

Town of Mineral Springs
Mineral Springs Town Hall
3506 Potter Road S ~ Mineral Springs
Mineral Springs Town Council
Public Legislative Hearing / Regular Meeting
May 12, 2022 ~ 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 Legislative Hearing – Adoption of the Comprehensive Plan**
- 3. Consideration of the Comprehensive Plan – Action Item**
The council will consider adopting the proposed Comprehensive Plan with the approval of Resolution 2022-02.
- 4. 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.
- 5. Consent Agenda – Action Item**
 - A. Approval of the April 14, 2022 Regular Meeting Minutes
 - B. Acceptance of the March 2022 Union County Tax Report
 - C. Acceptance of the March 2022 Finance Report
- 6. Discussion and Consideration of the David Helms Artifact Agreement – Action Item**
Attorney Bobby Griffin will advise the council on the status of the town's artifact agreement with David Helms and the council may consider amending the agreement or releasing the artifacts if the Helms family have provided the town with the proper documentation.
- 7. Consideration of Participating in a Live Ethics Training – Action Item**
The council will consider participating in the Live Ethics Training on Thursday, May 26, 2022 at 10:00 a.m. until 12:00 p.m.
- 8. Consideration of Adopting an Ordinance Amending the Budget – Action Item**
The council will consider adopting an Ordinance amending the budget for FY 2021-2022 to increase "Street Lighting" by \$100.
- 9. Consideration of the 2022-2023 Budget and Calling for a Public Hearing – Action Item**
Mayor Pro Tem Countryman will present the council with the 2022-2023 proposed budget and the council will consider calling for a Public Hearing on June 9, 2022 for the 2022-2023 budget.
- 10. Staff Updates**
The staff will update the council on any developments that may affect the town.
- 11. Other Business**
- 12. Adjournment**



TOWN OF MINERAL SPRINGS

COMPREHENSIVE PLAN

TOWN COUNCIL DRAFT
MAY 2022

ACKNOWLEDGMENTS

TOWN COUNCIL

Frederick “Rick” Becker III, Mayor
Jerry Countryman, Mayor Pro Tem
Valerie Coffey
Janet Critz
Lundeen Cureton
Bettylyn Krafft
Jim Muller

PLANNING BOARD

Bettylyn Krafft, Chairman
Richard Helms, Vice Chairman
Renee Helms
Jeff Krafft
Michael Rutland
Elizabeth Voigt

STEERING COMMITTEE

Valerie Coffey, Town Council
Janet Critz, Town Council
Bettylyn Kraft, Town Council/Planning Board
Jeff Kraft, Planning Board
Renee Helms, Planning Board
Richard Helms, Planning Board
Michael Rutland, Planning Board
Elizabeth Voigt, Planning Board

ADMINISTRATION

Vicky Brooks, Zoning Administrator / Town Clerk
Janet Ridings, Deputy Town Clerk / Tax Collector

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1

INTRODUCTION TO THE PLAN

1.1 OVERVIEW

The Town of Mineral Springs is a relatively new municipality in fast-growing western Union County, officially becoming an incorporated Town in 1999. At that time, the Town was operating under Union County’s development regulations. In an effort to proactively manage growth, the Town conducted its first resident survey in 2000, which led to the Town adopting its own zoning and subdivision ordinances in 2002. In 2005, the Town was assisted by a Community Planning class from UNC-Charlotte to facilitate a second survey and develop a vision plan. The Mineral Springs Vision Plan, which resulted from the class’ work, included guiding principles that focused on preserving the Town’s rural heritage, traditional design, and conservation of natural resources. As a result, the Town adopted a “conservation by design” vision and has maintained that focus since then, adopting a new Unified Development Ordinance in 2019 that helped implement many of the Vision Plan’s strategies.

With most of the Vision Plan’s strategies implemented, the Town began the process to prepare a new plan. The Mineral Springs Comprehensive Plan establishes a “blueprint” for the future of the Town with a refined vision, goals, and implementation strategies. The Plan considers current trends, previous plans, demographic and economic data, and the community’s desires in order to prioritize actions to fulfill the Town’s vision for the future.

The Comprehensive Plan also satisfies the requirements established in the recently amended local government planning and zoning enabling statutes for North Carolina. During the 2019 Session of the North Carolina General Assembly, the State strengthened the planning statutes, mandating that all local governments who impose zoning regulations have an adopted and reasonably maintained comprehensive plan in place by July 1, 2022. Although not required, the statutes recommend that a comprehensive plan address issues and opportunities facing the local government, the pattern of desired growth and development, civic design, economic development, public services and infrastructure, housing, recreation, natural resources, cultural and archaeological resources, and an evaluation of implementation measures. The Mineral Springs Comprehensive Plan achieves the intent of the new enabling legislation.

1.2 COMPREHENSIVE PLAN PROCESS

The Comprehensive Plan was developed over a ten month period, from August 2021 to May of 2022. During the process, meetings were held with the Steering Committee and the community to develop the plan. The process is outlined in Figure 1.1 below.

▼ **FIGURE 1.1 Planning Process Meetings and Presentations**

Meetings & Presentations	Date
Steering Committee Workshop #1	August 24, 2021
Community Survey	September - October 2021
Steering Committee Workshop #2	November 23, 2021
Steering Committee Workshop #3	January 25, 2022
Public Input Meeting	February 22, 2022
Steering Committee Workshop #4	March 22, 2022
Planning Board Recommendation	April 26, 2022
Town Council Adoption	May 12, 2022

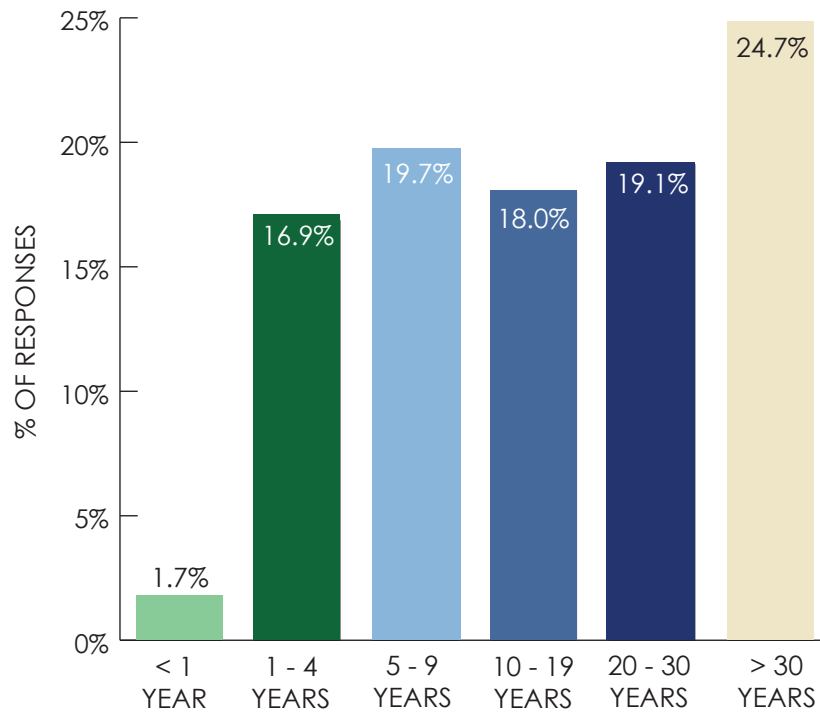
1.3 COMMUNITY SURVEY

During the process, the general public was engaged in a community survey and a public drop-in meeting. The Steering Committee met continuously throughout the planning process with an urban planning consultant to review information gathered during the process to develop the Comprehensive Plan. Toward the beginning of the process, a community survey was made available in paper format. The Town mailed the surveys to all residents and responses were received from 179 people. The survey results assisted in defining residents' perceptions concerning current and future growth in the Town, the types of development they would like to see, opinions about Town services, and a desired vision for the future. A detailed review of the survey results are provided on the following pages. Almost everyone who took the survey is a resident of Mineral Springs, with the majority of respondents living in Mineral Springs for more than 30 years. While very few new residents took the survey, the categories less than 30 years were evenly distributed. No one under the age of 25 took the survey, and the vast majority of respondents were over 36 years old.

▼ **FIGURE 1.2 Community Survey Respondents**

	Percent of Responses	Number of Responses
I live in Mineral Springs	96.1%	172
I work in Mineral Springs	3.4%	6
I own property in Mineral Springs	52.0%	93
I own a business in Mineral Springs	1.7%	3
Other	2.2%	4
Total Responses		179

▼ **FIGURE 1.3 Longevity of Residency**



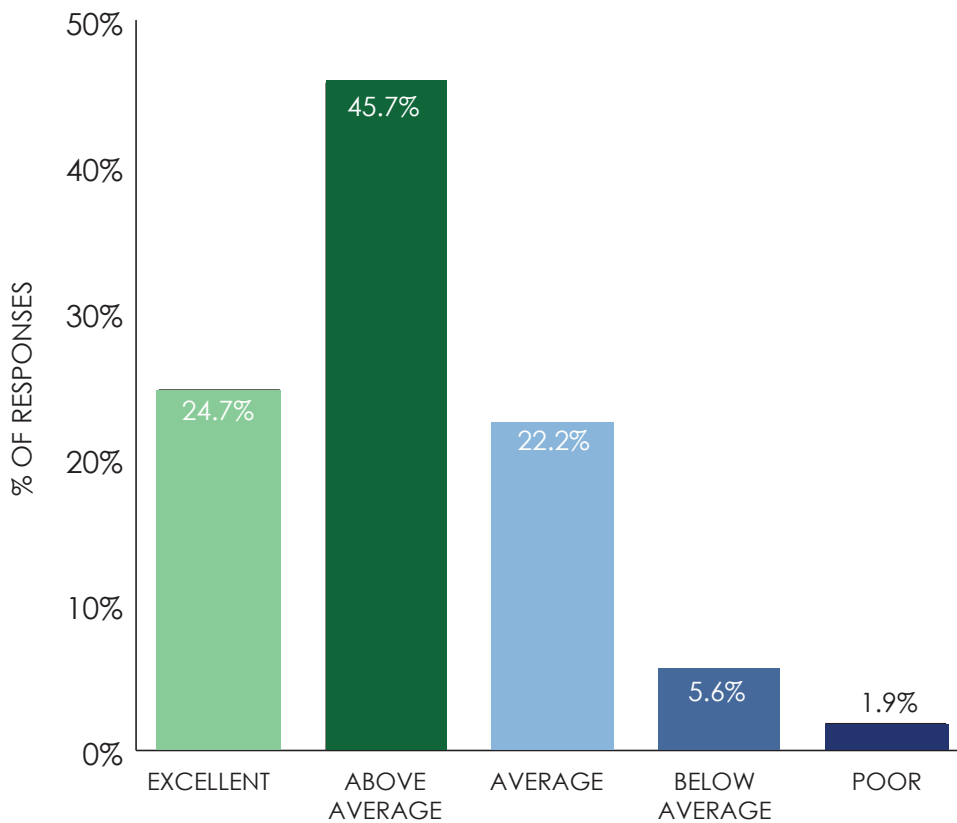
▼ **FIGURE 1.4 Respondents' Age Distribution**

AGE GROUP	NUMBER OF RESPONSES
Under 18	0
18 - 24	0
25 - 35	7
36 - 50	42
51 - 65	65
Over 65	61

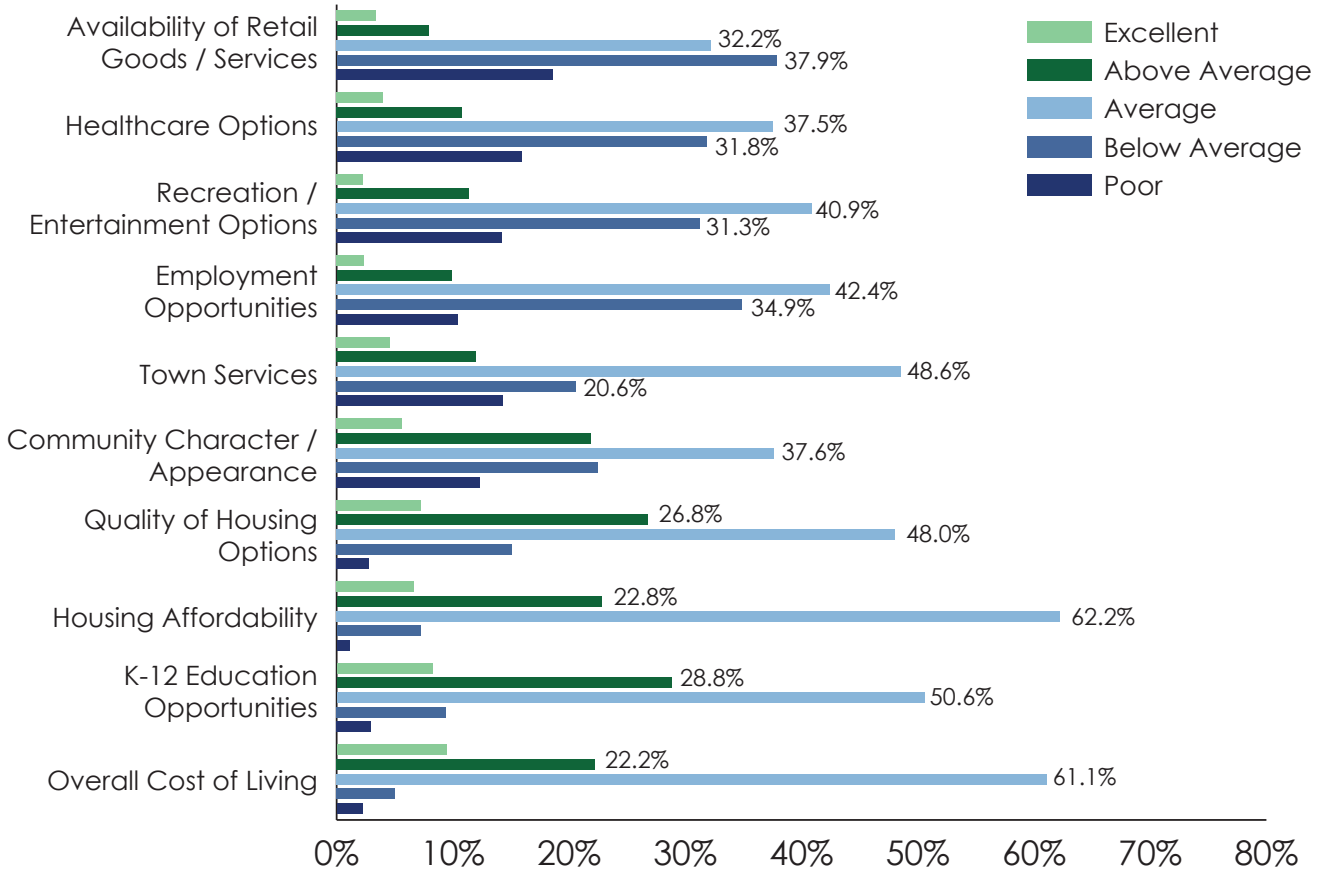
Quality of Life

When asked to describe their quality of life, approximately 70% of the respondents indicated that their quality of life was above average to excellent, with another 22% indicating it was average. Just over 8% of respondents feel that their quality of life is “below average” or “poor.” In terms of specific quality of life factors, survey respondents generally feel that the quality of housing options, housing affordability, K-12 education, and overall cost of living in Mineral Springs are average to excellent. They similarly believe that availability of retail goods / services, healthcare options, recreation / entertainment options, employment opportunities, Town services, and community character / appearance could be improved. Figure 1.6, on the following page, displays the percent of responses received for each factor, along with the weighted average scores shown on the graphic at the bottom of the page.

