees for any payments to the Town made by credit or debit card including property taxes; and
- The Town of Mineral Springs will make arrangements to collect any property tax payments in cash as required by statute if cash is the only payment method the taxpayer can make but hereby declares that credit or debit card is the preferred method of payment of property taxes; and
- The Town Council of the Town of Mineral Springs hereby directs the Finance officer to enter into the Town's books any credit or debit card payments at their net amount and to enter the amount of the Point and Pay fee as a miscellaneous collection expenditure in the department collecting the fee.

**BE IT FURTHER RESOLVED** that the provisions of this Resolution shall remain in effect until the earlier of the following:

- The reopening of the town hall to the public for regular business hours; or
- The expiration of the Town's COVID-19 Emergency Declaration (including any extensions); or
- The repeal of this Resolution by the Mineral Springs Town Council.

This the 9<sup>th</sup> day of April, 2020.

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

Attest: \_\_\_\_\_  
Vicky A. Brooks, Municipal Clerk

**6. Consideration of Keeping the Deputy Clerk on the Payroll**

- Mayor Becker described the resolution to keep the deputy clerk on the payroll.
- **Councilwoman Critz made a motion to keep our deputy clerk on the payroll during this State of Emergency and Councilman Countryman seconded. The motion passed unanimously as follows:**

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

*Nays: None*

- The resolution is as follows:

**TOWN OF MINERAL SPRINGS  
Resolution to Adopt Policy on Hourly-Employee Work and Wages  
During COVID-19 State of Emergency**

**R-2020-01**

**WHEREAS**, on March 16, 2020, Union County, North Carolina declared a State of Emergency in response to the spread of the COVID-19 disease; and

**WHEREAS**, on March 16, 2020, the Town of Mineral Springs, North Carolina [“**Town**”] declared a State of Emergency paralleling that of Union County; and

**WHEREAS**, the Governor of North Carolina issued Executive Order #118 on March 17, 2020, part of which modified North Carolina unemployment insurance policy to facilitate employee filings and potentially reduce employer liability for unemployment benefits; and

**WHEREAS**, under their States of Emergency, Union County and the Town have closed all government offices including the Mineral Springs town hall to the public; and

**WHEREAS**, the Town has three staff employees, consisting of one full-time salaried Municipal Clerk and Planning Director, one half-time salaried Finance officer, and one part-time hourly Deputy Clerk, Deputy Tax Collector, and Receptionist [“**Deputy Clerk**”]; and

**WHEREAS**, due to the closure of the Mineral Springs town hall, the salaried employees have begun to fulfill as many of their duties as possible from home and are coordinating any occupancy of the town hall so that no more than one employee at a time is present at the town hall; and

**WHEREAS**, the base hourly assignment for the Deputy Clerk has been established as “regular office hours”, which comprises twelve (12) hours per week; and

**WHEREAS**, the closure of the town hall has eliminated some of the Deputy Clerk’s duties, including receptionist duties and office support duties; and

**WHEREAS**, the Deputy Clerk has continued to perform some duties during the town hall closure, including file-management and file-updating tasks; and

**WHEREAS**, it is expected that the Deputy Clerk will continue to be able to provide valuable services to the Town during the town hall closure although such services might not require twelve hours of work every week; and

**WHEREAS**, if the Town were to “lay off” the Deputy Clerk for the duration of the current town hall closure, the Governor’s Executive Order #118 would allow for the Deputy Clerk to apply for enhanced unemployment benefits and the Town would be subject to reduced liability for any resulting benefit payments; and

**WHEREAS**, if the Town were to “lay off” the Deputy Clerk for the duration of the current town hall closure, the Deputy Clerk would not be available for such duties as the Deputy Clerk’s supervisor determined were necessary or beneficial to the Town; and

**WHEREAS**, the Mineral Springs Town Council has determined that it is in the best interest of the Town to have the experienced Deputy Clerk available as needed to perform any tasks deemed necessary or beneficial by the Deputy Clerk’s supervisor;

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

During the town hall closure,

- The Town shall keep the current Deputy Clerk on the active payroll; and
- The Deputy Clerk shall be paid for twelve (12) hours per week at the current hourly rate for the position even if actual hours worked total less than twelve in any given week; and
- The deputy Clerk shall be available to perform such duties and tasks as directed by the Deputy Clerk’s supervisor; and
- If the Deputy Clerk is required to work more than twelve hours in any given week, any additional hours above twelve shall be compensated at the current hourly rate for the position.

**BE IT FURTHER RESOLVED** that the provisions of this Resolution shall remain in effect until the earlier of the following:

- The reopening of the town hall to the public for regular business hours; or
- The expiration of the Town’s COVID-19 Emergency Declaration (including any extensions); or
- The repeal of this Resolution by the Mineral Springs Town Council.

This the 9<sup>th</sup> day of April, 2020.

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

Attest: \_\_\_\_\_  
Vicky A. Brooks, Municipal Clerk

7. **2020-2021 Budget – Proposed Departmental Appropriations**

- Mayor Becker asked the council if they had anything to add to the budget appropriations, if not he would move forward with presenting it to them in May.
- **Councilwoman Krafft made a motion to move forward on the budget appropriations and Councilman Critz seconded. The motion passed unanimously as follows:**

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

8. **Staff Updates**

- There were no staff updates.

9. **Other Business**

- Councilwoman Krafft asked about the Mineral Springs 7<sup>th</sup> Annual Festival and if Ms. Brooks was able to do her planning stages as we are going forward. Ms. Brooks responded she was not sending out applications and was not asking for sponsors right now, because she did not think it was the appropriate time to be asking for money. Ms. Brooks also did not know if people were of the mindset to be thinking that they want to be a craft vendor or food vendor. Ms. Brooks mentioned a band has been secured for the event. Ms. Brooks asked if the council wanted her to be looking for sponsors at this time. Councilman Countryman responded no. Councilwoman Krafft responded that Ms. Brooks did not need to work on sponsors, but she did need to work on the food vendors, because once this breaks open people are going to be slammed. Ms. Brooks responded she does have the fire department doing the bar-b-que again and she has talked to Blue Lagoon and they wanted to come back before all of this started, but she hasn't received their application yet. In addition, Ms. Ridings has been in touch with a pizza man and Pelican's is already paid for. Ms. Brooks asked the council to think about whether the town wants to seek out sponsors this year. Mayor Becker noted the town may have more clarity on this next month, because the COVID-19 cases are starting to catch up in North Carolina. Ms. Brooks asked the council again if they wanted to ask for sponsors given the situation, because there are companies that are not open, and they are losing money. "Is this the best time to be asking people for money", Ms. Brooks asked. Councilwoman Coffey responded, "no, it is not." Councilwoman Krafft responded, "no, but I would think that at least two of your main sponsors before are still working very hard, they are still full, I mean their business is booming." Councilwoman Krafft stated "it hasn't affected everybody the same way."
- Mayor Becker noted the playground has been closed (as the council can see) and that happened even before the governor mandated that (he closed it the day before the mandate), based on recommendations from the parks and rec group he is a member of. Councilwoman Critz mentioned the greenway was booming. Mayor Becker noted people are still able to stay apart, so right now it is working.
- It was noted that if the quarantine is not lifted for next months meeting the council does not have to come, the meeting can be conducted via Zoom. Ms. Brooks will keep the council informed.



- Councilwoman Critz mentioned the council has been getting emails about grant monies for municipalities and asked Mayor Becker if there was anything he thought might be beneficial to our community. Mayor Becker responded he had not seen any of those specific emails. Councilwoman Critz will forward the emails to Mayor Becker.

10. **Adjournment**

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

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

*Nays: None*

- The meeting was adjourned at 7:48 p.m.
- The next regular meeting will be on Thursday, May 14, 2020 at 7:30 p.m. at the Mineral Springs Town Hall or via Zoom depending on the State of Emergency Stay-at-Home Order.

Respectfully submitted by:

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Vicky A. Brooks, CMC, Town Clerk

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Frederick Becker III, Mayor

MARCH 31, 2020  
TOWN OF MINERAL SPRINGS  
PERCENTAGE REPORT

<b>MARCH 31, 2020 REGULAR TAX</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
BEGINNING CHARGE	826.73	67887.65	67,281.59	65,383.77	61537.39	62152.5
TAX CHARGE						
PUBLIC UTILITIES CHARGES						
DISCOVERIES						
NON-DISCOVERIES		2.80	2.80	2.80		
RELEASES		(0.42)				
<b>TOTAL CHARGE</b>	<b>826.73</b>	<b>67,890.03</b>	<b>67,284.39</b>	<b>65,386.57</b>	<b>61,537.39</b>	<b>62,152.50</b>
BEGINNING COLLECTIONS		66,306.19	67,154.11	65,292.79	61,453.03	62,105.07
COLLECTIONS - TAX		834.34	20.72	18.18	17.23	15.38
COLLECTIONS - INTEREST		30.48	2.58	3.92	4.71	6.08
<b>TOTAL COLLECTIONS</b>	<b>-</b>	<b>67,140.53</b>	<b>67,174.83</b>	<b>65,310.97</b>	<b>61,470.26</b>	<b>62,120.45</b>
BALANCE OUTSTANDING	826.73	749.50	109.56	75.60	67.13	32.05
<b>PERCENTAGE OF REGULAR</b>	<b>0.00%</b>	<b>98.90%</b>	<b>99.84%</b>	<b>99.88%</b>	<b>99.89%</b>	<b>99.95%</b>
<b>COLLECTION FEE 1.5 %</b>		<b>12.97</b>	<b>0.35</b>	<b>0.33</b>	<b>0.33</b>	<b>0.32</b>

## Mineral Springs Prior Years Property Tax Report March 2020

March 31, 2020	2011	2010		
<b>BEGINNING CHARGE</b>	<b>\$64,878.42</b>	<b>\$64,737.60</b>		
PUBLIC UTILITIES	\$1,319.20	\$1,251.60		
MINIMAL RELEASES	(\$145.21)	(\$152.88)		
DISCOVERIES	\$61.82	\$321.61		
ABATEMENTS (RELEASES)	(\$301.25)	(\$473.88)		
<b>TOTAL CHARGE</b>	<b>\$65,812.98</b>	<b>\$65,684.05</b>		
PREVIOUS COLLECTIONS	\$65,746.65	\$65,623.00		
<b>PREVIOUS BALANCE DUE</b>	<b>\$38.65</b>	<b>\$33.37</b>		<b>\$72.02</b>
COLLECTIONS - TAX		\$2.75		\$2.75
COLLECTIONS - INTEREST/FEES		\$5.01		\$5.01
GROSS MONTHLY COLLECTIONS				\$0.00
MISC. ADJUSTMENTS				
<b>TOTAL TAX COLLECTED TO DATE</b>	<b>\$65,746.65</b>	<b>\$65,625.75</b>		
<b>BALANCE OUTSTANDING</b>	<b>\$38.65</b>	<b>\$30.62</b>		<b>\$69.27</b>
<b>PERCENTAGE COLLECTED</b>	<b>99.90%</b>	<b>99.91%</b>		

