

Town Council Members

Valerie Coffey - 2011 ~ Janet Critz - 2013 ~ Lundeen Cureton - 2011

Peggy Neill - 2011 ~ Melody LaMonica - 2013

---

---

**Town of Mineral Springs  
Mineral Springs Town Hall  
3506 S Potter Road ~ Mineral Springs  
Town Council  
Regular Meeting  
February 10, 2011 ~ 7:30 PM**

---

**Agenda**

---

**1. Opening**

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

**2. Public Comments**

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

**3. Approval of Town Council Minutes and Monthly Reports**

The Town Council has been mailed copies of the January 13, 2010 minutes, the December 2010 tax report, the budget amendment and the December 2010 finance report; the council will approve them if correct.

- A. January 13, 2011 Regular Meeting Minutes
- B. November 2010 Tax Collector's Report
- C. November 2010 Finance Report
- D. Budget Amendment O-2010-01 Employee Overhead
- E. CWMTF Grant Capital Project Ordinance Close Out O-2010-02

**4. Discussion of Interlocal Annexation Agreement**

The council will discuss entering into an annexation agreement with Waxhaw, Marvin, Wesley Chapel, and Weddington, and provide guidance to staff.

**5. Consideration of Union County Revaluation Resolution**

The council will consider adopting a resolution in support of a countywide real property revaluation in 2012.

**6. Consideration of a Planning Board and Board of Adjustment Training**

The council will consider the options available for these trainings.

**7. Trail Committee Update**

The council will discuss status of the trail committee applications.

**8. Other Business**

**9. Adjournment**

Town of Mineral Springs  
Town Hall  
3506 S. Potter Road  
Town Council  
Regular Meeting  
January 13, 2011 ~ 7:30 PM

---

Minutes Draft

---

The Town Council of the Town of Mineral Springs, North Carolina, met in Regular Session at the Mineral Springs Town Hall, Mineral Springs, North Carolina, at 7:30 p.m. on Thursday, January 13, 2011.

**Present:** Mayor Frederick Becker III, Mayor Pro Tem Jerry Countryman, Councilwoman Valerie Coffey, Councilwoman Janet Critz, Councilwoman Melody LaMonica, Councilwoman Peggy Neill, Town Clerk/Zoning Administrator Vicky Brooks, Deputy Town Clerk Sandara Coates and Attorney Bobby Griffin.

**Absent:** Councilwoman Lundeen Cureton and Tax Collector Libby Andrews-Henson.

**Visitors:** Jill Lewis.

With a quorum present Mayor Becker called the Regular Town Council Meeting of January 13, 2011 to order at 7:38 p.m.

1. **Opening**

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

2. **Public Comments**

- There were no public comments.

3. **Approval of Town Council Minutes and Monthly Reports**

A. **December 9, 2010 Regular Meeting Minutes**

- **Councilwoman Coffey** made a **motion** to approve the December 9, 2010 minutes as written and **Councilwoman Neill** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

- Mayor Becker announced that Councilwoman Cureton is excused from this meeting; she will be back next month.

**B. November 2010 Tax Collector's Report**

- **Councilwoman Critz** made a **motion** to approve the November 2010 Tax Collector's report as written and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

**C. Duplicate Tax Refund**

- Mayor Becker explained that there was a single duplicate tax refund request in the amount of \$34.05 from Shilo Garner.
- **Councilwoman Coffey** made a **motion** to approve the duplicate tax refund in the amount of \$34.05 and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

**D. Tax Release**

- Mayor Becker explained that there was a last minute notice of a devaluation of equipment at Parkdale that requires the town to give them a release of \$355.46.
- **Councilman Countryman** made a **motion** to approve the tax release for Parkdale in the amount of \$355.46 and **Councilwoman LaMonica** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

**E. November 2010 Finance Report**

- **Councilwoman Neill** made a **motion** to approve the November 2010 finance report and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

- Mayor Becker explained that he received the audit report from Mike Burns with a cover letter stating that he sees no deficiencies in the internal control and no incident of non-compliance. The audit reflects accurately the financial condition of the town. Mayor Becker stated that the council can look over the report and if anybody is interested in calling Mr. Burns to a subsequent meeting that could be done. Mayor Becker further explained that the management's discussion analysis in the report, which is an annual "thing", is written by him; it is a boiler plate (plain English version) and the tables are put in by Mr. Burns.

4. **Consideration of Authorizing Funds for the Anderson Carman Eagle Scout Project**

- Mayor Becker pointed out that he spoke with Anderson Carman yesterday and has met him at the trail a couple times for discussions; the memo in the agenda packet summarizes what Mr. Carman will be doing. Mr. Carman estimates the cost of the project to be \$500 and is requesting no more than a \$250 donation from the town; the rest will be for his private fundraising. Mayor Becker recommended approval of the \$250 (the money is in the budget); it seems reasonable in light of what the value of the project is going to be. Councilwoman Critz commented that that was a good recommendation, percentage wise it is in line with what the town did for Mitchell Wyse. Mayor Becker responded that Mr. Carman's project is more labor intensive (trail clearing) and Mr. Wyse's project is more material intensive (bridge construction).
- **Councilwoman Critz made a motion to approve the \$250 expenditure for Anderson Carman and Councilman Countryman seconded. The motion passed unanimously as follows:**

*Ayes: Coffey, Countryman, Critz, LaMonica and Neill*  
*Nays: None*

- Mayor Becker updated the council on Mitchell Wyse's project; it is scheduled to begin January 22, 2011. He will be working at the trailhead area with the adults doing some clearing with chainsaws and the crews manicuring the entrance ways at the cul-de-sac and spreading the mulch that we got delivered.

5. **Consideration of Trail Committee Members**

- Mayor Becker pointed out that Town Clerk Vicky Brooks put the applications in [the agenda packet] and the good news is we have some familiar faces and a new face, which is Jill Lewis. We sent out 950 newsletters and have only gotten about 19 back with bad addresses so far; we got a good saturation. The bad news is that we have only gotten five applicants (Barbara Lopez, Jill Lewis, Lisa Myers, Roxana Shell and Lisa Tompkins). Mayor Becker asked Attorney Bobby Griffin if once the committee is convened, even if it doesn't have the full nine members, we've created a public body, if we have taken a lot of the flexibility away in trying to get a few more people because suddenly they've got to have their meetings scheduled. "Are we better off waiting until we have our full nine"? Attorney Griffin responded that was a legislative decision. Mayor Becker suggested that the committee not be officially convened yet, so that people can do some "word of mouth" recruiting.. Councilwoman Critz commented that she was very excited about the fact that we have gotten such diversity in our applicants, but she would like for us to consider soliciting some people that could cover the next four plus people - specifically people that are mountain bikers or older citizens. Councilwoman Critz suggested that she would like to talk to Margaret Cannon for the "senior" input; she is 89, lives near the trails and is more active than a lot of 65-year-olds. Mayor Becker referred to Attorney Griffin in saying that the town has no "legal requirement" to do anything to fill these positions, "we could just pick people out of a hat to fill a committee", we've certainly given word to 930 households and have received responses, so certainly recruiting a few people that we know of and then next month formally

appointing the applicants that they've gotten and let them establish a regular meeting schedule would satisfy the open meetings requirements. It is the first time we have had such a committee, but like the planning board and the board of adjustment, their meetings have to be held in a public place on a specific schedule that is known/open to the public. We have to make sure that the new committee is put together at one time and is able to comply with that and can assign themselves a chairman and assign someone that takes notes; the minutes don't have to be involved like our minutes, they can just be bullet points or something. Councilwoman Critz asked Attorney Griffin if this committee could meet in a private home. Attorney Griffin responded that there must be public notice; that is a matter for the board to discuss. Mayor Becker commented that he and Ms. Brooks considered the town hall, we have the conference room for example and it is in a central location; they wouldn't have to meet in somebody's home. Attorney Griffin responded that has a little more official feeling and public aura to it. Councilwoman Critz suggested that this might be a type of committee that will have some meetings during the daytime hours on location. Councilwoman Coffey responded that the only problem she would have with that is safety; you never know who wants to attend the meeting or what their objectives are. There might be some apprehension about having strangers come into your home for a meeting; anybody that shows up at that door will have to be allowed in. There was a consensus of the council that the town hall would be the preferable meeting place. Mayor Becker asked Attorney Griffin if a "trail work day" were scheduled to rake trails, clean-up and add markings, and volunteers in the community did that and a quorum of trail committee members were there, would that be considered a meeting if they weren't discussing business and they were just part of the volunteers. Attorney Griffin responded that she [Ms. Brooks] has a way that she does that, such as the seminar that the council went to in Monroe; they can do the same without discussing business. Mayor Becker stated that we want the committee to have a lot of flexibility; it's an idea-gathering/creating committee that will have whatever flexibility they can have within the requirements of an open meeting. Attorney Griffin responded that was an interesting observation, he has never heard of a "working" committee physically working, because you're doing public work and he does not know what the town's liability is if somebody is injured. Mayor Becker noted that he may have to talk to the League, we have volunteers doing it now who aren't officially sanctioned by the town. Attorney Griffin responded that this committee being an official body of the town they'll have to check with their insurance carrier. Mayor Becker stated that we'll have to see about "work" days and how the League will handle that, before we actually schedule one. Councilwoman Critz commented that technically it's on town property and the town is not charging and she thought there was something with the law in North Carolina about recreational things on private property. Attorney Griffin responded that's liability in the event of an accident, but this is a "work" crew you're putting out there and if it's worker's compensation (are they really employed?) they might need to be treated as employees since they're doing duty for the town.