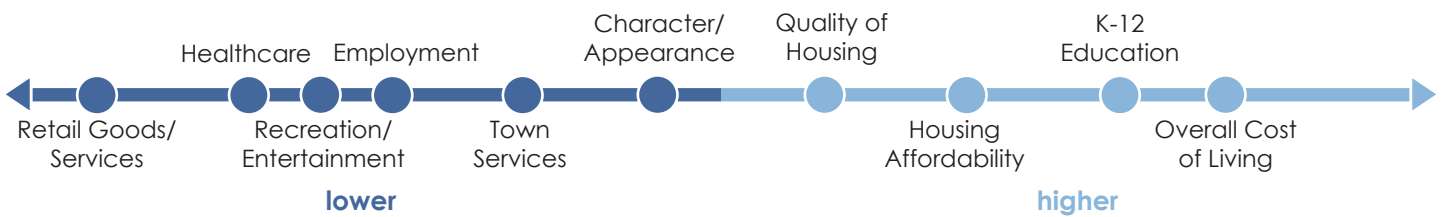
▼ **FIGURE 1.5 Quality of Life**



▼ **FIGURE 1.6 Quality of Life Factors**



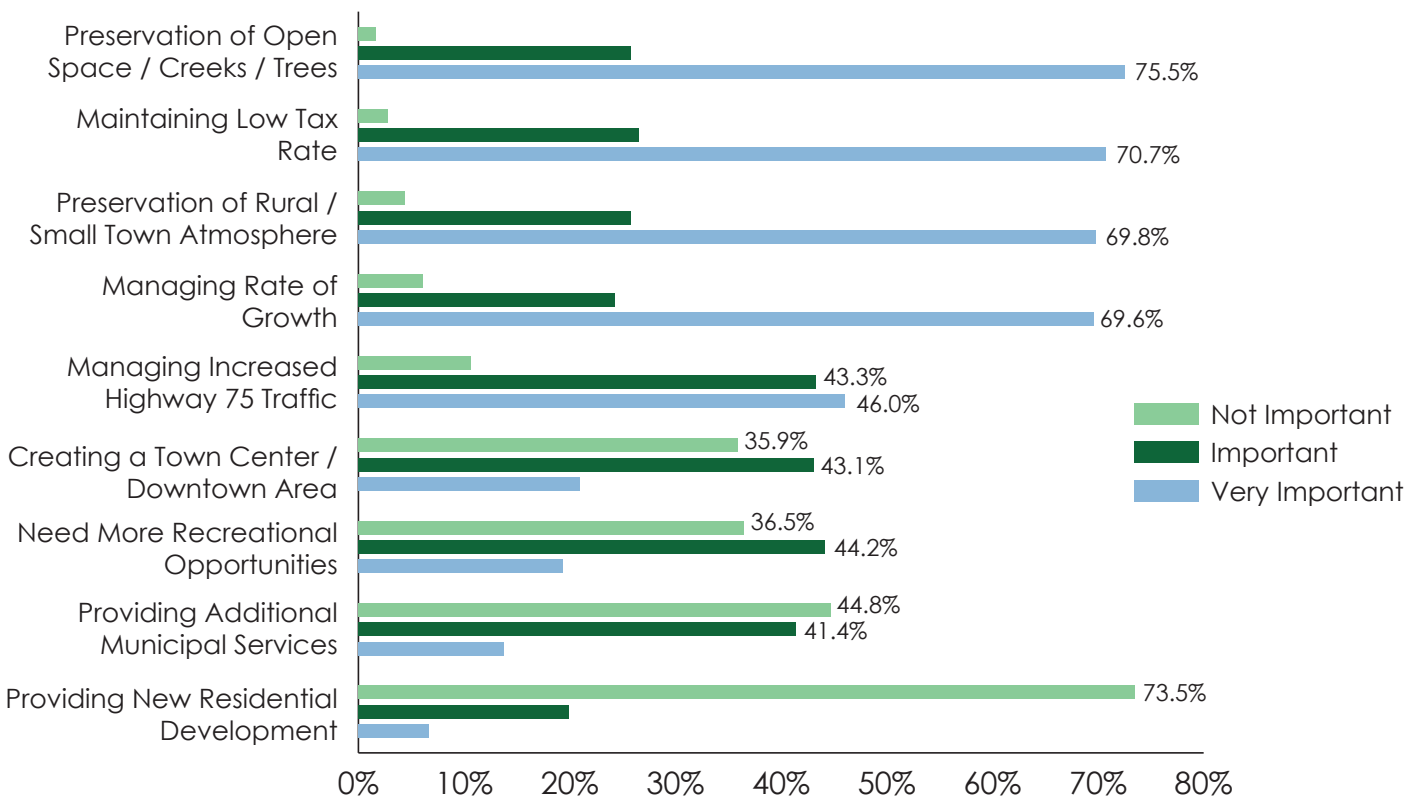
WEIGHTED AVERAGE SCORES



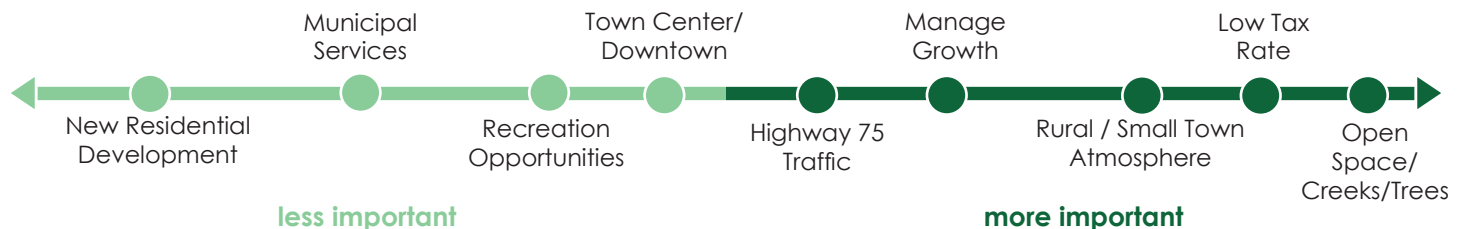
Development

Figure 1.7 shows the percent of survey respondents who identified a list of development-related issues on a range from “not important” to “very important.” The figure is arranged so that the most important issues are on top and the line graphic below shows how these factors are arranged when grouped by weighted average score. Survey respondents placed the greatest importance on preserving open space, creeks and trees; maintaining a low tax rate; preserving a rural / small town atmosphere; managing the rate of growth; and managing increased Highway 75 traffic. The least importance was placed on providing new residential development.

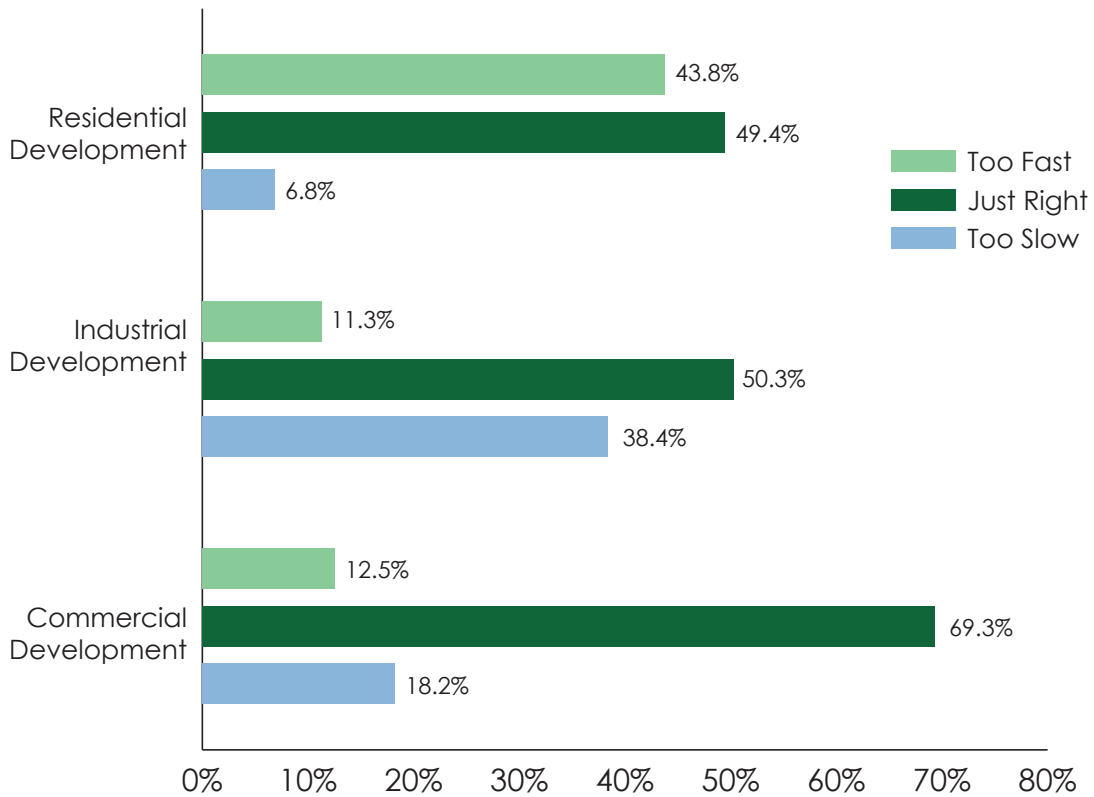
▼ **FIGURE 1.7 Important Development-Related Issues**



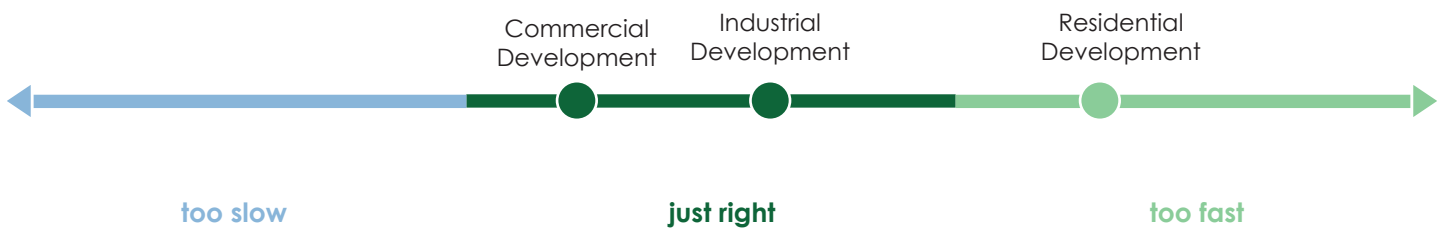
WEIGHTED AVERAGE SCORES



▼ **FIGURE 1.8 Pace of Development**



WEIGHTED AVERAGE SCORES

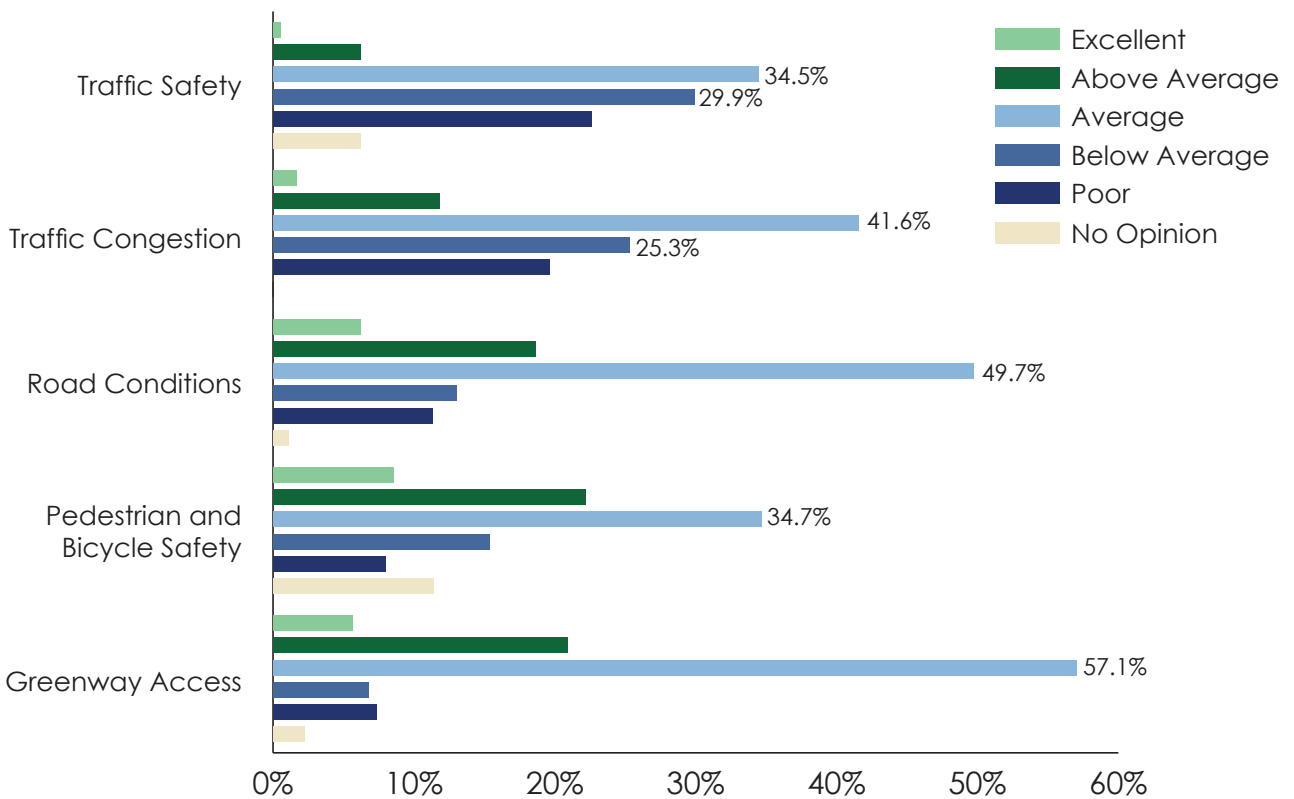


Related to concerns about residential development, about half of survey respondents feel that the pace of residential growth is “just right” while another 44% feel the pace of residential development is “too fast.” Generally, survey respondents feel the pace of all development is about right, with the most interest in increasing industrial development. Almost 40% of survey respondents think industrial growth is occurring too slowly. Though the majority of survey respondents (69%) think that commercial development is occurring at the right pace, there are almost 20% of respondents who believe that commercial development is also occurring too slowly.

Infrastructure

Opinions related to transportation infrastructure in the Town are very broad. Generally speaking, people think that pedestrian and bicycle safety, road conditions, and traffic congestion are below average. They also generally think that greenway access and traffic safety are of average quality. Figure 1.9, below, shows the percent of respondents who selected different ranges of quality for each transportation infrastructure factor in Mineral Springs. Because the responses ranged so broadly, the weighted average ratings for each factor were relatively similar.

▼ **FIGURE 1.9 Mineral Springs' Infrastructure**



WEIGHTED AVERAGE SCORES



Challenges

One of the questions in the community survey asked respondents to identify the three primary challenges facing the Town in the coming years. Figure 1.10 shows a summarized version of the responses received by three or more people. The number one concern is growth and the impacts of development. This is followed by a desire for better access to commercial services, particularly in a concentrated downtown layout; and concerns over the amount of traffic in the area. In addition to increased traffic, many respondents are worried about road maintenance, pot holes, and similar road issues. Other frequently cited concerns include the appearance of the Town, lack of planning for infrastructure, and maintaining the current tax rate.

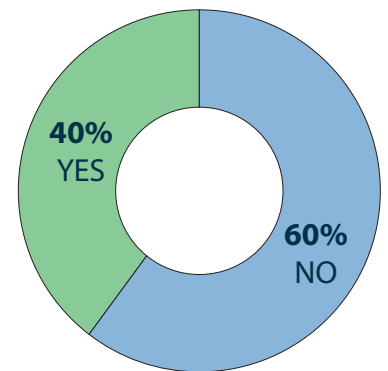
▼ **FIGURE 1.10 Challenges in the Future**

Challenge	Number of Responses
Growth In and Around Town	98
Lack of Commercial Development / Downtown Area	58
Too Much Traffic	49
Poor Road Conditions	34
Aesthetics / Appearance Needs Improvements	27
Code Enforcement / Building Demolition Needed	24
Lack of Infrastructure Planning	17
Taxes Should Stay Low	12
Need More Green Spaces / Recreation	11
Can't Provide Municipal Services Without Tax Increases	11
Speeding / Traffic Enforcement	8
Lack of Sidewalks / Bike Connections	6
Dying from Lack of Growth	6
Keeping Large Lots	4
COVID-19 Impacts and Response	4
Modernization Needed	4
Trash Pick Up (if minimal tax increase occurs)	3
Community Events are Needed	3
Public Education	3

Town Services

Survey respondents were asked to identify their satisfaction with the current services provided by the Town and explain whether or not they would like additional services. The majority of respondents indicated that they would not like any expanded services (explaining that they want to keep the tax rate as it is). There were one dozen respondents interested in trash and recycle pick up, nine interested in improving the park, and eight interested in increasing police presence. All responses received are shown in Figure 1.11. This question was followed by a question asking if residents who are interested in additional services would be willing to pay an increase in property taxes to fund these new services. 60% of those who responded stated “no,” while 40% stated “yes.” It should be noted that about one-third of survey respondents skipped the question regarding tax increases, likely because they were not interested in additional services.