# Mineral Springs Unpaid Property Taxes - Real and Personal as of March 31, 2020

Name	Tax Map Number	2011	2010	Total
CAROLINA STREET SUPPLY	50103059		\$6.88	
CAROLINA STREET SUPPLY, SHEPPARD JONATHAN	848391	\$6.88		
COOMBER CUSTOM MASONRY LLC	1812652	\$10.44		
FATHER & SON PAINTERS	50093623		\$2.41	
MATHENY, VERNA	455325	\$2.22		
METHENY, VERNA	50094323		\$2.22	
WILLIAMS, RUTH & HUSBAND J C WILLIAMS	05033179	\$19.11	\$19.11	
<b>Total</b>		<b>\$38.65</b>	<b>\$30.62</b>	<b>\$69.27</b>

## Town of Mineral Springs

# FINANCE REPORT

## March 2020

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**May 15, 2020**

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# Cash Flow Report FY2019 YTD

7/1/2019 through 3/31/2020

4/20/2020

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Category	7/1/2019- 3/31/2020
<b>INCOME</b>	
Interest Income	6,886.78
Other Inc	
Class Action Settlement	4.93
Copy Charges	2.00
Festival 2019	
Sponsor	1,090.00
Vendor	405.00
TOTAL Festival 2019	1,495.00
Sales Tax Refunds	4,817.66
Zoning	2,495.00
TOTAL Other Inc	8,814.59
Prop Tax 2019	
Receipts 2019	
Int	59.19
Tax	66,294.02
TOTAL Receipts 2019	66,353.21
TOTAL Prop Tax 2019	66,353.21
Prop Tax Prior Years	
Prop Tax 2010	
Receipts 2010	
Int	26.97
Tax	26.75
TOTAL Receipts 2010	53.72
TOTAL Prop Tax 2010	53.72
Prop Tax 2011	
Receipts 2011	
Int	23.81
Tax	24.00
TOTAL Receipts 2011	47.81
TOTAL Prop Tax 2011	47.81
Prop Tax 2014	
Receipts 2014	
Int	1.70
Tax	5.13
TOTAL Receipts 2014	6.83
TOTAL Prop Tax 2014	6.83
Prop Tax 2015	
Receipts 2015	
Int	3.14
Tax	25.03
TOTAL Receipts 2015	28.17
TOTAL Prop Tax 2015	28.17
Prop Tax 2016	
Receipts2016	
Int	22.61
Tax	78.49
TOTAL Receipts2016	101.10
TOTAL Prop Tax 2016	101.10
Prop Tax 2017	

# Cash Flow Report FY2019 YTD

7/1/2019 through 3/31/2020

4/20/2020

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Category	7/1/2019- 3/31/2020
<hr/>	
Receipts2017	
Int	6.76
Tax	115.60
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TOTAL Receipts2017	122.36
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TOTAL Prop Tax 2017	122.36
Prop Tax 2018	
Receipts	
Int	15.20
Tax	190.56
<hr/>	
TOTAL Receipts	205.76
<hr/>	
TOTAL Prop Tax 2018	205.76
<hr/>	
TOTAL Prop Tax Prior Years	565.75
Sales Tax	
Cable TV	9,919.48
Electricity	109,596.91
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Natural Gas Excise	195.49
Sales & Use Dist	15,292.52
telecommunications	1,720.42
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TOTAL Sales Tax	136,724.82
Veh Tax	
Int 2019	48.93
Tax 2019	5,348.93
<hr/>	
TOTAL Veh Tax	5,397.86
<hr/>	
<b>TOTAL INCOME</b>	<b>224,743.01</b>
<b>EXPENSES</b>	
Ads	281.09
Attorney	3,439.17
Audit	4,730.00
Capital Outlay	
Beautification	1,467.81
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TOTAL Capital Outlay	1,467.81
Charities & Agencies	1,800.00
Community	
Greenway	488.84
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Maint	2,691.11
Newsletter	
Post	322.37
Printing	923.77
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TOTAL Newsletter	1,246.14
Parks & Rec	
Park	2,341.76
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TOTAL Parks & Rec	2,341.76
Special Events	
Festival	6,546.42
Misc	285.14
Services	4,000.00
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TOTAL Special Events	10,831.56
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TOTAL Community	17,599.41
Elections	2,799.26
Emp	



# Cash Flow Report FY2019 YTD

7/1/2019 through 3/31/2020

4/20/2020

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Category	7/1/2019- 3/31/2020
<b>Benefits</b>	
Dental	800.00
Fees	25.00
Life	561.12
NCLGERS	10,668.33
Vision	140.00
<b>TOTAL Benefits</b>	<b>12,194.45</b>
Bond	550.00
<b>FICA</b>	
Med	1,355.08
Soc Sec	5,793.02
<b>TOTAL FICA</b>	<b>7,148.10</b>
Payroll	1,435.10
Work Comp	2,038.50
<b>TOTAL Emp</b>	<b>23,366.15</b>
<b>Office</b>	
Bank	7.00
Clerk	28,035.00
Council	8,100.00
Deputy Clerk	8,044.72
Dues	5,894.00
Equip	590.63
Finance Officer	21,635.04
Regular	4,257.96
<b>TOTAL Finance Officer</b>	<b>25,893.00</b>
Ins	3,209.67
<b>Maint</b>	
Materials	1,891.70
Service	6,322.00
<b>TOTAL Maint</b>	<b>8,213.70</b>
Mayor	3,600.00
Misc	213.50
Post	15.80
Records	4,944.00
Supplies	2,384.40
Tel	5,507.91
Util	3,908.30
<b>TOTAL Office</b>	<b>108,561.63</b>
<b>Planning</b>	
<b>Administration</b>	
Contract	1,117.91
Salaries	24,228.00
<b>TOTAL Administration</b>	<b>25,345.91</b>
Misc	744.99
Ordinance Changes	6,566.70
<b>TOTAL Planning</b>	<b>32,657.60</b>
Street Lighting	761.92
<b>Tax Coll</b>	
Contract	1,168.46
Sal	225.00
<b>TOTAL Tax Coll</b>	<b>1,393.46</b>

# Cash Flow Report FY2019 YTD

7/1/2019 through 3/31/2020

4/20/2020

Page 4

Category	7/1/2019- 3/31/2020
Training	
Officials	50.00
Staff	424.00
TOTAL Training	474.00
Travel	1,792.50
<b>TOTAL EXPENSES</b>	<b>201,124.00</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	81,195.00
FROM McNeely Farms Escrow	21,378.63
FROM MM Sav ParkSterling	30,000.00
TO Check Min Spgs	-51,378.63
TO MM Sav ParkSterling	-60,000.00
TO Escrows	-21,195.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
<b>OVERALL TOTAL</b>	<b>23,619.01</b>

Mineral Springs Monthly Revenue Summary 2018-2019

TOWN OF MINERAL SPRINGS											
REVENUE SUMMARY 2019-2020											
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November		
Property Tax - prior	\$ 1,000.00	\$ 434.25	\$ 565.75	56.6%	\$ -	\$ 107.73	\$ 90.01	\$ 7.50	\$ 11.36		
Property Tax - 2019	\$ 67,830.00	\$ 1,476.79	\$ 66,353.21	97.8%	\$ -	\$ 7.54	\$ 1,456.37	\$ 4,020.52	\$ 9,721.30		
Dupl. Property Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Gross Receipts Tax	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Interest	\$ 8,500.00	\$ 1,613.22	\$ 6,886.78	81.0%	\$ 584.68	\$ 1,496.87	\$ 481.72	\$ 480.96	\$ 1,257.81		
Sales Tax - Electric	\$ 209,000.00	\$ 99,403.09	\$ 109,596.91	52.4%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Sales & Use	\$ 23,100.00	\$ 7,807.48	\$ 15,292.52	66.2%	\$ -	\$ -	\$ 2,167.69	\$ 2,132.80	\$ 2,194.05		
Sales Tax - Other Util.	\$ 25,300.00	\$ 13,464.61	\$ 11,835.39	46.8%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Alc. Bev.	\$ 13,045.00	\$ 13,045.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -		
Vehicle Taxes	\$ 7,550.00	\$ 2,152.14	\$ 5,397.86	71.5%	\$ -	\$ 866.75	\$ -	\$ 1,270.89	\$ 575.74		
Zoning Fees	\$ 2,500.00	\$ 5.00	\$ 2,495.00	99.8%	\$ 250.00	\$ 75.00	\$ 450.00	\$ 495.00	\$ 100.00		
Other	\$ 3,000.00	\$ (3,319.59)	\$ 6,319.59	210.7%	\$ 240.00	\$ 742.00	\$ 400.00	\$ 65.00	\$ 50.00		
<b>Totals</b>	<b>\$ 360,825.00</b>	<b>\$ 136,081.99</b>	<b>\$ 224,743.01</b>	<b>62.3%</b>	<b>\$ 1,074.68</b>	<b>\$ 3,295.89</b>	<b>\$ 5,045.79</b>	<b>\$ 8,472.67</b>	<b>\$ 13,910.26</b>		
December	January	February	March	April	May	June	June a/r				
Property Tax - prior	\$ 97.25	\$ 88.36	\$ 25.34	\$ 138.20							
Property Tax - 2019	\$ 25,972.75	\$ 17,882.38	\$ 5,814.20	\$ 1,478.15							
Dupl. Property Tax	\$ -	\$ -	\$ -	\$ -							
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -							
Gross Receipts Tax	\$ -	\$ -	\$ -	\$ -							
Interest	\$ 447.66	\$ 478.43	\$ 1,285.43	\$ 373.22							
Sales Tax - Electric	\$ 61,052.54	\$ -	\$ -	\$ 48,544.37							
Sales Tax - Sales & Use	\$ 2,172.00	\$ 2,209.34	\$ 2,188.79	\$ 2,227.85							
Sales Tax - Other Util.	\$ 6,101.43	\$ -	\$ -	\$ 5,733.96							
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -							
Vehicle Taxes	\$ 712.88	\$ 705.19	\$ 591.00	\$ 675.41							
Zoning Fees	\$ 180.00	\$ 350.00	\$ 325.00	\$ 270.00							
Other	\$ -	\$ 3,310.55	\$ 1,507.11	\$ 4.93							
<b>Totals</b>	<b>\$ 96,736.51</b>	<b>\$ 25,024.25</b>	<b>\$ 11,736.87</b>	<b>\$ 59,446.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