- Mayor Becker recommended that the council defer the final appointment of the people until we, hopefully, have a few more people next month. We can maybe have some guidelines and get them an idea of where they could meet for their

organizational meeting and then generate their meeting schedule. Attorney Griffin encouraged the council to look at that, because this is predominately an advisory committee that will be doing physical projects. Mayor Becker responded that it was more “advisory”, the only reason he said physical is because they might want to be part of a volunteer work day, but it is really being created to be an advisory committee. It is just that the kind of people that are on it and the kind of approach they’ve taken, Mayor Becker has the feeling that they also might get together to do some work sometime.

- **Councilwoman Critz** made a **motion** to thank the five people that applied and to consider them approved and defer the final decision until we can get our total of nine applicants and **Councilman Countryman** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

6. **Consideration of a New Planning Board Member and Reappointment of Current Planning Board Members**

- Mayor Becker explained that Ms. Jill Lewis has applied for the planning board position (with a great resume) and Valerie Coffey and Mike LaMonica have indicated that they wish to serve again. Ms. Lewis introduced herself and explained that she lived a block away from the nice new town hall; she had lived in North Carolina for about 4 years and Mineral Springs for the last three. “I have some free time on my hands and you good people are looking for some help, so I thought maybe I would try and make myself available for you”, Ms. Lewis stated.
- **Councilwoman Neill** made a **motion** to appoint Jill Lewis to the planning board (replacing the unexpired term of Mr. Moore) and reappoint Valerie Coffey and Mike LaMonica to another three year term and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill

Nays: None

7. **Consideration of a New Board of Adjustment Member and Reappointment of Current Board of Adjustment Members**

- Mayor Becker asked if Ms. Brooks had any updates on this agenda item. Ms. Brooks responded unfortunately not; Mr. Southerland has not been heard from. Mayor Becker asked what type of openings there were. Ms. Brooks responded that if Mr. Southerland is out of the picture, the Board of Adjustment would need a regular member and Ms. Sharon Carter has expressed interest in being a “regular” member as opposed to an alternate and an alternate position is still open (two if Ms. Carter assumes Mr. Southerland’s position). Councilwoman LaMonica commented that the council really can’t make a decision until they have closure with Mr. Southerland. Ms. Brooks responded that the council could accept Ms. Lewis as an alternate, reappoint Marty Connell and Lisa McCoy while they wait to hear back from Mr. Southerland. Mayor Becker commented that that seems good to get some closure. The Board of Adjustment hasn’t met in several years; they

have limited responsibilities in hearing variances and appeals of the zoning administrator decisions.

- Councilwoman Critz commented (at the risk of always being the one crying for training) that since the Board of Adjustment does have such infrequent use to practice its skills and we have a couple new planning board members who haven't had any training yet, is there any way to get some training? Mayor Becker suggested that Ms. Brooks contact Bill Duston [Centralina Council of Governments]. Ms. Brooks responded that Mr. Duston is doing several of them [quasi-judicial], but she wasn't sure of the locations; however, they were supposed to be better than what he has done in the past (with mock set-ups of a variance, appeal, etc.). Councilwoman Coffey requested to be signed up for it. Mayor Becker added that the Board of Adjustment meets so infrequently and we have a new member coming who has never even seen a Board of Adjustment and knows nothing of what it does under North Carolina law. The cost of those is usually very reasonable because it is split (\$30 to \$50 a person). Councilwoman Coffey suggested becoming a host site for training, because we have as much room here as they do at some of the locations that they have had them at. Ms. Brooks clarified that the training session that she was referring to was \$80 per person. Mayor Becker responded that was a little high, but okay. Councilwoman Critz asked if we couldn't see if we could host one and advertise it to all the surrounding people; there are so many municipalities in Union County. Mayor Becker agreed; see if they want to do one other usual "solicitations of interest". Councilwoman Critz pointed out that she remembered when our attorney made the comment, which is so relevant to the fact, that we have good people/community willing to serve, to not put the burden to have to have so much training on them. Councilwoman Critz encourages it [training], so they can do their jobs better and not wind up being compromised themselves. Mayor Becker commented that Ms. Brooks could do some research for the council. Attorney Griffin mentioned that there was an excellent video (possibly from the Institute of Government) circulating a few years ago on the Board of Adjustment.
- **Councilwoman LaMonica** made a **motion** to reappoint two current members (Marty Connell and Lisa McCoy) to the Board of Adjustment and to approve Jill Lewis' application as an alternate to the Board of Adjustment and **Councilwoman Critz** seconded. *The motion passed unanimously as follows:*

*Ayes: Coffey, Countryman, Critz, LaMonica and Neill*

*Nays: None*

- Mayor Becker explained that Ms. Brooks will get more information to bring back to the council; both on Mr. Sutherland and on the possibility of training.

## **8. Consideration of the Urban Archery Season**

- Ms. Brooks explained that she was approached by a resident who inquired as to whether or not the town would consider extending archery season within the town limits and asked the council if this is something they would consider. Ms. Brooks referred to Councilman Countryman as the expert on the benefits of this. Councilman Countryman responded that he is certainly in support of this. A couple of communities in our area already have it; Waxhaw has approved it and

Councilman Countryman encouraged the council to support this program for a number of reasons. First of all, to support it throughout the entirety of Mineral Springs; this would only occur with landowner permission, it doesn't give anyone the right to be anywhere to hunt without landowner permission. Archery season in North Carolina begins the second week in September and continues through the month of October (as strictly archery season); effectively it runs from the second week in September until the first of January with the exception of muzzle loader (black powder) week. It is critical for us to manage what seems to be a rapidly expanding deer herd, particularly in Mineral Springs, but certainly in the Union County area; gardens, bushes, peoples' lives (on the roads) are at risk. There are only two things that manage deer herd population in North Carolina: automobiles and hunters. Councilman Countryman explained that he had a conversation with a game warden about his estimation of what the doe to buck ratio was in this area. The game warden laughed and said it was probably 20 or 30 to one. Councilman Countryman commented that the ideal deer herd management is one to one for a variety of reasons, but the reality is there are far too many does in this area being supported by the agriculture that is here and it's more detrimental to the male population of the deer herd. Extending the season through January and February and having it be archery only gives a lot of hunters the opportunity to spend two more months in the woods to take more deer out of population; hopefully they would find it easier to take does out of population than they would bucks. In any event the entire herd needs to be managed. Councilman Countryman explained, as a hunter himself, that people are far more willing to allow access to their property with a bow and arrow than they are with a rifle because of the proximity that an arrow covers verses a bullet. This is a real opportunity to keep some of our people in the woods to have those residents that are having difficulties managing their gardens/bushes to recognize the fact that there are a lot of people here that are very interested in conservation. Councilman Countryman made a motion to send this request to the Wildlife Resource Commission of North Carolina and get this approved for our community. Mayor Becker commented that we had a motion; however, he asked for clarification for the public/rest of the council that we're not opening any additional tracts to hunting than would normally be open during the hunting season; this is just allowing the same places that might be hunted with the same permission during hunting season for an extra five weeks in the months of January and February. Councilman Countryman responded that was absolutely correct; all it does is extend the hunting season for a brief period of time for use only with archery equipment, which includes the use of long bows, compound bows and cross bows. Mayor Becker commented that he had a hunter call him to inquire about a piece of property that he was considering leasing to see if it was in the town and wanted to know what our rules were and if there were any restrictions in Mineral Springs. The gentleman pointed out that the town does bear a certain obligation, in terms of publicity, to be "sort of" the clearing house between the State and the hunter. It is posted in the annual hunting regulations, but the town has a responsibility of giving a map to the game wardens prior to April 1<sup>st</sup> so that the town has made it clear what their boundaries are, whether is it the whole town or part of a town. Mayor Becker asked Councilman Countryman if his motion specified the whole town. Councilman Countryman responded that it did and once it becomes approved by the State of North Carolina, it is also our obligation to make this

information available on our website (as Waxhaw did). Mayor Becker mentioned that we would probably keep the greenway off limits to hunting. Councilwoman Critz added that we are a town that is very concerned about conservation and some of the land that is hunted here was originally under the Nature Conservancy (now owned by the State of North Carolina) and it's held in a conservation easement in protection of prairie grasses and the Schweinitz Sunflowers. Not only are the deer devastating this species, but other aspects of our forests that are here; we don't have the agriculture resources to support the deer herds that are here and eventually you are going to have starvation and disease.

- **Councilman Countryman** restated his previous **motion** to formally request from the Wildlife Resource Commission and send them that application to request that extension for deer season next year (for the whole town) and **Councilwoman Neill** seconded. The motion carried as follows:

Ayes: Coffey, Countryman, Critz and Neill  
Nays: LaMonica

9. **Consideration of the 2011 Town Hall Holiday Schedule**

- **Councilwoman Coffey** made a **motion** to approve the 2011 Town Hall Holiday Schedule and **Councilwoman Critz** seconded. The motion passed unanimously as follows:

Ayes: Coffey, Countryman, Critz, LaMonica and Neill  
Nays: None

10. **Other Business**

- Mayor Becker pointed out that he had placed a memo in front of the council from the Union County Commissioners (letter received earlier this week); they are looking to schedule joint sessions. No action needs to be taken this evening, but Mayor Becker asked the council what their preference on it was (i.e. on a regular meeting night an hour earlier). The council agreed. Mayor Becker responded that he and Ms. Brooks would look at it from that perspective and when a preferred date is established the council can vote on it. The meeting will be on a second Thursday at 6:00 p.m. at our town hall at some point of mutual convenience.
- Councilman Countryman commented that he was amazed to see how clear the parking lot was [after the snow] and asked who cleared it. "Did you guys shovel it? Did your husband?" Ms. Brooks responded that her husband did shovel and salt the sidewalk; however, Mr. Fincher's son came over with a Bobcat after he finished at the Fire Department. The council agreed that was awesome and he did a great job. Ms. Brooks responded that they could thank him! Mayor Becker added that the council should keep in mind that Mineral Springs Fertilizer has been helpful again. Councilwoman Critz asked Ms. Brooks if it were possible to put together a thank you note.
- Councilman Countryman pointed out that we have a "new business" in our community that a lot of people are not aware of. It is where the old music barn was, there is a wild game store which offers lots of things for lots of different interests whether it is just enjoying wild life or being a hunter or feeding birds.