Would you support a tax increase for additional Town services?



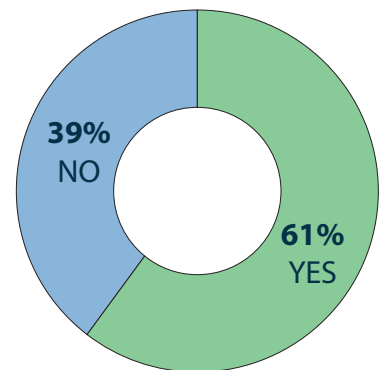
▼ FIGURE 1.11 Satisfaction with Town Services

Town Service	Number of Responses
Everything is Fine / I am Satisfied	95
Trash and Recycle Pick Up Would be Nice	12
Park Could be Improved	9
Police Service Seems Limited / Need More Speed Enforcement	8
Would Like Water and / or Sewer	3
Would Like Property Maintenance Ordinances	3
Don't See Much of What the Town Does	3
Need to Improve Public Facilities	2
Services are Poor	2
People Without Children Shouldn't Pay School Taxes	2
Ordinances are Not Being Enforced	1
Road Repair and Maintenance	1
Would Like Better COVID Protocols in Place	1
School Traffic is an Issue	1
Would Like a Grocery Store	1
Would be Nice if We Had a Higher Fire Protection Class Rating	1
Clean Up Property Between Fire Station and Gas Station	1
Make Downtown More Desirable	1
Wold Like Better Access to Town Hall	1

Town Center

The 2005 Vision Plan examined the creation of a town center development, going so far as to develop a prospective site plan for the area near the Town Hall. To gauge whether this is something residents consider a priority, the 2020 community survey asked respondents whether or not the Town should take a lead role in the creation of a town center / downtown for community gatherings, entertainment, and small business / economic development. Similar to the dividing response on increased taxes, 61% of respondents indicated an interest in the Town creating a town center and 39% were not in favor. There was a follow up question, asking residents to elaborate on the Town’s desired role in the creation of a downtown. Many people skipped this question, though the greatest responses felt zoning and public private partnerships were the most appropriate role for the Town in this effort. All responses received are shown in Figure 1.12.

Would you support the Town taking a lead role in the creation of a town center or downtown?



▼ **FIGURE 1.12** Town’s Role in Creating a Town Center / Downtown

Town’s Role	Number of Responses
Zoning	25
Public Private Partnerships	13
Control Design of Development	9
Whatever the Town Feels is Needed	6
Encourage Commercial Growth	5
Get Residents Involved / Steering Committee / Communication	5
None	5
Small / Local Businesses Only	5
Senior / Community Center	3
Provide Tax Incentives to New Businesses	3
Master Plan It	3
Community Events	2
Support a Business Association / Communicate with Owners	2
Traffic Management / Road Maintenance	2
Provide Zoning Incentives to Attract Investors	2
Don’t Allow Alcohol	2

Community Vision

Figure 1.13 provides a summarized version of the vision statements shared by community survey respondents. Those listed by at least four respondents are shown; though additional requests were made by three or fewer people. The visions expressed ranged broadly in terms of desired improvements (or lack thereof) but the most repeated requests revolved around managing growth and development in a manner that protects the rural characteristics and small town values of Mineral Springs. Additional requests included improving access to commercial goods and services, providing opportunities for residents to spend time in the Town, and hosting community events so that residents can gather with their neighbors.

▼ **FIGURE 1.13 Vision for the Future**

Vision	Number of Responses
Balanced Growth	24
Keep Small Town / Rural Atmosphere	23
Create a Town Center / Main Street / Downtown	22
Slow Down Residential Development	20
Restore / Clean Up Dilapidated Buildings	14
More Retail / Businesses / Shopping	13
Better Roads / Less Traffic	11
More Restaurants	11
Sidewalks and Greater Pedestrian Access	10
Keep it as is / No Growth	10
Develop a Grocery Store	9
Greater Tree and Natural Area Preservation	8
Recreation / Activities for Kids	7
Code Enforcement	7
Greenway Extensions and Better Bike Facilities	7
Keep Taxes Low	6
Sewer Service	6
More Town Events / Community Involvement	6
Large (3 - 5 acre) Lots	5
No Big Box Stores or Fast Food	4
Better Internet Service	4
Water Service	4
Improved Aesthetics	4

1.4 PUBLIC INPUT MEETING

Following a review of background research and community survey results, the Steering Committee worked to define the vision, goals, and implementation strategies for the future of Mineral Springs. These were refined and incorporated into the draft Comprehensive Plan prior to receiving additional public input. The draft Plan was made available at Town Hall and online for review by the public prior to the public input meeting.

On February 22, 2022, a virtual public input meeting was held for residents to provide input on the draft Plan and future land use map. The meeting began with a presentation of the draft plan, including a brief review of the purpose and process for preparing the Plan. During the meeting, participants had a number of questions and comments regarding the overall Plan, and these were considered by the Steering Committee at their meeting on March 22, 2022.

1.5 PLAN ORGANIZATION

This plan is organized into three primary sections:

- Section One - Introduction to Plan
- Section Two - Mineral Springs' Existing Conditions
- Section Three - Mineral Springs' Plan for the Future

Section One, Introduction to the Plan, was intended to provide a general overview of the planning process utilized to prepare the Comprehensive Plan. This section also included a summary of the public engagement process. Section Two, Mineral Springs' Existing Conditions, provides background information on the history of the community, information about the population, the economy, housing, transportation, environmental features, land use and zoning, and an overview of the Town's services. Each of these elements influence how the Town will develop in the future. Section Three, Mineral Springs' Plan for the Future, outlines the vision, goals, and implementation strategies guiding the future direction for the Town over the next five to ten years. Each goal includes strategies for implementing the overall Plan. Section Three also includes the future land use map, which will guide land use development policy and related decisions by the Planning Board and the Town Council moving forward.

2

MINERAL SPRINGS' EXISTING CONDITIONS

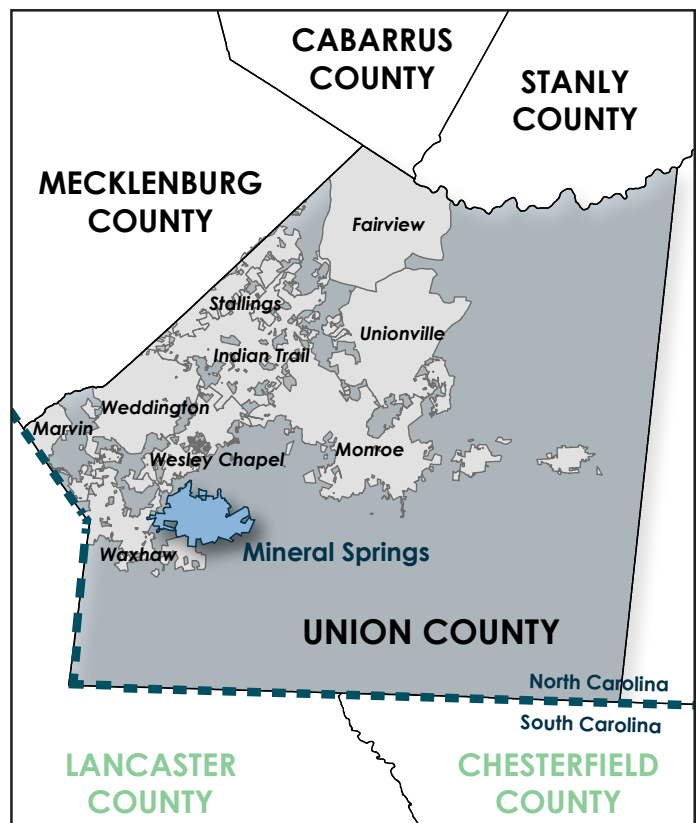
2.1 OVERVIEW

This section includes a review of the overall existing conditions, demographic and economic trends, and physical development attributes that will shape the future of the Town. A summary of the background information that was utilized by the Steering Committee as a foundation for preparing the Plan is presented on the pages that follow.

2.2 GEOGRAPHIC LOCATION AND HISTORY

Incorporated in 1999, the Town of Mineral Springs is located in southeastern Union County, between the Town of Waxhaw and the City of Monroe. The municipal limits of Mineral Springs, which comprise about eight square miles, make up the Study Area for this Plan, as illustrated on the following page. The Town and its surrounding communities are greatly influenced by the growth of the City of Charlotte, just northwest of Union County. In fact, the Town incorporated in an effort to maintain itself as a predominantly rural community in the face of encroaching suburban development. Since Mineral Springs' incorporation, Union County has almost doubled its population and a few adjacent communities, such as Wesley Chapel and Waxhaw have seen even greater rates of growth. While Mineral Springs' population has grown to just over 3,000 people over the past twenty years, it maintains a smaller population than adjacent municipalities.

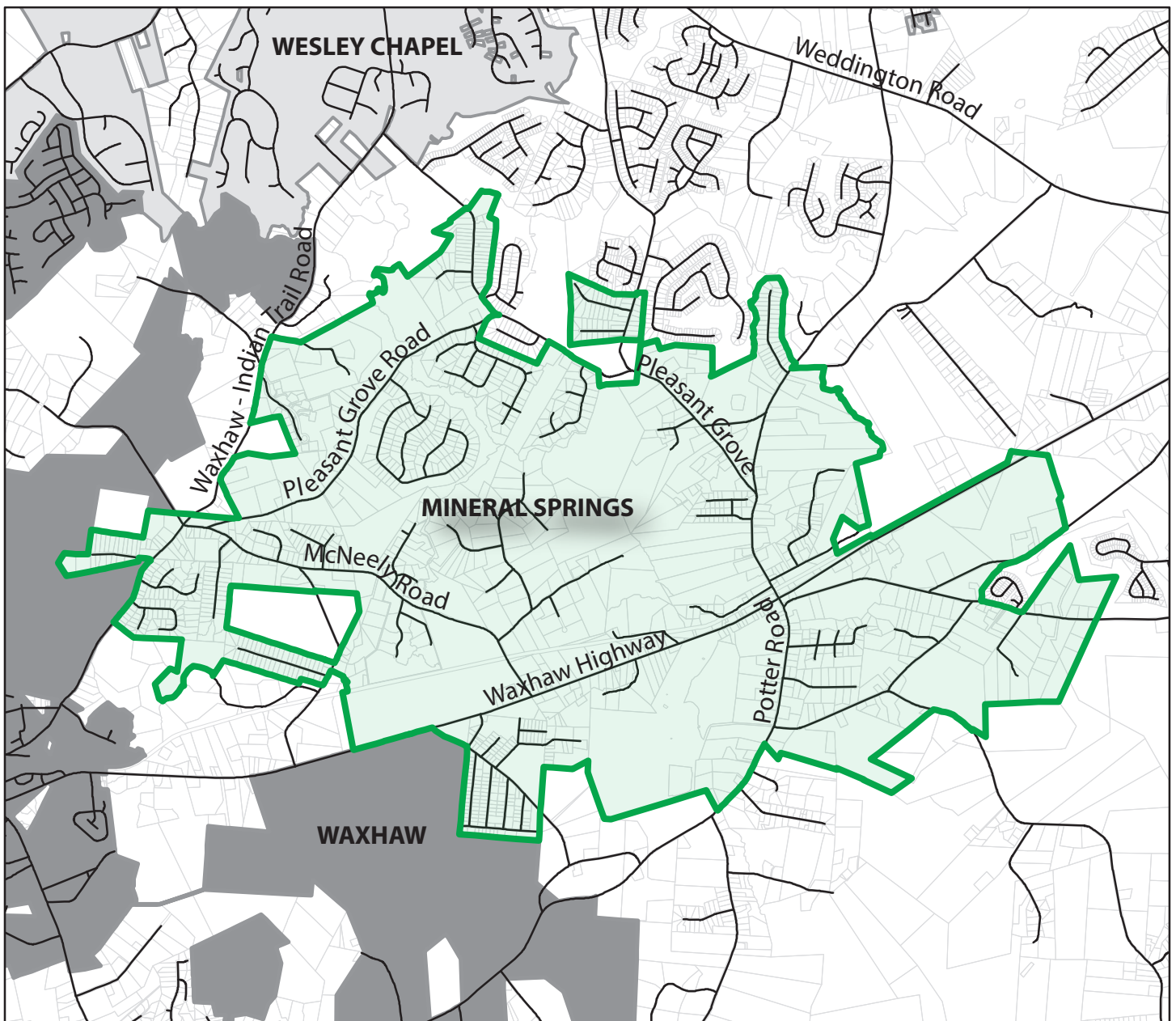
The following pages provide information on how the Town has changed in terms of its population, economy, housing, land use and development, transportation patterns, environmental and natural resources, and town services.



The Study Area for the Mineral Springs Comprehensive Plan includes the entirety of the Town of Mineral Springs. The Town is surrounded in part by unincorporated Union County, but it also shares borders with the Town of Waxhaw and the Village of Wesley Chapel. Mineral Springs is shown in green on the map below. Some of the maps in this chapter include details on the areas surrounding the Town, as they greatly influence the Town itself.

- Mineral Springs
- Waxhaw
- Wesley Chapel
- Parcels
- Roads

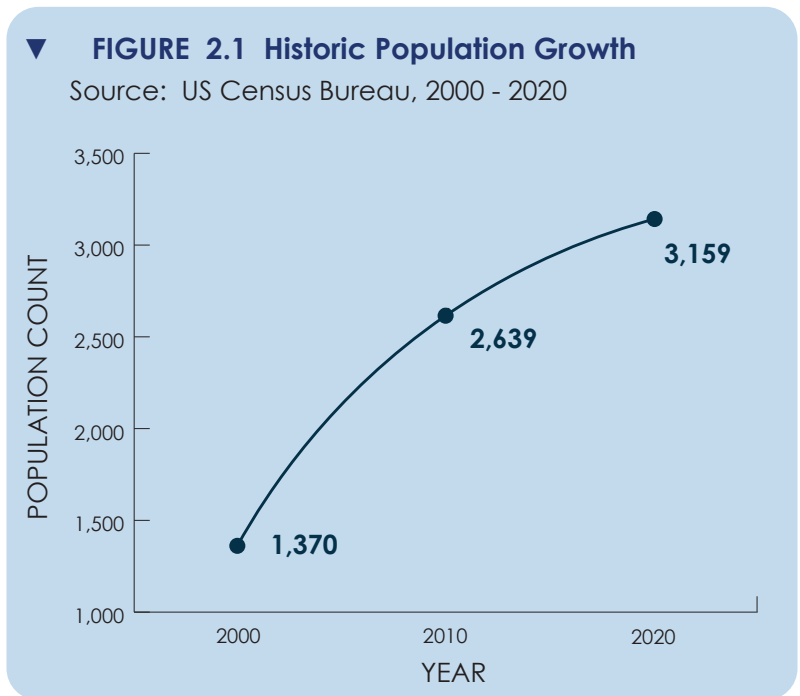
▼ **MAP 2.1 Study Area**



2.3 POPULATION

The 2000 Census under-counted Mineral Springs, finding the population to be 1,370 people. This caused the rate of growth from 2000 to 2010 reflect almost a doubling of the Town’s population. Despite the actual growth rate during this time being lower, growth in almost all of the surrounding communities in Union County was exponential in comparison. Adjacent Waxhaw grew from 2,625 people in 2000 to more than 20,000 in 2020. Just north, Wesley Chapel tripled its population from 2,549 to 8,681 people. Today, Mineral Springs continues to be one of the smallest towns in the County, with a population just over 3,000 people.

Though the County is projected to grow to around 389,312 people (adding 150,000 new residents) by 2050, the Town is unlikely to grow at that rate. While many people move to Union County to raise families, the median age in Mineral Springs is six years older than the County and State, inflated largely because of a smaller number of children in the Town limits. The largest portion of the Town’s population is between the ages of 35 and 55, with slightly greater portions of people in older age groups, as shown in Figure 2.4 on the following page. However, the smallest age group in the Town is those over the age of 85 years old.