Mineral Springs Budget Comparison 2018-2019

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2019-2020										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,518.91	\$ 281.09	15.6%	\$ -	\$ 223.88	\$ -	\$ -	\$ 57.21	
Attorney	\$ 9,600.00	\$ 6,160.83	\$ 3,439.17	35.8%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,039.17	\$ 300.00	
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Charities & Agencies	\$ 10,500.00	\$ 8,700.00	\$ 1,800.00	17.1%	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Projects	\$ 28,300.00	\$ 10,700.59	\$ 17,599.41	62.2%	\$ 5,004.94	\$ 3,291.21	\$ 3,857.08	\$ 1,574.95	\$ 211.32	
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Overhead	\$ 29,900.00	\$ 6,533.85	\$ 23,366.15	78.1%	\$ 4,437.67	\$ 2,870.88	\$ 1,108.27	\$ 3,492.72	\$ 2,250.27	
Elections	\$ 3,100.00	\$ 300.74	\$ 2,799.26	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Office & Administrative	\$ 146,944.00	\$ 38,382.37	\$ 108,561.63	73.9%	\$ 20,527.24	\$ 16,418.97	\$ 9,923.83	\$ 10,650.43	\$ 10,267.78	
Planning & Zoning	\$ 52,304.00	\$ 19,646.40	\$ 32,657.60	62.4%	\$ 5,774.67	\$ 3,289.37	\$ 5,124.23	\$ 3,891.42	\$ 2,692.00	
Street Lighting	\$ 1,600.00	\$ 838.08	\$ 761.92	47.6%	\$ -	\$ 108.69	\$ 108.69	\$ 108.69	\$ -	
Tax Collection	\$ 1,950.00	\$ 556.54	\$ 1,393.46	71.5%	\$ 25.00	\$ 50.99	\$ 49.92	\$ 122.83	\$ 189.51	
Training	\$ 3,000.00	\$ 2,526.00	\$ 474.00	15.8%	\$ 175.00	\$ -	\$ -	\$ 199.00	\$ 100.00	
Travel	\$ 4,200.00	\$ 2,407.50	\$ 1,792.50	42.7%	\$ 205.00	\$ 827.25	\$ -	\$ -	\$ 205.90	
Capital Outlay	\$ 32,897.00	\$ 31,429.19	\$ 1,467.81	4.5%	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Totals</b>	<b>\$ 360,825.00</b>	<b>\$ 159,701.00</b>	<b>\$ 201,124.00</b>	<b>55.7%</b>	<b>\$ 36,449.52</b>	<b>\$ 27,381.24</b>	<b>\$ 20,472.02</b>	<b>\$ 21,079.21</b>	<b>\$ 16,273.99</b>	
<b>Off Budget:</b>										
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers					\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Off Budget:</b>			<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Mineral Springs Budget Comparison 2018-2019

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -	\$ -				
Attorney	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00				
Audit	\$ 3,074.50	\$ -	\$ 1,655.50	\$ -				
Charities & Agencies	\$ -	\$ 1,500.00	\$ 300.00	\$ -				
Community Projects	\$ 811.42	\$ 2,219.70	\$ 210.95	\$ 417.84				
Contingency	\$ -	\$ -	\$ -	\$ -				
Employee Overhead	\$ 2,121.10	\$ 2,415.13	\$ 2,402.09	\$ 2,268.02				
Elections	\$ 2,799.26	\$ -	\$ -	\$ -				
Fire Protection	\$ -	\$ -	\$ -	\$ -				
Intergovernmental	\$ -	\$ -	\$ -	\$ -				
Office & Administrative	\$ 9,899.32	\$ 10,691.52	\$ 9,783.30	\$ 10,399.24				
Planning & Zoning	\$ 3,809.91	\$ 2,692.00	\$ 2,692.00	\$ 2,692.00				
Street Lighting	\$ 108.69	\$ 218.47	\$ 108.69	\$ -				
Tax Collection	\$ 437.31	\$ 316.38	\$ 130.20	\$ 71.32				
Training	\$ -	\$ -	\$ -	\$ -				
Travel	\$ 403.55	\$ -	\$ -	\$ 150.80				
Capital Outlay	\$ -	\$ 1,467.81	\$ -	\$ -				
<b>Totals</b>	<b>\$ 23,765.06</b>	<b>\$ 21,821.01</b>	<b>\$ 17,582.73</b>	<b>\$ 16,299.22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Off Budget:</b>								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Off Budget:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# March Cash Flow Report - Mar 2020

3/1/2020 through 3/31/2020

4/20/2020

Page 1

Category	3/1/2020- 3/31/2020
<b>INCOME</b>	
Interest Income	373.22
Other Inc	
Class Action Settlement	4.93
Zoning	270.00
TOTAL Other Inc	274.93
Prop Tax 2019	
Receipts 2019	
Int	38.67
Tax	1,439.48
TOTAL Receipts 2019	1,478.15
TOTAL Prop Tax 2019	1,478.15
Prop Tax Prior Years	
Prop Tax 2010	
Receipts 2010	
Int	5.01
Tax	2.75
TOTAL Receipts 2010	7.76
TOTAL Prop Tax 2010	7.76
Prop Tax 2015	
Receipts 2015	
Int	0.02
Tax	1.10
TOTAL Receipts 2015	1.12
TOTAL Prop Tax 2015	1.12
Prop Tax 2016	
Receipts2016	
Int	1.19
Tax	35.20
TOTAL Receipts2016	36.39
TOTAL Prop Tax 2016	36.39
Prop Tax 2017	
Receipts2017	
Tax	48.26
TOTAL Receipts2017	48.26
TOTAL Prop Tax 2017	48.26
Prop Tax 2018	
Receipts	
Int	4.70
Tax	39.97
TOTAL Receipts	44.67
TOTAL Prop Tax 2018	44.67
TOTAL Prop Tax Prior Years	138.20
Sales Tax	
Cable TV	4,752.07
Electricity	48,544.37
Natural Gas Excise	152.13
Sales & Use Dist	2,227.85
telecommunications	829.76
TOTAL Sales Tax	56,506.18

# March Cash Flow Report - Mar 2020

3/1/2020 through 3/31/2020

4/20/2020

Page 2

Category	3/1/2020- 3/31/2020
Veh Tax	
Int 2019	6.40
Tax 2019	669.01
TOTAL Veh Tax	675.41
<b>TOTAL INCOME</b>	<b>59,446.09</b>
 <b>EXPENSES</b>	
Attorney	300.00
Community	
Maint	206.89
Parks & Rec	
Park	210.95
TOTAL Parks & Rec	210.95
TOTAL Community	417.84
Emp	
Benefits	
Dental	80.00
Life	52.92
NCLGERS	1,185.37
Vision	14.00
TOTAL Benefits	1,332.29
FICA	
Med	151.20
Soc Sec	646.38
TOTAL FICA	797.58
Payroll	138.15
TOTAL Emp	2,268.02
Office	
Clerk	3,115.00
Council	900.00
Deputy Clerk	937.66
Finance Officer	2,704.38
Regular	172.62
TOTAL Finance Officer	2,877.00
Maint	
Materials	35.88
Service	553.00
TOTAL Maint	588.88
Mayor	400.00
Supplies	253.72
Tel	436.29
Util	890.69
TOTAL Office	10,399.24
Planning	
Administration	
Salaries	2,692.00
TOTAL Administration	2,692.00
TOTAL Planning	2,692.00
Tax Coll	
Contract	46.32
Sal	25.00

# March Cash Flow Report - Mar 2020

3/1/2020 through 3/31/2020

4/20/2020

Page 3

Category	3/1/2020- 3/31/2020
TOTAL Tax Coll	71.32
Travel	150.80
<b>TOTAL EXPENSES</b>	<b>16,299.22</b>
<b>OVERALL TOTAL</b>	<b>43,146.87</b>



# Register Report - Mar 2020

3/1/2020 through 3/31/2020

4/24/2020

Page 1

Date	Num	Description	Memo	Category	Clr	Amount
3/2/2020	5831	Verizon Wireless	221474588-00001 (... Office:Tel		R	-103.39
3/2/2020	5832	Duke Power	1618851260 (Christ... Community:Maint		R	-206.89
3/2/2020	5833	R.C.S., Inc.	I/N 112921 Park Re... Community:Parks & Rec:Park		R	-200.00
3/9/2020	EFT...	Union County	FY2019 Prop Tax 2019:Receipts 2019:Tax		R	1,439.48
			FY2019 Prop Tax 2019:Receipts 2019:Int		R	38.67
			FY2019 Prop Tax Prior Years:Prop Tax 2018:R...		R	39.97
			FY2019 Prop Tax Prior Years:Prop Tax 2018:R...		R	4.70
			FY2019 Prop Tax Prior Years:Prop Tax 2017:R...		R	39.97
			FY2019 Prop Tax Prior Years:Prop Tax 2017:R...		R	8.29
			FY2019 Prop Tax Prior Years:Prop Tax 2016:R...		R	35.20
			FY2019 Prop Tax Prior Years:Prop Tax 2016:R...		R	1.19
			FY2019 Prop Tax Prior Years:Prop Tax 2015:R...		R	1.10
			FY2019 Prop Tax Prior Years:Prop Tax 2015:R...		R	0.02
			February 2020 (FY2... Tax Coll:Contract		R	-24.13
3/10/2020	5834	Frederick Becker III	11/19 - 12/19 reimb... Travel		R	-150.80
3/10/2020	5835	Taylor & Sons Mowi...	I/N 003 02/20 (FY20... Office:Maint:Service		R	-365.00
3/10/2020	5836	Union County Public...	84361*00 (FY2019) Office:Util		R	-28.29
3/10/2020	5837	Union County Public...	91052*00 (FY2019) Community:Parks & Rec:Park		R	-10.95
3/10/2020	5838	Bucket, Mop, And Br...	I/N CTBCom-1282 j... Office:Maint:Service		R	-188.00
3/11/2020	EFT	Debit Card (McAfee)	Clerk AV software (... Office:Supplies		R	-85.39
3/11/2020	EFT	Debit Card (AOL)	AOL Troubleshootin... Office:Tel		R	-7.99
3/12/2020	EFT	Debit Card (Lowe's)	Vinyl Gloves (FY2019)Office:Maint:Materials		R	-10.63
3/16/2020	EFT...	NC Department of R...	FY2019 Sales Tax:Electricity		R	48,544.37
			FY2019 Sales Tax:telecommunications		R	829.76
			FY2019 Sales Tax:Cable TV		R	4,752.07
			FY2019 Sales Tax:Natural Gas Excise		R	152.13
3/16/2020	EFT	NC Department of R...	Sales & Use 1/20 (F... Sales Tax:Sales & Use Dist		R	2,227.85
3/16/2020	EFT	Point And Pay	Zoning Permit 06-03... Other Inc:Zoning		R	25.00
3/16/2020	5839	Clark, Griffin & McC...	I/N 7148 3/20 (FY20... Attorney		R	-300.00
3/16/2020	5840	Xerox Corporation	I/N 099588564 (FY2... Office:Supplies		R	-56.49
3/16/2020	5841	Amerigas	I/N 3103647589 (FY... Office:Util		R	-711.53
3/16/2020	5842	Duke Power	1803784140 (FY2019)Office:Util		R	-125.90
3/16/2020	5843	Duke Power	1819573779 (Old Sc... Office:Util		R	-24.97
3/16/2020	EFT	Debit Card (Food Li...	Clorox Cleaner (FY2... Office:Maint:Materials		R	-3.94
3/23/2020	EFT...	Union County (NCV...	NCVTS 2002 FY2019 Veh Tax:Tax 2019		R	669.65
			NCVTS 2002 FY2019 Veh Tax:Int 2019		R	6.40
			Refunds 2001 FY2019 Veh Tax:Tax 2019		R	-0.64
			Collection 2002 FY2... Tax Coll:Contract		R	-22.19
3/24/2020	5844	Forms & Supply, Inc.	I/N 5378217-0 (FY2... Office:Supplies		R	-111.84
3/24/2020	5845	Windstream	061348611 (FY2019) Office:Tel		R	-324.91
3/24/2020	584...	Municipal Insurance ...	4/20 (FY2019) Emp:Benefits:Life		R	-52.92
			4/20 (FY2019) Emp:Benefits:Dental		R	-80.00
			4/20 (FY2019) Emp:Benefits:Vision		R	-14.00
3/24/2020	DE...	Deposit	#19016 (FY2019) Prop Tax Prior Years:Prop Tax 2010:R...		R	2.75
			#19016 (FY2019) Prop Tax Prior Years:Prop Tax 2010:R...		R	5.01
3/24/2020	DE...	Deposit	#19017 (FY2019) Other Inc:Zoning		R	245.00
			#19017 (FY2019) Other Inc:Class Action Settlement		R	4.93
3/27/2020	EFT...	NC State Treasurer	3/20 LGERS contrib... Office:Clerk		R	-186.90
			3/20 LGERS contrib... Office:Finance Officer:Regular		R	-172.62
			3/20 LGERS contrib... Planning:Administration:Salaries		R	-161.52
			3/20 employer contri... Emp:Benefits:NCLGERS		R	-1,185.37