Councilman Countryman encouraged people in the community to support that new business and certainly go “check it out”.

- Councilwoman Critz asked where the town was in the process of considering the situation of Mr. Fincher’s accessory structure. Mayor Becker responded that he and Ms. Brooks were having a staff discussion about this; there are two options and we need to look at what the timeframe would be. The best thing to do is to get our Conditional District Zoning implemented, which gives us flexibility to approve something with a site plan; that’s a big deal, but we want to do it for the Raley Miller project. The planning board completed the “sign stuff”, so they are a little freer than they have been, but it will still take six months or more. So the question is can Mr. Fincher wait that long or do we have to do a “stopgap” by creating a third Downtown Overlay District, which would correspond with that stretch of downtown that is not a retail pedestrian friendly stretch of downtown. It has industrial uses right now, so should it have its own set of guidelines that might allow him to do what he wants to do. These are the two things the planning board has to consider. Councilwoman Critz stated that she was just wondering if the planning board had responded to Mr. Fincher and if they would have something to present to the council at the next one or two meetings. Ms. Brooks responded that the planning board does not meet until the 24<sup>th</sup> of January, so maybe March. Mayor Becker added that she wouldn’t have a finished product, but an update on where we are going. Councilwoman Critz replied it was just something to know where we are and to show Mr. Fincher that we haven’t just thrown it aside.

11. **Adjournment**

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

*Ayes: Coffey, Countryman, Critz, LaMonica and Neill*

*Nays: None*

- The meeting was adjourned at 8:26 p.m.
- The next regular meeting will be on Thursday, February 10, 2011 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

---

Vicky A. Brooks, CMC, Town Clerk

---

Frederick Becker III, Mayor

## **Town of Mineral Springs**

# **FINANCE REPORT DECEMBER 2010**

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III  
Finance Officer

**February 10, 2011**

This page is intentionally left blank.

# Cash Flow Report FY2010 YTD

7/1/2010 Through 12/31/2010

1/13/2011

Page 1

Category Description	7/1/2010- 12/31/2010
<b>INCOME</b>	
Dup Prop Tax	34.05
Receipts	31.60
TOTAL Dup Prop Tax	65.65
Franchise	
Cable	1,018.00
Util	60,060.00
TOTAL Franchise	61,078.00
Gross Receipts Tax	391.14
Interest Income	1,474.66
Other Inc	
Public Records Payment	10.61
Zoning	5,145.00
TOTAL Other Inc	5,155.61
Prop Tax 2010	
Receipts 2010	43,343.07
TOTAL Prop Tax 2010	43,343.07
Prop Tax Prior Years	
Prop Tax 2001	
Receipts 2001	5.93
TOTAL Prop Tax 2001	5.93
Prop Tax 2002	
Receipts 2002	22.66
TOTAL Prop Tax 2002	22.66
Prop Tax 2003	
Receipts 2003	21.87
TOTAL Prop Tax 2003	21.87
Prop Tax 2004	
Receipts 2004	4.54
TOTAL Prop Tax 2004	4.54
Prop Tax 2006	
Receipts 2006	253.18
TOTAL Prop Tax 2006	253.18
Prop Tax 2007	
Receipts 2007	283.59
TOTAL Prop Tax 2007	283.59
Prop Tax 2008	
Receipts 2008	468.45
TOTAL Prop Tax 2008	468.45
Prop Tax 2009	
Receipts 2009	1,805.14
Ret Check 2009	-30.00
TOTAL Prop Tax 2009	1,775.14
TOTAL Prop Tax Prior Years	2,835.36
Sales Tax	
Cable TV	5,327.16
Refunds	510.09
Sales & Use Dist	5,260.80
telecommunications	1,683.00
TOTAL Sales Tax	12,781.05

# Cash Flow Report FY2010 YTD

7/1/2010 Through 12/31/2010

1/13/2011

Page 2

Category Description	7/1/2010- 12/31/2010
Veh Tax	
Coll	
2005	-0.04
2006	-0.04
2008	-0.13
2009	-5.82
2010	-23.29
TOTAL Coll	-29.32
Int 2005	0.73
Int 2006	0.81
Int 2007	0.04
Int 2008	1.19
Int 2009	19.50
Int 2010	5.78
Tax 2005	1.72
Tax 2006	2.12
Tax 2007	0.19
Tax 2008	7.25
Tax 2009	361.19
Tax 2010	1,539.18
TOTAL Veh Tax	1,910.38
<b>TOTAL INCOME</b>	<b>129,034.92</b>
<b>EXPENSES</b>	
Uncategorized	0.00
Ads	114.42
Attorney	2,342.17
Community	
Greenway	26.33
Maint	1,250.00
TOTAL Community	1,276.33
Dues	3,731.00
Elections	494.00
Emp	
Benefits	
Dental	212.00
Life	184.80
TOTAL Benefits	396.80
Bond	550.00
FICA	
Med	761.77
Soc Sec	3,257.27
TOTAL FICA	4,019.04
Payroll	563.99
Work Comp	814.70
TOTAL Emp	6,344.53
Ins	3,710.82
Newsletter	
Post	247.04
TOTAL Newsletter	247.04
Office	

# Cash Flow Report FY2010 YTD

7/1/2010 Through 12/31/2010

1/13/2011

Page 3

Category Description	7/1/2010- 12/31/2010
Bank	0.00
Clerk	13,650.00
Council	3,600.00
Deputy Clerk	3,150.43
Equip	942.11
Finance Officer	13,224.00
Maint	
Materials	1,095.80
Service	3,066.00
TOTAL Maint	4,161.80
Mayor	2,400.00
Misc	155.54
Post	505.54
Supplies	845.94
Tel	3,731.78
Util	1,599.39
TOTAL Office	47,966.53
Planning	
Administration	11,784.00
Misc	518.00
TOTAL Planning	12,302.00
Street Lighting	660.13
Tax Coll	
Bill	187.67
Bank	5.00
TOTAL Bill	192.67
Post	352.00
Sal	4,728.00
TOTAL Tax Coll	5,272.67
Travel	265.65
<b>TOTAL EXPENSES</b>	<b>84,727.29</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	70,000.00
FROM MM Sav CitizensSouth	125,000.00
TO Check Min Spgs	-125,000.00
TO MM Sav CitizensSouth	-70,000.00
TO Ag Bldg Capital Project Fund	-154,897.17
<b>TOTAL TRANSFERS</b>	<b>-154,897.17</b>
<b>OVERALL TOTAL</b>	<b>-110,589.54</b>

# Account Balances History Report

(Includes unrealized gains)

As of 12/31/2010

1/30/2011

Page 1

Account	6/30/2010 Balance	7/31/2010 Balance	8/31/2010 Balance	9/30/2010 Balance
<b>ASSETS</b>				
<b>Cash and Bank Accounts</b>				
Check Min Spgs	18,062.96	3,580.90	4,015.90	59,581.52
Estates at Soen Escrow	27,959.57	27,979.76	27,999.35	28,015.93
MM Sav CitizensSouth	396,392.39	281,728.34	271,972.21	272,177.94
MM Sav Min Spgs	10,500.48	10,503.60	10,506.72	10,509.74
Ag Bldg Capital Project Fund	0.00	0.00	0.00	0.00
CWMTF Grant Project Fund	0.00	0.00	0.00	0.00
<b>TOTAL Cash and Bank Accounts</b>	<b>452,915.40</b>	<b>323,792.60</b>	<b>314,494.18</b>	<b>370,285.13</b>
<b>Other Assets</b>				
State Revenues Receivable	56,305.86	54,638.83	53,395.64	0.00
<b>TOTAL Other Assets</b>	<b>56,305.86</b>	<b>54,638.83</b>	<b>53,395.64</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>509,221.26</b>	<b>378,431.43</b>	<b>367,889.82</b>	<b>370,285.13</b>
<b>LIABILITIES</b>				
<b>Other Liabilities</b>				
Accounts Payable	1,770.98	0.00	0.00	0.00
Escrows	27,720.00	27,720.00	27,720.00	27,720.00
<b>TOTAL Other Liabilities</b>	<b>29,490.98</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>TOTAL LIABILITIES</b>	<b>29,490.98</b>	<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>OVERALL TOTAL</b>	<b>479,730.28</b>	<b>350,711.43</b>	<b>340,169.82</b>	<b>342,565.13</b>

## Account Balances History Report

(Includes unrealized gains)

As of 12/31/2010

1/30/2011

Page 2

10/31/2010 Balance	11/30/2010 Balance	12/31/2010 Balance
53,653.82	21,617.07	15,533.64
28,031.40	28,046.38	28,060.02
272,374.50	272,564.85	342,748.07
10,512.86	10,515.88	10,519.01
0.00	0.00	0.00
0.00	0.00	0.00
<b>364,572.58</b>	<b>332,744.18</b>	<b>396,860.74</b>
0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>364,572.58</b>	<b>332,744.18</b>	<b>396,860.74</b>
0.00	0.00	0.00
27,720.00	27,720.00	27,720.00
<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>27,720.00</b>	<b>27,720.00</b>	<b>27,720.00</b>
<b>336,852.58</b>	<b>305,024.18</b>	<b>369,140.74</b>