▼ **FIGURE 2.2 Population Comparison**

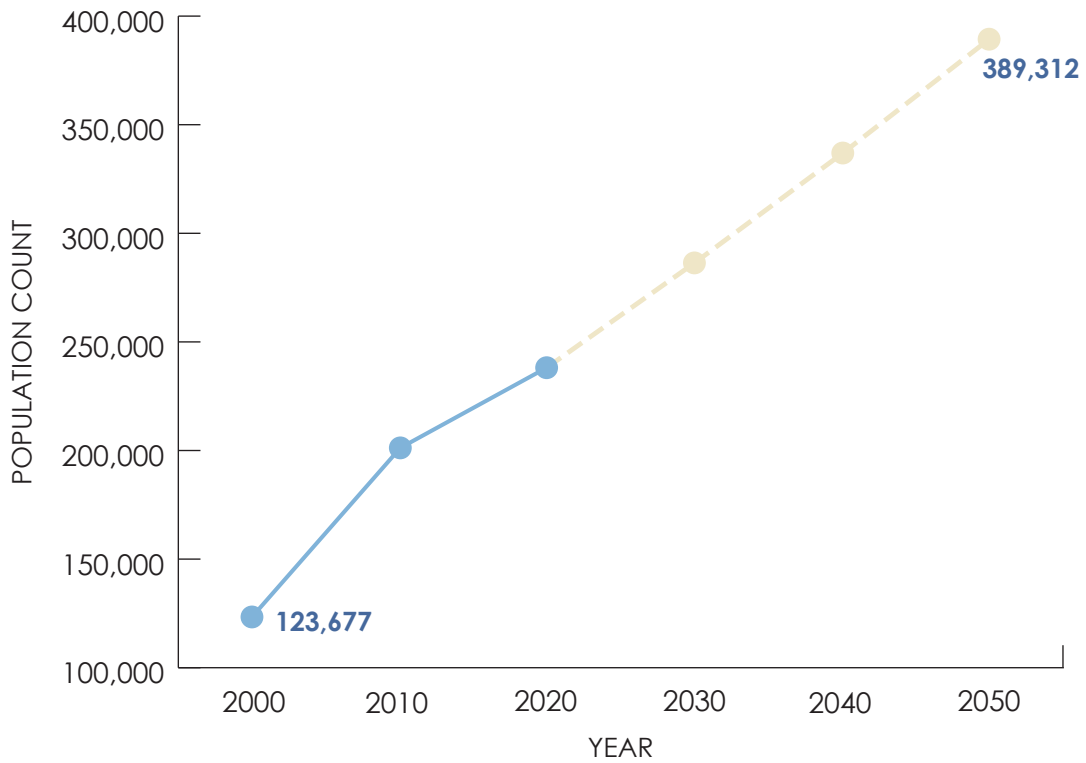
Source: US Census Bureau, 2000 - 2020

	2000	2010	% Change 2000-2010	2020	% Change 2010-2020
North Carolina	8,049,313	9,535,483	18.5%	10,439,388	9.5%
Union County	123,677	201,292	62.8%	238,267	18.4%
Mineral Springs	1,370*	2,639	92.6%	3,159	19.7%
Indian Trail	11,749	33,518	185.3%	39,997	19.3%
Marvin	1,039	5,579	437.0%	6,358	14.0%
Waxhaw	2,625	9,859	275.6%	20,534	108.3%
Weddington	6,696	9,459	41.3%	13,181	39.3%
Wesley Chapel	2,549	7,463	192.8%	8,681	16.3%

*Note: The Town of Mineral Springs records indicate the 2000 Census under-counted the population by 430 people. In addition, an annexation in 2003 resulted in an addition of approximately 400 people.

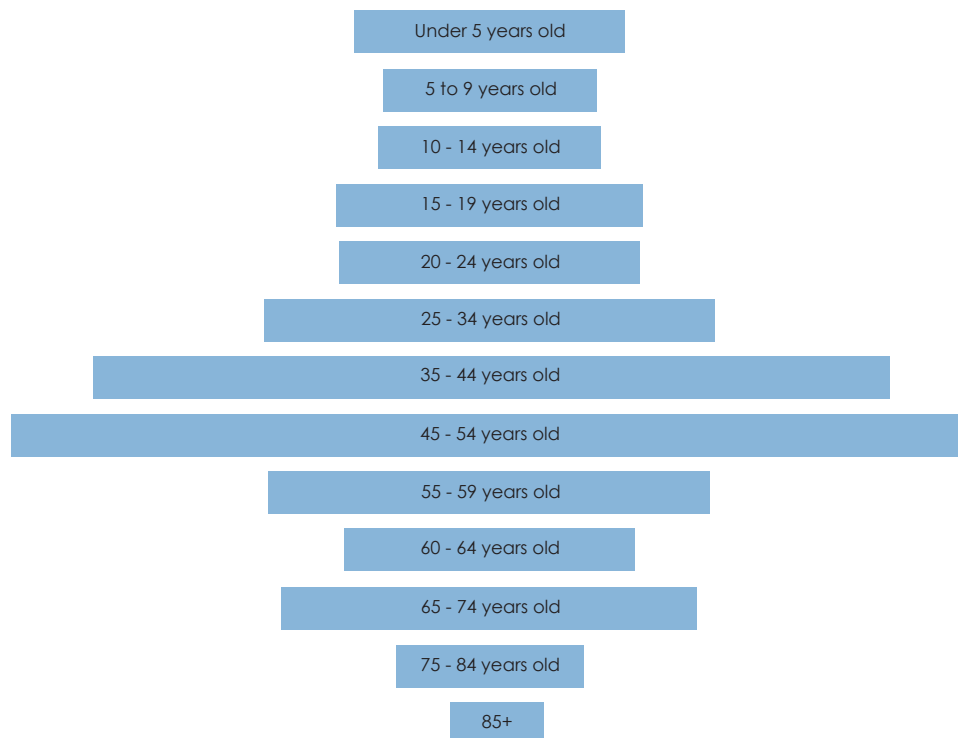
▼ **FIGURE 2.3 Union County Projected population growth**

Source: US Census Bureau & North Carolina Office of State Budget and Management



▼ **FIGURE 2.4 Population Pyramid of Relative Age Groups**

Source: American Community Survey, 2019 (5-Year Estimates)



2.4 ECONOMY

Just over one-third of Mineral Springs' population has a Bachelor's degree or a higher level of education. This has been increasing over the past decade by a significant amount and is comparable to both the County and the State. Just over two-thirds of the Town's residents are in the labor force. This is equivalent to Union County, though slightly higher than the State average. Those who are not considered in the labor force are retired people, homemakers, and others who are not currently seeking employment. Historically, Union County's unemployment rates have mirrored the patterns of the State and the Country, though stayed below the larger regions' averages. As Mineral Springs is within Union County, it is likely that its unemployment rates mirror State and National trends, though are slightly lower. Those who are employed in Mineral Springs largely work in either the education, health care, and social services industries (19.3%); the manufacturing industry (15.3%); or the retail trade industry (13.3%). Within these industries, almost 40% of Mineral Springs' residents are employed in management, business, science, and arts occupations. Another 22% are employed in sales and office occupations.

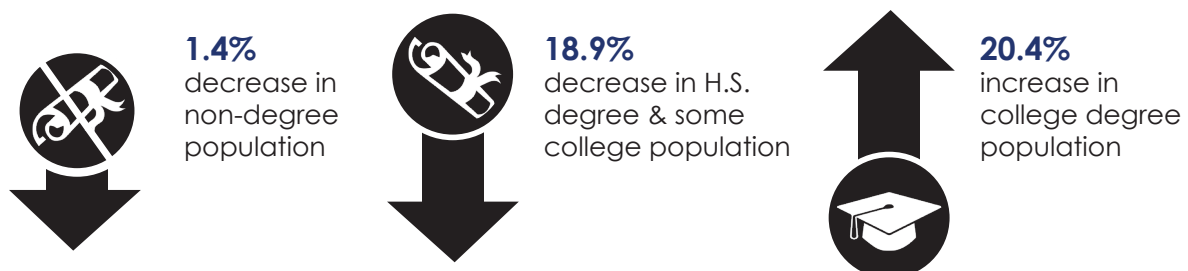
▼ **FIGURE 2.5 Percent of Population with Bachelor's Degree or Higher**

Source: American Community Survey, 2019



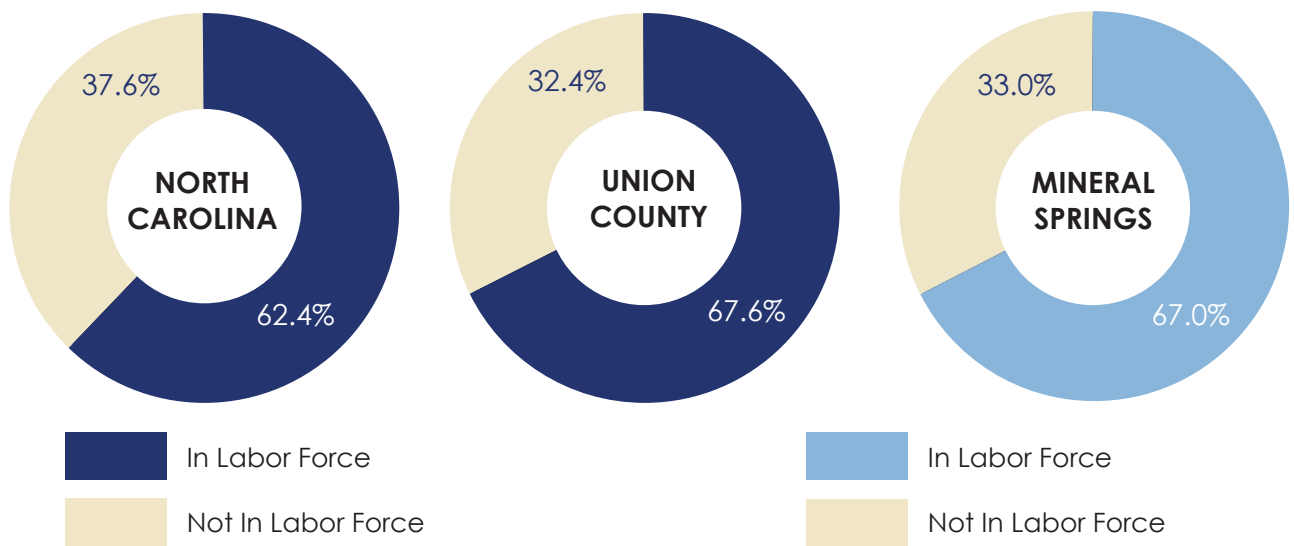
▼ **FIGURE 2.6 Trend Comparison (net change 2010-2019, % of 25 yrs.+ population)**

Source: American Community Survey, 2010 - 2019



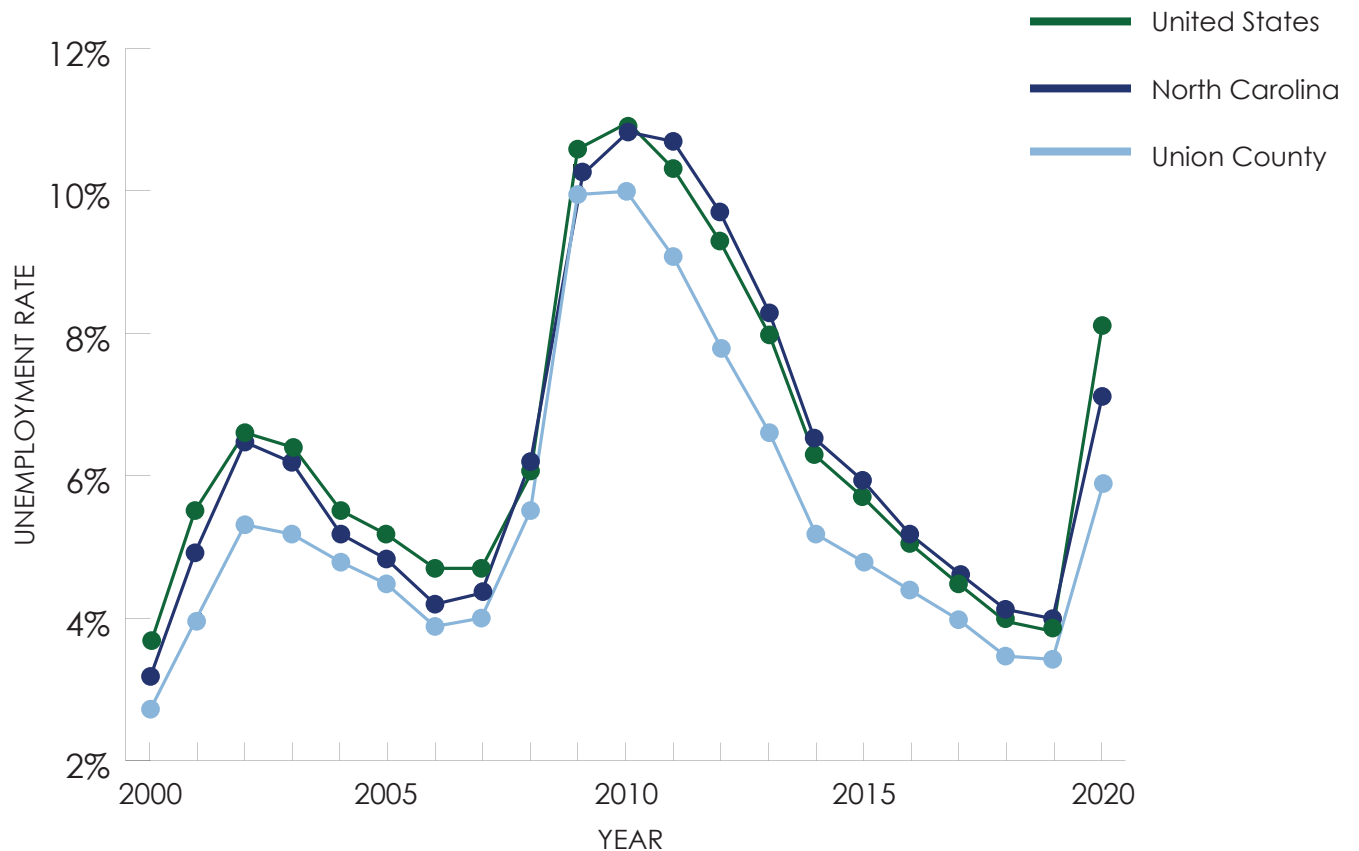
▼ **FIGURE 2.7 Labor Force Participation**

Source: American Community Survey, 2019



▼ **FIGURE 2.8 Unemployment Rates**

Source: Federal Reserve Bank of St. Louis, 2000 - 2020



▼ **FIGURE 2.9 Key Industry Sectors**

Source: American Community Survey, 2019 (5-Year Estimates)

INDUSTRY SECTORS	NUMBER OF WORKERS	% OF WORK FORCE
Agriculture, Forestry, Fishing, Hunting, Mining	0	0.0%
Construction	175	10.7%
Manufacturing	252	15.3%
Wholesale Trade	59	3.6%
Retail Trade	219	13.3%
Transportation, Warehousing, Utilities	55	3.3%
Information	17	1.0%
Finance, Insurance, Real Estate, Rental	171	10.4%
Professional, Scientific, Management, Administration	160	9.7%
Educational Services, Health Care, Social Services	317	19.3%
Arts, Entertainment, Recreation, Accommodations	110	6.7%
Public Administration	22	1.3%
Other Services	86	5.2%