# Register Report - Mar 2020

3/1/2020 through 3/31/2020

4/24/2020

Page 2

Date	Num	Description	Memo	Category	Clr	Amount
3/27/2020	EFT	Debit Card (Lowe's)	Cable Ties (FY2019)	Office:Maint:Materials	R	-21.31
3/30/2020	EFT...	Paychex	Salary 3/20 (FY2019)	Office:Clerk	R	-2,928.10
			Supplement 3/20 (F...	Office:Clerk	R	0.00
			Hours 3/20 (FY2019)	Office:Deputy Clerk	R	-937.66
			Salary 3/20 (FY2019)	Office:Finance Officer	R	-2,704.38
			Salary 3/20 (FY2019)	Office:Mayor	R	-400.00
			Salary 3/20 (FY2019)	Office:Council	R	-900.00
			Salary 3/20 (FY2019)	Planning:Administration:Salaries	R	-2,530.48
			Salary 3/20 (FY2019)	Tax Coll:Sal	R	-25.00
			FY2019	Emp:FICA:Soc Sec	R	-646.38
			FY2019	Emp:FICA:Med	R	-151.20
3/31/2020	EFT	Paychex Fees	Fees 3/20 (FY2019)	Emp:Payroll	R	-138.15
<b>3/1/2020 - 3/31/2020</b>						<b>42,773.65</b>

**TOTAL INFLOWS            59,073.51**

**TOTAL OUTFLOWS        -16,299.86**

**NET TOTAL                42,773.65**

March 2020  
Revenue Details

**Jurisdiction Collection by Year**  
**Union County**  
**Date Distributed: 2/1/2020 to 2/28/2020**

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2015	1.10	0.00	0.02	1.12	0.02	1.10
2016	34.99	0.21	1.19	36.39	0.55	35.84
2017	39.97	0.00	8.29	48.26	0.72	47.54
2018	39.97	0.00	4.70	44.67	0.67	44.00
2019	1,430.01	9.47	38.67	1,478.15	22.17	1,455.98
<b>Total:</b>	<b>1,546.04</b>	<b>9.68</b>	<b>52.87</b>	<b>1,608.59</b>	<b>24.13</b>	<b>1,584.46</b>
<b>Grand Total:</b>	<b>1,546.04</b>	<b>9.68</b>	<b>52.87</b>	<b>1,608.59</b>	<b>24.13</b>	<b>1,584.46</b>

Invoice Date	Invoice Number	Description	Invoice Amount
03/01/2020	2008 TAXES	TAX/FEE/INT-FEBRUARY 2020	\$1,584.46

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00064106	03/09/2020	1,584.46



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

Vendor Number    Check Date    Check Number  
 10870            03/09/2020    00064106

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

**\$1,584.46**

Pay One Thousand Five Hundred Eighty Four Dollars and 46 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  
 00064106

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

# NC Sales & Use Distribution

January 2020 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
<b>UNION</b>	1,822,933.30	1,364,348.87	975,705.18	-	(21.47)	300,043.35	-	-	(331,224.62)	4,131,784.61
FAIRVIEW	797.51	596.88	426.86	-	(0.02)	131.27	-	-	631.14	2,583.64
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	67,421.99	50,461.04	36,086.88	-	(0.79)	11,097.24	-	-	53,357.26	218,423.62
LAKE PARK	6,056.00	4,532.53	3,241.41	-	(0.07)	996.78	-	-	4,792.66	19,619.31
MARSHVILLE	8,899.07	6,660.39	4,763.13	-	(0.10)	1,464.73	-	-	7,042.66	28,829.88
MARVIN	5,537.77	4,144.67	2,964.03	-	(0.07)	911.48	-	-	4,382.55	17,940.43
MINERAL SPRINGS	687.68	514.69	368.07	-	(0.01)	113.19	-	-	544.23	2,227.85
MINT HILL *	41.09	31.20	22.31	-	-	6.86	-	-	32.99	135.05
MONROE	204,150.59	152,793.65	109,269.38	-	(2.40)	33,601.90	-	-	161,563.25	661,376.37
STALLINGS *	36,099.28	27,018.00	19,321.74	-	(0.43)	5,941.71	-	-	28,568.70	116,949.00
UNIONVILLE	1,052.82	787.97	563.51	-	(0.01)	173.29	-	-	833.20	3,410.78
WAXHAW	69,941.40	52,346.66	37,435.37	-	(0.82)	11,511.91	-	-	55,351.09	226,585.61
WEDDINGTON *	10,999.10	8,232.13	5,887.15	-	(0.13)	1,810.38	-	-	8,704.61	35,633.24
WESLEY CHAPEL	1,577.77	1,180.86	844.48	-	(0.02)	259.69	-	-	1,248.64	5,111.42
WINGATE	5,271.26	3,945.20	2,821.38	-	(0.06)	867.62	-	-	4,171.64	17,077.04
<b>TOTAL</b>	2,241,467.23	1,677,594.74	1,199,720.88	-	(26.40)	368,931.40	-	-	-	5,487,687.85

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

**Distribution Report for**  
**Qtr 10/01/2019 - 12/31/2019**

**Distribution Date**  
**March 16, 2020**

<b>Prefix</b>	<b>City/County</b>	<b>Sales Tax on Piped Natural Gas</b>	<b>Sales Tax on Electricity</b>	<b>Sales Tax on Telecommunication Services</b>	<b>Sales Tax on Video Programming</b>	<b>Total Distribution</b>
County of	Union	\$ -	\$ -	\$ -	\$ 115,166.81	\$ 115,166.81
Town of	Fairview	\$ 279.38	\$ 24,630.77	\$ 5,971.00	\$ 1,846.21	\$ 32,727.36
Town of	Hemby Bridge	\$ 215.56	\$ 9,174.27	\$ 2,519.44	\$ 3,269.74	\$ 15,179.01
Town of	Indian Trail	\$ 15,185.36	\$ 273,658.52	\$ 14,390.02	\$ 69,106.23	\$ 372,340.13
Town of	Lake Park	\$ 2,083.32	\$ 21,717.11	\$ 482.80	\$ 4,524.46	\$ 28,807.69
Town of	Marshville	\$ -	\$ 42,053.27	\$ 6,506.19	\$ 2,595.91	\$ 51,155.37
Town of	Marvin	\$ 2,527.28	\$ 37,293.74	\$ 11,340.63	\$ 16,098.36	\$ 67,260.01
<b>Town of</b>	<b>Mineral Springs</b>	<b>\$ 152.13</b>	<b>\$ 48,544.37</b>	<b>\$ 829.76</b>	<b>\$ 4,752.07</b>	<b>\$ 54,278.33</b>
City of	Monroe	\$ 25,741.65	\$ 677,330.87	\$ 67,696.62	\$ 48,712.28	\$ 819,481.42
Town of	Stallings	\$ 6,406.11	\$ 145,760.01	\$ 1,588.20	\$ 39,817.27	\$ 193,571.59
Town of	Unionville	\$ 234.02	\$ 35,314.27	\$ 10,726.60	\$ 6,237.83	\$ 52,512.72
Town of	Waxhaw	\$ 4,694.90	\$ 149,729.99	\$ 13,346.88	\$ 44,429.32	\$ 212,201.09
Town of	Weddington	\$ 3,702.21	\$ 78,486.11	\$ 1,435.38	\$ 21,703.37	\$ 105,327.07
Village of	Wesley Chapel	\$ 2,865.67	\$ 41,113.03	\$ 1,591.03	\$ 22,499.25	\$ 68,068.98
Town of	Wingate	\$ -	\$ 26,094.60	\$ 5,371.92	\$ 5,015.90	\$ 36,482.42

NCVT15

NCVTS A/P Receipt Distribution  
For the month Ending: 02/29/2020

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Cmn Cst	Pending Refunds	Net Amt	Status/Check#
001	Union County	0		\$ 488,214.61	\$ 5,068.31	\$ (15,458.83)	(\$2,611.99)	\$ 475,212.10	No Check
003	Voter Approved Debt Tax	0		74,210.95	748.73	(2,348.59)	(\$387.95)	\$ 72,223.14	No Check
011	Countywide Fire Tax	0		29,802.29	293.68	(942.87)	(\$147.24)	\$ 29,005.86	No Check
012	Countywide EMS Taz	0		52,644.20	556.97	(1,666.65)	(\$292.79)	\$ 51,241.73	No Check
015	Springs Fire Tax	0		7,317.09	91.91	(231.78)	(\$24.51)	\$ 7,152.71	No Check
020	Stallings Fire Tax	0		9,471.23	97.42	(307.93)	\$103.95	\$ 9,364.67	No Check
023	Hemby Bridge Fire Tax	0		13,288.04	136.13	(432.83)	(\$78.94)	\$ 12,912.40	No Check
026	Wesley Chapel Fire Tax	0		14,387.56	134.46	(496.71)	(\$89.15)	\$ 13,936.16	No Check
028	Waxhaw Fire Tax	0		11,980.79	128.77	(396.71)	(\$62.88)	\$ 11,649.97	No Check
101	Village of Marvin	1832	VTFNAP2002-1	3,807.86	41.10	(132.42)	(\$50.34)	\$ 3,666.20	
200	City of Monroe	103-7	VTFNAP2002-1	229,400.21	1,698.18	(6,316.20)	(\$5,249.58)	\$ 219,532.61	
222	Monroe DOWntown Service	103-7	VTFNAP2002-2	211.34	1.65	(7.04)	-	\$ 205.95	
300	Town of Wingate	4064	VTFNAP2002-1	9,945.42	121.67	(271.13)	\$54.63	\$ 9,850.59	
400	Town of Marshville	5861	VTFNAP2002-1	7,620.81	102.45	(203.99)	\$0.00	\$ 7,519.27	
500	Town of Waxhaw	8268	VTFNAP2002-1	93,839.46	766.28	(3,156.75)	(\$335.42)	\$ 91,113.57	
600	Town of Indian Trail	2924	VTFNAP2002-1	68,476.79	699.61	(2,172.06)	(\$224.85)	\$ 66,779.49	
700	Town of Stallings	4860-2	VTFNAP2002-1	31,523.33	324.71	(1,035.57)	(\$148.75)	\$ 30,663.72	
800	Town of Weddington	7518	VTFNAP2002-1	8,652.92	74.22	(293.31)	(\$5.88)	\$ 8,427.95	
900	Village of Lake Park	1833	VTFNAP2002-1	7,478.75	98.18	(236.81)	(\$16.03)	\$ 7,324.09	
930	Town of Fairview	19458	VTFNAP2002-1	935.64	12.39	(28.78)	(\$1.88)	\$ 917.37	
970	Village of Wesley Chapel	9262	VTFNAP2002-1	1,604.97	11.54	(56.15)	(\$7.07)	\$ 1,553.29	
980	Town of Unionville	11530	VTFNAP2002-1	1,371.32	14.37	(42.00)	\$7.83	\$ 1,351.52	
990	Town of Mineral Springs	10870	VTFNAP2002-1	669.65	6.40	(22.19)	(\$0.64)	\$ 653.22	
999	Schools	0		1,002,449.89	10,348.22	(31,729.06)	(\$5,352.47)	\$ 975,716.58	No Check
<b>Total</b>				<b>\$ 2,169,305.12</b>	<b>\$ 21,577.35</b>	<b>(\$7,986.36)</b>	<b>(\$14,921.95)</b>	<b>\$ 2,107,974.16</b>	