Mineral Springs Budget Comparison 2010-2011

TOWN OF MINERAL SPRINGS									
BUDGET COMPARISON 2010-2011									
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November
Advertising	\$ 1,800.00	\$ 1,685.58	\$ 114.42	6.4%	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 9,600.00	\$ 7,257.83	\$ 2,342.17	24.4%	\$ 300.00	\$ 300.00	\$ 842.17	\$ 300.00	\$ 300.00
Audit	\$ 3,600.00	\$ 3,600.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Community Projects	\$ 15,500.00	\$ 14,223.67	\$ 1,276.33	8.2%	\$ -	\$ 226.33	\$ 200.00	\$ 200.00	\$ 450.00
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Dues	\$ 4,525.00	\$ 794.00	\$ 3,731.00	82.5%	\$ 3,521.00	\$ 50.00	\$ -	\$ -	\$ -
Elections	\$ 600.00	\$ 106.00	\$ 494.00	82.3%	\$ 494.00	\$ -	\$ -	\$ -	\$ -
Employee Overhead	\$ 12,000.00	\$ 5,655.47	\$ 6,344.53	52.9%	\$ 1,586.73	\$ 1,316.23	\$ 859.51	\$ 867.79	\$ 845.85
Fire Department	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 4,500.00	\$ 789.18	\$ 3,710.82	82.5%	\$ 3,416.29	\$ -	\$ 294.53	\$ -	\$ -
Newsletter	\$ 2,400.00	\$ 2,152.96	\$ 247.04	10.3%	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ 116,648.00	\$ 68,681.47	\$ 47,966.53	41.1%	\$ 8,415.88	\$ 8,126.01	\$ 7,846.07	\$ 7,849.60	\$ 7,349.79
Planning & Zoning	\$ 43,568.00	\$ 31,266.00	\$ 12,302.00	28.2%	\$ 2,395.00	\$ 1,964.00	\$ 1,964.00	\$ 2,051.00	\$ 1,964.00
Street Lighting	\$ 1,800.00	\$ 1,139.87	\$ 660.13	36.7%	\$ -	\$ 138.01	\$ 138.01	\$ 128.27	\$ 127.92
Tax Collection	\$ 11,256.00	\$ 5,983.33	\$ 5,272.67	46.8%	\$ 788.00	\$ 1,239.67	\$ 881.00	\$ 788.00	\$ 788.00
Training	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	\$ 3,000.00	\$ 2,734.35	\$ 265.65	8.9%	\$ -	\$ -	\$ 122.06	\$ -	\$ 143.59
Capital Outlay	\$ 30,598.00	\$ 30,598.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 279,395.00</b>	<b>\$ 194,667.71</b>	<b>\$ 84,727.29</b>	<b>30.3%</b>	<b>\$ 20,916.90</b>	<b>\$ 13,360.25</b>	<b>\$ 13,147.35</b>	<b>\$ 12,184.66</b>	<b>\$ 11,969.15</b>
<b>Off Budget:</b>									
Tax Refunds			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers			\$ 154,897.17		\$ 110,701.46	\$ 57.75	\$ 450.00	\$ 1,988.96	\$ 41,699.00
<b>Total Off Budget:</b>			<b>\$ 154,897.17</b>		<b>\$ 110,701.46</b>	<b>\$ 57.75</b>	<b>\$ 450.00</b>	<b>\$ 1,988.96</b>	<b>\$ 41,699.00</b>

Mineral Springs Budget Comparison 2010-2011

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42							
Attorney	\$ 300.00							
Audit	\$ -							
Community Projects	\$ 200.00							
Contingency	\$ -							
Dues	\$ 160.00							
Elections	\$ -							
Employee Overhead	\$ 868.42							
Fire Department	\$ -							
Insurance	\$ -							
Newsletter	\$ 247.04							
Office	\$ 8,379.18							
Planning & Zoning	\$ 1,964.00							
Street Lighting	\$ 127.92							
Tax Collection	\$ 788.00							
Training	\$ -							
Travel	\$ -							
Capital Outlay	\$ -							
	<b>\$ 13,148.98</b>	<b>\$ -</b>						
<b>Off Budget:</b>								
Tax Refunds	\$ -							
Interfund Transfers	\$ -							
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Mineral Springs Monthly Revenue Summary 2010-2011

TOWN OF MINERAL SPRINGS											
REVENUE SUMMARY 2010-2011											
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November		
Property Tax - prior	\$ 1,800.00	\$ (1,035.36)	\$ 2,835.36	157.5%	\$ 1,555.16	\$ 140.50	\$ 910.75	\$ 65.53		\$ 58.82	
Property Tax - 2010	\$ 61,695.00	\$ 18,351.93	\$ 43,343.07	70.3%	\$ -	\$ -	\$ 12,235.40	\$ 6,175.85		\$ 17,883.67	
Dupl. Property Tax	\$ -	\$ (65.65)	\$ 65.65		\$ -	\$ -	\$ -	\$ -		\$ 34.05	
Franchise Taxes: cable	\$ 2,400.00	\$ 1,382.00	\$ 1,018.00	42.4%	\$ -	\$ 506.00	\$ -	\$ -		\$ 512.00	
Franchise Taxes: utility	\$ 159,000.00	\$ 98,940.00	\$ 60,060.00	37.8%	\$ -	\$ -	\$ -	\$ -		\$ -	
Fund Balance Approp.	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	
Gross Receipts Tax	\$ 1,000.00	\$ 608.86	\$ 391.14	39.1%	\$ -	\$ 150.93	\$ 69.57	\$ 90.89		\$ 54.72	
Interest	\$ 4,000.00	\$ 2,525.34	\$ 1,474.66	36.9%	\$ 359.26	\$ 266.58	\$ 225.33	\$ 215.15		\$ 208.35	
Sales Tax	\$ 41,200.00	\$ 28,418.95	\$ 12,781.05	31.0%	\$ 510.09	\$ 160.39	\$ 1,265.04	\$ 1,302.72		\$ 1,282.91	
Vehicle Taxes	\$ 4,800.00	\$ 2,889.62	\$ 1,910.38	39.8%	\$ -	\$ 321.38	\$ 311.57	\$ 310.93		\$ 405.23	
Zoning Fees	\$ 3,000.00	\$ (2,145.00)	\$ 5,145.00	171.5%	\$ 175.00	\$ 1,320.00	\$ 975.00	\$ 300.00		\$ 1,400.00	
Other	\$ 500.00	\$ 489.39	\$ 10.61	2.1%	\$ -	\$ 10.61	\$ -	\$ -		\$ -	
<b>Totals</b>	<b>\$ 279,395.00</b>	<b>\$ 150,360.08</b>	<b>\$ 129,034.92</b>	<b>46.2%</b>	<b>\$ 2,599.51</b>	<b>\$ 2,876.39</b>	<b>\$ 15,992.66</b>	<b>\$ 8,461.07</b>		<b>\$ 21,839.75</b>	
	December	January	February	March	April	May	June	June a/r			
Property Tax - prior	\$ 104.60										
Property Tax - 2010	\$ 7,048.15										
Dupl. Property Tax	\$ 31.60										
Franchise Taxes: cable	\$ -										
Franchise Taxes: utility	\$ 60,060.00										
Fund Balance Approp.	\$ -										
Gross Receipts Tax	\$ 25.03										
Interest	\$ 199.99										
Sales Tax	\$ 8,259.90										
Vehicle Taxes	\$ 561.27										
Zoning Fees	\$ 975.00										
Other	\$ -										
<b>Totals</b>	<b>\$ 77,265.54</b>										

# Cash Flow

12/1/2010 Through 12/31/2010

1/13/2011

Page 1

Category Description	12/1/2010- 12/31/2010
<b>INCOME</b>	
Dup Prop Tax	
Receipts	31.60
TOTAL Dup Prop Tax	31.60
Franchise	
Util	60,060.00
TOTAL Franchise	60,060.00
Gross Receipts Tax	25.03
Interest Income	199.99
Other Inc	
Zoning	975.00
TOTAL Other Inc	975.00
Prop Tax 2010	
Receipts 2010	7,048.15
TOTAL Prop Tax 2010	7,048.15
Prop Tax Prior Years	
Prop Tax 2007	
Receipts 2007	57.90
TOTAL Prop Tax 2007	57.90
Prop Tax 2009	
Receipts 2009	46.70
TOTAL Prop Tax 2009	46.70
TOTAL Prop Tax Prior Years	104.60
Sales Tax	
Cable TV	5,327.16
Sales & Use Dist	1,249.74
telecommunications	1,683.00
TOTAL Sales Tax	8,259.90
Veh Tax	
Coll	
2008	-0.01
2009	-1.25
2010	-7.37
TOTAL Coll	-8.63
Int 2007	0.04
Int 2008	0.09
Int 2009	5.28
Int 2010	2.46
Tax 2007	0.19
Tax 2008	0.51
Tax 2009	75.77
Tax 2010	485.56
TOTAL Veh Tax	561.27
<b>TOTAL INCOME</b>	<b>77,265.54</b>
<b>EXPENSES</b>	
Ads	114.42
Attorney	300.00
Community	
Maint	200.00

## Cash Flow

12/1/2010 Through 12/31/2010

1/13/2011

Page 2

Category Description	12/1/2010- 12/31/2010
TOTAL Community	200.00
Dues	160.00
Emp	
Benefits	
Dental	53.00
Life	46.20
TOTAL Benefits	99.20
FICA	
Med	128.60
Soc Sec	549.88
TOTAL FICA	678.48
Payroll	90.74
TOTAL Emp	868.42
Newsletter	
Post	247.04
TOTAL Newsletter	247.04
Office	
Bank	-11.55
Clerk	2,275.00
Council	600.00
Deputy Clerk	637.80
Equip	215.49
Finance Officer	2,204.00
Maint	
Materials	320.88
Service	600.00
TOTAL Maint	920.88
Mayor	400.00
Supplies	64.89
Tel	352.14
Util	720.53
TOTAL Office	8,379.18
Planning	
Administration	1,964.00
TOTAL Planning	1,964.00
Street Lighting	127.92
Tax Coll	
Sal	788.00
TOTAL Tax Coll	788.00
<b>TOTAL EXPENSES</b>	<b>13,148.98</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	70,000.00
TO MM Sav CitizensSouth	-70,000.00
<b>TOTAL TRANSFERS</b>	<b>0.00</b>
<b>OVERALL TOTAL</b>	<b>64,116.56</b>

