

**Town of Mineral Springs
Mineral Springs Town Hall
3506 Potter Road S ~ Mineral Springs
Mineral Springs Town Council
Regular Meeting
April 13, 2023 ~ 7:30 P.M.
AGENDA**

- 1. Opening**
The meeting will be called to order, an invocation will be delivered, and the Pledge of Allegiance will be recited.
- 2. Public Comments**
The town council will hear comments from members of the public on any matters of interest to them during this ten-minute period.
- 3. Consent Agenda – Action Item**
 - A. Approval of the March 9, 2023 Regular Meeting Minutes
 - B. Acceptance of the February 2023 Union County Tax Report
 - C. Acceptance of the February 2023 Finance Report
- 4. Consideration of Accepting the Audit Report – Action Item**
The council will consider accepting the audit report for FY2021-2022.
- 5. FY2023-2024 Budget: Preliminary Departmental Appropriations – Action Item**
The council will consider recommended appropriations for the FY2023-2024 budget.
- 6. Consideration of Playground Mulch – Action Item**
The council will consider authorizing the purchase of playground mulch.
- 7. Staff Updates**
The staff will update the council on any developments that may affect the town.
- 8. Other Business**
- 9. Adjournment – Action Item**

**Draft Minutes of the
Mineral Springs Town Council
Regular Meeting
March 9, 2023 – 7:30 p.m.**

The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall located at 3506 Potter Road S, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, March 9, 2023.

Present: Mayor Frederick Becker III, Mayor Pro Tem Jerry Countryman, Councilwoman Valerie Coffey, Councilwoman Lundeen Cureton, Councilwoman Bettylyn Krafft, and Councilman Jim Muller.

Absent: Councilwoman Janet Critz.

Staff Present: Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin, and Administrative Assistant/Deputy Town Clerk Sharelle Quick.

Visitors: None.

1. Opening

With a quorum present at 7:32 p.m. on March 9, 2023, Mayor Becker called the meeting to order.

Councilwoman Cureton delivered the invocation.

Pledge of Allegiance.

Mayor Becker announced that Councilwoman Critz had family obligations and was excused from the meeting.

Ms. Vicky Brooks introduced Ms. Sharelle Quick as the new assistant.

2. Public Comments

None.

3. Consent Agenda – Action Item

Councilwoman Coffey motioned to approve the consent agenda containing the February 9, 2023 Regular Meeting Minutes, the January 2023 Union County Tax Report, and the January 2023 Finance Report and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

4. Consideration of Accepting the Audit Report – Action Item

Mayor Becker announced Kendra Gangel was not available to make this meeting. Ms. Gangel asked Mayor Becker if she could present the audit next month. Mayor Becker explained the council would probably be getting the reports in next month's agenda packet.

5. Consideration of Conducting a Work Session for Capital Funding, Meeting Protocols, and Town Hall/Grounds Maintenance Needs – Action Item

Mayor Becker explained he asked Councilwoman Critz if she had any preferences and she said she thought maybe it could be scheduled on the 13th of April before the regular meeting. If not then, Councilwoman Critz was available for the first two weeks in April.

Mayor Becker stated the topics the council would be looking at were maintenance projects, capital projects, and meeting protocols and how the council wanted to proceed on each of those. This

special meeting will not be a deep, long, detailed discussion of those topics where final decisions are made. It should only take an hour.

Councilman Countryman motioned to call for a special meeting to discuss the capital plan and other capital needs, and meeting procedures on April 13th at the Mineral Springs Town Hall at 6:00 p.m. and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

6. Consideration of Having the Nonprofits Provide Letters of Request vs In-Person Presentations – Action Item

Mayor Becker explained the council narrowed down the nonprofits to four, and in the past three years, the nonprofits have not come, because two of those years the council was meeting virtually. Mayor Becker presented the council with three possible decisions in his memo: personal appearance is required; email only; or accept either one depending on what they want to do.

Councilwoman Coffey responded that letters of request worked for her.

Councilman Muller asked if the council would still be able to post questions on their proposals.

Mayor Becker responded that if they were not there, the council could not.

Councilwoman Coffey stated she believed the letters usually come all-inclusive and self-explanatory. The council has had submittals in the past for fund requests and it should not be a problem. If there is a question, the council could simply get in touch with the nonprofit and get it cleared up.

Councilman Countryman stated he was good with a letter but questioned what if they wanted to come present.

Mayor Becker responded that was his question, should the council give them the option of doing that.

Councilwoman Coffey commented, “letter of request.”

Mayor Becker clarified the council does not give them the option of coming in person unless they are needed later.

Councilwoman Coffey responded she did not think the council was going to need them, they are usually consistent with their verbiage with their presentation and if the council has questions they can certainly research them out before the meeting. The research can include looking at the board of directors, salaries, or whatever they want to look at and question any of that before the meeting. It is public information.

Councilman Countryman commented he did not have any problem with that. It is actually time-consuming for the council; they say the same thing.

Mayor Becker shared that their mission remains the same, the council just wants them to be able to demonstrate that they are providing some sort of direct benefit to Mineral Springs, in addition to their broader mission.

Councilwoman Krafft agreed, unless the nonprofit had something big or changing.

Councilwoman Coffey responded the nonprofit could then request an appearance.

Councilwoman Krafft stated she thought the nonprofit could request an appearance if they have something big or changing, like they were building a new building or doing a special fundraiser, etc. These groups are pretty steady. If there is something really special, the council should let them have the opportunity to come if they want.

Mayor Becker asked how that would be determined, the council would have to be at a meeting to make that determination.

Councilwoman Krafft thought it would be seen in the memo first...

Attorney Griffin commented that the council should know in advance, they would get an agenda with the request and if it raised a red flag, they could call the mayor to request somebody.

Councilman Countryman commented if that was done it would be a two-month process. The nonprofit sends the letter, the council reviews, and if they have questions, the nonprofit is contacted and asked to come back the next month.

Mayor Becker commented that the odds were that was not going to happen.

Councilwoman Coffey motioned that we ask the nonprofits to submit a letter of request for funding that they desire and if there is a major concern or major project, anything that looks like a red flag in the presentation, then we can request that they come, and Councilwoman Krafft seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

7. Consideration of Purchasing a Steeplechase Race Program Advertisement – Action Item

Councilman Countryman motioned to buy a full-page ad for the Steeplechase Program for \$300 and Councilwoman Krafft seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

8. Staff Updates

Ms. Brooks announced that the festival was on; however, an agreement [for parking] would have to be signed with Harris Teeter this year. Ms. Brooks explained she had shown the agreement to Attorney Griffin, and he suggested some changes. If Harris Teeter is in agreement with the changes, then the festival is on.

Mayor Becker explained that the North Carolina Capital Management Trust is a private investment fund run by Fidelity and it is monitored, overseen, and basically owned and operated by the Treasurer's Office. There are two types: there is the totally liquid one, which is not like a CD, it is like a money market fund (it's day of deposit, day of withdraw) and it is the type that Mineral Springs has. Mayor Becker noted when Janet [Ridings] began to collect back taxes and was using the Debt Setoff Program, in order to qualify for that you had to use the Capital Management Fund to put any of those proceeds in, so the town had \$2,000, and Mayor Becker would see it in the finance report every month. Mayor Becker mentioned the bank accounts went up from nothing to .65% and he thought they were going to keep going up, but they haven't, even though the Feds continued to go up. The Capital Management Trust is paying (as of last month) 4.6% on a totally liquid investment, so Mayor Becker took approximately 80% of the town funds and transferred \$900,000 into that two weeks ago, because it is a projected \$40,000 a year income for the town over a 12-month period on that money if the town does not spend it. It is basically another one cent tax, because the town gets 2.1 cents (\$85,000). It is not a guaranteed rate, but it is a guaranteed secure investment, so the town will not lose money. Mayor Becker stated he did not think the town would have to do a budget amendment on the income, which is more than what is anticipated, but he will talk to Kendra to make sure.

9. Other Business

Councilwoman Cureton thanked everybody who gave her a donation or a card in memory of when her sister died. Councilwoman Cureton stated she appreciated it very much and mentioned that she was still struggling; it is really hard.

Councilman Countryman explained he sat in with the Western Union Municipal Coalition (WUMA) a week or so ago on behalf of the mayor. The primary discussion that took place was around sewer needs/sewer capacity and what the county was doing. There were three Union County Commissioners in attendance (one stayed outside, because they did not know there was going to

be three of them there, and it would have been a quorum). Stony Rushing was the primary spokesperson. The discussion was about the capacity currently at the 12 mile sewage treatment plant and they were talking in the vicinity of taking and pumping 6 million gallons a day and they have the capacity right now to be doing 10 million gallons a day, so they are not at capacity. There is a plan to expand that plant. One of the communications was that a previous county commission had failed in their responsibility to negotiate interim marginal price increases for the people that use the service (county water and sewer), because the intent would have been to take those marginal increases and bank them for later use in the expansion of the plant, but they did not initiate any of those increases, so the county does not have the funds, which is a dilemma. Now the commissioners have to decide on whether they should hit the consumers with a major increase or what do they do; they have not figured it out yet, but they are working on it. The other discussion was the restriction on taps, given the capacity that they are currently experiencing, although there is more to be used. They are being very selective in how they are assigning those usages. Waxhaw has not been part of WUMA, but they have finally decided to join. The county commissioners are looking at the potential of initiating an allocation basis by community rather than just assigning it to an individual or a developer; they are thinking assigning an allocation to the community (like Mineral Springs, Weddington, Wesley Chapel) is most likely the good way to do it. Then the council with the allocation would then process the hookups based on the needs of the community and the requests being made by individuals. That is some of the things that the county commissioners were going to discuss at their future meetings. There are a lot of wheels in motion to begin to make things work, but it is definite that they are going to expand Twelve Mile Creek somehow whether they have to initiate a bond or they have to initiate a significant increase for the users, but at some point it is going to happen, but they have not figured that out yet.