AP Total

\$ 449,558.84



Invoice Date	Invoice Number	Description	Invoice Amount
02/29/2020	VTFNAP2002-1	CASH RECEIVED FEB 2020 & REFUN	\$653.22

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00064413	03/23/2020	653.22



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

Vendor Number    Check Date    Check Number  
 10870            03/23/2020    00064413

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

**\$653.22**

Pay Six Hundred Fifty Three Dollars and 22 cents \*\*\*\*\*

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

**EFT COPY  
 NON-NEGOTIABLE**

AP



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

10870  
 00064413

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 PO BOX 600  
 MINERAL SPRINGS NC 28108



# Lancaster and Union County Stormwater and Transportation Study: *Building a Resilient Carolinas*

May 4, 2020





# Building a Resilient Carolinas

## BUILD Program

- Previously called TIGER grants
- \$1 billion available nationwide
- Planning grants are eligible activities, with \$15 million available nationwide
- 20% local match required
- Application deadline of May 18, 2020
- Award announcements by October 2020
- Highly competitive process – requests exceed available funds by an order of magnitude

The screenshot shows the U.S. Department of Transportation website. The header includes the DOT logo, the text 'U.S. Department of Transportation', and navigation links for 'ABOUT DOT', 'PRIORITIES', and 'CONNECT'. There are also social media icons for Facebook, Twitter, Instagram, and LinkedIn. The main content area is titled 'Home \ Build' and features a sidebar with navigation links: 'BUILD Grants', 'About BUILD', 'Awarded Projects', 'BUILD 2020', and 'Grant Implementation'. The main text area is titled 'About BUILD Grants' and contains the following text: 'The Better Utilizing Investments to Leverage Development, or BUILD Transportation Discretionary Grant program, provides a unique opportunity for the DOT to invest in road, rail, transit and port projects that promise to achieve national objectives. Previously known as Transportation Investment Generating Economic Recovery, or TIGER Discretionary Grants, Congress has dedicated nearly \$7.9 billion for eleven rounds of National Infrastructure Investments to fund projects that have a significant local or regional impact.' Below this is a paragraph: 'In each competition, DOT receives hundreds of applications to build and repair critical pieces of our freight and passenger transportation networks. The BUILD program enables DOT to examine these projects on their merits to help ensure that taxpayers are getting the highest value for every dollar invested.' Another paragraph follows: 'The eligibility requirements of BUILD allow project sponsors at the State and local levels to obtain funding for multi-modal, multi-jurisdictional projects that are more difficult to support through traditional DOT programs. BUILD can fund port and freight rail projects, for example, which play a critical role in our ability to move freight, but have limited sources of Federal funds. BUILD can provide capital funding directly to any public entity, including municipalities, counties, port authorities, tribal governments, MPOs, or others in contrast to traditional Federal programs which provide funding to very specific groups of applicants (mostly State DOTs and transit agencies). This flexibility allows BUILD and our traditional partners at the State and local levels to work directly with a host of entities that own, operate, and maintain much of our transportation infrastructure, but otherwise cannot turn to the Federal government for support.' Below this is a section titled 'Program Background' with the text: 'Since 2009, the Program has provided a combined \$7.9 billion to 609 projects in all 50 states, the District of Columbia, Puerto Rico, Guam, the Virgin Islands; \$1.5 billion for TIGER I, \$600 million for TIGER II, \$527 million for...'. The sidebar also includes 'Related Links' (BUILD NOFO, BUILD 2018 Awards) and 'Related Documents' (TIGER Performance Measurement Biennial Report - 2016, TIGER/BUILD Performance Measures Guidance - Appendix A, TIGER Performance Measurement Report - Appendix B Full Case Writeups).





# Building a Resilient Carolinas

## Proposal and Budget

### Task 1 – Field Data Collection \$350,000

- Research existing files and base mapping
- Field data collection (inverts, top of road, pipe size/type, etc.)

### Task 2 – Level of Service Assessment \$400,000

- Delineate sub-basin, land use, and time of concentration
- Develop existing peak discharges (Q10, Q25, Q50, and Q100)
- Compute hydraulic calculations for culvert system
- Evaluate existing Level of Service

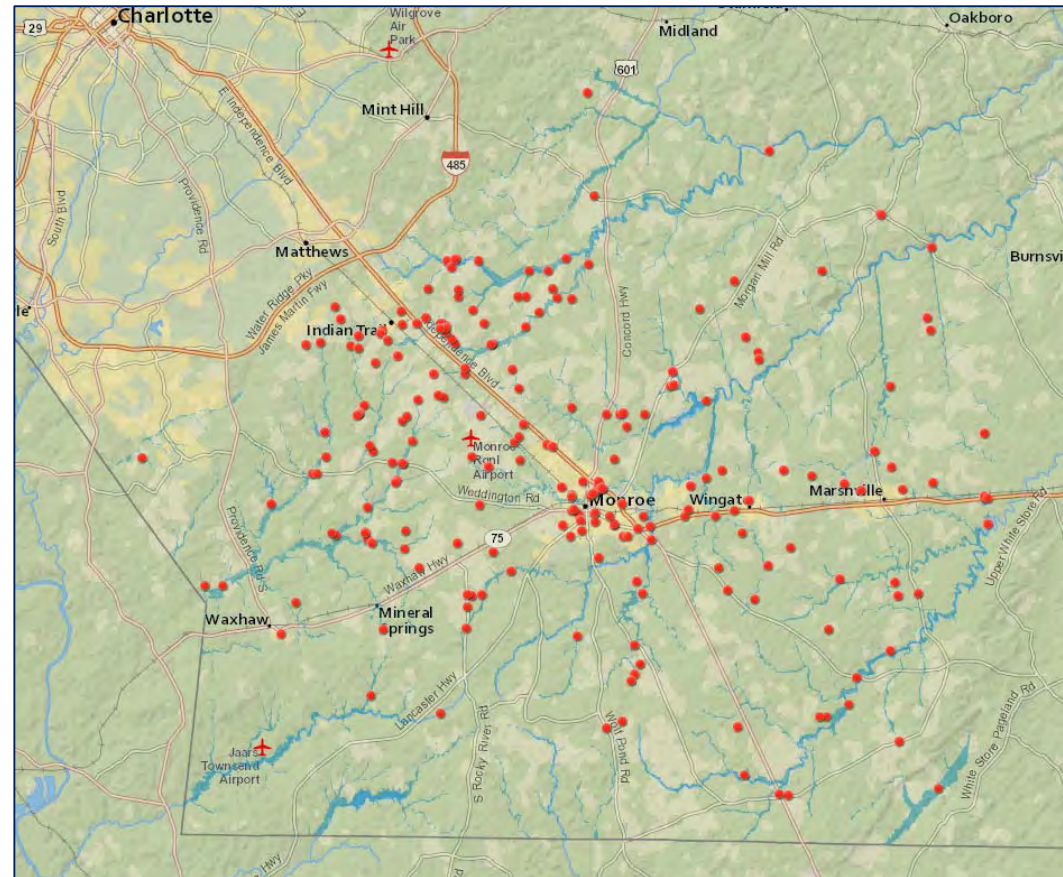
### Task 3 – Culvert Ranking Prioritization \$220,000

- Assign individual ranking values, compare & prioritize per watershed
- Develop conceptual improvement alternative and associated costs (top 25 critical locations)

### Task 4 – Policy Evaluation & Development \$25,000

- Prepare report with recommendations
  - Top 25 locations for further study, design, and construction
  - Future development regulations for stormwater management
    - design storms
    - planning strategies for undeveloped rural areas
    - impacts of climate change

**Total Budget: \$995,000**





# Building a Resilient Carolinas

## Local Match

\$199,000 total local match required for application (20%)

Lancaster County:	\$40,000
Fairview:	\$4,000
Indian Trail:	\$25,000
Lake Park:	\$1,500
Marvin:	\$3,500
Mineral Springs:	\$4,000
Stallings:	\$8,000
Weddington:	\$9,000
Wesley Chapel:	\$6,000
Wingate:	\$2,000
<u>UNION COUNTY:</u>	<u>\$96,000 (48% of total match)</u>
<b>TOTAL:</b>	<b>\$199,000</b>





# Building a Resilient Carolinas

## Action Requested

1. Authorize staff to spend up to submit BUILD application
2. Commit to \$96,000 in local match, tentatively used in FY 22 and 23

# Town of Mineral Springs

---

**PO Box 600 - Mineral Springs, NC - 28108-0600**

**Telephone:**  
**(704) 243-0505**

**Facsimile:**  
**(704) 243-0506**

**Clerk:**  
**(704) 289-5331**

**Zoning Admin.:**  
**(704) 289-5331**

---

**Mayor:**

Frederick Becker III

---

**Council**

**(Through 2023):**

Valerie Coffey  
Lundeen Cureton  
Peggy Neill

**(Through 2021):**

Jerry Countryman  
Janet Critz  
Bettylyn Krafft

May 14, 2020

Mr. Bjorn E. Hansen  
Senior Planner – Long Range Planning  
Union County Planning Department  
500 North Main Street, Suite 70  
Monroe, NC 28112

RE: Building a Resilient Carolinas Grant Application

Dear Mr. Hansen,

On May 14, 2020, the Mineral Springs Town Council approved a commitment for \$3000.00 in local match assistance for an application to the US Department of Transportation for a 2020 BUILD planning grant application. The Town of Mineral Springs understands the need to address stormwater and transportation issues together, and looks forward to participating in the *Building a Resilient Carolinas* study.

Please let me know if you have any questions. I may be reached at 704-289-5331.

Sincerely,

Vicky Brooks  
Zoning Administrator

# Town of Mineral Springs

**PO Box 600 - Mineral Springs, NC - 28108-0600**

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**(704) 243-0505**

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**Mayor:**

Frederick Becker III

**Council**

**(Through 2023):**

Valerie Coffey  
Lundeen Cureton  
Peggy Neill

**(Through 2021):**

Jerry Countryman  
Janet Critz  
Bettylyn Krafft

May 14, 2020

Mr. Bjorn E. Hansen  
Senior Planner – Long Range Planning  
Union County Planning Department  
500 North Main Street, Suite 70  
Monroe, NC 28112

RE: Building a Resilient Carolinas USDOT BUILD Grant Application

Dear Mr. Hansen,

On behalf of the Town of Mineral Springs, I want to express support for Union County's "Building a Resilient Carolinas" application for a US Department of Transportation BUILD grant. Damaged and closed roadways due to flooding are a recurring issue in the area. We support a study to identify a list of targeted improvements to the transportation system, as well as recommended development regulations that can reduce the impact of new development on the stormwater and transportation systems. We are eager to participate in this needed study once it is awarded.

Please let me know if you have any questions. I may be reached at 704-289-5331.