▼ **FIGURE 2.10 Occupations**

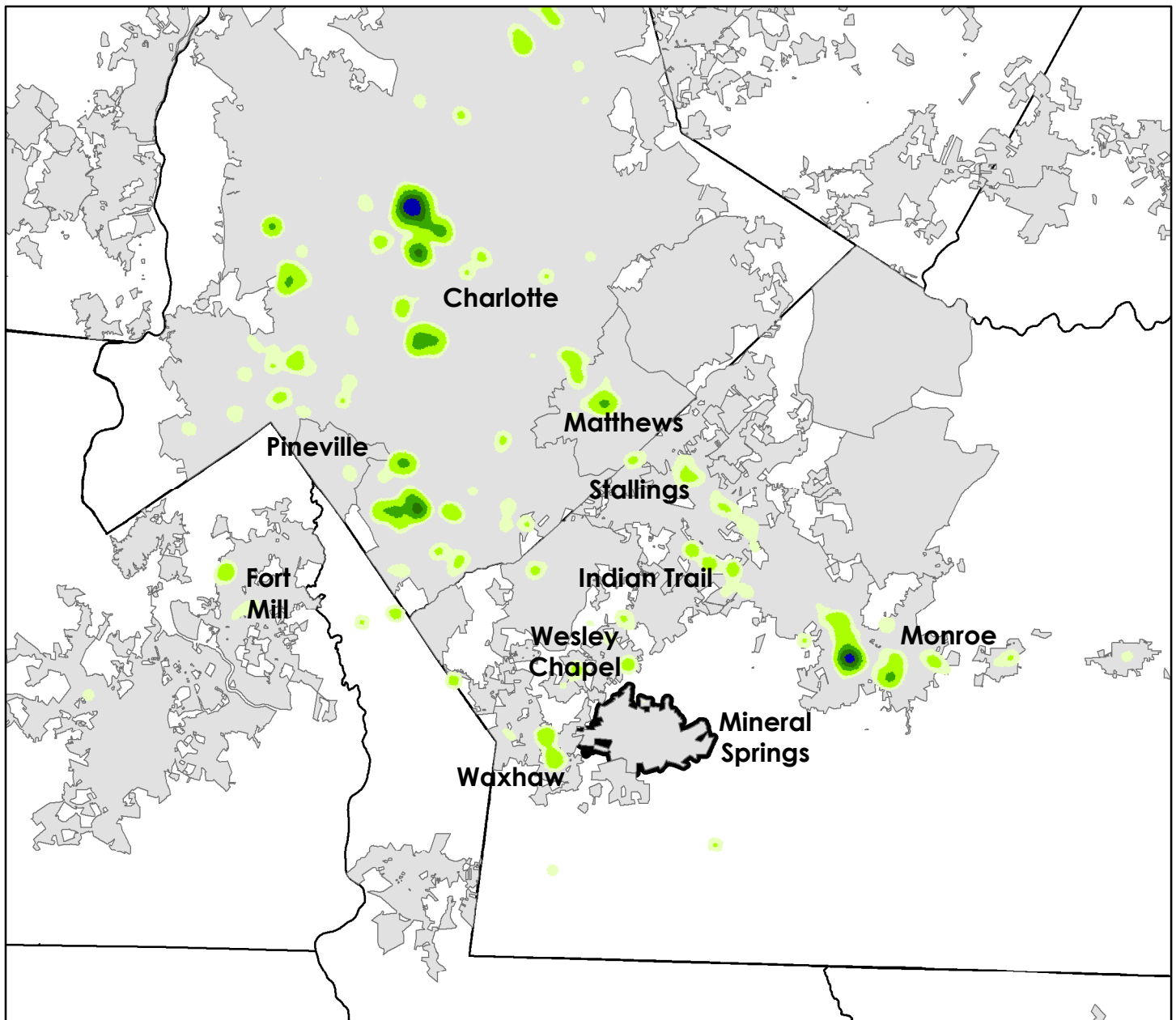
Source: American Community Survey, 2019 (5-Year Estimates)

OCCUPATION	NUMBER OF WORKERS	% OF WORK FORCE
Management, Business, Science, Arts	613	37.3%
Service Occupations	247	15.0%
Sales and Office Occupations	363	22.1%
Natural Resources, Construction, Maintenance	190	11.6%
Production, Transportation, Material Moving	230	14.0%

The majority of employed residents commute north for work; many traveling to the City of Charlotte. There are also a number of people working in Concord, Gastonia, Huntersville, Mint Hill, Matthews, and Pineville. A large number of residents work in municipalities in Union County, or unincorporated Union County as well. About 20 to 50 residents commute into nearby South Carolina for employment and the majority (74%) travel less than 24 miles to work.



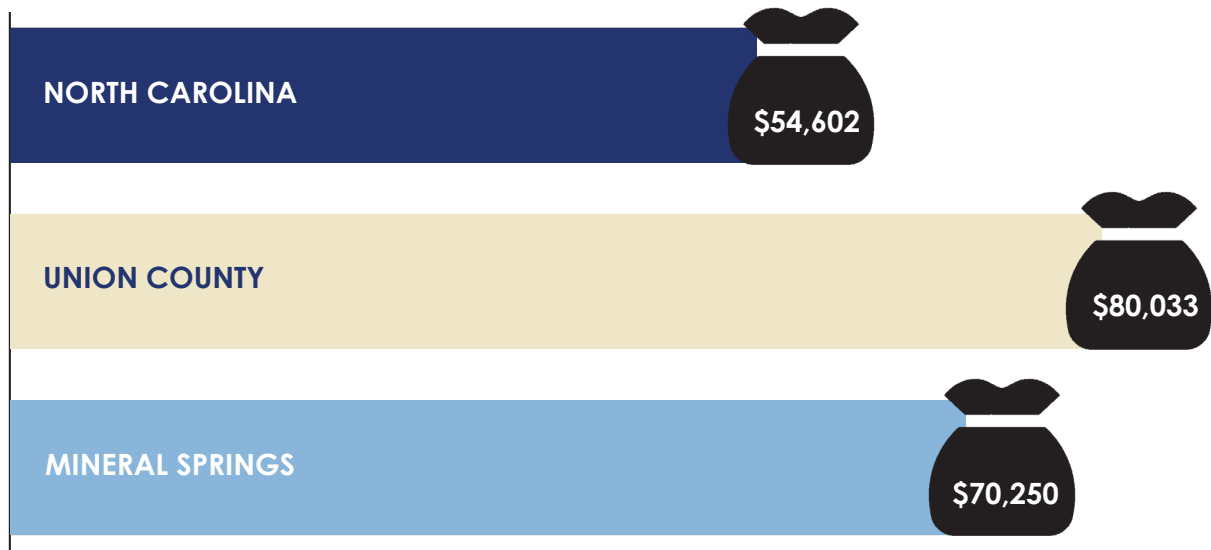
▼ **MAP 2.2 Residents' Work Locations (2018 American Community Survey)**



The median household income (MHI) in Mineral Springs is approximately \$15,000 more than the State of North Carolina’s MHI and about \$10,000 less than Union County’s MHI. Median household income in the Town has increased by almost \$17,000 in the last decade, similar to median per capita income, which has increased from \$23,127 in 2010 to \$37,277 in 2019. Both Union County and Mineral Springs have seen increases in median incomes (per capita and household) much higher than the State. In fact, per capita incomes have increased in Mineral Springs by twice the amount of North Carolina’s per capita incomes. Household incomes in Mineral Springs have increased by \$6,000 more than State incomes.

▼ **FIGURE 2.11 Median Household Income Comparison**

Source: American Community Survey, 2019 (5-Year Estimates)



▼ **FIGURE 2.12 Income Comparisons**

Source: American Community Survey, 2010 & 2019

	NORTH CAROLINA	UNION COUNTY	MINERAL SPRINGS
Median Household Income, 2019	\$54,602	\$80,033	\$70,250
Median Household Income, 2010	\$45,570	\$63,386	\$53,490
Change Median Household Income, 2010-2019	19.8%	26.3%	31.3%
Per Capita Income, 2019	\$30,783	\$36,362	\$37,277
Per Capita Income, 2010	\$24,745	\$28,596	\$23,127
Change Per Capita Income, 2010-2019	24.4%	27.2%	61.2%

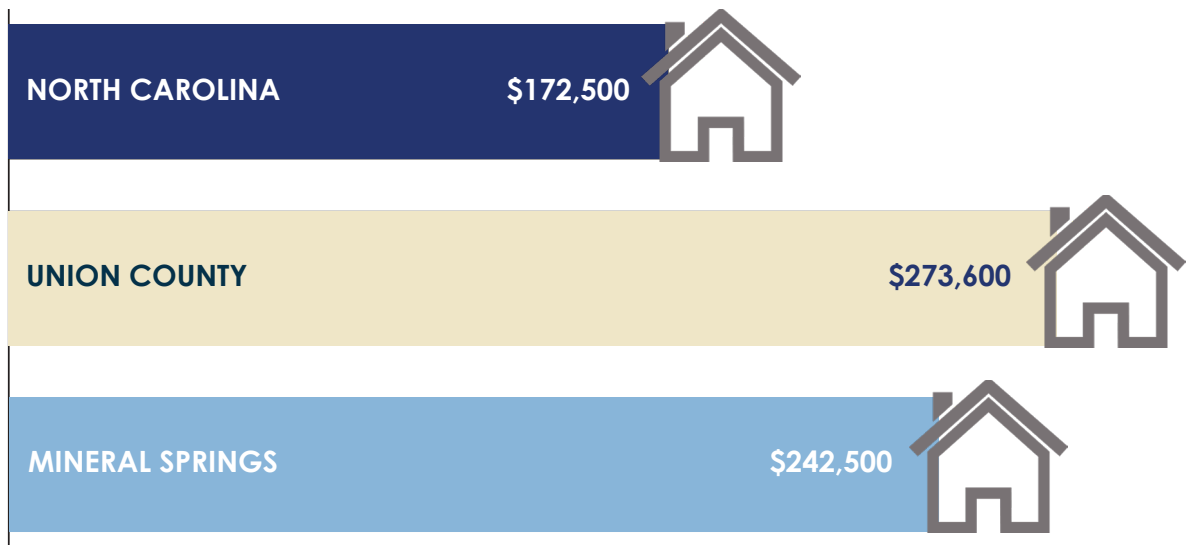
2.5 HOUSING

The median home value in Mineral Springs is just over \$240,000. This is more than \$65,000 higher than the median home value in North Carolina, though about \$30,000 below the median home value in Union County. Almost all of the homes (92%) are one-unit, detached homes. Less than 200 of the homes in Mineral Springs (about 16%) were built before 1970. About two-thirds of the homes were built before 2000, with almost 550 of the homes being built between 1980 and 2000. Around 150 homes have been built in the Town since 2009, marking a significant decrease from previous periods.

Today, most of the homes (93%) are occupied. This is a healthy ratio of occupancy; generally, anything over 95% occupancy indicates a need for new housing. Interestingly, housing occupancy has decreased in the past decade, from about 98% in 2010 to around 93% in 2019. During this same time period, housing occupancy in Union County increased slightly while the State's housing occupancy remained the same. Just over 82% of the homes in the Town are occupied by the owners, with the remaining 18% being renter-occupied. The percent of owner-occupied homes in Mineral Springs is slightly higher than that of Union County and about 17% higher than North Carolina as a whole.

▼ FIGURE 2.13 Median Home Values

Source: American Community Survey, 2019 (5-Year Estimates)



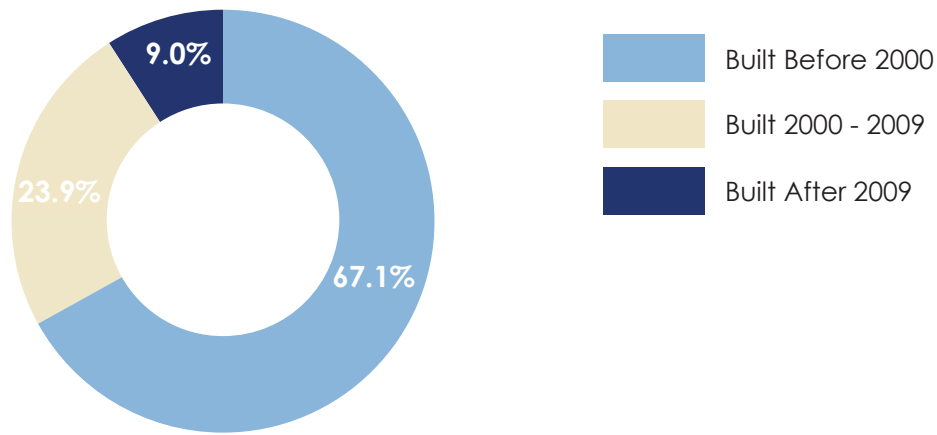
▼ **FIGURE 2.14 Town Housing Stock**

Source: American Community Survey, 2019 (5-Year Estimates)

OCCUPIED HOUSING TYPE	NUMBER	PERCENT OF TOTAL UNITS
1-UNIT DETACHED	1,144	92.1%
OTHER	98	7.9%

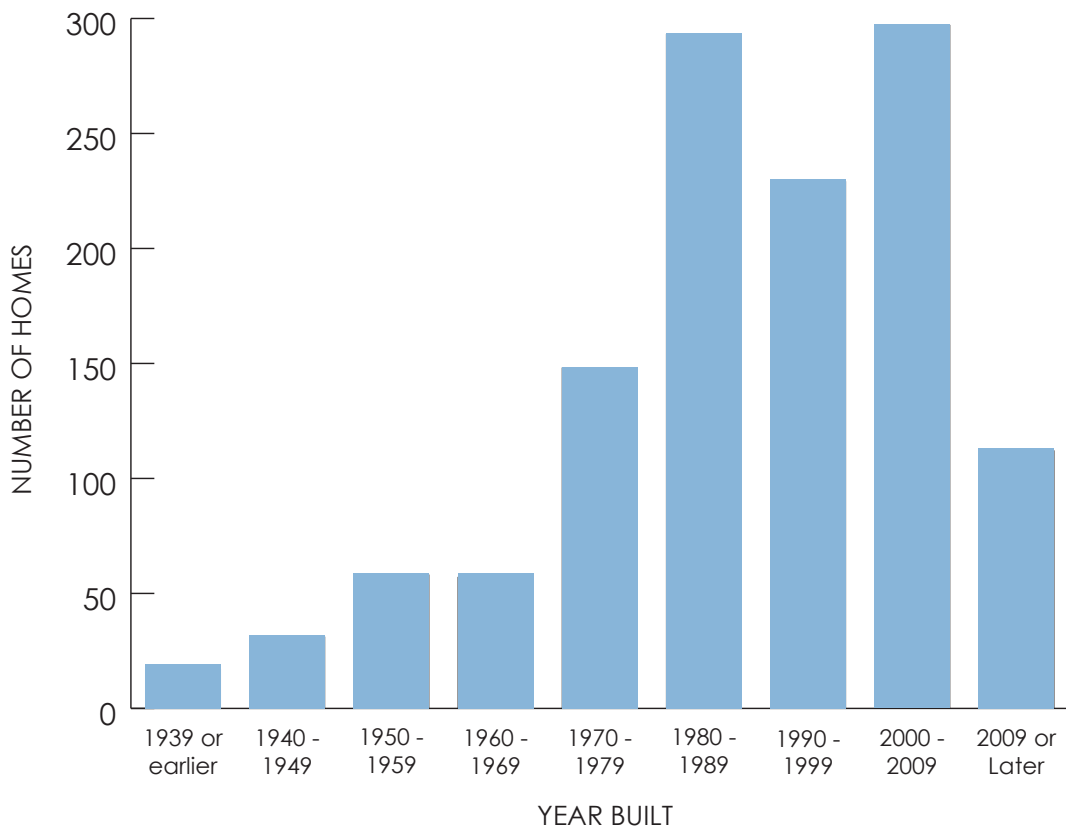
▼ **FIGURE 2.15 Distribution of Housing Stock Age**

Source: American Community Survey, 2019 (5-Year Estimates)



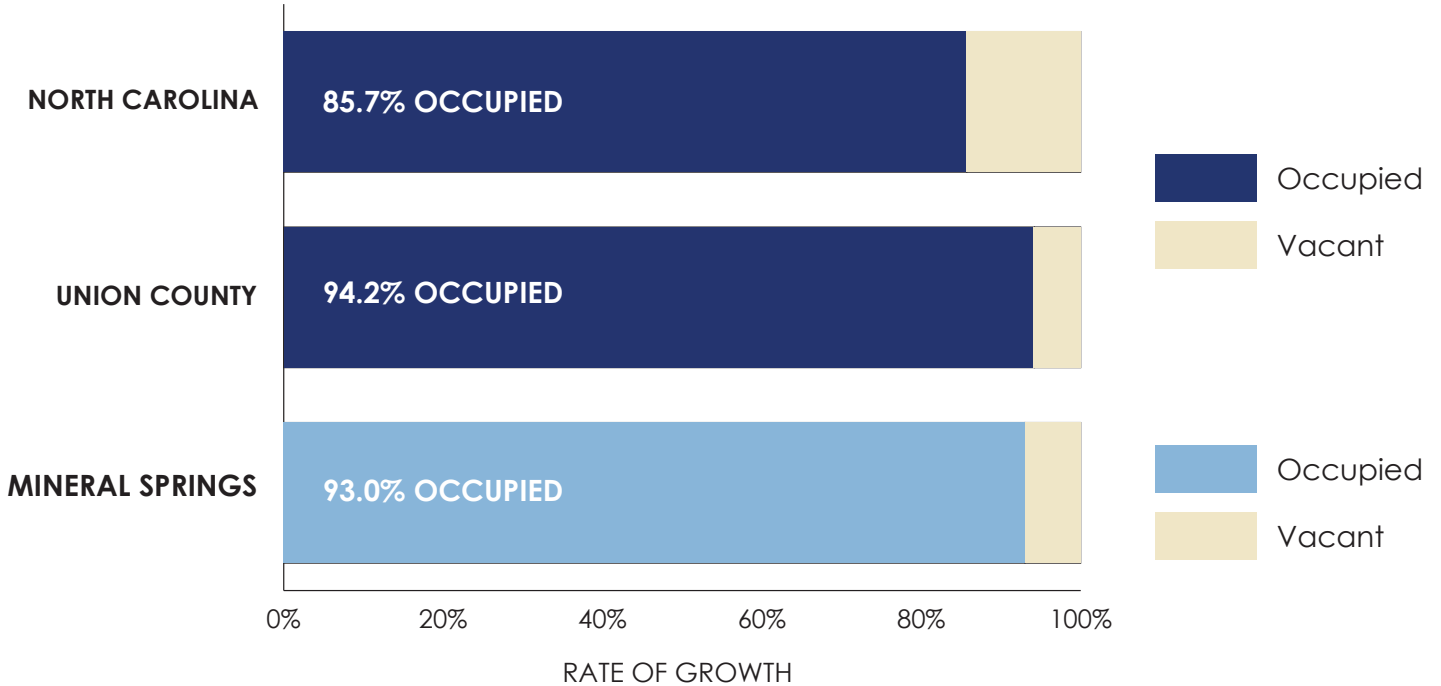
▼ **FIGURE 2.16 Distribution of Housing Stock Age**