Councilwoman Cureton shared that she had attended the thing at Javonzio Coffey's, she was not sure what it was called, but it was where the kids could go, anybody who had kids that needs babysitting, it is free, they can go there, the bus will pick them up and drop them off at his place. Councilwoman Cureton stated she went, and Councilwoman Critz and Mayor Becker were there. It was very nice, and it is a good place and good what they are doing. If anyone has grandchildren or if they know any friends that they would like for them to go there and stay until the parents get out of work, it is a good thing for them to do.

Mayor Becker clarified this was the program the town funded back in November and it was the open house.

Councilwoman Coffey commented that it was a lot more than a babysitting entity, there is a curriculum that is being taught. All of the people that are working with the kids have been validated to be a benefit. Delice [Coffey] has a doctorate and Mr. Tillman has a PhD.

Mayor Becker thought Mr. Tillman had a Masters.

Councilwoman Coffey stated they were well acclimated to do the job and they were overseeing it appropriately. Councilwoman Coffey did not have all the particulates, but it was most definitely a benefit to the mind.

10. Adjournment – Action Item

At 7:57 p.m. Councilman Countryman motioned to adjourn the meeting and Councilwoman Coffey seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Cureton, Krafft, and Muller. Nays: None.

The next regular meeting will be on Thursday, April 13, 2023 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

To: Town of Mineral Springs
Rick Becker

From: Vann Harrell 
Tax Administrator

Date: March 8, 2023

Re: Departmental Monthly Report

The Tax Collector's monthly/year to date collections report for the month ending February 28, 2023 is attached for your information and review.

Should you desire additional information, I will provide that at your request.

Attachment

VH/JM

FEBRUARY 2023
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

FEBRUARY 28, 2023 REGULAR TAX	2023	2022	2021	2020	2019	2018
BEGINNING CHARGE	12.51	80,665.30	80,027.69	69,694.82	67,992.78	67,409.94
TAX CHARGE						
PUBLIC UTILITIES CHARGES						
DISCOVERIES						
NON-DISCOVERIES	41.85					
RELEASES	(0.55)					
TOTAL CHARGE	53.81	80,665.30	80,027.69	69,694.82	67,992.78	67,409.94
BEGINNING COLLECTIONS	-	76,894.13	79,917.22	69,598.32	67,900.39	67,387.61
COLLECTIONS - TAX		2,291.57				
COLLECTIONS - INTEREST		59.61				
TOTAL COLLECTIONS	-	79,185.70	79,917.22	69,598.32	67,900.39	67,387.61
BALANCE OUTSTANDING	53.81	1,479.60	110.47	96.50	92.39	22.33
PERCENTAGE OF REGULAR	0.00%	98.17%	99.86%	99.86%	99.86%	99.97%
COLLECTION FEE 1.25 %	-	29.39	-	-	-	-

FEBRUARY 2023
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

2017	2016	2015	2014	2013
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00
65,415.54	61,527.88	62,139.18	64,320.06	64,880.41
	18.93	9.44		
0.66	10.74	0.71		
65,415.54	61,546.81	62,148.62	64,320.06	64,880.41
25.86	6.93	9.29	18.49	13.59
99.96%	99.99%	99.99%	99.97%	99.98%
0.01	0.37	0.13	-	-

Town of Mineral Springs

FINANCE REPORT

February 2023

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

April 13, 2023

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Cash Flow Report FY2022 YTD

7/1/2022 through 2/28/2023

3/13/2023

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Category	7/1/2022- 2/28/2023
INCOME	
Interest Income	5,183.98
Other Inc	
NC Grant	135,309.37
Zoning	4,495.00
TOTAL Other Inc	139,804.37
Prop Tax 2022	
Receipts 2022	
Int	31.85
Tax	76,891.76
TOTAL Receipts 2022	76,923.61
TOTAL Prop Tax 2022	76,923.61
Prop Tax Prior Years	
Prop Tax 2013	
Receipts 2013	
Int	5.61
Tax	6.94
TOTAL Receipts 2013	12.55
TOTAL Prop Tax 2013	12.55
Prop Tax 2014	
Receipts 2014	
Int	4.98
Tax	6.94
TOTAL Receipts 2014	11.92
TOTAL Prop Tax 2014	11.92
Prop Tax 2015	
Receipts 2015	
Int	2.41
Tax	3.83
TOTAL Receipts 2015	6.24
TOTAL Prop Tax 2015	6.24
Prop Tax 2016	
Receipts2016	
Int	21.60
Tax	40.18
TOTAL Receipts2016	61.78
TOTAL Prop Tax 2016	61.78
Prop Tax 2017	
Receipts2017	
Int	17.99
Tax	40.18
TOTAL Receipts2017	58.17
TOTAL Prop Tax 2017	58.17
Prop Tax 2018	
Receipts	
Int	14.37
Tax	40.18
TOTAL Receipts	54.55
TOTAL Prop Tax 2018	54.55
Prop Tax 2019	

Cash Flow Report FY2022 YTD

7/1/2022 through 2/28/2023

3/13/2023

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Category	7/1/2022- 2/28/2023
<hr/>	
Receipts 2019	
Int	11.62
Tax	43.63
TOTAL Receipts 2019	55.25
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TOTAL Prop Tax 2019	55.25
Prop Tax 2020	
Receipts	
Int	7.96
Tax	45.36
TOTAL Receipts	53.32
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TOTAL Prop Tax 2020	53.32
Prop Tax 2021	
Receipts 2021	
Int	7.03
Tax	89.72
TOTAL Receipts 2021	96.75
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TOTAL Prop Tax 2021	96.75
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TOTAL Prop Tax Prior Years	410.53
Sales Tax	
Cable TV	4,442.87
Electricity	61,153.79
Natural Gas Excise	52.10
Sales & Use Dist	19,845.48
telecommunications	599.89
TOTAL Sales Tax	86,094.13
Veh Tax	
Int 2022	42.90
Tax 2020	-15.73
Tax 2022	4,835.35
TOTAL Veh Tax	4,862.52
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TOTAL INCOME	313,279.14
EXPENSES	
Attorney	3,700.00
Audit	4,730.00
Capital Outlay	
Furniture	1,351.90
TOTAL Capital Outlay	1,351.90
Community	
Communication	3,365.40
Greenway	1,237.91
Maint	3,271.50
Parks & Rec	
Park	3,469.70
TOTAL Parks & Rec	3,469.70
Special Events	
Misc	100.00
TOTAL Special Events	100.00
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TOTAL Community	11,444.51
Emp	
Benefits	

Cash Flow Report FY2022 YTD

7/1/2022 through 2/28/2023

3/13/2023

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Category	7/1/2022- 2/28/2023
Dental	608.00
Life	486.40
NCLGERS	12,753.20
Vision	112.00
TOTAL Benefits	13,959.60
Bond	550.00
FICA	
Med	1,357.30
Soc Sec	5,803.76
TOTAL FICA	7,161.06
Payroll	1,542.92
Unemp	63.12
State	25.00
TOTAL Unemp	88.12
Work Comp	2,026.78
TOTAL Emp	25,328.48
Office	
Bank	12.00
Clerk	27,224.00
Council	9,600.00
Deputy Clerk	8,651.36
Dues	6,073.28
Equip	448.61
Finance Officer	25,152.00
Ins	4,212.96
Maint	
Materials	474.70
Service	9,627.94
TOTAL Maint	10,102.64
Mayor	4,000.00
Misc	144.11
Post	500.00
Records	5,402.44
Supplies	2,614.25
Tel	5,325.27
Util	2,597.83
TOTAL Office	112,060.75
Planning	
Administration	
Contract	1,445.58
Salaries	23,536.00
TOTAL Administration	24,981.58
Misc	683.07
TOTAL Planning	25,664.65
Street Lighting	775.67
Tax Coll	
Contract	1,121.90
TOTAL Tax Coll	1,121.90
Training	
Officials	60.00
Staff	225.00

Cash Flow Report FY2022 YTD

7/1/2022 through 2/28/2023

3/13/2023

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Category	7/1/2022- 2/28/2023
TOTAL Training	285.00
Travel	1,675.38
TOTAL EXPENSES	188,138.24
TRANSFERS	
FROM Check Min Spgs	1,336,268.37
FROM Idle Funds First National	850,000.00
FROM MM Sav ParkSterling	941,475.02
TO Check Min Spgs	-850,000.00
TO Idle Funds First National	-1,221,475.02
TO NCCMT_Cash	-900,000.00
TO SER Grant Project Fund	-20,959.00
TO SLFRF Revenues	-135,309.37
TOTAL TRANSFERS	0.00
OVERALL TOTAL	125,140.90

Account Balances History Report - As of 2/28/2023

(Includes unrealized gains)