# Register Report

12/1/2010 Through 12/31/2010

1/30/2011

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 11/30/2010</b>							<b>21,617.07</b>
12/1/2010	Check Min...EFT		Debit Card (WalMart)	Folders (FY2010)	Office:Supplies	R	-8.30
12/5/2010	Check Min...EFT		Debit Card (Lowe's)	Christmas Lights (...)	Office:Maint:Materials	R	-132.30
12/6/2010	Check Min...EFT		... Union County		Veh Tax:Tax 2010	R	485.56
					Veh Tax:Int 2010	R	2.46
					Veh Tax:Coll:2010	R	-7.37
					Veh Tax:Tax 2009	R	75.77
					Veh Tax:Int 2009	R	5.28
					Veh Tax:Coll:2009	R	-1.25
					Veh Tax:Tax 2008	R	0.51
					Veh Tax:Int 2008	R	0.09
					Veh Tax:Coll:2008	R	-0.01
					Veh Tax:Tax 2007	R	0.19
					Veh Tax:Int 2007	R	0.04
12/6/2010	Check Min...EFT		Debit Card (Lowe's)	Floor Repair, Pain...	Office:Maint:Materials	R	-35.96
12/10/2010	Check Min...EFT		Debit Card (Lowe's)	Floor Repair, Tool...	Office:Maint:Materials	R	-77.11
12/13/2010	Check Min...EFT		Union County	11/10 (FY2010)	Gross Receipts Tax	R	25.03
12/14/2010	Check Min...DEP		Deposit	#418 (FY2010)	Prop Tax 2010:Receip...	R	1,737.93
12/14/2010	Check Min...3407		Duke Power	2035221941 (FY2...	Street Lighting	R	-127.92
12/14/2010	Check Min...3408		Duke Power	1819573779 (FY2...	Office:Util	R	-18.77
12/14/2010	Check Min...3409		Duke Power	1803784140 (FY2...	Office:Util	R	-105.91
12/14/2010	Check Min...3410		The Enquirer-Journal	30065439 (FY2010)	Ads	R	-114.42
12/14/2010	Check Min...3411		Union County Public Wo...	84361*00 (FY2010)	Office:Util	R	-13.09
12/14/2010	Check Min...3412		Clark, Griffin & McCollu...	I/N 2380 12/10 (F...	Attorney	R	-300.00
12/14/2010	Check Min...3413		Xerox Corporation	I/N 051747754 Co...	Office:Supplies	R	-31.96
12/15/2010	Check Min...EFT		NC Department of Reve...	10/10 (FY2010)	Sales Tax:Sales & Us...	R	1,249.74
12/15/2010	Check Min...EFT		...NC Department of Reve...		Franchise:Util	R	60,060.00
					Sales Tax:Cable TV	R	5,327.16
					Sales Tax:telecommu...	R	1,683.00
12/15/2010	Check Min...EFT		Debit Card (Best Buy)	Pen Tablet (FY20...	Office:Equip	R	-215.49
12/23/2010	Check Min...EFT		Debit Card (Postmaster)	965 pc @ \$.256 (...)	Newsletter:Post	R	-247.04
12/28/2010	Check Min...EFT		Debit Card (Sells Paper)	Paper Towels (FY...	Office:Maint:Materials	R	-36.26
12/28/2010	Check Min...EFT		...Debit Card (WalMart)	Coffee supplies	Office:Supplies	R	-24.63
				Paper Products	Office:Maint:Materials	R	-39.25
12/29/2010	Check Min...DEP		... Deposit	#419	Prop Tax 2010:Receip...	R	2,923.95
				#419	Prop Tax Prior Years:...	R	46.70
				#419	Prop Tax Prior Years:...	R	57.90
12/29/2010	Check Min...DEP		... Deposit	#420	Prop Tax 2010:Receip...	R	2,386.27
				#420	Dup Prop Tax:Receipts	R	31.60
12/29/2010	Check Min...TXFR		Transfer Money	transfer (FY2010)	[MM Sav CitizensSouth]	R	-70,000.00
12/30/2010	Check Min...EFT		... Advantage Payroll	Salary 12/10	Office:Clerk	R	-2,275.00
				Supplement 12/10	Office:Clerk	R	0.00
				Hours 12/10	Office:Deputy Clerk	R	-637.80
				Salary 12/10	Office:Finance Officer	R	-2,204.00
				Salary 12/10	Office:Mayor	R	-400.00
				Salary 12/10	Office:Council	R	-600.00
				Salary 12/10	Planning:Administration	R	-1,964.00
				Salary 12/10	Tax Coll:Sal	R	-788.00
					Emp:FICA:Soc Sec	R	-549.88
					Emp:FICA:Med	R	-128.60
					Emp:Payroll	R	-90.74

# Register Report

12/1/2010 Through 12/31/2010

1/30/2011

Page 2

Date	Account	Num	Description	Memo	Category	Clr	Amount
12/30/2010	Check Min...	3414	Jan-Pro Cleaning Syste...	I/N 4053 Janitorial...	Office:Maint:Service		-150.00
12/30/2010	Check Min...	3415	Windstream	061348611 (FY20...	Office:Tel		-208.25
12/30/2010	Check Min...	3416	Windstream	061345970 (FY20...	Office:Tel		-54.71
12/30/2010	Check Min...	3417	...Municipal Insurance Tru...		Emp:Benefits:Life		-46.20
					Emp:Benefits:Dental		-53.00
12/30/2010	Check Min...	3418	Heritage Propane	513970 213.8 gal...	Office:Util		-582.76
12/30/2010	Check Min...	3419	Verizon Wireless	221474588-00001...	Office:Tel		-89.18
12/30/2010	Check Min...	3420	International Inst Of Mun...	ID# 16102 2011 M...	Dues		-160.00
12/30/2010	Check Min...	3421	...Hummingbird Lawn Care		Community:Maint		-200.00
					Office:Maint:Service		-450.00
12/30/2010	Check Min...	DEP	Deposit	#420a (FY2010)	Other Inc:Zoning	R	975.00
12/30/2010	Check Min...	EFT	American Community Ba...	11/10 Service Chg...	Office:Bank	R	11.55
<b>TOTAL 12/1/2010 - 12/31/2010</b>							<b>-6,083.43</b>

<b>BALANCE 12/31/2010</b>	<b>15,533.64</b>
---------------------------	------------------

<b>TOTAL INFLOWS</b>	<b>77,085.73</b>
----------------------	------------------

<b>TOTAL OUTFLOWS</b>	<b>-83,169.16</b>
-----------------------	-------------------

<b>NET TOTAL</b>	<b>-6,083.43</b>
------------------	------------------

December 2010

- Revenue Details
- Inter-bank Transfers

This page is intentionally left blank.

Invoice Date	Invoice Number	Description	Invoice Amount
12/01/2010	200.1-10/11	Tax/Fee/Int - NOV10	\$561.27

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00015710	12/06/2010	561.27



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

Vendor Number    Check Date    Check Number  
 10870            12/06/2010    00015710

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

**\$561.27**

Pay Five Hundred Sixty One Dollars and 27 cents \*\*\*\*\*

To The  
 Order Of

TOWN OF MINERAL SPRINGS  
 E. ANDREWS-HINSON, TAX COLLECT  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

**EFT COPY  
 NON-NEGOTIABLE**

AP



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

10870  
 00015710

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 E. ANDREWS-HINSON, TAX COLLECT  
 PO BOX 600  
 MINERAL SPRINGS NC 28108

YEAR	TAXES, ASSESSMENTS & MISC. CHARGES	LATE LIST	INTEREST (NOT INT3)	STATE INTEREST (INT3)	TOTAL COLLECTED	COMMISSION	NET OF COMMISSION & STATE INTEREST
2007	.19		.04	.01	.24		.23
2008	.51		.09	.01	.61	.01	.59
2009	75.77		5.28	2.27	83.32	1.25	79.80
2010	485.56		2.46	3.21	491.23	7.37	480.65
TOTAL	562.03		7.87	5.50	575.40	8.63	561.27