Sincerely,

Vicky Brooks  
Zoning Administrator



Municipality	Population	Area (Sq. Miles)	Density	Cost for Population	Cost for Area	Average	Proposal
Fairview	3,701	29.28	126	\$2,136.50	\$16,269.95	\$9,203.23	\$5,000
Hemby Bridge	1,734	1.4	1239	\$1,001.00	\$777.93	\$889.47	\$0
Indian Trail	38,980	22.1	1764	\$22,502.23	\$12,280.26	\$17,391.24	\$20,000
Lake Park	3,422	0.8	4278	\$1,975.44	\$444.53	\$1,209.99	\$1,500
Marvin	5,579	3.9	1431	\$3,220.62	\$2,167.10	\$2,693.86	\$3,000
Mineral Springs	2,639	7.6	347	\$1,523.43	\$4,223.08	\$2,873.25	\$3,000
Stallings	15,647	7.9	1981	\$9,032.64	\$4,389.78	\$6,711.21	\$7,500
Weddington	10,773	15.9	678	\$6,219.00	\$8,835.12	\$7,527.06	\$8,000
Wesley Chapel	8,841	8.4	1053	\$5,103.70	\$4,667.61	\$4,885.65	\$5,000
Wingate	3,959	1.7	2329	\$2,285.44	\$944.64	\$1,615.04	\$2,000
<b>TOTAL</b>	95,275	98.98	963	\$55,000.00	\$55,000.00	\$55,000.00	\$55,000.00
<b>Match</b>	\$55,000	\$55,000					
<b>Total per person or square mile</b>	\$0.58	\$555.67					

**TOWN OF MINERAL SPRINGS**  
**Resolution of Support for a Better Utilizing Investments to**  
**Leverage Development (BUILD) Grant Application**

**R-2020-04**

**WHEREAS**, the US Department of Transportation is soliciting grant applications for transportation investments through its BUILD program; and

**WHEREAS**, Union County is one of the fastest growing counties in North Carolina and projected to grow by nearly 50,000 people per decade through 2050; and

**WHEREAS**, Union County regularly experiences road closures and damage due to flooding and other storm events; and

**WHEREAS**, these road closures impact safety, economic activity, and overall quality of life; and

**WHEREAS**, stormwater issues do not respect political boundaries, and are best addressed in a cooperative manner; and

**WHEREAS**, Union County has coordinated with 10 municipalities, two counties, and two state departments of transportation to lead a study to analyze stormwater and transportation issues in a multi-disciplinary and holistic manner, called "Building a Resilient Carolinas."

**NOW, THEREFORE BE IT RESOLVED** that the Mineral Springs Town Council does hereby adopt this resolution supporting an application for a BUILD grant to study and identify improvements to the transportation and stormwater systems to reduce stormwater impacts on a study area of approximately 300,000 people across two states.

**ADOPTED** this the 14<sup>th</sup> day of May, 2020.

---

Frederick Becker III, Mayor

Attest: \_\_\_\_\_  
Vicky Brooks, Town Clerk

# MEMO

**To: Mineral Springs Town Council**  
**From: Rick Becker**  
**Date: May 7, 2020**  
**Subject: FY2019-20 Charitable Contributions**

As the town worked to gain more control on charitable contributions over the past few years, we seem to have reduced our recipients to four major non-profits plus the Literacy Council (now Common Heart) spelling bee. These four recipients are:

) Catawba Lands Conservancy	\$2,500
) Council on Aging in Union County	\$2,000
) Red Cross	\$2,000
) Turning Point	\$2,000
o <b>Total</b>	<b>\$8,500</b>

Normally, Council requires each non-profit to appear in person and give a presentation on the agency's mission including a summary of how it directly benefits residents of Mineral Springs. With changes to meeting procedures in response to the COVID-19 situation, in-person meetings are not happening. We are trying to streamline our meetings even further and because Council is very familiar with these four non-profits, they are well-established, their non-profit status is not in danger of lapsing, and demand for the services of at least Council on Aging, Red Cross, and Turning Point has increased during the pandemic, I would recommend that Council waive the in-person requirement this year.

So far, only Turning Point has made its annual request for funding, but I expect that the others will do so soon. We have not asked Turning point to appear this month. Since Council has already "vetted" these agencies many times over, I believe that Council could simply request that a brief written summary of each agency's activities as they apply to residents of Mineral Springs be submitted by the June council meeting and to then approve each agency's funding at last year's level. That level would remain within the appropriation for charities in the adopted FY2019-20 Budget ordinance.



March 26, 2020

Mayor Rick Becker  
Town of Mineral Springs  
PO Box 600  
Mineral Springs, NC 28108

Dear Mayor Becker:

We are in unprecedented times. While many businesses and agencies have closed their doors or have drastically reduced services, Turning Point is still in full operation, ensuring that victims of domestic violence, sexual assault and child abuse have somewhere to seek safe, secure shelter and obtain the vital services that they need to heal, seek justice and ultimately gain the independent, violence-free lives they deserve.

We realize that all local municipalities will face tremendous challenges in the weeks and months ahead, but we hope your town council will still consider providing vital funding to Turning Point as it has so generously done in years past. The economic impact of this crisis will place a great burden on our organization and could jeopardize our ability to serve all who need us without interruption. The support of our community is more important than ever, and we hope to continue our partnership with the Town of Mineral Springs to serve our county, and ultimately realize our vision of a violence-free community.

We are so very grateful for your consideration.

Best regards,

Jessie Lindberg  
Executive Director

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

# MEMO

**To: Mineral Springs Town Council**  
**From: Rick Becker**  
**Date: April 30, 2020**  
**Subject: Budget Amendment for Employee Overhead Appropriation**

Through the April 2020 pay period, total expenditures for “Employee Overhead” are \$25,481.33. We estimate that we will incur an additional amount of \$4,543.20 in this appropriation through the end of the fiscal year on June 30, 2020, for a total estimated expenditure of \$30,024.53.

In the adopted FY2019-20 Budget Ordinance we have approved \$29,900 for this expenditure, leaving an anticipated shortfall of approximately \$124.53. The attached budget amendment transfers \$200 out of “Contingency” into “Employee Overhead” to cover that potential shortfall.

If this ordinance is approved, the FY2019-20 Budget Ordinance as amended will reflect a “Contingency” appropriation of \$2,800.00 and an “Employee Overhead” appropriation of \$30,100.00.

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF  
THE TOWN OF MINERAL SPRINGS  
FOR THE FISCAL YEAR 2019-2020  
O-2019-03**

**WHEREAS**, NC G.S. 159-15 authorizes a municipal governing board to amend the annual budget ordinance at any time after the ordinance's adoption;

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

**SECTION 1. Appropriations and Amounts.** Amendment #2019-01:

<u><b>INCREASE</b></u>		<u><b>DECREASE</b></u>	
Employee Overhead	\$200	Contingency	\$200
<b>Total</b>	<b>\$200</b>	<b>Total</b>	<b>\$200</b>

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

**ADOPTED** this 14th day of May, 2020. Witness my hand and official seal:

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

Attest:

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

## Town of Mineral Springs

# PROPOSED BUDGET 2020-2021

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Budget Officer

**May 14, 2020**

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**TOWN OF MINERAL SPRINGS  
2020-2021 BUDGET**

**MESSAGE FROM THE BUDGET OFFICER**

I hereby present this recommended budget for the 2020-2021 fiscal year to the Mineral Springs town council.

The FY2020-21 budget reflects anticipated revenues and expenditures of \$360,825.00 including capital expenditures, which represents a \$9,345.00 decrease over last year's final budget. General government expenditures total \$329,075.00, an increase of \$1,147.00, while the capital budget has decreased by \$10,492.00 to \$22,405.00.

In the "Planning" department, we are proposing \$5,000.00 for any modifications and amendments to the new Unified Development Ordinance that may be required. Zoning and subdivision regulation are two of the town's core services, and with the technical assistance of Benchmark Planning the town has completed the new ordinance. The net result is a decrease of \$4,028.00 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. "Employee Overhead" will increase by \$2,400.00 over the amended FY2019-20 appropriation. There will be no municipal election appropriation in the 2020-21 fiscal year. Additional funding for the 2021 festival results in an increase of \$2,500.00 in the "Community" appropriation. 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 \$275.6 million, an increase of approximately \$2.3 million over the FY2019-20 tax base as of April 30, 2020. Most of this increase is due to new construction. Vehicle property taxes are expected to increase very slightly. General sales and use taxes, electricity sales tax, telecommunications sales tax, and video sales tax are all expected to decrease slightly primarily due to an economic slowdown resulting from the COVID-19 pandemic in 2020. 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 decreased from \$270,445.00 to \$2264,410.00.

As always, Council is cautioned to view all sales taxes as being somewhat unstable, as demonstrated by the rapid effect the COVID-19 slowdown had on these revenues. Even though the electricity sales tax has become more stable due to 2013 changes in state tax laws, it is a large revenue stream that is not under direct control of the town and is 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 2020-21 fiscal year is 2.5 cents per \$100.**

  
Frederick Becker III, Budget Officer

5/7/2020  
Date

# TOWN OF MINERAL SPRINGS 2020-2021 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 9, 2020:** 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 14, 2020:** 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 FY2020-21 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 11, 2020:** 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 \$149,844, 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 \$149,844*.

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 2020-2021  
O-2019-04**

**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 7/1/2020 and ending 6/30/2021, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>	<b>\$329,075.00</b>
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,730.00
Charities and Agencies	\$10,825.00
Community Projects	\$30,800.00
Contingency	\$3,000.00
Employee Overhead	\$32,500.00
Fire Protection	\$12,000.00
Intergovernmental	\$15,000.00
Office and Administrative	\$149,844.00
Planning and Zoning	\$48,276.00
Street Lighting	\$1,600.00
Tax Collection	\$1,900.00
Training	\$3,000.00
Travel	\$4,200.00
<b>CAPITAL:</b>	<b>\$22,405.00</b>
Capital outlay	\$22,405.00
<b>TOTAL APPROPRIATIONS:</b>	<b>\$351,480.00</b>

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2020 and ending 6/30/2021:

Property taxes	\$67,810.00
Interest	\$5,825.00
Other income	\$3,000.00
Sales taxes	\$264,410.00
Vehicle taxes	\$7,935.00
Zoning fees	\$2,500.00
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$351,480.00</b>

**Section III. Property Tax Levy.** A tax in the amount of \$0.025 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2020.