Account	6/29/2022 Balance	6/30/2022 Balance	7/31/2022 Balance	8/31/2022 Balance	9/30/2022 Balance	10/31/2022 Balance	11/30/2022 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	118,815.17	118,296.91	79,927.33	60,879.93	107,309.40	40,460.10	17,070.24
Idle Funds First National	0.00	0.00	0.00	0.00	941,659.45	1,222,184.28	1,222,837.23
MM Sav ParkSterling	941,271.29	941,309.97	941,347.36	941,475.02	0.00	0.00	0.00
NCCMT_Cash	2,359.74	2,361.64	2,364.68	2,368.97	2,373.69	2,379.61	2,386.51
SER Grant Project Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SLFRF Revenues	135,309.38	135,337.74	135,396.88	270,783.78	270,928.45	40,404.05	40,425.64
SLFRF Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Cash and Bank Account...	1,197,755.58	1,197,306.26	1,159,036.25	1,275,507.70	1,322,270.99	1,305,428.04	1,282,719.62
Other Assets							
State Revenues Receivable	0.00	64,074.77	60,166.29	56,193.28	0.00	0.00	0.00
TOTAL Other Assets	0.00	64,074.77	60,166.29	56,193.28	0.00	0.00	0.00
TOTAL ASSETS	1,197,755.58	1,261,381.03	1,219,202.54	1,331,700.98	1,322,270.99	1,305,428.04	1,282,719.62
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	11,276.25	9,178.72	8,478.18	8,478.18	8,478.18	8,478.18
Restricted Fund Balance	135,309.38	135,309.38	135,309.38	270,618.75	270,618.75	39,948.89	39,948.89
TOTAL Other Liabilities	136,002.14	146,585.63	144,488.10	279,096.93	279,096.93	48,427.07	48,427.07
TOTAL LIABILITIES	136,002.14	146,585.63	144,488.10	279,096.93	279,096.93	48,427.07	48,427.07
OVERALL TOTAL	1,061,753.44	1,114,795.40	1,074,714.44	1,052,604.05	1,043,174.06	1,257,000.97	1,234,292.55

Account Balances History Report - As of 2/28/2023

(Includes unrealized gains)

3/13/2023

Account	12/31/2022 Balance	1/31/2023 Balance	2/28/2023 Balance
ASSETS			
Cash and Bank Accounts			
Check Min Spgs	104,453.31	91,435.29	36,146.61
Idle Funds First National	1,223,490.53	1,224,187.75	374,601.39
MM Sav ParkSterling	0.00	0.00	0.00
NCCMT_Cash	2,394.44	2,403.02	903,740.98
SER Grant Project Fund	0.00	0.00	0.00
SLFRF Revenues	40,447.24	40,470.29	40,490.47
SLFRF Fund	0.00	0.00	0.00
TOTAL Cash and Bank Account...	1,370,785.52	1,358,496.35	1,354,979.45
Other Assets			
State Revenues Receivable	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00
TOTAL ASSETS	1,370,785.52	1,358,496.35	1,354,979.45
LIABILITIES			
Other Liabilities			
Accounts Payable	692.77	692.77	692.77
Restricted Fund Balance	39,948.89	39,948.89	39,948.89
TOTAL Other Liabilities	40,641.66	40,641.66	40,641.66
TOTAL LIABILITIES	40,641.66	40,641.66	40,641.66
OVERALL TOTAL	1,330,143.86	1,317,854.69	1,314,337.79

Mineral Springs Monthly Revenue Summary 2022-23

TOWN OF MINERAL SPRINGS											
REVENUE SUMMARY 2022-23											
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November		
Property Tax - prior	\$ 600.00	\$ 189.47	\$ 410.53	68.4%	\$ -	\$ 11.48	\$ 12.16	\$ 6.52	\$ 366.94		
Property Tax - 2022	\$ 80,305.00	\$ 3,381.39	\$ 76,923.61	95.8%	\$ -	\$ 54.73	\$ 3,787.77	\$ 5,373.08	\$ 3,341.31		
Interest	\$ 600.00	\$ (4,583.98)	\$ 5,183.98	864.0%	\$ 99.57	\$ 209.48	\$ 333.82	\$ 676.21	\$ 681.44		
Sales Tax - Electric	\$ 208,000.00	\$ 146,846.21	\$ 61,153.79	29.4%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Sales & Use	\$ 33,000.00	\$ 13,154.52	\$ 19,845.48	60.1%	\$ -	\$ -	\$ 3,420.18	\$ 3,250.72	\$ 3,389.47		
Sales Tax - Other Util.	\$ 22,300.00	\$ 17,205.14	\$ 5,094.86	22.8%	\$ -	\$ -	\$ -	\$ -	\$ -		
Sales Tax - Alc. Bev.	\$ 13,000.00	\$ 13,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -		
Vehicle Taxes	\$ 7,400.00	\$ 2,537.48	\$ 4,862.52	65.7%	\$ -	\$ 713.41	\$ -	\$ 1,495.55	\$ 690.73		
Zoning Fees	\$ 3,500.00	\$ (995.00)	\$ 4,495.00	128.4%	\$ 325.00	\$ 560.00	\$ 310.00	\$ 895.00	\$ 605.00		
Other	\$ 600.00	\$ 600.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -		
Totals	\$ 369,305.00	\$ 191,335.23	\$ 177,969.77	48.2%	\$ 424.57	\$ 1,549.10	\$ 7,863.93	\$ 11,697.08	\$ 9,074.89		
SLFRF			\$ 135,309.37								
GRAND TOTAL			\$ 313,279.14		\$ 424.57	\$ 136,858.47	\$ 7,863.93	\$ 11,697.08	\$ 9,074.89		
December	January	February	March	April	May	June	June a/r				
Property Tax - prior	\$ 12.94	\$ 0.25	\$ 0.24								
Property Tax - 2022	\$ 43,945.79	\$ 11,928.30	\$ 8,492.63								
Interest	\$ 682.83	\$ 728.85	\$ 1,771.78								
Sales Tax - Electric	\$ 61,153.79	\$ -	\$ -								
Sales Tax - Sales & Use	\$ 3,340.49	\$ 3,220.80	\$ 3,223.82								
Sales Tax - Other Util.	\$ 5,094.86	\$ -	\$ -								
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -								
Vehicle Taxes	\$ 684.30	\$ 652.86	\$ 625.67								
Zoning Fees	\$ 360.00	\$ 780.00	\$ 660.00								
Other	\$ -	\$ -	\$ -								
Totals	\$ 115,275.00	\$ 17,311.06	\$ 14,774.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
SLFRF											
GRAND TOTAL	\$ 115,275.00	\$ 17,311.06	\$ 14,774.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Mineral Springs Budget Comparison 2022-23

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2022-23										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,800.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	
Attorney	\$ 9,600.00	\$ 5,900.00	\$ 3,700.00	38.5%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,600.00	\$ 300.00	\$ -
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$ -	\$ -	\$ -	\$ 3,311.00	\$ -	\$ -
Charities & Agencies	\$ 11,675.00	\$ 11,675.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 22,500.00	\$ 11,055.49	\$ 11,444.51	50.9%	\$ 878.54	\$ 1,472.65	\$ 14.60	\$ 4,117.57	\$ 1,510.93	\$ -
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 37,400.00	\$ 12,071.52	\$ 25,328.48	67.7%	\$ 5,525.60	\$ 2,887.47	\$ 2,791.51	\$ 2,804.29	\$ 1,279.07	\$ -
Elections	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Administrative	\$ 162,571.00	\$ 50,510.25	\$ 112,060.75	68.9%	\$ 27,409.91	\$ 14,603.19	\$ 11,094.70	\$ 13,284.55	\$ 11,200.13	\$ -
Planning & Zoning	\$ 47,304.00	\$ 21,639.35	\$ 25,664.65	54.3%	\$ 4,814.58	\$ 2,942.00	\$ 2,942.00	\$ 3,198.07	\$ 2,765.48	\$ -
Street Lighting	\$ 1,400.00	\$ 624.33	\$ 775.67	55.4%	\$ -	\$ 102.90	\$ 103.61	\$ 111.24	\$ 114.29	\$ -
Tax Collection	\$ 1,800.00	\$ 678.10	\$ 1,121.90	62.3%	\$ -	\$ 23.41	\$ 47.50	\$ 113.31	\$ 68.40	\$ -
Training	\$ 3,000.00	\$ 2,715.00	\$ 285.00	9.5%	\$ 225.00	\$ -	\$ -	\$ -	\$ 60.00	\$ -
Travel	\$ 4,200.00	\$ 2,524.62	\$ 1,675.38	39.9%	\$ -	\$ 1,327.87	\$ -	\$ -	\$ 180.01	\$ -
Capital Outlay	\$ 31,325.00	\$ 29,973.10	\$ 1,351.90	4.3%	\$ 1,351.90	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 369,305.00	\$ 181,166.76	\$ 188,138.24	50.9%	\$ 40,505.53	\$ 23,659.49	\$ 17,293.92	\$ 28,540.03	\$ 17,478.31	\$ -
Off Budget:										
Interfund Transfers (SER)			\$ (20,959.00)						\$ (14,305.00)	
Interfund Transfers (CSLFRF)			\$ (230,669.86)					\$ (230,669.86)		
Total Off Budget:			\$ (251,628.86)		\$ -	\$ -	\$ -	\$ (230,669.86)	\$ (14,305.00)	\$ -