Source: American Community Survey, 2019 (5-Year Estimates)



▼ **Figure 2.17 Housing Occupancy**

Source: American Community Survey, 2019 (5-Year Estimates)



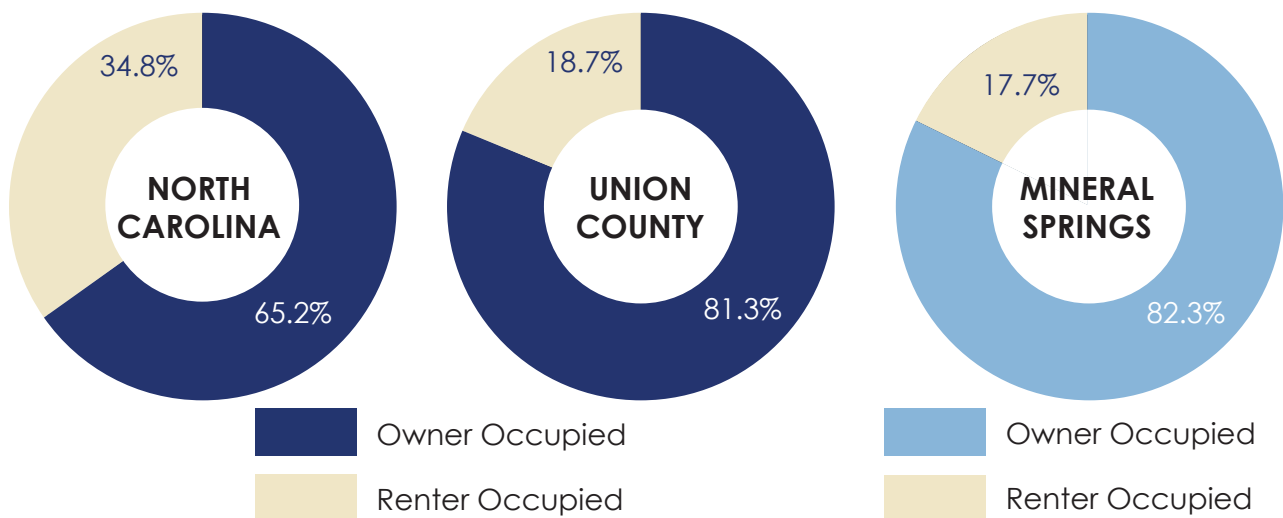
▼ **Figure 2.18 Housing Occupancy Trend Comparison**

Source: American Community Survey, 2019 (5-Year Estimates)

OCCUPANCY STATUS	NORTH CAROLINA		UNION COUNTY		MINERAL SPRINGS	
	2010	2019	2010	2019	2010	2019
Occupied Housing Units (%)	85.7%	85.7%	93.7%	94.2%	97.8%	93.0%
Vacant Housing Units (%)	14.3%	14.3%	6.3%	5.8%	2.2%	7.0%

▼ **FIGURE 2.19 Housing Tenure**

Source: American Community Survey, 2019 (5-Year Estimates)

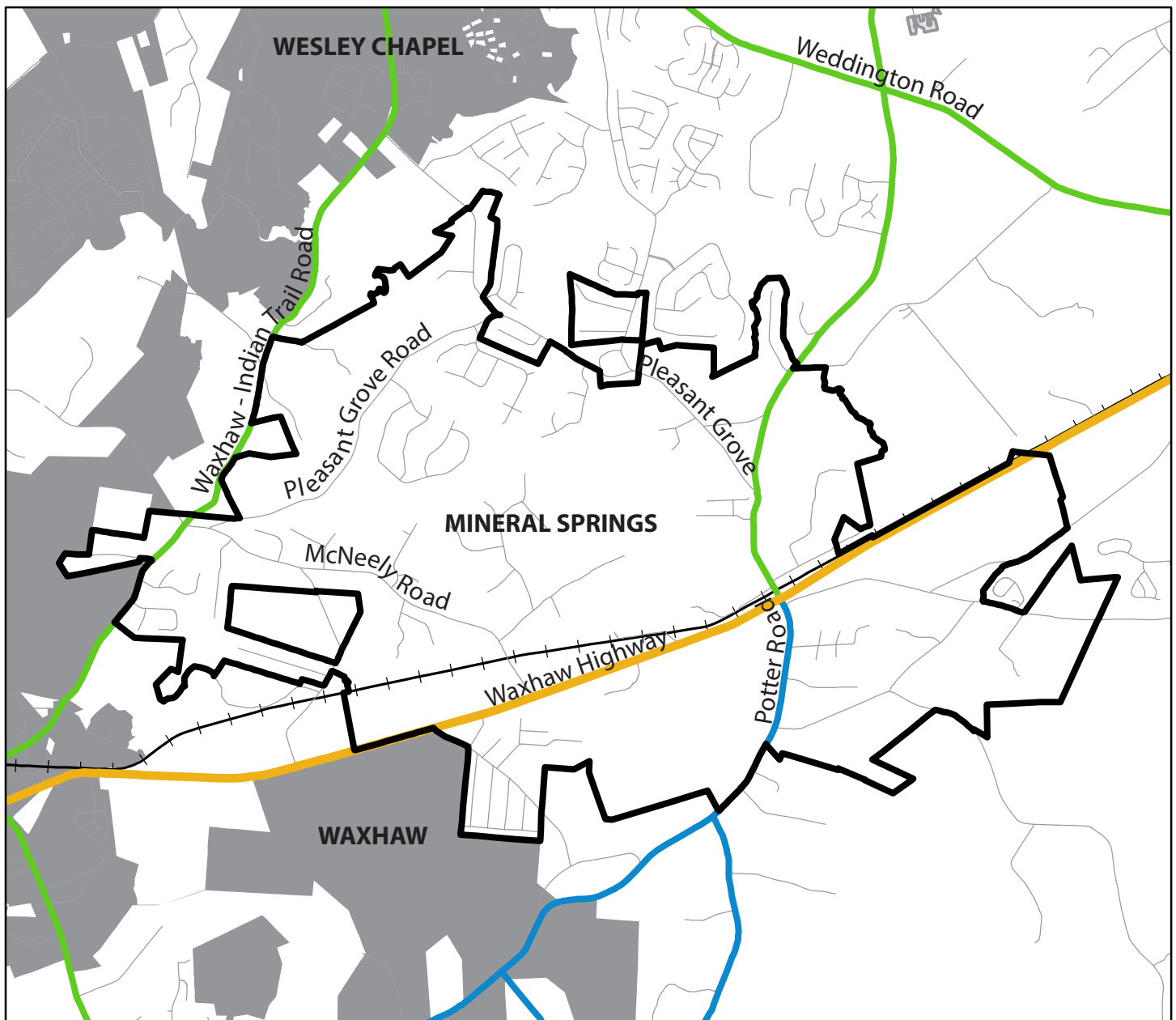


2.6 TRANSPORTATION

The majority of the roads in Mineral Springs are local roads, as shown in gray on the map below. There is one minor arterial (Waxhaw Highway), one minor collector (Potter Road), and two major collectors (Potter and Waxhaw-Indian Trail Roads). While there are currently no state-funded roadway projects in Mineral Springs, plans and cost estimates have been completed to improve the intersection design of Waxhaw Highway (NC 75) and Potter Road.

- Minor Arterial
- Major Collector
- Minor Collector
- Local Road

▼ MAP 2.3 Road Functional Classification

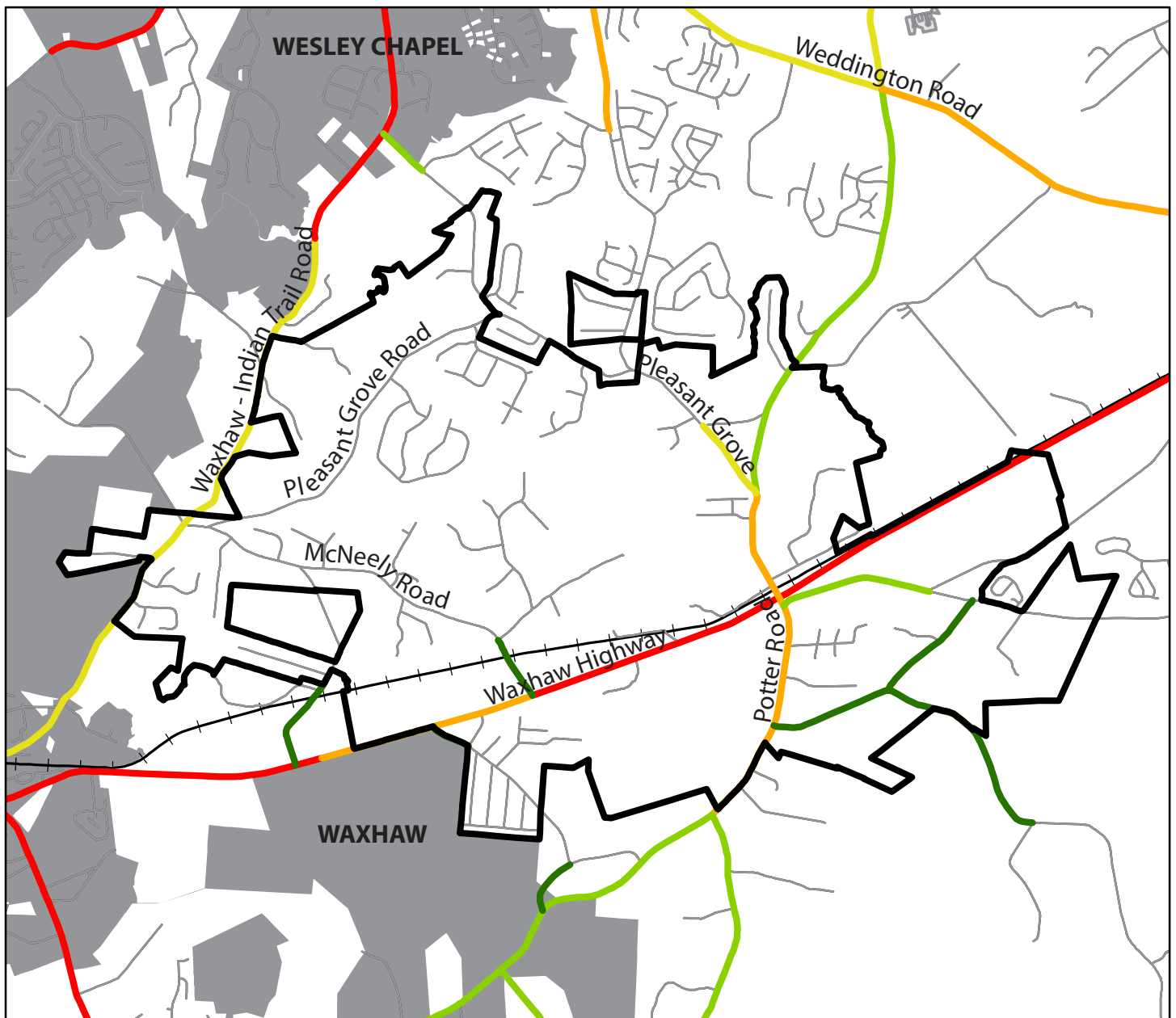


The North Carolina Department of Transportation (NCDOT) conducts traffic analysis on State roads each year. 2019 counts on major roads in Mineral Springs are shown below. The most heavily trafficked road was Waxhaw Highway, with the portion east of McNeely Road experiencing more than 7,500 trips per day. Potter Road, where it intersects Waxhaw Highway witnessed more than 5,000 trips per day. The remaining roads in the Town had significantly fewer trips per day, though some of the connections just outside of Mineral Springs were also heavily traveled.

of Trips Per Day by Segment

- 10 - 1,500 Trips Per Day
- 1,501 - 3,000 Trips Per Day
- 3,001 - 5,000 Trips Per Day
- 5,001 - 7,500 Trips Per Day
- 7,501 - 10,500 Trips Per Day

▼ **MAP 2.4 Average Annual Daily Traffic (2019)**

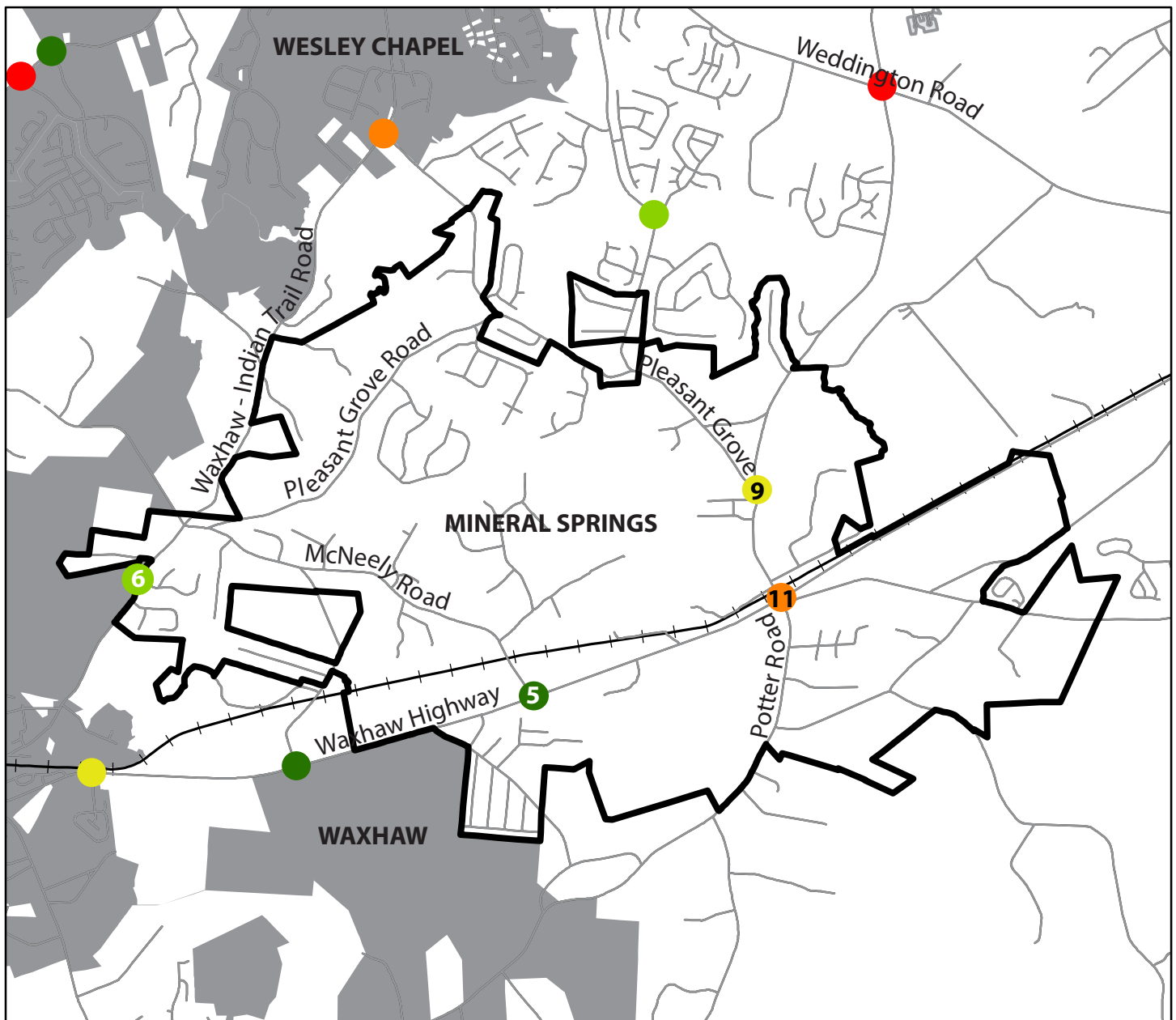


Between 2015 and 2019, there were relatively few vehicle crashes within the Town. The most dangerous location is the previously mentioned intersection (Potter Road and Waxhaw Highway), where 11 accidents occurred in this four year period. Nine accidents occurred at the intersection of Potter and Pleasant Grove Roads; six accidents occurred on Waxhaw-Indian Trail Road, at the edge of Town; and five accidents occurred at the intersection of Waxhaw Highway and McNeely Road. A few intersections outside of Town experienced more accidents than these.