## Sales and Use Tax Distribution 12/15/10

**October 2010 Collections**

**Summary**

**December 10, 2010**

	ARTICLE 39	ARTICLE 40	ARTICLE 42	ARTICLE 43	ARTICLE 44	ARTICLE 45	ARTICLE 46	CITY HH	TOTAL
	\$ 946,696.85	\$ 681,559.13	\$ 501,904.78	\$ -	\$ (6,853.15)	\$ -	\$ -	\$ (142,025.85)	\$ 1,981,281.76
FAIRVIEW	\$ 386.83	\$ 278.49	\$ 205.08	\$ -	\$ (2.80)	\$ -	\$ -	\$ 278.75	\$ 1,146.35
HEMBY BRIDGE	\$ 159.22	\$ 114.63	\$ 84.41	\$ -	\$ (1.15)	\$ -	\$ -	\$ 114.72	\$ 471.83
INDIAN TRAIL	\$ 29,424.91	\$ 21,183.99	\$ 15,600.03	\$ -	\$ (213.01)	\$ -	\$ -	\$ 21,202.70	\$ 87,198.62
LAKE PARK	\$ 3,621.61	\$ 2,607.32	\$ 1,920.05	\$ -	\$ (26.22)	\$ -	\$ -	\$ 2,609.61	\$ 10,732.37
MARSHVILLE	\$ 4,042.64	\$ 2,910.44	\$ 2,143.26	\$ -	\$ (29.26)	\$ -	\$ -	\$ 2,913.02	\$ 11,980.10
MARVIN	\$ 3,109.99	\$ 2,238.99	\$ 1,648.80	\$ -	\$ (22.51)	\$ -	\$ -	\$ 2,240.97	\$ 9,216.24
<b>MINERAL SPRINGS</b>	<b>\$ 421.72</b>	<b>\$ 303.61</b>	<b>\$ 223.58</b>	<b>\$ -</b>	<b>\$ (3.05)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 303.88</b>	<b>\$ 1,249.74</b>
MINT HILL *	\$ 29.28	\$ 21.08	\$ 15.52	\$ -	\$ (0.21)	\$ -	\$ -	\$ 21.11	\$ 86.78
MONROE	\$ 102,549.69	\$ 73,829.00	\$ 54,368.17	\$ -	\$ (742.36)	\$ -	\$ -	\$ 73,894.22	\$ 303,898.72
STALLINGS *	\$ 20,024.83	\$ 14,416.55	\$ 10,616.45	\$ -	\$ (144.96)	\$ -	\$ -	\$ 14,429.28	\$ 59,342.15
UNIONVILLE	\$ 603.01	\$ 434.13	\$ 319.69	\$ -	\$ (4.37)	\$ -	\$ -	\$ 434.52	\$ 1,786.98
WAXHAW	\$ 25,239.52	\$ 18,170.79	\$ 13,381.09	\$ -	\$ (182.71)	\$ -	\$ -	\$ 18,186.85	\$ 74,795.54
WEDDINGTON *	\$ 3,563.73	\$ 2,565.65	\$ 1,889.36	\$ -	\$ (25.80)	\$ -	\$ -	\$ 2,567.92	\$ 10,560.86
WESLEY CHAPEL	\$ 905.77	\$ 652.10	\$ 480.21	\$ -	\$ (6.56)	\$ -	\$ -	\$ 652.69	\$ 2,684.21
WINGATE	\$ 3,019.29	\$ 2,173.69	\$ 1,600.72	\$ -	\$ (21.86)	\$ -	\$ -	\$ 2,175.61	\$ 8,947.45

Invoice Date	Invoice Number	Description	Invoice Amount
11/30/2010	1105VEHGR	NOV 2010 GROSS RENTAL REC	\$25.03

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00015856	12/13/2010	25.03



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

Vendor Number    Check Date    Check Number  
 10870            12/13/2010    00015856

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

**\$25.03**

Pay **Twenty Five Dollars and 03 cents \*\*\*\*\***

To The  
 Order Of    TOWN OF MINERAL SPRINGS  
                  E. ANDREWS-HINSON, TAX COLLECT  
                  PO BOX 600  
                  MINERAL SPRINGS NC 28108

**EFT COPY  
 NON-NEGOTIABLE**

AP

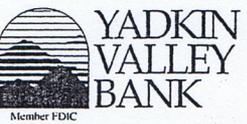


**County of Union**  
 500 North Main Street  
 Monroe, North Carolina 28112

10870  
 00015856

**ADDRESS SERVICE REQUESTED**

TOWN OF MINERAL SPRINGS  
 E. ANDREWS-HINSON, TAX COLLECT  
 PO BOX 600  
 MINERAL SPRINGS NC 28108



OFFICIAL CHECK

66-211  
531

146626

12/29/2010

REMITTER THE TOWN OF MINERAL SPRINGS

PAY \*\*\*Seventy Thousand Dollars and No Cents\*\*\*

DOLLARS \$ \$70,000.00

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

AUTHORIZED SIGNATURE

WARNING: THIS DOCUMENT IS VOID IF ACCOUNT NUMBER DOES NOT APPEAR ON THE REVERSE SIDE IN RED

⑈ 146626 ⑈ ⑆ 053102117⑆ 001009087⑈



OFFICIAL CHECK  
PURCHASER'S RECEIPT

146626

12/29/2010

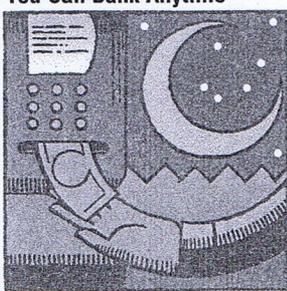
REMITTER THE TOWN OF MINERAL SPRINGS

PAY \*\*\*Seventy Thousand Dollars and No Cents\*\*\*

DOLLARS \$ \$70,000.00

TO THE ORDER OF THE TOWN OF MINERAL SPRINGS

You Can Bank Anytime



With Our 24 Hour ATMs

Harland Clarke 1-800-864-1659  
Z6VX0942

CITIZENS SOUTH BANK

THIS IS YOUR RECEIPT

THE BANK SYMBOL, TRANSACTION NUMBER,  
DATE AND AMOUNT OF YOUR DEPOSIT ARE SHOWN BELOW.

RECEIPT	Drawer: 20101	12/29/10
	Trans#: 30	15:43:30
	*****549	Balanc \$342564.85
	Checking Deposit	\$70000.00

**Budget Amendment O-2010-01  
Capital Project Ordinance Amendment/Closeout O-2010-02  
(Action items)**

**Explanation:**

**3D:** In order to fully fund the additional employee overhead amounts attributable to enrollment in the NC League of Municipalities insurance plans and to enrollment in the NC Local Governmental Employees Retirement System as authorized by council, we must transfer additional funds into the “Employee Overhead” category.

- ➔ The finance officer is requesting that council adopt ordinance O-2010-01, transferring \$4,800 out of the “Capital Outlay” category, which currently has an unencumbered budgetary balance of \$30,598.

**3E:** Council approved Capital Project Ordinance #O-2008-02 on December 11, 2008, and amended it by way of Capital Project Ordinance #O-2009-06 on February 11, 2010, for the purpose of purchasing greenway and open space property in the Copper Run subdivision.

The purchase has been completed, and all required documentation has been recorded.

- ➔ The Finance Officer is now requesting that Council adopt ordinance #O-2010-02, which amends the original Capital Project Ordinance by summarizing the final grant amount and the final amounts transferred from the General Fund into the Town Hall Capital Project Fund, and declaring the Project Fund to be “closed out”.

The final cost of this project was \$336,585.97, and all monies have been paid out. The project did not exceed the amount of \$344,375.00 authorized by the original Capital Project Ordinance.

A detailed summary of each expenditure and supporting transfer accompanies this ordinance.

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF  
THE TOWN OF MINERAL SPRINGS  
FOR THE FISCAL YEAR 2010-2011  
O-2010-01**

**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 #2010-01:

<u><b>INCREASE</b></u>		<u><b>DECREASE</b></u>	
Employee Overhead	\$ <u>4,800</u>	Capital Outlay	\$ <u>4,800</u>
<b>Total</b>	<b>\$<u>4,800</u></b>	<b>Total</b>	<b>\$<u>4,800</u></b>

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

**ADOPTED** this 10th day of February, 2011. Witness my hand and official seal:

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

Attest:

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

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**ORDINANCE TO AMEND AND CLOSE OUT  
THE MINERAL SPRINGS CLEAN WATER MANAGEMENT TRUST FUND  
CAPITAL PROJECT ORDINANCE**

**O-2010-02**

**WHEREAS**, the purchase of all land, the recording of all required conservation easements, and the endowment of the Catawba Land Conservancy's Stewardship Fund for perpetual monitoring of those conservation easements have been completed;

**NOW, THEREFORE, BE IT ORDAINED**, that pursuant to section 13.2 of Chapter 159 of the General Statutes of North Carolina, Capital Project Ordinance O-2009-06 (which previously amended Capital Project Ordinance O-2008-02) is hereby amended as follows:

**Section 1:** The project has been completed as described in section 3, and involved the purchase of 12.03 acres of property in the Copper Run subdivision from Niblock Development Corporation, utilizing a North Carolina Clean Management Trust Fund (CWMTF) grant of up to \$307,000 as further described in CWMTF Grant Contract #2007-021. The purchase added to existing open space and greenway land, and included a cash match by the town of up to \$37,375. The agreed-upon purchase price of the 12.03-acre tract was \$300,750, and the total acquisition cost authorized by the grant contract was \$344,375 including surveys, appraisals, legal and recording fees, purchase administration by the Catawba Lands Conservancy (CLC), and endowment of a Stewardship Fund at the CLC for perpetual monitoring of the conservation easements located in the Harrington Hall subdivision.

**Section 2:** The following revenues were made available to complete those projects described in section 3:

<b>Source</b>	<b>Budget</b>	<b>Actual</b>
NC CWMTF Grant Funding, FY2009-10	\$307,000.00	\$299,685.00
Transfer from General Fund	\$37,375.00	-
Transfers from General Fund, FY2008-09	-	\$14,750.00
Transfers from General Fund, FY2009-10	-	\$22,150.97
<b>Total</b>	<b>\$344,375.00</b>	<b>\$336,585.97</b>

**Section 3:** The following amounts were appropriated for the projects of the Capital Project fund:

<b>Expenditure</b>	<b>Budget</b>	<b>Actual</b>
Copper Run 12.03-acre Open Space Land Purchase and Stewardship	\$344,375.00	-
Payments, FY2008-09	-	\$14,750.00
Payments, FY2009-10	-	\$321,835.97
<b>Total</b>	<b>\$344,375.00</b>	<b>\$336,585.97</b>

**Section 4:** The Finance Officer has maintained, and will continue to maintain, within the CWMTF Grant Capital Project Fund sufficient detailed accounting records for the project authorized.

**Section 5:** The Finance Officer has reported at least annually on the financial status of the CWMTF Grant Capital Project Fund.