Mineral Springs Budget Comparison 2022-23

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ -	\$ -	\$ -					
Attorney	\$ 300.00	\$ 300.00	\$ 300.00					
Audit	\$ 1,419.00	\$ -	\$ -					
Charities & Agencies	\$ -	\$ -	\$ -					
Community Projects	\$ 296.37	\$ 2,318.00	\$ 835.85					
Contingency	\$ -	\$ -	\$ -					
Employee Overhead	\$ 2,640.76	\$ 4,769.75	\$ 2,630.03					
Elections	\$ -	\$ -	\$ -					
Fire Protection	\$ -	\$ -	\$ -					
Intergovernmental	\$ -	\$ -	\$ -					
Office & Administrative	\$ 10,972.51	\$ 12,038.71	\$ 11,457.05					
Planning & Zoning	\$ 2,942.00	\$ 3,118.52	\$ 2,942.00					
Street Lighting	\$ 114.46	\$ 229.17	\$ -					
Tax Collection	\$ 571.09	\$ 172.08	\$ 126.11					
Training	\$ -	\$ -	\$ -					
Travel	\$ 167.50	\$ -	\$ -					
Capital Outlay		\$ -	\$ -					
Totals	\$ 19,423.69	\$ 22,946.23	\$ 18,291.04	\$ -	\$ -	\$ -	\$ -	\$ -
Off Budget:								
Interfund Transfers (SER)		\$ (6,654.00)						
Interfund Transfers (CSLFRF)								
Total Off Budget:	\$ -	\$ (6,654.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

February 2023 Cash Flow Report - Feb 2023

2/1/2023 through 2/28/2023

3/13/2023

Page 1

Category	2/1/2023- 2/28/2023
INCOME	
Interest Income	1,771.78
Other Inc	
Zoning	660.00
TOTAL Other Inc	660.00
Prop Tax 2022	
Receipts 2022	
Int	31.85
Tax	8,460.78
TOTAL Receipts 2022	8,492.63
TOTAL Prop Tax 2022	8,492.63
Prop Tax Prior Years	
Prop Tax 2019	
Receipts 2019	
Int	0.00
Tax	0.00
TOTAL Receipts 2019	0.00
TOTAL Prop Tax 2019	0.00
Prop Tax 2020	
Receipts	
Int	0.00
Tax	0.00
TOTAL Receipts	0.00
TOTAL Prop Tax 2020	0.00
Prop Tax 2021	
Receipts 2021	
Int	0.00
Tax	0.24
TOTAL Receipts 2021	0.24
TOTAL Prop Tax 2021	0.24
TOTAL Prop Tax Prior Years	0.24
Sales Tax	
Sales & Use Dist	3,223.82
TOTAL Sales Tax	3,223.82
Veh Tax	
Int 2022	7.80
Tax 2022	617.87
TOTAL Veh Tax	625.67
TOTAL INCOME	14,774.14
EXPENSES	
Attorney	300.00
Community	
Communication	495.00
Parks & Rec	
Park	340.85
TOTAL Parks & Rec	340.85
TOTAL Community	835.85
Emp	
Benefits	

February 2023 Cash Flow Report - Feb 2023

2/1/2023 through 2/28/2023

3/13/2023

Page 2

Category	2/1/2023- 2/28/2023
NCLGERS	1,594.15
TOTAL Benefits	1,594.15
FICA	
Med	165.32
Soc Sec	706.90
TOTAL FICA	872.22
Payroll	163.66
TOTAL Emp	2,630.03
Office	
Clerk	3,403.00
Council	1,200.00
Deputy Clerk	782.00
Finance Officer	3,144.00
Maint	
Service	608.00
TOTAL Maint	608.00
Mayor	500.00
Post	500.00
Supplies	27.08
Tel	375.54
Util	917.43
TOTAL Office	11,457.05
Planning	
Administration	
Salaries	2,942.00
TOTAL Administration	2,942.00
TOTAL Planning	2,942.00
Tax Coll	
Contract	126.11
TOTAL Tax Coll	126.11
TOTAL EXPENSES	18,291.04
TRANSFERS	
FROM Check Min Spgs	900,000.00
FROM Idle Funds First National	850,000.00
TO Check Min Spgs	-850,000.00
TO NCCMT_Cash	-900,000.00
TOTAL TRANSFERS	0.00
OVERALL TOTAL	-3,516.90

Register Report - Feb 2023

2/1/2023 through 2/28/2023

3/13/2023

Page 1

Date	Num	Description	Memo	Category	Amount
2/7/2023	EFT	Point And Pay	06-060-046 (FY2022)	Other Inc:Zoning	50.00
2/9/2023	6549	Bucket, Mop, And Br...	I/N MetAff-134 Janitorial 2/23 (FY...	Office:Maint:Service	-188.00
2/9/2023	6550	Taylor & Sons Mowi...	I/N 0002 Feb 2023 (FY2022)	Office:Maint:Service	-420.00
2/9/2023	6551	Union County Water...	A/N 84361*00 (FY2022)	Office:Util	-45.46
2/9/2023	6552	Union County Water...	A/N 91052*00 (FY2022)	Community:Parks & Rec:Park	-62.31
2/9/2023	EFT	Point And Pay	06-036-028 (FY2022)	Other Inc:Zoning	50.00
2/13/2023	DEP	Deposit #22012	#22012 (FY2022)	Other Inc:Zoning	260.00
2/13/2023	EFT...	Union County	01/2023 (FY2022)	Prop Tax 2022:Receipts 2022:Tax	8,460.78
			01/2023 (FY2022)	Prop Tax 2022:Receipts 2022:Int	31.85
			01/2023 (FY2022)	Prop Tax Prior Years:Prop Tax 202...	0.24
			01/2023 (FY2022)	Prop Tax Prior Years:Prop Tax 202...	0.00
			12/2022 (FY2022)	Prop Tax Prior Years:Prop Tax 202...	0.00
			12/2022 (FY2022)	Prop Tax Prior Years:Prop Tax 202...	0.00
			12/2022 (FY2022)	Prop Tax Prior Years:Prop Tax 201...	0.00
			12/2022 (FY2022)	Prop Tax Prior Years:Prop Tax 201...	0.00
			12/2022 (FY2022)	Tax Coll:Contract	-106.16
2/13/2023	EFT	Debit Card (AOL)	AOL Troubleshooting Svc 2/23 (F...	Office:Tel	-8.16
2/15/2023	EFT	NC Department of R...	Sales & Use Distribution 12/22 (F...	Sales Tax:Sales & Use Dist	3,223.82
2/15/2023	EFT	Debit Card (Office M...	Folders, USB Drive (FY2022)	Office:Supplies	-27.08
2/16/2023	6553	Clark, Griffin & McC...	I/N 8149 (2/2023) (FY2022)	Attorney	-300.00
2/16/2023	6554	Toi Toi USA LLC	I/N 2052117 Portable + Handwash...	Community:Parks & Rec:Park	-278.54
2/16/2023	6555	Quadient Finance U...	7900 0440 3484 2470 Postage (F...	Office:Post	-500.00
2/16/2023	TXFR	Transfer Money	Transfer (FY2022)	[Idle Funds First National]	850,000.00
2/17/2023	TXFR	Transfer Money [NC...	Transfer (FY2022)	[NCCMT_Cash]	-900,000.00
2/17/2023	EFT...	Union County {NCV...	1/23 (FY2022)	Veh Tax:Tax 2022	617.87
			1/23 (FY2022)	Veh Tax:Int 2022	7.80
			1/23 Refunds (FY2022)	Veh Tax:Tax 2022	0.00
			1/23 (FY2022)	Tax Coll:Contract	-19.95
2/27/2023	6556	City Of Monroe	A/N 188215-1030442 Natural Gas...	Office:Util	-703.19
2/27/2023	6557	Duke Power{Office}	9100 3284 4818 (FY2022)	Office:Util	-141.72
2/27/2023	6558	Duke Power	9100 3284 5041 (Old School) (FY...	Office:Util	-27.06
2/27/2023	6559	Information Station ...	I/N TH-016-2302 FCC Application ...	Community:Communication	-495.00
2/27/2023	6560	Windstream	061348611 (FY2022)	Office:Tel	-255.79
2/27/2023	6561	Verizon Wireless	221474588-00001 (FY2022)	Office:Tel	-111.59
2/27/2023	DEP	Deposit	#22013 (FY2022)	Other Inc:Zoning	300.00
2/27/2023	EFT...	NC State Treasurer	2/23 LGERS contribution FY2022	Office:Clerk	-204.18
			2/23 LGERS contribution FY2022	Office:Finance Officer	-188.64
			2/23 LGERS contribution FY2022	Planning:Administration:Salaries	-176.52
			2/23 employer contribution FY2022	Emp:Benefits:NCLGERS	-1,594.15
2/27/2023	EFT...	Paychex	Salary 2/23 (FY2022)	Office:Clerk	-3,198.82
			2/23 (FY2022)	Office:Deputy Clerk	-782.00
			Salary 2/23 (FY2022)	Office:Finance Officer	-2,955.36
			Salary 2/23 (FY2022)	Office:Mayor	-500.00
			Salary 2/23(FY2022)	Office:Council	-1,200.00
			Salary 2/23 (FY2022)	Planning:Administration:Salaries	-2,765.48
			FY2022	Emp:FICA:Soc Sec	-706.90
			FY2022	Emp:FICA:Med	-165.32
2/28/2023	EFT	Paychex Fees	Fees 2/23 (FY2022)	Emp:Payroll	-163.66
2/1/2023 - 2/28/2023					-55,288.68