of Crashes Per Intersection

- 0 - 5 Crashes
- 6 - 7 Crashes
- 8 - 9 Crashes
- 10 - 11 Crashes
- More Than 11 Crashes

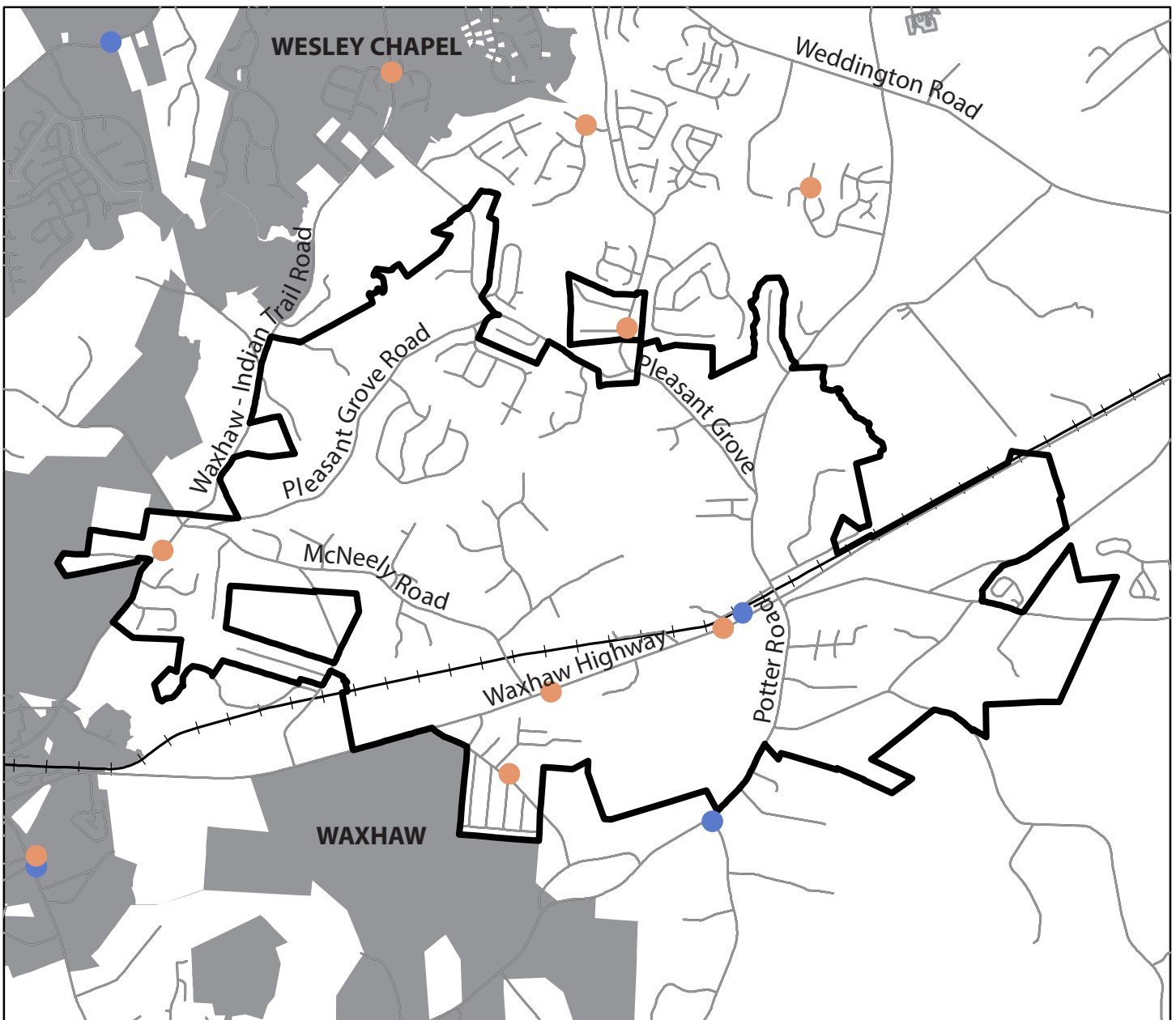
▼ **MAP 2.5 Vehicle Crashes (by intersection, 2015 - 2019)**



All NCDOT-recorded bicycle and pedestrian crashes which occurred in and around the Town between 2007 and 2019 are shown in the map below. As can be seen, there was only one bicycle crash within the Town limits. There were five pedestrian crashes in the Town over this 12-year period and they are relatively spread out, with three occurring on or near Waxhaw Highway. The only suspected serious injuries occurred during an accident on Billy Howey Road (north of Pleasant Grove) and an accident on the western side of the Town along Waxhaw-Indian Trail Road.






- Bicycle Crashes
- Pedestrian Crashes
- Mineral Springs
- Municipalities

▼ **MAP 2.6 Bicycle and Pedestrian Crashes (2007 - 2019)**

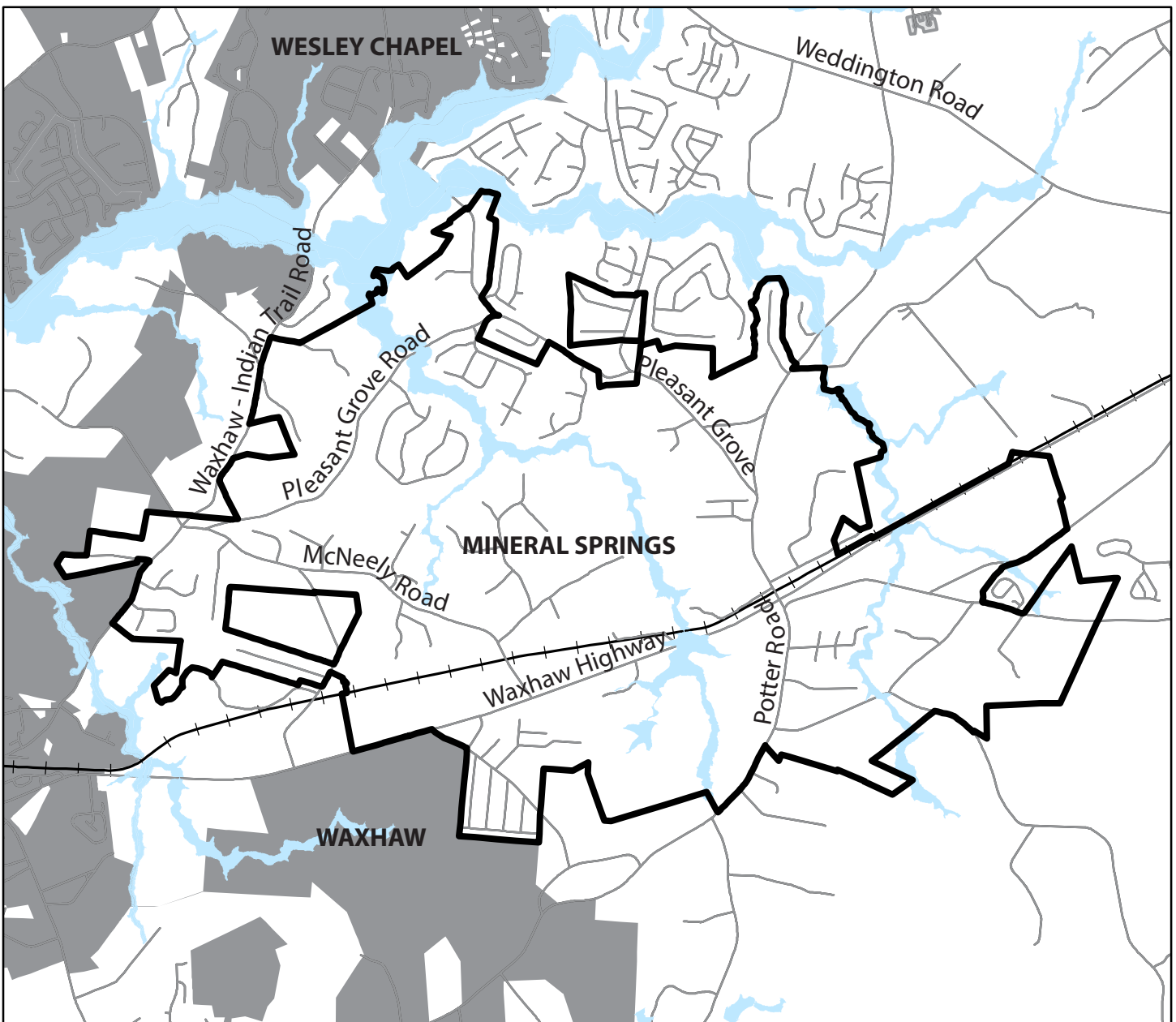


2.7 ENVIRONMENT

The floodplains that run through and near Mineral Springs are shown here. There is a major floodplain which runs north of the Town, sending two fingers of floodplain down through the Town in a north-south direction. There is also a floodplain which extends from the northern Town boundary up toward Weddington Road along Little Twelvemile Creek. In general, these floodplains do not seem to have had a major impact on the development of land, as many subdivisions have been developed in close proximity to them. However, these floodplains offer potential areas for the development of greenways.

-  Floodplains
-  Mineral Springs
-  Municipalities
-  Roads
-  CSX Railroad

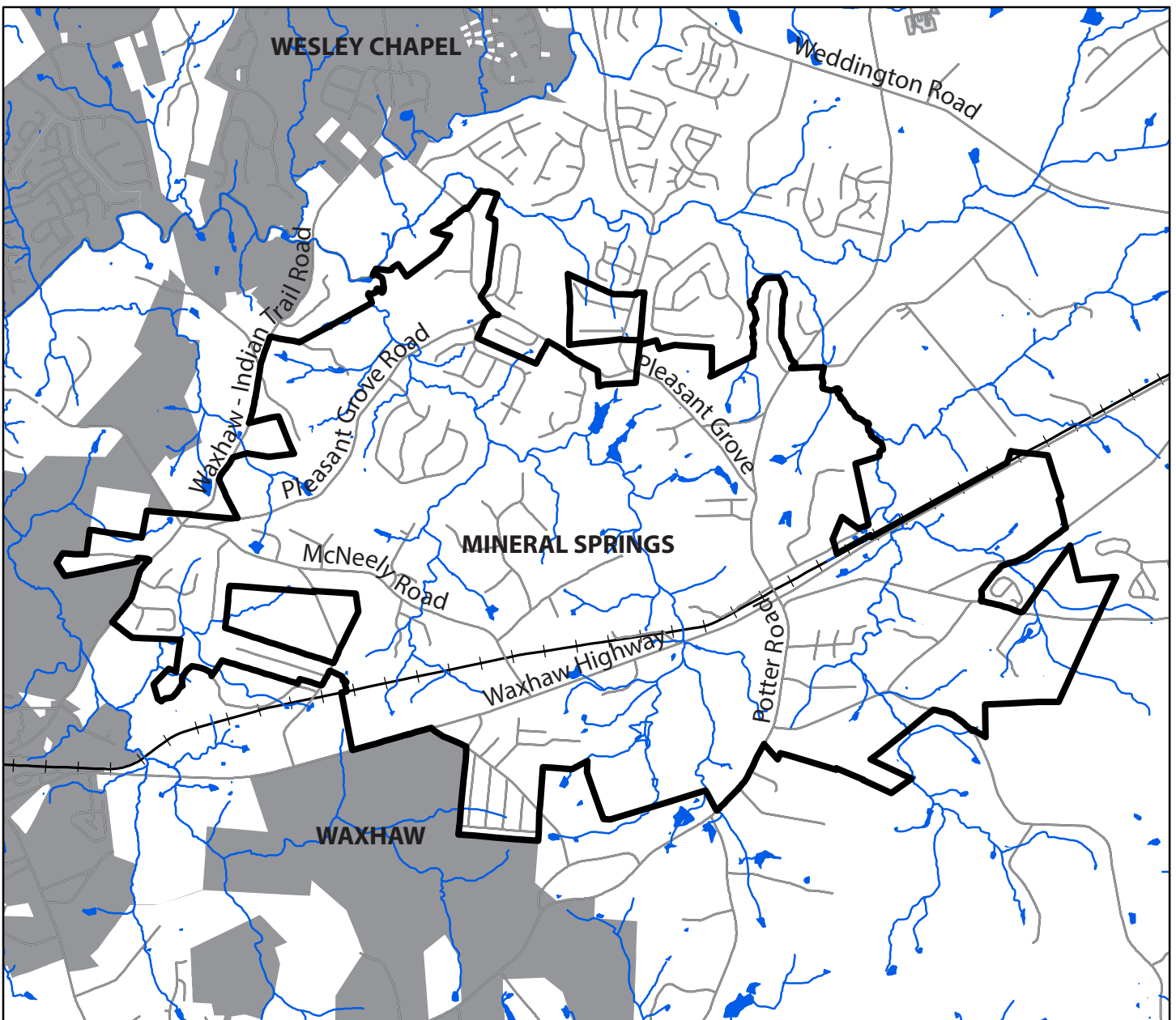
▼ **MAP 2.7 Floodplains**



Most of the waterbodies in and around the Town of Mineral Springs are streams, though there also a few small bodies of water or ponds present. The ponds that do exist are generally interconnected through the streams, and of course some of these streams mimic the floodplain. However, some of the streams are intermittent and are not prone to flooding.

- Lakes and Streams
- Mineral Springs
- Municipalities
- Roads
- CSX Railroad

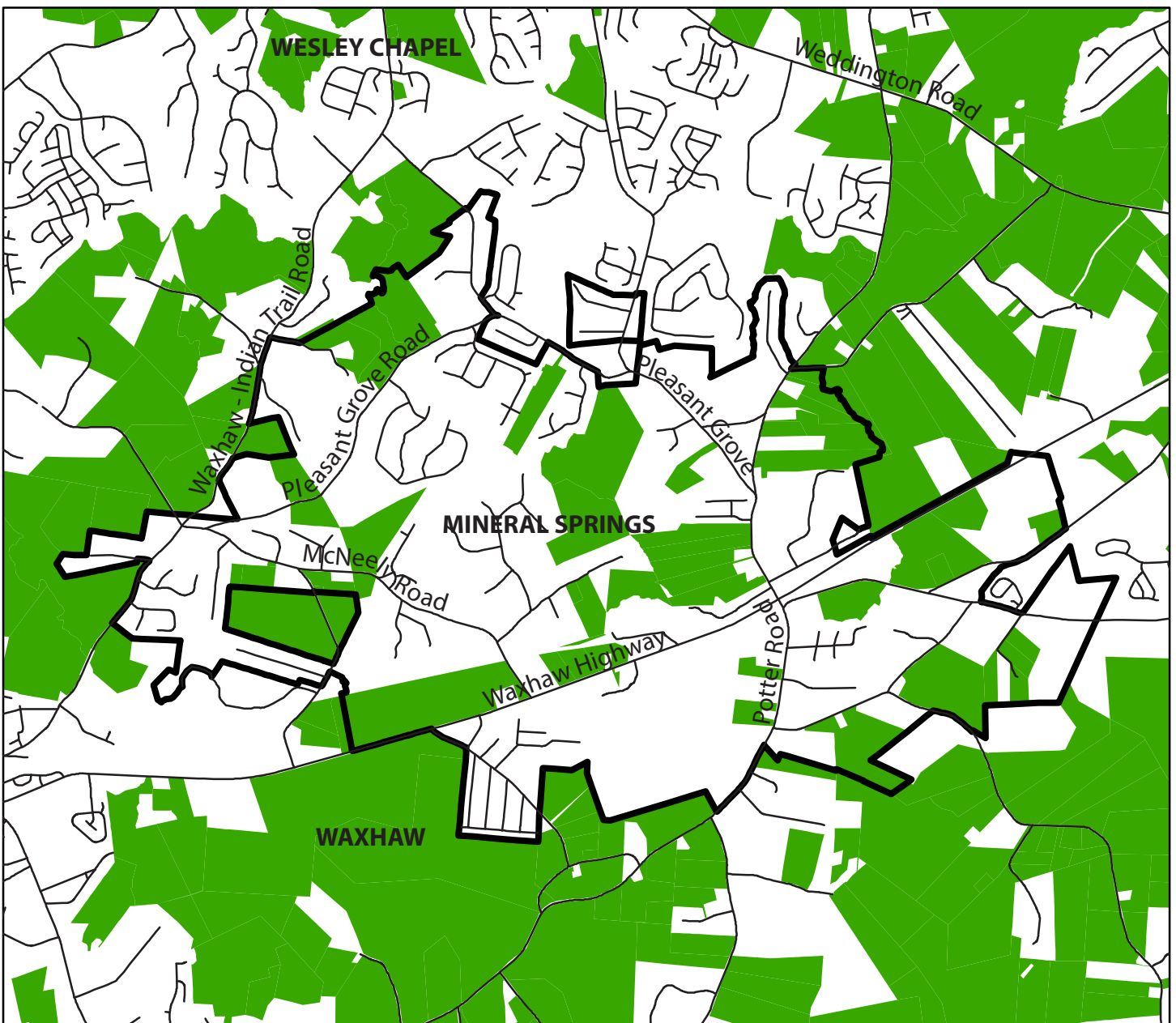
▼ **MAP 2.8 Waterbodies**



The map below displays farms as classified by data obtained from the Union County Property Appraiser. It is likely that the areas shown in green below are actively used for agricultural purposes, and may be taxed based on their present use value (PUV).