**Section 6:** The Finance Officer has applied CWMTF grant funding in the amount of \$299,685 to the CWMTF Grant Capital Project Fund, and has transferred funds from the General Fund balance into the CWMTF Grant Capital Project Fund in the amount of \$36,900.97.

**Section 7:** No further interfund transfers are authorized for the CWMTF grant land acquisition project, and the CWMTF Grant Capital Project Fund is hereby closed out with a zero balance.

**Section 8:** Copies of this Town Hall Capital Project Ordinance Amendment shall be filed with the Town Clerk and the Finance Officer.

**ADOPTED** this the 10th day of February, 2011.

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

Attest:

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

# CWMTF Grant Capital Project Fund

12/11/2008 Through 2/10/2011

2/3/2011

Page 1

Category Description	12/11/2008- 2/10/2011
<b>INCOME</b>	
Other Inc	
Gross Receipts	299,685.00
TOTAL Other Inc	299,685.00
<b>TOTAL INCOME</b>	<b>299,685.00</b>
<b>EXPENSES</b>	
Land Acquisition Costs	
Purchase	314,535.97
Reports	3,950.00
Stewardship	7,300.00
Surveys	10,800.00
TOTAL Land Acquisition Costs	336,585.97
<b>TOTAL EXPENSES</b>	<b>336,585.97</b>
<b>TRANSFERS</b>	
FROM Check Min Spgs	336,585.97
TO Check Min Spgs	-299,685.00
<b>TOTAL TRANSFERS</b>	<b>36,900.97</b>
<b>OVERALL TOTAL</b>	<b>0.00</b>

# CWMTF Grant Capital Project Fund

12/11/2008 Through 2/10/2011

2/3/2011

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
<b>BALANCE 12/10/2008</b>							<b>0.00</b>
3/31/2009	CWMTF Gr...		Opening Balance		[CWMTF Grant Proj...		0.00
4/13/2009	CWMTF Gr...		Excel Civil & Environm...	Phase I Site Ass...	Land Acquisition Co...		-1,450.00
4/13/2009	CWMTF Gr...		Integra Realty Resour...	Appraisals (FY2...	Land Acquisition Co...		-2,500.00
4/13/2009	CWMTF Gr...		Excel Civil & Environm...	I/N 2-09-29007 ...	[Check Min Spgs]		1,450.00
4/13/2009	CWMTF Gr...		Integra Realty Resour...	Appraisals (FY2...	[Check Min Spgs]		2,500.00
5/21/2009	CWMTF Gr...		Carroll Rushing & Co...	Survey Tracts D...	Land Acquisition Co...		-3,000.00
5/21/2009	CWMTF Gr...		Carroll Rushing & Co...	Survey Tracts D...	[Check Min Spgs]		3,000.00
6/12/2009	CWMTF Gr...		Freeman Surveying	Survey & Plat, T...	Land Acquisition Co...		-7,800.00
6/12/2009	CWMTF Gr...		Freeman Surveying	Survey & Plat, T...	[Check Min Spgs]		7,800.00
12/18/2009	CWMTF Gr... Deposit		NC Department of Rev...	CWMTF Grant (...	Other Inc:Gross Re...		299,685.00
12/18/2009	CWMTF Gr...		Clark, Griffin & McColl...	CWMTF Portion...	Land Acquisition Co...		-284,935.00
12/18/2009	CWMTF Gr...		Clark, Griffin & McColl...	Town Portion (F...	Land Acquisition Co...		-29,600.97
12/18/2009	CWMTF Gr... TXFR		The Town of Mineral S...	Reimburse Gen...	[Check Min Spgs]		-14,750.00
12/18/2009	CWMTF Gr...		Clark, Griffin & McColl...	Copper Run - T...	[Check Min Spgs]		29,600.97
12/18/2009	CWMTF Gr...		Clark, Griffin & McColl...	Copper Run - C...	[Check Min Spgs]		284,935.00
12/18/2009	CWMTF Gr... TXFR		The Town of Mineral S...	Copper Run: C...	[Check Min Spgs]		-284,935.00
6/15/2010	CWMTF Gr...		Catawba Lands Conse...	Tracts D & E St...	Land Acquisition Co...		-7,300.00
6/15/2010	CWMTF Gr...		Catawba Lands Conse...	Tracts D & E St...	[Check Min Spgs]		7,300.00
<b>TOTAL 12/11/2008 - 2/10/2011</b>							<b>0.00</b>

<b>BALANCE 2/10/2011</b>	<b>0.00</b>
--------------------------	-------------

<b>TOTAL INFLOWS</b>	<b>636,270.97</b>
----------------------	-------------------

<b>TOTAL OUTFLOWS</b>	<b>-636,270.97</b>
-----------------------	--------------------

<b>NET TOTAL</b>	<b>0.00</b>
------------------	-------------

# MEMO

**To: Mineral Springs town council**  
**From: Rick Becker**  
**Date: February 4, 2011**  
**Subject: Western Municipalities Annexation Agreement**

The Western Union County Mayors Committee has been discussing the idea of having the municipalities of Mineral Springs, Waxhaw, Marvin, Weddington, and Wesley Chapel enter into a long-term interlocal agreement on future annexation boundaries. I have included a map of the current boundaries for these five municipalities.

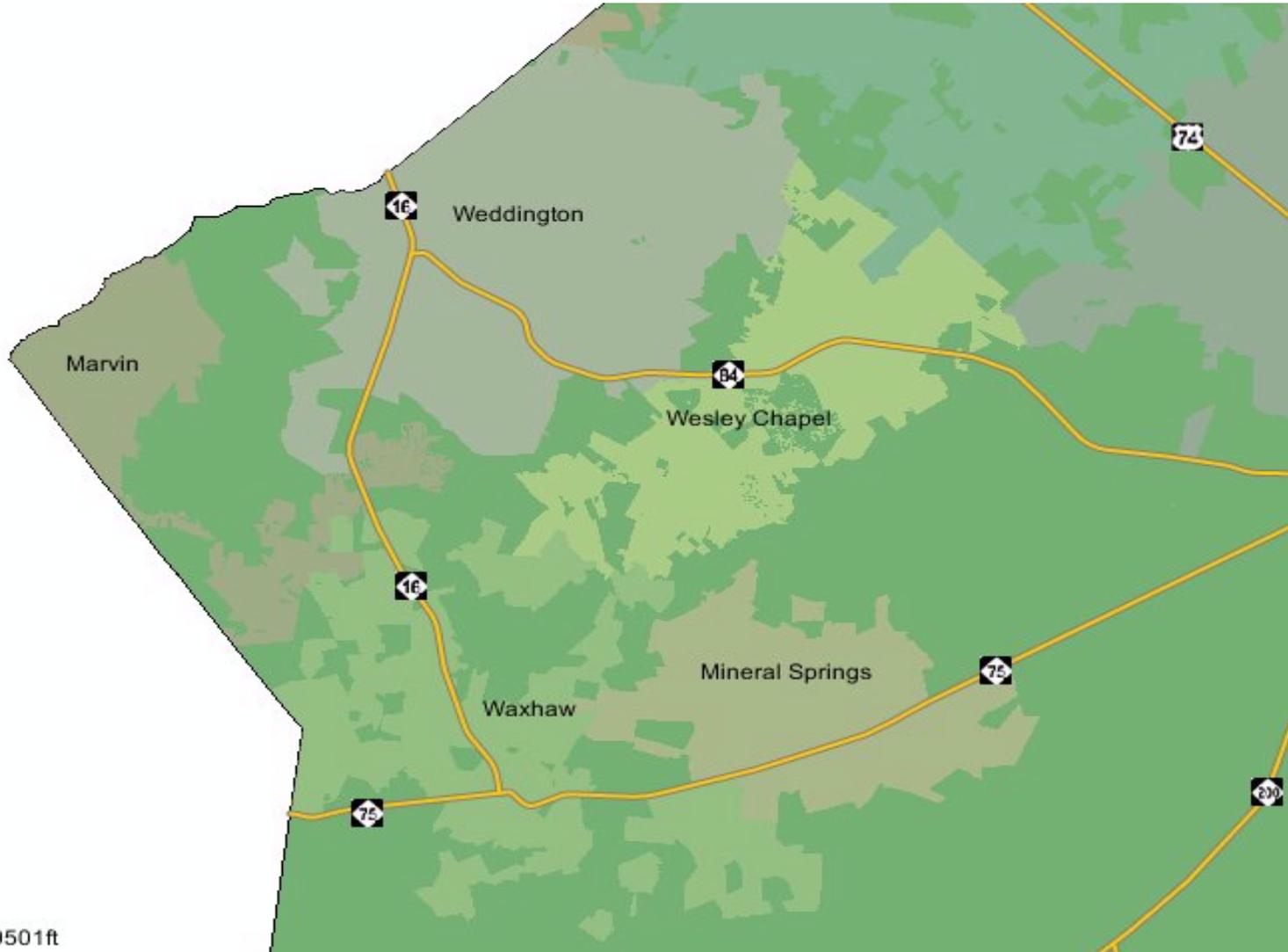
As you know, current North Carolina case law has all but eliminated the opportunity for low-service municipalities to conduct involuntary annexations. Municipal leaders have been hoping for reform and revision of state annexation law, but no progress has been made in Raleigh. Now, a large number of newly-elected state legislators have expressed interest in eliminating involuntary annexation entirely. At our most recent Western Mayors meeting on January 27, some of us suggested that it might not even be worth putting additional staff and council effort into implementing an interlocal annexation agreement since Marvin, Weddington, Wesley Chapel, and Mineral Springs are already all but cut out of annexation, and new legislative changes may end it completely for everybody.