TOTAL INFLOWS 863,002.36

Register Report - Feb 2023

2/1/2023 through 2/28/2023

3/13/2023

Page 2

Date	Num	Description	Memo	Category	Amount	
					TOTAL OUTFL...	-918,291.04
					NET TOTAL	-55,288.68

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February 2023

- Revenue Details
 - Transfers

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NC Sales & Use Tax Distribution

December 2022 Collections

Summary

MUNICIPALITY	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ART 44 *524	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
UNION	2,938,345.50	1,763,055.66	1,552,859.02	-	48.20	404,888.61	-	-	(425,803.96)	6,233,393.03
FAIRVIEW	1,598.06	958.86	844.54	-	0.03	220.20	-	-	932.83	4,554.52
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	133,204.18	79,924.70	70,395.85	-	2.19	18,354.84	-	-	77,755.32	379,637.08
LAKE PARK	9,555.72	5,733.59	5,050.01	-	0.16	1,316.73	-	-	5,577.95	27,234.16
MARSHVILLE	15,342.04	9,205.47	8,107.97	-	0.25	2,114.05	-	-	8,955.60	43,725.38
MARVIN	12,142.61	7,285.77	6,417.14	-	0.20	1,673.19	-	-	7,088.02	34,606.93
MINERAL SPRINGS	1,131.15	678.71	597.79	-	0.02	155.87	-	-	660.28	3,223.82
MINT HILL *	53.55	32.13	28.30	-	-	7.38	-	-	31.25	152.61
MONROE	314,543.82	188,731.47	166,230.35	-	5.16	43,342.49	-	-	183,608.75	896,462.04
STALLINGS *	59,597.70	35,759.60	31,496.23	-	0.98	8,212.25	-	-	34,788.99	169,855.75
UNIONVILLE	2,157.03	1,294.25	1,139.95	-	0.04	297.23	-	-	1,259.13	6,147.63
WAXHAW	149,437.49	89,664.95	78,974.84	-	2.45	20,591.70	-	-	87,231.18	425,902.61
WEDDINGTON *	19,931.19	11,959.04	10,533.25	-	0.33	2,746.41	-	-	11,634.44	56,804.66
WESLEY CHAPEL	2,562.32	1,537.44	1,354.14	-	0.04	353.07	-	-	1,495.71	7,302.72
WINGATE	8,196.43	4,917.99	4,331.66	-	0.13	1,129.43	-	-	4,784.51	23,360.15
TOTAL	3,667,798.79	2,200,739.63	1,938,361.04	-	60.18	505,403.45	-	-	-	8,312,363.09

Jurisdiction Collection by Year
Union County
Date Distributed: 1/1/2023 to 1/31/2023

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2021	0.24	0.00	0.00	0.24	0.00	0.24
2022	8,452.81	7.97	31.85	8,492.63	106.16	8,386.47
Total:	8,453.05	7.97	31.85	8,492.87	106.16	8,386.71
Grand Total:	8,453.05	7.97	31.85	8,492.87	106.16	8,386.71

Invoice Date	Invoice Number	Description	Invoice Amount
02/06/2023	2307 TAXES	TAX/FEE/INT-JAN 2023	\$8,386.71

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00079485	02/13/2023	8,386.71



County of Union

500 North Main Street
 Monroe, North Carolina 28112

Vendor Number Check Date Check Number
 10870 02/13/2023 00079485

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

\$8,386.71

Pay Eight Thousand Three Hundred Eighty Six Dollars and 71 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
 00079485

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

NCVT'S A/P Receipt Distribution
For the month Ending: January

NCVT15

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Cmn Cst	Pending Refunds	Net Amt	Status/Check#
001	Union County	0		\$ 1,536,298.06	\$ 15,917.59	\$ (48,329.96)	(\$7,207.74)	\$ 1,496,677.95	No Check
003	Voter Approved Debt Tax	0		337,628.45	3,441.76	(10,619.89)	(\$1,563.95)	\$ 328,886.37	No Check
011	Countywide Fire Tax	0		56.25	13.87	(1.89)	(50.13)	\$ 68.10	No Check
012	Countywide EMS Tax	0		79.11	19.73	(2.61)	(50.18)	\$ 96.05	No Check
013	Griffith Rd	0		415.69	5.49	(12.09)	\$0.00	\$ 409.09	No Check
014	Stack Rd	0		1,106.96	14.14	(33.42)	(\$2.93)	\$ 1,084.75	No Check
015	Springs Fire Tax	0		8,067.70	89.80	(254.12)	(\$36.68)	\$ 7,866.70	No Check
016	Fairview	0		3,334.39	47.43	(108.00)	(\$2.99)	\$ 3,270.83	No Check
017	New Salem	0		3,415.63	34.98	(100.62)	\$3.51	\$ 3,353.50	No Check
018	Beaver Lane	0		2,621.21	32.65	(79.22)	(\$2.06)	\$ 2,572.58	No Check
019	Bakers	0		6,188.83	69.96	(194.33)	\$14.52	\$ 6,078.98	No Check
020	Stallings Fire Tax	0		13,111.34	157.57	(424.51)	(\$14.10)	\$ 12,830.30	No Check
021	Unionville	0		8,496.67	82.71	(258.18)	(\$34.79)	\$ 8,286.41	No Check
022	Wingate	0		4,000.48	49.57	(105.98)	(\$10.82)	\$ 3,933.25	No Check
023	Hemby Bridge Fire Tax	0		17,643.54	195.67	(550.37)	(\$72.66)	\$ 17,216.18	No Check
024	Allens Crossroads	0		1,234.38	12.81	(37.80)	\$15.82	\$ 1,225.21	No Check
025	Jackson	0		1,533.35	11.79	(48.67)	\$0.00	\$ 1,496.47	No Check
026	Wesley Chapel Fire Tax	0		24,251.33	226.69	(805.50)	(\$67.47)	\$ 23,605.05	No Check
027	Lanes Creek	0		1,846.80	10.35	(51.08)	\$9.48	\$ 1,815.55	No Check
028	Waxhaw Fire Tax	0		13,385.03	142.80	(441.41)	(\$147.66)	\$ 12,938.76	No Check
029	Sandy Ridge	0		1,801.28	15.21	(50.79)	(\$6.56)	\$ 1,759.14	No Check
030	Providence	0		171.44	1.09	(5.24)	\$0.00	\$ 167.29	No Check
101	Village of Marvin	1832	VTFNAP2211-1	20,018.15	61.72	(679.44)	(\$104.37)	\$ 19,296.06	
200	City of Monroe	103-7	VTFNAP2211-1	242,544.95	1,813.97	(6,926.38)	(\$3,685.70)	\$ 233,746.84	
222	Monroe Downtown Service	103-7	VTFNAP2211-2	247.40	5.31	(7.91)	-	\$ 244.80	
300	Town of Wingate	4064	VTFNAP2211-1	8,501.86	63.53	(230.11)	\$0.00	\$ 8,335.28	
400	Town of Marshville	5861	VTFNAP2211-1	7,393.42	125.48	(210.28)	\$0.00	\$ 7,308.62	
500	Town of Waxhaw	8268	VTFNAP2211-1	133,009.71	1,104.23	(4,401.48)	(\$1,356.85)	\$ 128,355.61	
600	Town of Indian Trail	2924	VTFNAP2211-1	98,062.72	1,178.04	(3,066.77)	(\$194.26)	\$ 95,979.73	
700	Town of Stallings	4860-2	VTFNAP2211-1	38,237.19	420.34	(1,240.47)	(\$155.34)	\$ 37,261.72	
800	Town of Weddington	7518	VTFNAP2211-1	11,391.30	93.57	(365.51)	(\$30.73)	\$ 11,088.63	
900	Village of Lake Park	1833	VTFNAP2211-1	6,210.17	74.64	(194.32)	\$0.00	\$ 6,090.49	
930	Town of Fairview	19458	VTFNAP2211-1	1,110.39	18.29	(35.96)	(\$1.17)	\$ 1,091.55	
970	Village of Wesley Chapel	9262	VTFNAP2211-1	1,616.57	12.55	(52.08)	(2.04)	\$ 1,575.00	
980	Town of Unionville	11530	VTFNAP2211-1	1,745.58	17.61	(53.83)	(\$9.80)	\$ 1,695.56	
990	Town of Mineral Springs	10870	VTFNAP2211-1	617.87	7.80	(19.95)	\$0.00	\$ 605.72	
999	Schools	0		1,645.61	408.58	(54.71)	(\$3.83)	\$ 1,995.65	No Check
Total				\$ 2,559,040.81	\$ 25,999.32	\$ (80,054.88)	(\$14,671.48)	\$ 2,490,313.77	
								\$ 552,679.61	AP Total

Invoice Date	Invoice Number	Description	Invoice Amount
02/01/2023	VTFNAP2301-1	CASH RECEIVED JAN 2023 & REFUN	\$605.72

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00079651	02/17/2023	605.72



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

Vendor Number Check Date Check Number
 10870 02/17/2023 00079651

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

\$605.72

Pay **Six Hundred Five Dollars and 72 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
 00079651