ADOPTED this 11th day of June 2020. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

---

Vicky A. Brooks, Clerk

<b>REVENUES</b>				<b>\$ 351,480</b>
<i>TOTAL INCOME</i>				<i>\$ 351,480</i>
Property Taxes			\$ 67,810	
Current Year	\$ 67,210			
Prior Years	\$ 600			
Interest			\$ 5,825	
Other Income			\$ 3,000	
Festival	\$ 1,800			
Miscellaneous	\$ 1,200			
Sales Tax			\$ 264,410	
Alcoholic Beverage	\$ 13,015			
Electricity	\$ 207,000			
General Sales & Use	\$ 21,400			
Natural Gas Excise	\$ 1,095			
Telecommunications	\$ 3,200			
Video Programming	\$ 18,700			
Vehicle Taxes			\$ 7,935	
Zoning Fees			\$ 2,500	

<b>EXPENDITURES</b>				<b>\$ 351,480</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>				<i>\$ 329,075</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 4,730	
Charities & Agencies			\$ 10,825	
Community			\$ 30,800	
Beautification, Maintenance	\$ 6,300			
Newsletter	\$ 2,500			
Special events	\$ 15,000			
Festival	\$ 10,000			
AMG	\$ 4,000			
Misc	\$ 1,000			
Park & Greenway Maint	\$ 7,000			
Contingency			\$ 3,000	
Elections			\$ -	
Employee Overhead (FICA, work comp, bonds)			\$ 32,500	
Fire Protection			\$ 12,000	
Intergovernmental			\$ 15,000	
Intersection Study	\$ 5,000			
Construction Match	\$ 10,000			



Office				\$	149,844
Salary: Clerk	\$	38,496			
Salary: Deputy Clerk/Assistant	\$	11,500			
Salary: Finance Officer	\$	35,556			
Salary: Mayor	\$	4,800			
Salary: Council	\$	10,800			
Dues	\$	7,000			
Insurance	\$	4,000			
Records Management	\$	5,092			
Equipment & durable items	\$	2,400			
Supplies	\$	4,000			
Postage (General)	\$	1,000			
Telephone, Internet	\$	7,200			
Reserve/Misc	\$	1,000			
Town Hall Maintenance	\$	12,000			
Supplies	\$	2,000			
Services	\$	10,000			
Utilities	\$	5,000			
Planning				\$	48,276
Zoning Ord. & Planning	\$	5,000			
Zoning Administration	\$	35,276			
Salary	\$	33,276			
Contract	\$	2,000			
Land Use Planning	\$	5,000			
Reserve/Misc	\$	3,000			
Street Lighting				\$	1,600
Tax Collection				\$	1,900
Salary	\$	300			
Contract (Union County)	\$	1,600			
Postage	\$	-			
Billing	\$	-			
Training				\$	3,000
Boards	\$	1,000			
Officials	\$	1,000			
Staff (Clerk, TC, FO)	\$	1,000			
Travel Expenses				\$	4,200
<b>CAPITAL</b>				\$	22,405
Capital Outlay				\$	22,405



Town of Mineral Springs  
2020-2021 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 2021 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 last year proposed an annual charge for audit services of \$4,730 over the following three years.

**Charities & Agencies** **\$10,825.00**  
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:  $0.03 \times \$360,825.00 = \$10,824.75$ , rounded to \$10,825.00.

**Community** **\$30,800.00**  
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 \$2,500.00 over last year's appropriation, all of which is being allocated to the 2021 Festival appropriation of \$10,000. The service partnership with Artists Music Guild for music licensing, festival entertainment, and other event programming remains \$4,000.00.

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

**Employee Overhead** **\$32,500.00**  
Includes Scheduled bonds for Tax Collector at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$2,150.00, and standard payroll obligations consisting of FICA, Medicare, and payroll processing. In addition,

employee dental, vision, and life insurance are estimated at \$1,820, and our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$15,938. This is a \$2,400 increase over last year, reflecting the increased FICA expenditures resulting from the 3% salary increases, the NCLGERS increase, and small increases in rates for the NCLM insurance.

**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**

The town has been working on a cooperative transportation program with Union County. The second phase of the Union County Critical Intersection Study has been completed, and \$5,000 is being proposed as a contribution to that study (which includes a Mineral Springs intersection) which will be payable this fiscal year. Another \$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** **\$149,844.00**

We are proposing increasing the clerk's base salary to \$38,496.00 and the finance officer's base salary to \$35,556.00, 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 \$18.45/hr. This position has been budgeted at \$11,500 allowing for flexibility in the number of hours worked. Council salaries will remain \$150.00 per month for FY2020-21, 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** **\$48,276.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$33,276.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration from third parties remains the same as last year's. 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 new Unified Development Ordinance has been completed and the allowance for ordinance revisions has been decreased from \$10,000 to \$5,000 to cover any remaining costs of modifying or amending 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 is the same as last year's..

**Tax Collection****\$1,900.00**

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 FY2020-21 are estimated at \$1,600; our tax levy for FY2020-21 is very close to last year's and therefore the commission should remain close to last year's. The current deputy clerk position will continue to include delinquent tax collection, although there is very little uncollected property tax left to collect for year 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****\$22,405.00**

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****\$5,825.00**

Short-term interest rates have dropped sharply in response to Federal Reserve policy. Our Money Market account is currently earning 0.69% and may drop further, and we have a 13-month \$200,000 CD which is earning 1.65%. This CD matures in September 2020, and if we choose to renew it will likely renew at a far lower interest rate. Although fund balance has continued to increase, the upcoming interest rate decreases should lead to an estimated \$2,675.00 decrease 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.

**2020 Property Tax Receipts**

**\$67,210.00**

The estimated tax base, based on data from the Union County Assessor’s office is \$269,328,747.00, up \$2,298,688.00 (0.86%) 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 FY2018-19 as of June 30, 2019, which was 99.53% by the Union County tax administrator.

The revenue estimate was arrived at as follows:

County Estimate	\$269,328,747
Public Service Property (est.)	\$6,286,009
<b>Total tax base</b>	<b>\$275,614,756</b>

Tax rate: \$0.025/\$100 assessed valuation  
 Total levy: \$68,903.69  
 Estimated collection rate: 99.53% → \$68,579.84

Financial hardship on the part of property owners as a result of the COVID-19 shutdowns and layoffs may result in some property tax payments not being collected on time during the fiscal year. There is no accurate way to predict what this amount might be, but we are estimating that it could be as high as 2% of the tax levy. This would reduce the total anticipated property tax collection to \$67,210.00

**Property Taxes, prior years**

**\$600.00**

We will receive some 2012 through 2019 delinquent tax payments from Union County. The total outstanding property taxes for that period will be approximately \$1,000, and we should expect Union County to collect over half of that. Our delinquent tax collector will continue to collect payments for tax year 2011. That “legacy” unpaid property tax balance for 2011 is currently only \$19.54.

**Sales Taxes**

**\$264,410.00**

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

Alcoholic Beverage tax	\$13,015.00
Electricity sales tax	\$207,000.00
General sales and use tax	\$21,400.00
Natural Gas excise tax	\$1,095.00
Telecommunications sales tax	\$3,200.00
Video Programming sales tax	\$18,700.00
<b>Total</b>	<b>\$264,410.00</b>

The amount of Alcoholic Beverage tax distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2018-19,

municipalities where beer and wine sales were allowed received approximately \$4.31 per capita. The estimate of \$13,015.00 is arrived at by using the FY2018-19 Alcoholic Beverage Tax revenue with no increase. Monthly General Sales and Use Tax revenues have already begun to decrease during the current fiscal year due to COVID-19-related closures, dropping almost \$300 from the month of March to the month of April (reflecting in a drop in sales taxes collected from January to February). We believe that these collections will drop further before beginning a slow recovery later in the fiscal year. The budget reflects an estimated \$1,700.00 decrease from this fiscal year. 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 a \$2,000 decrease in the anticipated Electricity Sales Tax distribution because electricity usage will likely be lower due to a slow recovery from the COVID-19 shutdowns. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and have remained very flat over time, but we expect these revenue streams to decrease from last year for the same reason. Overall, we are anticipating a decrease of \$6,035.00 in sales tax revenue for FY2020-21.

**Vehicle taxes**

**\$7,935.00**

Current-year vehicle taxes will all be collected by Union County via the new state Vehicle Tax System in which property taxes are collected directly at the time of registration renewal. This amount reflects a collection rate of 98%, based on Union County's estimate of the Mineral Springs vehicle tax base of \$32,389,456.00. In reality, the 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, COVID-19-related economic hardships being experienced by residents will likely result in fewer vehicle registrations being renewed as residents sell less-used vehicles. Using a 98% collection rate is just an estimate reflecting these vehicles leaving the taxing jurisdiction.

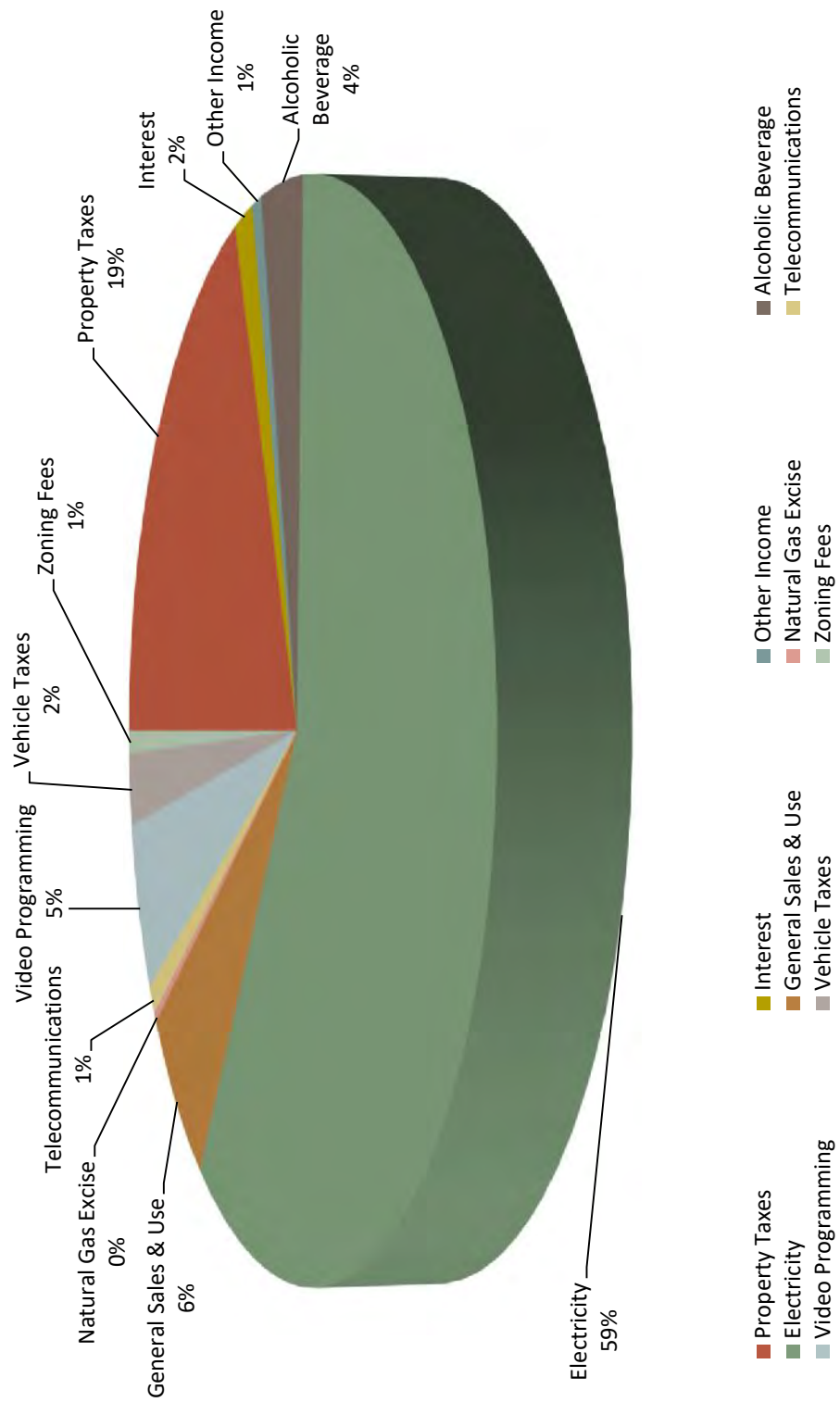
**Zoning fees**

**\$2,500.00**

This estimate is based on the current rate of new construction both individually and in subdivisions (with only the Harrington Hall and McNeely Farms subdivisions actively building), plus additional zoning permits and miscellaneous applications for amendments and conditional use permits. Overall, zoning activity is expected to be similar to that of FY2019-20.