However, it was the consensus of the five municipal representatives that there might still be some value in continuing our discussions: if we have developed a long-term annexation strategy that reflects a high level of local initiative and cooperation, our specific situation might lay the groundwork for the legislature to consider allowing annexations in the small remaining unincorporated areas between our municipalities.

Looking at the accompanying map, you can see that there is comparatively little unincorporated area left between us, and it might be in the best interest of all involved to find a way to agree on and eventually accomplish final municipal boundaries for our five municipalities.

Our staff has met with the staffs of Waxhaw and Wesley Chapel. There was almost no disagreement on a possible future Mineral Springs/Wesley Chapel boundary. As for Waxhaw, our staff presented suggestions and we have not heard back from their staff or council. Mineral Springs would not share any future boundaries with Weddington or Marvin. At this time, at the request of the Western Mayors committee, I am simply seeking council guidance. Should we continue to work toward developing a five-way interlocal annexation agreement?

Western Union County Municipalities



0 9501ft

N  
Friday,  
February 4  
2011

This map is prepared for the inventory of real property found within Union County, NC and is compiled from recorded deeds, plats, and other public records and data. Users of this map are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information contained on this map. Union County and the mapping companies assume no legal responsibilities for the information contained on this map.

Grid based on the North Carolina State Plane Coordinate System  
All dimensions in feet

# MEMO

**To:** Mineral Springs town council  
**From:** Rick Becker  
**Date:** February 4, 2011  
**Subject:** Union County 2012 Revaluation

The Union County Board of Commissioners is considering whether or not to conduct a countywide property revaluation in 2012, or wait until 2016. State law requires revaluations at least every eight years; Union County's last revaluation was in 2008.

Prior to the 2000 revaluation, Union County followed an eight-year revaluation schedule. However, rapid growth and rapidly-changing property values prompted county commissioners to adopt a four-year schedule, electing to conduct a revaluation in 2004 and then to conduct another in 2008. Municipal officials have come to view the four-year schedule as "normal" for Union County.

Of course, revaluation doesn't establish the amount of a property owner's property tax; it simply attempts to establish the best and most accurate estimates of property value so that every property owner ends up paying as close to his "fair share" as possible. In general, if the overall *value* of property in the county goes up – as it has been doing – then county commissioners (and municipal officials) typically *lower* the tax *rate* to arrive at roughly the same tax *levy* (the total tax billed). Property owners who have experienced *above-average* increases in value will end up paying more property tax after a revaluation. Property owners who have experienced *below average* increases in value will end up paying less property tax after a revaluation. A property owner whose property appreciated by exactly the *average* amount would theoretically pay the *same* property tax after a revaluation.

The last revaluation, in 2008, came at almost exactly the peak in real estate values. At that peak, homes and land (and even commercial properties) in the western portions of Union County experienced *huge* increases in tax value. County tax values for these properties were pegged at that high amount. However, we are currently near the bottom of a severe *drop* in real estate values, and many of those same property owners have seen the actual resale values (which should theoretically correspond to the *tax* values) of their property drop by as much as half...or even more. At current county tax rates, many of these property owners are currently paying far more than their "fair share" of property tax based on the actual value of their property. In fact, if Union County does conduct a revaluation in 2012, it is very likely that the overall value of all properties in Union County (the "tax base") will, for the first time, actually *decrease*.

A decrease in tax base presents a unique situation: county and municipal officials would likely *increase* the tax *rate* in order to keep the total tax billing the same as the prior year (a "revenue neutral" tax rate). Under such a circumstance, the western property owners who suddenly see a huge

drop in tax value would see a drop in their tax bills as well, even if the tax *rate* is increased. However, property owners who see an increase in property value, or whose property value stays the same, or even whose property value drops – but only a little – would see an *increase* in their tax bills. Also, since the tax value of farmland, personal property (including business and industrial equipment), and vehicles would essentially remain unchanged after a real property revaluation, the tax bills on those categories of property would rise as well.

In 2004 and 2008, Mineral Springs property values in general increased near the “average” amounts, so as tax rates were adjusted to be close to revenue-neutral, the actual county and municipal tax bills for Mineral Springs property owners did not increase dramatically. While I cannot predict with any certainty, I suspect that – if the county conducts a revaluation in 2012 – Mineral Springs property values will decrease, but only slightly. So, I would estimate that a 2012 revaluation would be a “wash” for most mineral Springs property owners: tax values would decrease just enough to offset any increase in tax *rate* for the average Mineral Springs property owner.

As a result of this admittedly “approximate” analysis, I believe that revaluation is not a “life or death” matter for Mineral Springs residents; their tax bills would probably not change very much either way. Therefore, council’s decision on whether or not to take a position on revaluation comes down to the broader issue: is it fairer – and therefore *better* – for county property values to be as accurate as possible even if the direct effect on *our* residents is minor? Residents in areas around Marvin, Weddington, and parts of Wesley Chapel are probably greatly in favor of revaluation, because their property is currently *so* overvalued that a countywide revaluation would *lower* their tax bills, and because they have been shouldering a disproportionate share of the county tax burden since the 2008 revaluation. On the other hand, residents in the most rural parts of the county are probably greatly *opposed* to revaluation, since it would likely increase their tax bills. There is no question that a revaluation would lead to “*fairer*” taxation countywide, but obviously the opinion of what constitutes “fairness” depends a bit on “whose ox is being gored”.

I have drafted a resolution for council to consider. It simply addresses precedent, fairness, and accuracy; it does not suggest that Mineral Springs residents themselves would be greatly affected, because it is likely that they would not.

# TOWN OF MINERAL SPRINGS

## RESOLUTION TO REQUEST THAT THE UNION COUNTY BOARD OF COMMISSIONERS CONDUCT A COUNTYWIDE REVALUATION IN 2012 R-2010-01

**WHEREAS**, the North Carolina General Statutes require counties to conduct countywide property revaluations at least every eight years; and

**WHEREAS**, these statutes permit a county to conduct countywide property revaluations more frequently at the discretion of its governing board; and

**WHEREAS**, the intention of state law and county revaluation policy is to make the tax values of properties represent their actual values as closely as possible; and

**WHEREAS**, the rate of growth in Union County has for several years been the highest in the state of North Carolina; and

**WHEREAS**, this high rate of growth has been accompanied by a high level of volatility in property values; and

**WHEREAS**, property values in Union County have increased at an extremely high rate in some parts of the county while increasing at low rates or even decreasing in other parts of the county; and

**WHEREAS**, these rapid and inconsistent changes in property values prompted the Union County Board of Commissioners to adopt a four-year revaluation schedule beginning in 2000; and

**WHEREAS**, the Union County Board of Commissioners conducted a countywide revaluation in 2004; and

**WHEREAS**, continuation of rapid increases in property values prompted the Union County Board of Commissioners to again adopt a four-year revaluation schedule and conduct another countywide revaluation in 2008; and

**WHEREAS**, the local real estate market has undergone a recent and severe downward correction; and

**WHEREAS**, many Union County property values were at their peak at the time of the 2008 revaluation; and

**WHEREAS**, many Union County property values have experienced rapid and unprecedented decreases as a result of this market correction; and

**WHEREAS**, the 2008 county tax values of many of these properties are now grossly inaccurate and excessively high; and

**WHEREAS**, owners of these overvalued properties are, and have been, shouldering a disproportionate and unfair portion of the county's total property tax burden; and

**WHEREAS**, previous Union County Boards of Commissioners have demonstrated a commitment to accuracy, fairness, and equal protection by establishing, over two successive revaluation cycles, the precedent of conducting countywide revaluations every four years; and

**WHEREAS**, the town council of the Town of Mineral Springs believes that accuracy, fairness, and equal protection are key values that should be high priorities for municipal and county governments;

**NOW, THEREFORE, BE IT RESOLVED** that the Town of Mineral Springs hereby requests that the Union County Board of Commissioners conduct a countywide property revaluation in 2012, which would represent a continuation of the county's precedent and that would ensure the fairest possible apportionment of property tax burden throughout Union County.

**ADOPTED** this 10<sup>th</sup> day of February, 2011.

---

Mayor Frederick Becker III

Attest:

---

Vicky Brooks, Town Clerk

CONSERVATION  
by  
DESIGN

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

# MEMO

---

To: Town Council  
From: Vicky Brooks  
Date: February 4, 2011  
Re: Agenda Item #6

---

I contacted Bill Duston from Centralina Council of Governments (COG) about planning board training and he referred the request to Nadine Bennett from COG. Attached is the proposal Ms. Bennett has sent to the town.

A training series is being offered by the North Carolina American Planning Association and COG in the upcoming months. They are offering three quasi-judicial training sessions: February 11, 2011 – Statesville; March 4, 2011 – Wilson; and March 18, 2011 – Pembroke. In addition, they are offering a conditional district training session in Asheville on March 11, 2011. Since the town is endeavoring to adopt conditional district language, this would be a very beneficial training session for me to attend if we can work it out.

**TOWN OF MINERAL SPRINGS  
TRAIL COMMITTEE  
APPLICATION**

*Conservation by Design*

Name: Haley Pillars

Address: Po Box 537 (4336 Forest Springs Dr) Mineral Springs, NC 28108

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

1. Please indicate which category of trail and greenway development you are most interested in:

- Equestrian     Mountain Biker     Hiker  
 Native Plant Specialist     Animal Wildlife Specialist  
 "Youth" member (under 21)     "Senior" member (over 65)

2. Do you wish to serve as a member of the "Trail Committee"? yes

If so, what qualifications do you possess that will benefit the Town of Mineral Springs in this capacity? BS in Environmental Biology and a minor in Human Communication from Wingate University; internship in wild bird rehabilitation (esp. songbirds); going to pursue a MS or PhD in Environmental sciences

3. Are you interested in placing your name on a "Trail Volunteer" list? yes  
(to be "on call" when volunteer work is underway)