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108



c/o Capital Management of the Carolinas, LLC
 1520 South Boulevard, Suite 230
 Charlotte, NC 28203

CONFIRMATION STATEMENT

Transaction Date: 02/16/23

Page 1 of 1

Contacting Us

CLIENT SERVICES

800-222-3232
 8:30 a.m. - 4:30 p.m. ET

SP 01 000012 75122 H 1 ASNGLP S
 TOWN OF MINERAL SPRINGS
 ATTN FREDERICK BECKER III
 PO BOX 600
 MINERAL SPRINGS NC 28108-0600



NORTH CAROLINA CAPITAL MGMT TRUST-GOVT NCCTX

Account Owner	Fund Number	Account Number	CUSIP
TOWN OF MINERAL SPRINGS	47	[REDACTED]	658191101

ACCOUNT TRANSACTIONS

ACTIVITY

Tr Da	Transaction Description	Dollar Amount	Share Price	Shares this Transaction	Total Shares Owned
	BEGINNING BALANCE AS OF 02/15/23	\$2,403.02			2,403.020
02/16/23	INVESTMENT BY EFT	900,000.00	1.00	900,000.000	902,403.020
	SALES CHRG PERCENT 0.00				
	ENDING BALANCE AS OF 02/16/23	\$902,403.02			902,403.020

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: April 6, 2020
Subject: Audit Report

I expect our auditor, Kendra Gangal, to be at the April 13, 2023 meeting to present the FY2021-22 Audit Report. As of this agenda mailing date, Ms. Gangal has not sent the printed copies of the report. For Council's information I am attaching a few excerpts from the audited financial statements: Ms. Gangal's "Independent Auditor's Report", the "Statement of Net Position", the "Balance Sheet – Governmental Funds", and the detailed Revenues/Expenditures statement.

Ms. Gangal should bring copies of the full report with her.

TOWN OF MINERAL SPRINGS

NORTH CAROLINA

Audited Financial Statements

For the Fiscal Year Ended June 30, 2022

EXCERPTS

Town Council

Frederick Becker, III, Mayor
Gerald Countryman, Mayor Pro Tem
Valerie Coffey
Janet Critz
Lundeen Cureton
Bettylyn Krafft
Jim Muller

Administrative and Financial Staff

Vicky Brooks, Clerk & Zoning Administrator
Janet Ridings, Tax Collector



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
and Members of the Town Council
Town of Mineral Springs, North Carolina

Opinions

I have audited the financial statements of the governmental activities and each major fund, of the Town of Mineral Springs, North Carolina as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Town of Mineral Springs, North Carolina as of June 30, 2022, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Town of Mineral Springs, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibility of Management's for the Audit of the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Town of Mineral Springs's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect material statement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, I

- Exercised professional judgement and maintained professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsible to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Mineral Springs's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Mineral Springs's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4-11, the Schedules of Employer Contributions, and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Asset and Contributions, on pages 38 and 39, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mineral Springs, North Carolina's basic financial statements. The individual fund statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the individual fund statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Kendra Gangal, CPA

Charlotte, NC
November 25, 2022

TOWN OF MINERAL SPRINGS, NORTH CAROLINA

Exhibit 1

Statement of Net Position
June 30, 2022

	Primary Government		
	Governmental Activities	Other Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,061,969	\$ -	\$ 1,061,969
Restricted cash	135,337	-	135,337
Taxes receivables (net)	503	-	503
Due from other governments	64,075	-	64,075
Accrued interest receivable on taxes	130	-	130
Total current assets	1,262,014	-	1,262,014
Capital assets:			
Land and improvements	812,250	-	812,250
Other capital assets, net of depreciation	829,740	-	829,740
Total capital assets	1,641,990	-	1,641,990
Total assets	\$ 2,904,004	\$ -	\$ 2,904,004
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals	42,098	-	42,098
Total deferred outflows of resources	42,098	-	42,098
LIABILITIES			
Current liabilities:			
Accounts payable	11,276	-	11,276
Liabilities to be paid from restricted assets	135,309	-	135,309
Total current liabilities	146,585	-	146,585
Long-term liabilities:			
Net pension liability	11,961	-	11,961
Total liabilities	158,546	-	158,546
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	2	-	2
Pension deferrals	17,090	-	17,090
Total deferred inflows of resources	17,092	-	17,092
NET POSITION			
Net investment in capital assets	1,641,990	-	1,641,990
Restricted for:			
Stabilization by State Statute	64,075	-	64,075
Unrestricted	1,064,399	-	1,064,399
Total net position	\$ 2,770,464	\$ -	\$ 2,770,464

The notes to the financial statements are an integral part of this statement.

TOWN OF MINERAL SPRINGS, NORTH CAROLINA

Exhibit 3

*Balance Sheet
Governmental Funds
June 30, 2022*

	Major Funds		Total Governmental
	General	CSLFRF Grant Project Special Revenue Fund	Funds
ASSETS			
Cash and cash equivalents	\$ 1,061,969	\$ -	\$ 1,061,969
Restricted cash	-	135,337	135,337
Taxes receivable, net	503	-	503
Due from other governments	64,075	-	64,075
Total assets	<u>\$ 1,126,547</u>	<u>\$ 135,337</u>	<u>\$ 1,261,884</u>
LIABILITIES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 11,276	\$ -	\$ 11,276
Unearned revenue	-	135,309	135,309
Total liabilities	<u>11,276</u>	<u>135,309</u>	<u>146,585</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	2	-	2
Unavailable revenue	503	-	503
Total Deferred inflows of resources	<u>505</u>	<u>-</u>	<u>505</u>
FUND BALANCES			
Restricted			
Stabilization by State Statute	64,075	-	64,075
Unassigned	1,050,691	28	1,050,719
Total fund balance	<u>1,114,766</u>	<u>28</u>	<u>1,114,794</u>
Total liabilities, deferred inflows of resources, and fund balances.	<u>\$ 1,126,547</u>	<u>\$ 135,337</u>	

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	\$ 1,641,990
Contributions to the pension plan in the current fiscal year are deferred outflows of resources on the Statement of Net Position	42,098
Liabilities for earned revenues considered deferred inflows of resources in fund statements	503
Some liabilities, including installment loans and compensated balances, are not due and payable in the current period and therefore are not reported in the funds.	-
Pension related deferrals	(17,090)
Accrued interest receivable from taxes is not reported on the funds	130
Net pension liability	(11,961)
Net position of governmental activities	<u>\$ 2,770,464</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF MINERAL SPRINGS, NORTH CAROLINA

Statement 1
Page 1 of 2

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Revenues:			
Ad valorem taxes:			
Taxes	\$ 85,090	\$ 88,596	\$ 3,506
Penalties and interest	-	296	296
Total	85,090	88,892	3,802
Unrestricted intergovernmental:			
Local option sales taxes	29,430	34,111	4,681
Telecommunications sales tax	2,400	2,336	(64)
Utility sales tax	208,000	208,986	986
Piped natural gas tax	950	1,549	599
Video programming	18,000	19,131	1,131
Beer and wine tax	13,145	12,559	(586)
Sales tax refund	-	975	975
Total	271,925	279,647	7,722
Permits and fees:			
Zoning permits	3,500	4,825	1,325
Total	3,500	4,825	1,325
Investment earnings	2,500	1,225	(1,275)
Other:			
Miscellaneous	1,200	-	(1,200)
Total	1,200	-	(1,200)
Total revenues	364,215	374,589	10,374
Expenditures:			
General government:			
Salaries and employee benefits	139,572	139,141	431
Other operating expenditures	102,122	72,362	29,760
Capital outlay	-	-	-
Total	241,694	211,503	30,191
Public safety:			
Fire protection	12,000	12,000	-
Street lights	1,300	1,232	68
Capital outlay	-	-	-
Total	13,300	13,232	68

TOWN OF MINERAL SPRINGS, NORTH CAROLINA

Statement 1

Page 2 of 2

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Community Projects:			
Other operating expenditures	26,000	15,607	10,393
Capital outlay	-	-	-
Total	<u>26,000</u>	<u>15,607</u>	<u>10,393</u>
Planning and Zoning:			
Other operating expenditures	74,272	71,733	2,539
Capital outlay	-	-	-
Total	<u>74,272</u>	<u>71,733</u>	<u>2,539</u>
Capital outlay	<u>31,049</u>	<u>10,388</u>	<u>20,661</u>
Contingency	<u>2,900</u>	-	<u>2,900</u>
Total expenditures	<u>389,215</u>	<u>322,463</u>	<u>66,752</u>
Revenues over (under) expenditures	<u>(25,000)</u>	<u>52,126</u>	<u>77,126</u>
Other financing sources (uses):			
Transfers to other funds	-	-	-
Appropriated fund balance	25,000	-	(25,000)
Total	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Net change in fund balance	<u>-</u>	<u>52,126</u>	<u>52,126</u>
Fund balance, beginning		<u>1,062,640</u>	
Fund balance , ending		<u>\$ 1,114,766</u>	

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: April 3, 2022
Subject: FY2023-2024 Budget: Preliminary Departmental Appropriations

The accompanying spreadsheet shows the FY2021-22 final budget and actual expenditures, the FY2022-23 current budget and estimated final actual expenditures, and suggested appropriation levels for the FY2023-24 budget.