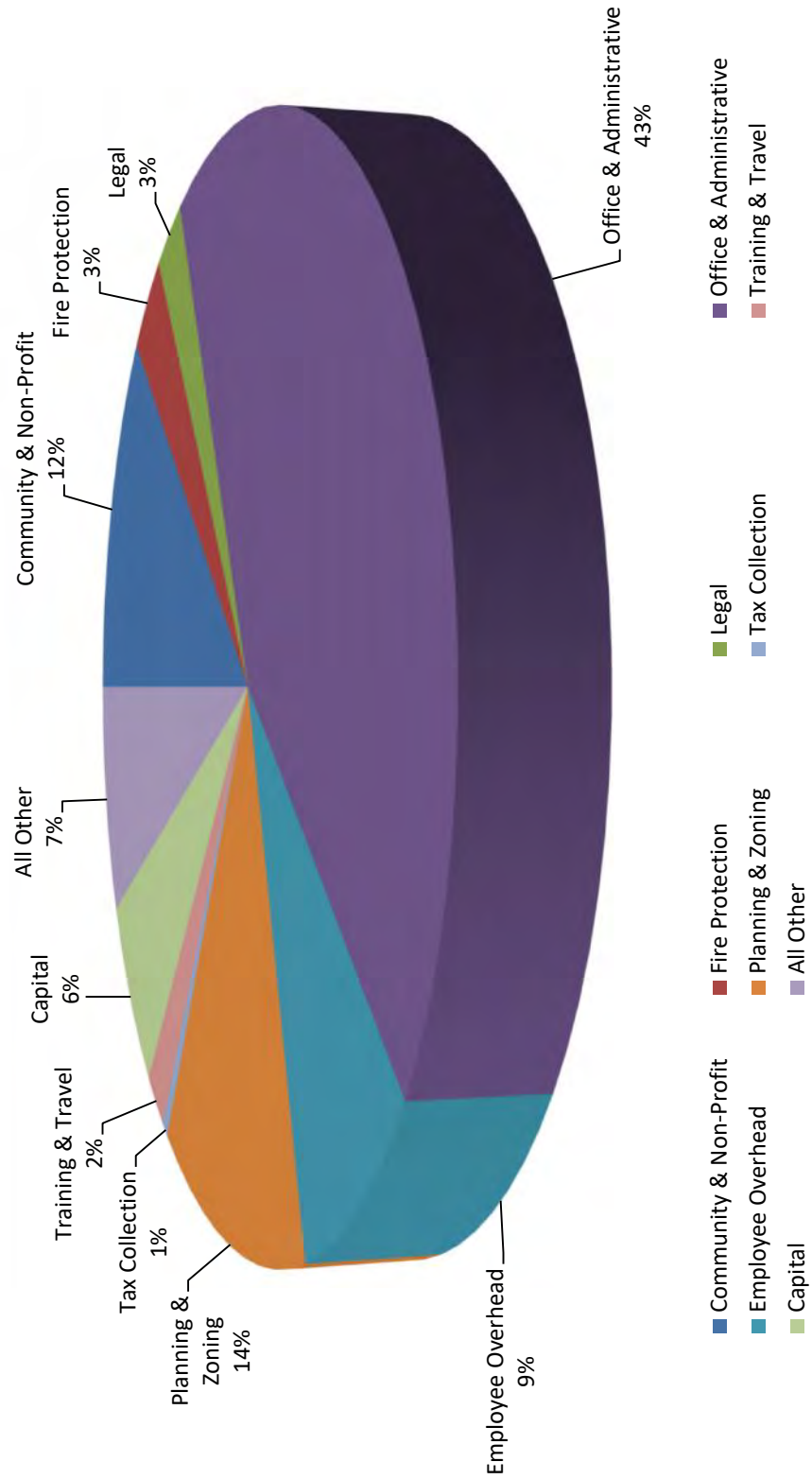
# Mineral Springs Proposed Revenues 2020-2021

## \$351,480



# Mineral Springs Proposed Expenditures 2020-21

## \$351,480





# PRIOR YEAR (AS ADOPTED)

<b>REVENUES</b>		<b>\$ 360,825</b>
<i>TOTAL INCOME</i>		
		<b>\$ 360,825</b>
Property Taxes		\$ 68,830
Current Year	\$ 67,830	
Prior Years	\$ 1,000	
Interest		\$ 8,500
Other Income		\$ 3,000
Festival	\$ 1,800	
Miscellaneous	\$ 1,200	
Sales Tax		\$ 270,445
Alcoholic Beverage	\$ 13,045	
Electricity	\$ 209,000	
General Sales & Use	\$ 23,100	
Natural Gas Excise	\$ 1,400	
Telecommunications	\$ 3,900	
Video Programming	\$ 20,000	
Vehicle Taxes		\$ 7,550
Zoning Fees		\$ 2,500

<b>EXPENDITURES</b>		<b>\$ 360,825</b>
<i>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</i>		
		<b>\$ 327,928</b>
Advertising		\$ 1,800
Attorney		\$ 9,600
Audit		\$ 4,730
Charities & Agencies		\$ 10,500
Community		\$ 28,300
Beautification, Maintenance	\$ 6,300	
Newsletter	\$ 2,500	
Special events	\$ 12,500	
Festival	\$ 7,500	
AMG	\$ 4,000	
Misc	\$ 1,000	
Park & Greenway Maint	\$ 7,000	
Contingency		\$ 3,000
Elections		\$ 3,100
Employee Overhead (FICA, work comp, bonds)		\$ 29,900
Fire Protection		\$ 12,000
Intergovernmental		\$ 15,000
Intersection Study	\$ 5,000	
Construction Match	\$ 10,000	



Office				\$	146,944
Salary: Clerk		\$	37,380		
Salary: Deputy Clerk/Assistant		\$	11,000		
Salary: Finance Officer		\$	34,524		
Salary: Mayor		\$	4,800		
Salary: Council		\$	10,800		
Dues		\$	6,800		
Insurance		\$	4,000		
Records Management		\$	5,040		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	7,200		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	12,000		
Supplies	\$	2,000			
Services	\$	10,000			
Utilities		\$	5,000		
Planning				\$	52,304
Zoning Ord. & Planning		\$	10,000		
Zoning Administration		\$	34,304		
Salary	\$	32,304			
Contract	\$	2,000			
Land Use Planning		\$	5,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	1,600
Tax Collection				\$	1,950
Salary		\$	300		
Contract (Union County)		\$	1,600		
Postage		\$	-		
Billing		\$	50		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	4,200
<b>CAPITAL</b>				\$	<b>32,897</b>
Capital Outlay				\$	32,897

# PRIOR YEAR

2019 FINAL BUDGET AMOUNTS				ACTUAL (5/20 & 6/20 PROJECTED)				VARIANCE		
<b>REVENUES</b>				<b>\$ 360,825</b>					<b>\$ 364,409.00</b>	<b>\$ 3,584</b>
	Interest		\$ 8,500				\$ 8,802.00	\$ 302		
	Property Taxes		\$ 68,830				\$ 68,452.00	\$ (378)		
	Sales Tax		\$ 270,445				\$ 269,638.00	\$ (807)		
	Vehicle Taxes		\$ 7,550				\$ 8,067.00	\$ 517		
	Zoning Fees		\$ 2,500				\$ 2,780.00	\$ 280		
	Other		\$ 3,000				\$ 6,670.00	\$ 3,670		
<b>EXPENDITURES</b>				<b>\$ 360,825</b>					<b>\$ 279,758.00</b>	<b>\$ (81,067)</b>
<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT</b>				<b>\$ 327,928</b>					<b>\$ 278,290.00</b>	<b>\$ (49,638)</b>
	Advertising		\$ 1,800				\$ 531.00	\$ (1,269)		
	Attorney		\$ 9,600				\$ 4,599.00	\$ (5,001)		
	Audit		\$ 4,730				\$ 4,730.00	\$ -		
	Charities		\$ 10,500				\$ 10,300.00	\$ (200)		
	Community Projects		\$ 28,300				\$ 25,005.00	\$ (3,295)		
	Beaut., Maint.	\$ 6,300			\$ 4,241					
	Special Events	\$ 12,500			\$ 11,232					
	Newsletter	\$ 2,500			\$ 2,446					
	Park & Greenway	\$ 7,000			\$ 7,086					
	Contingency		\$ 3,000				\$ -	\$ (3,000)		
	Elections		\$ 3,100				\$ -	\$ (3,100)		
	Employee overhead		\$ 29,900				\$ 30,100.00	\$ 200		
	Fire Department grant		\$ 12,000				\$ 12,000.00	\$ -		
	Intergovernmental		\$ 15,000				\$ -	\$ (15,000)		
	Office		\$ 146,944				\$ 144,302.00	\$ (2,642)		
	Sal.: Clerk	\$ 37,380			\$ 37,380					
	Sal: Deputy	\$ 11,000			\$ 10,692					
	Sal.: Fin. Off. Regular	\$ 34,524			\$ 34,524					
	Sal: Mayor	\$ 4,800			\$ 4,800					
	Sal: Council	\$ 10,800			\$ 10,800					
	Dues	\$ 6,800			\$ 6,812					
	Insurance	\$ 4,000			\$ 3,210					
	Records Management	\$ 5,040			\$ 4,944					
	Equip. & dur.	\$ 2,400			\$ 1,274					
	Supplies	\$ 4,000			\$ 3,450					
	Postage	\$ 1,000			\$ 530					
	Tel., Internet	\$ 7,200			\$ 6,904					
	Reserve	\$ 1,000			\$ 400					
	Town Hall Maint	\$ 12,000			\$ 13,780					
	Supplies	\$ 2,000			\$ 2,099					
	Services	\$ 10,000			\$ 11,681					
	Utilities	\$ 5,000			\$ 4,802					
	Planning		\$ 52,304				\$ 40,734.00	\$ (11,570)		
	Zoning Ord.	\$ 10,000			\$ 6,567					
	Zoning Admin	\$ 34,304			\$ 33,422					
	Salary	\$ 32,304			\$ 32,304					
	Contract	\$ 2,000			\$ 1,118					
	Land Use Plan	\$ 5,000			\$ -					
	Reserve/Misc	\$ 3,000			\$ 745					
	Street Lighting		\$ 1,600				\$ 1,306.00	\$ (294)		
	Tax Collection		\$ 1,950				\$ 1,567.00	\$ (383)		
	Salary	\$ 300			\$ 300					
	Contract (Union County)	\$ 1,600			\$ 1,267					
	Postage	\$ -			\$ -					
	Billing	\$ 50			\$ -					
	Training		\$ 3,000				\$ 673.00	\$ (2,327)		
	Officials	\$ 1,000			\$ 50					
	Planning Org.	\$ 1,000			\$ -					
	Staff	\$ 1,000			\$ 623					
	Travel Expenses		\$ 4,200				\$ 2,443.00	\$ (1,757)		
<b>CAPITAL</b>				<b>\$ 32,897</b>					<b>\$ 1,468.00</b>	<b>\$ (31,429)</b>
	Capital Outlay		\$ 32,897				\$ 1,468.00	\$ (31,429)		
<b>EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance</b>								<b>\$ 84,651.00</b>		