I am recommending keeping most proposed expenditures similar to last year's except for larger-than-usual staff salary increases, other items that change based on established formulas or trends, and a large increase in the "Community" department. This "first draft" suggests an increase of \$12,298 over the current year's operating expenditure budget, or 3.64%.

Salary Analysis

This proposed appropriation worksheet reflects an 11.8% increase in staff salaries, substantially more than the 3% council has consistently approved since 2008. It should be noted that the 3% figure used by Council during that period generally kept slightly *ahead* of the cost of living. From 2008 through 2020, the average cost-of-living increase applied by the federal government on Social Security benefits averaged 1.715%. This means that council has been providing staff with an additional 1.285% average longevity increase during that time. However, the actual cost of living took a sharp increase starting in 2021, while council maintained its 3% figure for the past two budget cycles. In 2021, the federal cost-of-living increase was 5.9% and in 2022 it was 8.7%. So, our staff salaries have actually suffered a substantial reduction in real dollars over the past two years. And while nobody can predict for certain what the cost-of-living increase for 2023 will be, most estimates fall between 2% and 4%, with 3% being an average estimate.

To calculate a proposed "catch-up" percentage for the FY2023-24 budget, we can use for an example the clerk's salary of \$38,496 in FY 2020-21. Applying the town's two consecutive 3% increases to that figure, the FY2022-23 salary would be $\$38,496 \times 1.03 \times 1.03$, or \$40,840 (due to rounding, the actual FY2022-23 salary was set at \$40,836). Applying the *real* cost-of-living percentages – including an estimated 3% figure for 2023 – to that \$38,496 number, the FY2023-24 salary would need to be $\$38,496 \times 1.059 \times 1.087 \times 1.03$, or \$45,644, just to keep up with inflation (with no longevity increase). To catch up, the salary would need to be increased from this year's figure of \$40,836 shown in the worksheet to \$45,644, the figure calculated based on the real cost-of-living increase. That is an increase from this year to next year of \$4,808, or 11.77% (rounded to 11.8%). It is important to note that even though this looks like a fairly big "ask", it actually represents *only* a cost-of-living increase with no longevity increase over the three-year period. The proposed salaries shown for FY2023-24 reflect the 11.8% increase, adjusted for rounding. Council must decide whether this is a reasonable increase.

Note that the "Assistant/Deputy" position has increased from a \$12,900 budget amount to \$14,400; this is not a salaried position, and the \$14,400 is a maximum suggested allocation for the position. Currently, this position requires 12 hours per week, corresponding to the time the town hall is open for regular business hours, plus some additional hours for attendance at evening meetings and additional duties such as Festival work. The hourly rate for this position is currently \$18.00, and any changes to the hourly rate will be based on performance evaluations conducted by the Assistant/Deputy's supervisor.

Finally, there is no recommended increase this year in salaries for the mayor and council members. Council raises those only occasionally and does not base adjustments on cost-of-living considerations.

Reading the Chart

In the right-hand column, headed "2023-24 Proposed", bold-faced numbers are the totals within each budgetary department. These numbers add up to the total of \$350,278. These are the categories that ultimately end up in the adopted budget ordinance and within which the town must operate; numbers within these departments are "flexible," and may be changed during the fiscal year as needed without budget amendments as long as the departmental totals in the ordinance are not increased. Salaries are shown in white, reflecting amounts 11.8% above last fiscal year. "Employee Overhead" is also shown in white and is proposed to increase by \$2,400 next year. The three sets of figures in the "dotted" cells are simply sub-subcategories within subcategories.

Increases and Decreases

Several other line items reflect significant changes from last year's. Council has approved holding the Festival on September 9, 2023, which is being funded at \$8,000 in the proposed figures. Along with this Festival appropriation, increases are also proposed for other items in the "Community" department. As always, an amount in the budget does NOT have to result in an expenditure but budgeting all items as realistic expectations provides taxpayers with the most accurate idea of the maximum amount the town is likely to spend in the next fiscal year. Major changes in proposed expenditures are:

1. **"Advertising"** has never come close to the budgeted amount of \$1,800, so I am proposing a figure closer to actual expenditures. **Decreased** from \$1,800 to \$1,200.
2. **"Attorney"**: Again, actual expenditures have never come close to the budgeted amount. **Decreased** from \$9,600 to \$7,200.
3. **"Charities"**: Based on 3% of previous fiscal year budget, per town policy. **Decreased** from \$11,675 to \$11,080.
4. **"Community"**: The 2023 Festival is being allowed \$8,000. Although we have not had discussions with Artists Music Guild (AMG) and they did not request partnership funding for the current year, I am including \$4,000 as a possible renewal of the partnership and we will base any actual expenditure on additional input from that organization. "Miscellaneous" will remain at \$2,000 and can be used for other events such as Movie Nights. Finally, I have created a "Communication" subcategory which includes the Newsletter, Social Media management, and "Other" which could include Festival Music Licensing (estimated at \$1,400) in the event that we do not work with AMG. **Increased** from \$22,500 to \$36,988.
5. **"Elections"**: There will be a municipal election on November 7, 2023, so this appropriation is **Increased** from \$0 to \$3,600.

6. **“Employee Overhead”**: The NC Local Government Employees’ Retirement System contribution rate has increased by 0.75%, and any salary increases will also result in additional increases in LGERS, FICA, and Workers Compensation contributions. **Increased** from \$37,400 to \$39,800.
7. **“Intergovernmental”**: This appropriation has been included for several possible special cooperative efforts with Union County, but no expenditures have been made for the past two years. I am recommending eliminating this appropriation and, if such projects of programs come up in the course of the upcoming fiscal year, funding them through a budget amendment or a project ordinance. **Decreased** from \$15,000 to \$0.
8. **“Planning”**: The only changes in this department are the increase in the Planning Director’s salary and moving of funds around between Ordinance, Comprehensive Plan, and Miscellaneous. Overall, “Planning” will be **Increased** from \$47,304 to \$49,468.
9. **“Travel”**: In 2014, there was an unusually-large number of out-of-town conferences and workshops that resulted in the need for a \$1,200 “Travel” budget amendment. Since then, there has never again been such a large demand for travel reimbursements. **Decreased** from \$4,200 to \$3,600.

Additional Appropriations/Expenditures

- State and Local Fiscal Recovery Fund (SLFRF) revenues totaling \$270,618.75 distributed to the town under the federal American Rescue Plan Act (ARPA) have been accounted for in a Special Revenue Fund and are being expended under the authority of a Project Ordinance. This ordinance authorizes these funds to be transferred into the General Fund as reimbursements for prior expenditures.
- Council is beginning to study undertaking a combination of capital projects and non-capital maintenance projects during the upcoming fiscal year. If any such projects are approved, they will be funded either by project ordinances or amendments to the FY2023-24 budget.
- Information concerning any capital or other projects expected to be authorized by project ordinance during the budget year will be included in the Proposed Budget as required by NC G. S. § 159-13.2(f).

At the April 13, 2023 meeting, council should consider three items related to the budget:

1. **determine** salary and hourly figures for next year
2. **decide** whether or not to direct the budget officer to include these proposed appropriations in the FY2023-24 budget
3. **advise** the budget officer of any changes council might wish to make to other appropriations so that the formal proposed budget may be presented to council in May.

TOWN OF MINERAL SPRINGS								
2023-2024 BUDGET: PRELIMINARY APPROPRIATION WORKSHEET (4/13/2023)								
Appropriation dept	Trend	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24 Proposed	
	22-23	budget	actual	budget	(7/1-3/31)	(est. final)		
Advertising	⬇	\$ 1,800	\$ 564	\$ 1,800	\$ 300	\$ 500	\$	1,200
Attorney	⬇	\$ 9,600	\$ 5,581	\$ 9,600	\$ 4,000	\$ 4,900	\$	7,200
Audit	↔	\$ 4,730	\$ 4,730	\$ 4,730	\$ 4,730	\$ 4,730	\$	4,730
Charities (moved here in 2017)	⬇	\$ 10,545	\$ 9,000	\$ 11,675	\$ -	\$ 9,000	\$	11,080
Community Involvement	⬇	\$ 26,000	\$ 15,607	\$ 22,500	\$ 12,122	\$ 18,376	\$	36,988
Beautification, Maintenance	⬇	\$6,300	\$6,496	\$6,500	\$3,494	\$6,704	\$	6,800
Special Events	⬇	\$10,000	\$4,000	\$6,000	\$100	\$700	\$	14,000
Festival	⬇	\$5,000	\$0	\$0	\$0	\$300	\$	8,000
AMG	↔	\$4,000	\$4,000	\$4,000	\$0	\$0	\$	4,000
Misc	⬇	\$1,000	\$0	\$2,000	\$100	\$400	\$	2,000
Communication	⬇	\$2,700	\$0	\$3,000	\$3,365	\$4,365	\$	9,188
Newsletter	↔	\$2,700	\$0	\$3,000	\$0	\$1,000	\$	3,000
Social Media	⬇	\$0	\$0	\$-	\$2,870	\$2,870	\$	4,188
Other	⬇	\$0	\$0	\$-	\$495	\$495	\$	2,000
Park & Greenway Maint	↔	\$7,000	\$5,111	\$7,000	\$5,163	\$6,607	\$	7,000
Contingency	↔	\$ 2,900	\$ -	\$ 3,000	\$ -	\$ -	\$	3,000
Elections	⬇	\$ 3,300	\$ 3,045	\$ -	\$ -	\$ -	\$	3,600
Employee Overhead	⬇	\$ 35,400	\$ 34,642	\$ 37,400	\$ 28,275	\$ 36,674	\$	39,800
Fire Department	↔	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$	12,000
Intergovernmental	⬇	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$	-
Office & Town Hall	⬇	\$ 157,719	\$ 151,323	\$ 162,571	\$ 124,712	\$ 159,280	\$	171,612
Salary: Clerk	⬇	\$39,648	\$39,648	\$40,836	\$30,627	\$40,836	\$	45,660
Salary: Assistant/Deputy	⬇	\$12,300	\$11,543	\$12,900	\$9,623	\$12,539	\$	14,400
Salary: Finance Officer	⬇	\$36,624	\$36,624	\$37,728	\$28,296	\$37,728	\$	42,180
Salary: Mayor	↔	\$6,000	\$6,000	\$6,000	\$4,500	\$6,000	\$	6,000
Salary: Council	↔	\$14,400	\$13,400	\$14,400	\$10,800	\$14,400	\$	14,400
Dues	⬇	\$7,300	\$7,081	\$7,500	\$7,390	\$7,390	\$	7,600
Insurance	⬇	\$4,000	\$3,762	\$4,000	\$4,213	\$4,213	\$	4,800
Records Management	⬇	\$5,347	\$5,245	\$5,507	\$5,402	\$5,402	\$	5,672
Equipment	↔	\$2,400	\$1,420	\$2,400	\$533	\$1,533	\$	2,400
Supplies	↔	\$4,000	\$3,870	\$4,000	\$3,012	\$4,000	\$	4,000
Postage	↔	\$1,000	\$1,185	\$1,000	\$500	\$500	\$	1,000
Telephone, Internet, Security	↔	\$7,200	\$6,715	\$6,800	\$5,694	\$6,867	\$	6,800
Reserve/Misc	↔	\$1,000	\$333	\$1,000	\$156	\$300	\$	1,000
Town Hall Maint	⬇	\$12,000	\$8,202	\$14,000	\$10,753	\$13,055	\$	11,200
Equip. & Supplies	⬇	\$2,000	\$628	\$2,000	\$517	\$800	\$	1,200
Services	⬇	\$10,000	\$7,574	\$12,000	\$10,236	\$12,255	\$	10,000
Utilities	↔	\$4,500	\$6,295	\$4,500	\$3,213	\$4,517	\$	4,500
Planning	⬇	\$ 74,272	\$ 71,732	\$ 47,304	\$ 28,607	\$ 38,483	\$	49,468
Zoning Ord. & Planning Board	⬇	\$5,000	\$0	\$5,000	\$0	\$475	\$	3,000
Zoning Administration	⬇	\$36,272	\$35,526	\$37,304	\$27,924	\$36,750	\$	41,468
Salary	⬇	\$34,272	\$34,272	\$35,304	\$26,478	\$35,304	\$	39,468
Contract & Other	↔	\$2,000	\$1,254	\$2,000	\$1,446	\$1,446	\$	2,000
Land Use Plans	⬇	\$30,000	\$35,523	\$2,000	\$0	\$475	\$	3,000
Reserve/Misc	⬇	\$3,000	\$683	\$3,000	\$683	\$783	\$	2,000
Street Lighting	↔	\$ 1,300	\$ 1,232	\$1,400	\$ 1,005	\$ 1,350	\$	1,400
Tax Collection	⬇	\$ 1,600	\$ 1,477	\$1,800	\$ 1,170	\$ 1,370	\$	1,600
Misc	↔	\$0	\$0	\$0	\$0	\$0	\$	-
Contract	⬇	\$1,600	\$1,477	\$1,800	\$1,170	\$1,370	\$	1,600
Training	↔	\$ 3,000	\$ 332	\$ 3,000	\$ 285	\$ 810	\$	3,000
Officials	↔	\$1,000	\$132	\$1,000	\$60	\$60	\$	1,000
Boards	↔	\$1,000	\$0	\$1,000	\$0	\$300	\$	1,000
Staff	↔	\$1,000	\$200	\$1,000	\$225	\$450	\$	1,000
Travel	⬇	\$ 4,200	\$ 808	\$ 4,200	\$ 1,956	\$ 2,856	\$	3,600
Capital Outlay		\$ 25,849	\$ 10,389	\$31,325	\$ 1,352	\$ 1,352		
Operating Expenditures	⬇	\$ 363,366	\$ 312,073	\$ 337,980	\$ 207,162	\$ 290,329	\$	350,278
Totals		\$ 389,215	\$ 322,462	\$ 369,305	\$ 208,514	\$ 291,681	\$	350,278
Legend:								
	Department with no subcategories							
	Department total which is sum of multiple subcategories							
	Narrower categories within a subcategory							
\$ 100	Salary or salary-related item							

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: April 6, 2020
Subject: Playground Mulch

The playground at our downtown park last had Engineered Wood Fiber (EWF) mulch re-applied in June 2020. It has compacted and deteriorated to the point where it is time for new EWF. I have requested a quote from Cunningham Recreation, who originally installed the playground and also provided EWF in 2020, but haven't gotten the quote as of the date of this memo. If I receive it before the April 13 meeting I will provide it. Meanwhile, I have attached the proposal from 2020 for reference. The \$250 for drainage repair will not be needed this year, but I expect that the overall cost of EWF and labor has increased so the quote may still be higher than it was in 2020 even without the drainage repair.

I am requesting that council approve this EWF replacement and hope to have a firm cost by the date of the meeting.

On a related matter, we are continuing to have an annual safety inspection done on the play structure by Playground Guardian. This is a recurring expenditure that is required for us to have done as operators of a playground and is budgeted. The inspection should be done before June 30, 2023 and should remain in the \$500.00 cost range.



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

03/03/2020
 Quote #150822-01-01

Town of Mineral Springs - EWF

Town of Mineral Springs
 Attn: Frederick Becker III
 3510 South Potter Rd
 Mineral Springs, NC 28108
 Phone: 704-243-0505
 Fax: 704-243-1705
 msncmayor@yahoo.com

Ship to Zip 28112

Quantity	Part #	Description	Unit Price	Amount
28	EWF	GT-Impax - Engineered Wood Fiber Safety Surfacing (CY)	\$21.10	\$590.80
1	INSTALL	MISC - Installation of EWF	\$415.00	\$415.00
1	INSTALL	MISC - Provide & Install Drainage	\$250.00	\$250.00
			Sub Total	\$1,255.80
			Freight	\$410.00
			Tax	\$42.83
			Total	\$1,708.63

Comments

* Site must be clear, level, free of obstructions, and accessible. Site should permit installation equipment access. Purchaser shall be responsible for unknown conditions such as buried utilities, tree stumps, bedrock or any concealed materials or conditions that may result in additional costs.

GAMETIME - TERMS & CONDITIONS:

- **PRICING:** Pricing is subject to change. Request updated pricing when purchasing from quotes more than 30 days old.
- **TERMS OF SALE:** For equipment & material purchases, Net 30 days from date of invoice for governmental agencies and those with approved credit. All others, full payment for equipment, taxes and freight up front. Balance for services & materials due upon completion or as otherwise negotiated upon credit application review. Pre-payment may be required for equipment orders totaling less than \$5,000. Payment by VISA, MasterCard, or AMEX is accepted. Checks should be made payable to Playcore Wisconsin, Inc. d/b/a GameTime unless otherwise directed.
- **CREDIT APPLICATION:** Required for all non-governmental agencies and those entities who have not purchased from GameTime within the previous twelve calendar months.
- **FINANCE CHARGE:** A 1.5% monthly finance charge (or maximum permitted by law) will be added to all invoices over 30 days past due.
- **CASH WITH ORDER DISCOUNT:** Orders for GameTime equipment paid in full at time of order via check or electronic funds transfer (EFT) are eligible for a 3% cash-with-order (CWO) discount.
- **ORDERS:** All orders shall be in writing by purchase order, signed quotation or similar documentation. Purchase orders must be made out to Playcore Wisconsin, Inc. d/b/a GameTime.
- **FREIGHT CHARGES:** Shipments shall be F.O.B. destination. Freight charges prepaid and added separately.
- **SHIPMENT:** Standard Lead time is 4-6 weeks after receipt and acceptance of purchase order, credit application, color selections and approved drawings or submittals.
- **PACKAGING:** All goods shall be packaged in accordance with acceptable commercial practices and marked to preclude confusion during unloading and handling.
- **RECEIPT OF GOODS:** Customer shall coordinate, receive, unload, inspect and provide written acceptance of shipment. Any damage to packaging or equipment must be noted when signing delivery ticket. If damages are noted, receiver must submit a claim to Cunningham Recreation within 15 Days. Receiver is also responsible for taking inventory of the shipment and reporting any concealed damage or discrepancy in quantities received within 60 days of receipt.
- **RETURNS:** Returns are only available on shipments delivered within the last 60 days. A 25% (min.) restocking fee will be deducted from any credit due. Customer is responsible for all packaging & shipping charges. Credit is based on condition of items upon return. All returns must be in unused and merchantable condition. GameTime reserves the right to deduct costs associated with restoring returned goods to merchantable condition. Uprights & custom products cannot be returned.
- **TAXES:** Sales tax is shown as a separate line item when included. A copy of your tax exemption certificate must be submitted at time of order or taxes will be added to your invoice.