-  Farms
-  Mineral Springs
-  Roads

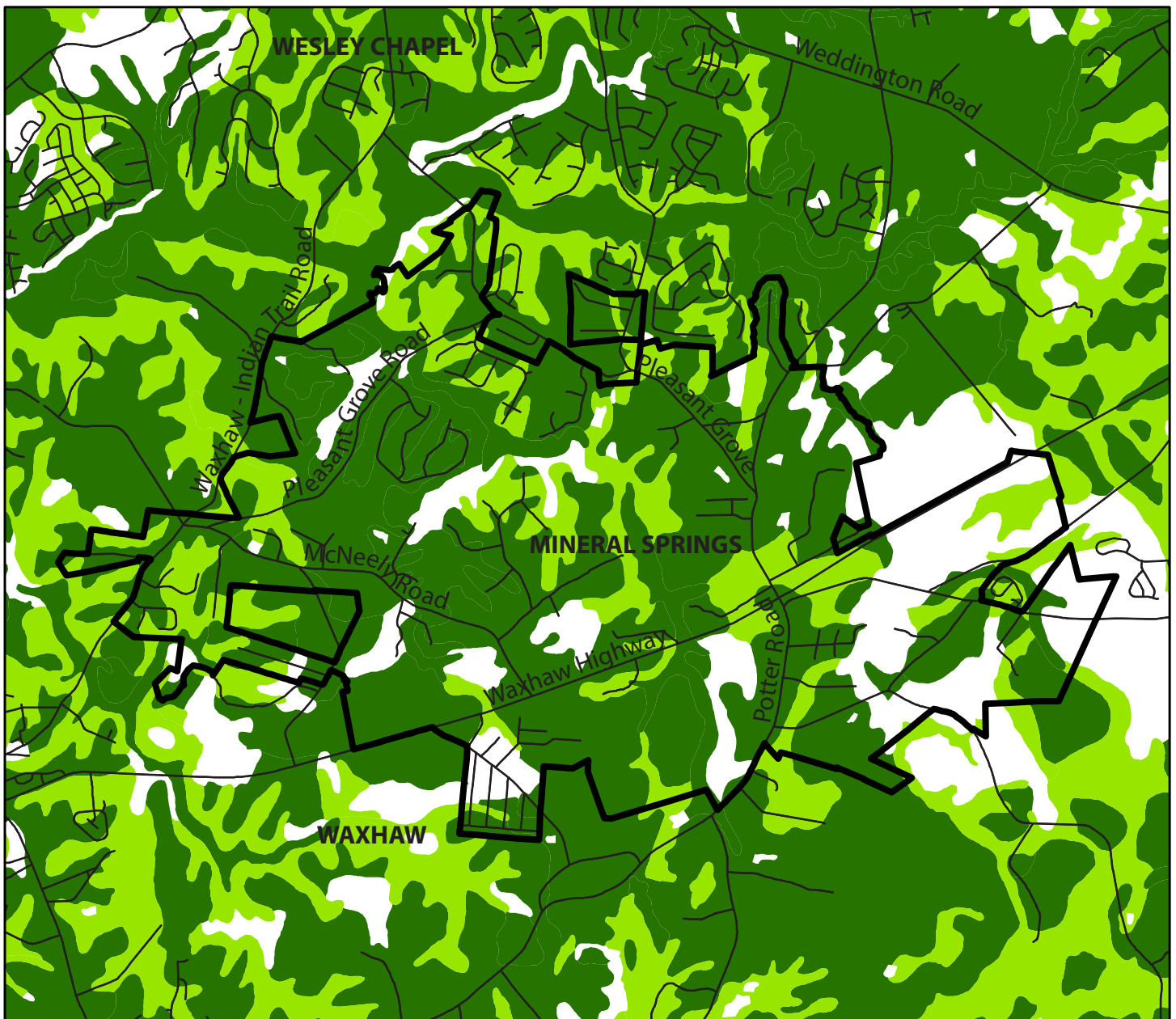
▼ MAP 2.9 Farmland



Much of the land in and around Mineral Springs is considered to be either prime farmland soil or soil of statewide importance. Prime farmland soil (shown in dark green) is soil that has the greatest combination of physical and chemical components to produce a high yield of agricultural products. Soil of statewide importance (shown in light green) are soils which could yield significant agricultural product if they are maintained in an effective manner. The uncolored areas of the map, predominantly east of Town, do not have high quality soil and much of this area also has very limited septic absorption, as noted on Map 2.11.

- Prime Farmland Soils
- Soils of Statewide Importance
- Mineral Springs
- Roads

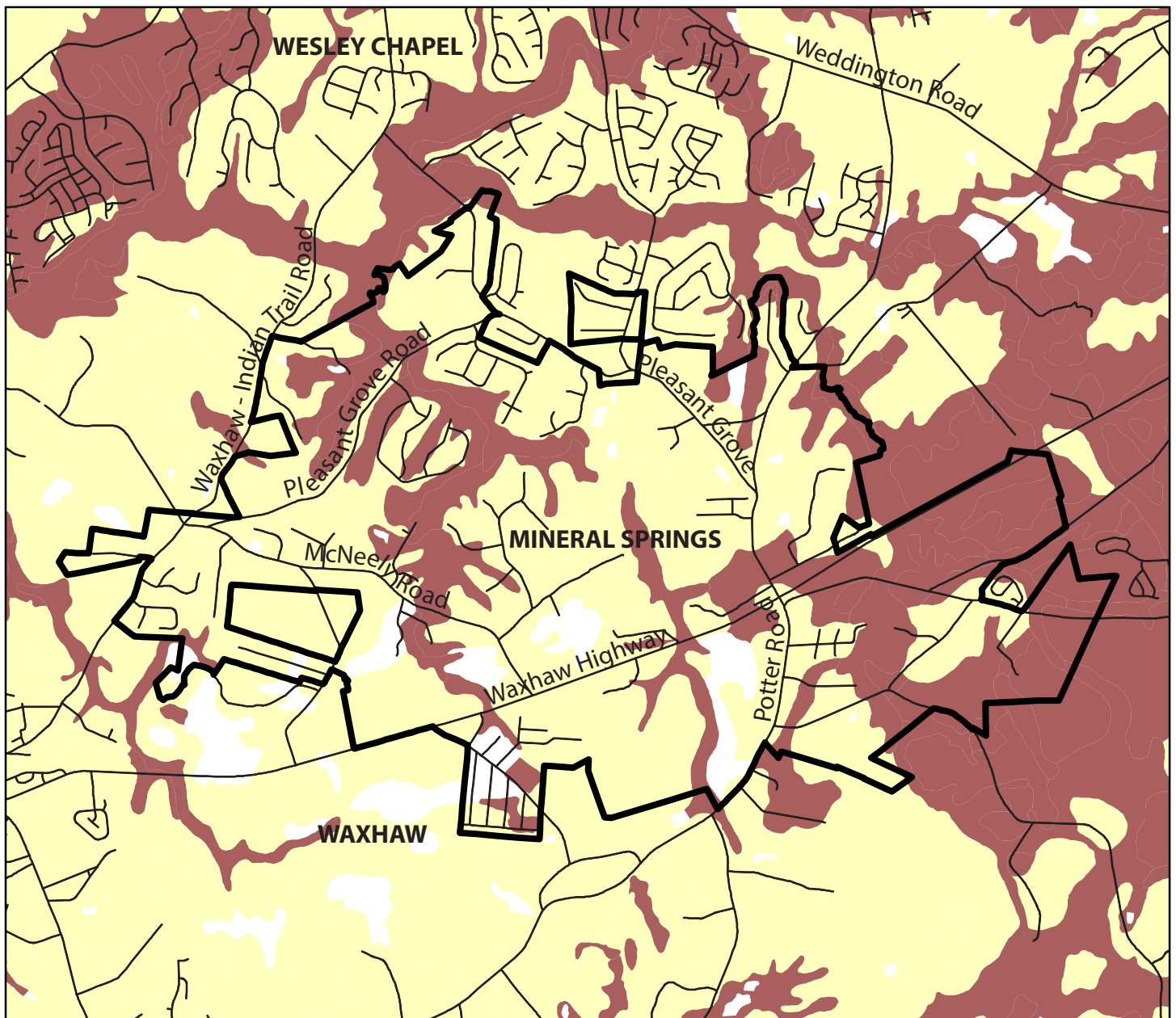
▼ **MAP 2.10 Prime Farmland Soils**



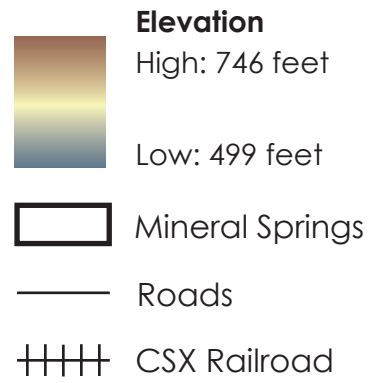
This map shows soils which may limit the ability to use septic tanks on land in and around Mineral Springs. The red-brown colored areas are very limited in their ability to support septic tanks, while the yellow areas are somewhat limited in their ability to support septic tanks. As much of the area in and around Town is not able to connect to Union County sewer, this is a detractor for future development, as it limits the density of potential development. The area east of Mineral Springs is severely limited in its ability to support septic tanks, which limits more dense development in the absence of water and sewer.

- Very Limited Septic Absorption
- Somewhat Limited Septic
- Mineral Springs
- Roads

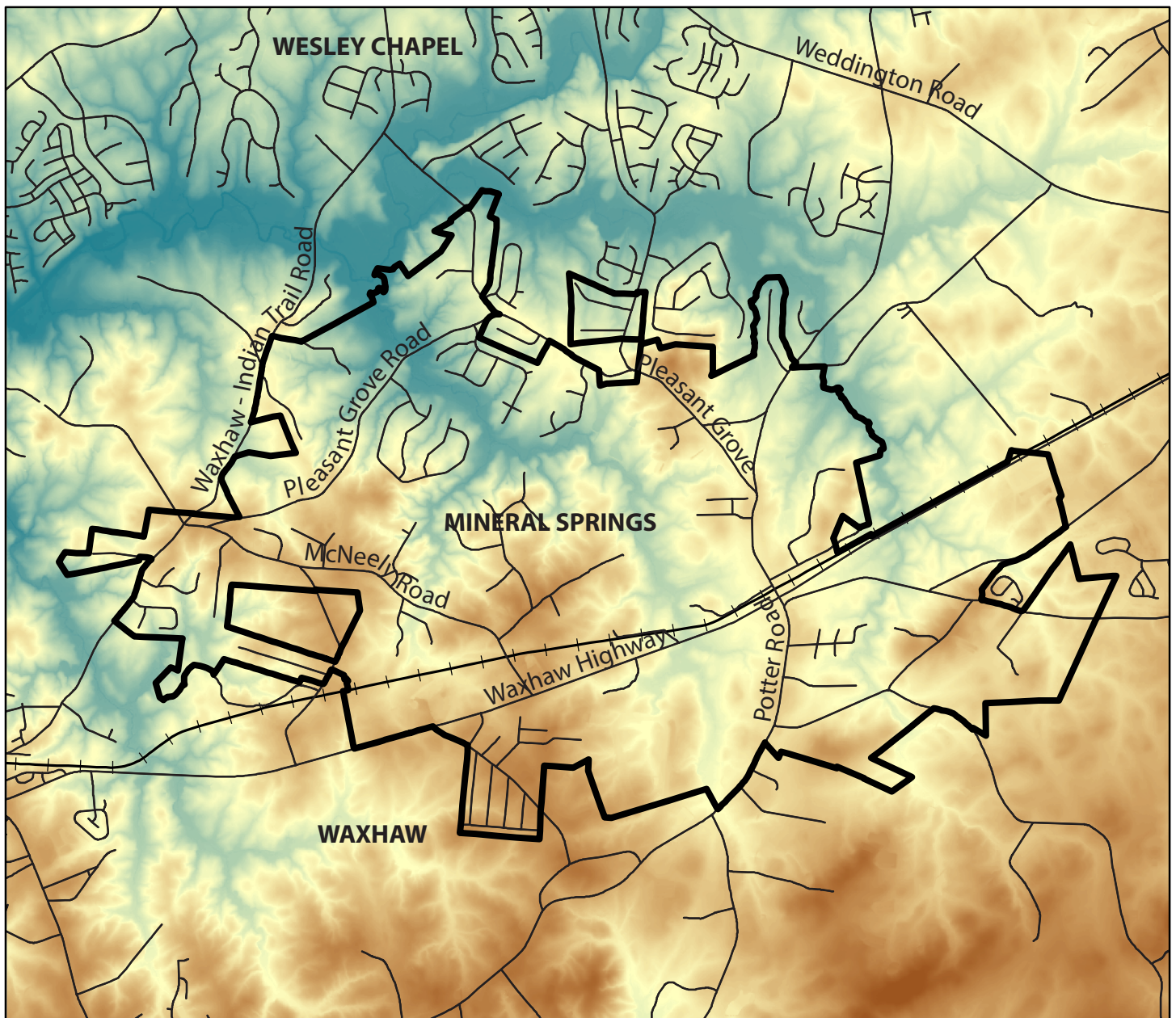
▼ **MAP 2.11 Septic Tank Suitability**



In the map below, the blue shaded areas represent the lowest elevations, while the brown shaded areas represent the highest elevations. The shades of yellow are the mid-level elevations. In the entire map extent, elevation ranges from 499 feet at its lowest (just north of Mineral Springs) to 746 feet at its highest (just south of Mineral Springs). Much of the land in the Town itself is between 520 and 695 feet in elevation, with the highest points being around the Town's southern boundary.



▼ **MAP 2.12 Topography**



2.8 LAND USE

There are a number of factors both in and around Town that influence the existing and future land uses that are present. While all of the physical and environmental features discussed previously certainly impact the ability to develop land, and the uses which can occur on them, this subsection will provide more detail on what is already occurring in and around Town, as well as what the land is intended to support. This analysis will include a review of the existing land cover, as captured by the United States Geological Survey (USGS), the future land use categories and zoning districts attributed by Union County to land surrounding the Town, the existing land use in and around Mineral Springs, and the Town's zoning districts which apply to land within Mineral Springs. This will be followed by an analysis of land that is currently developed. At a high level, land that is either undeveloped or developed at a low density was examined based on the Town's existing zoning regulations in order to determine the possible full build out of Mineral Springs. This is offered as a tool to examine the potential future population of the Town and is not intended to represent actual build out. There are a number of factors which could change the anticipated build out of the Town including market interest, change in any of the conditions presented in this report, and changes in the Town's vision.

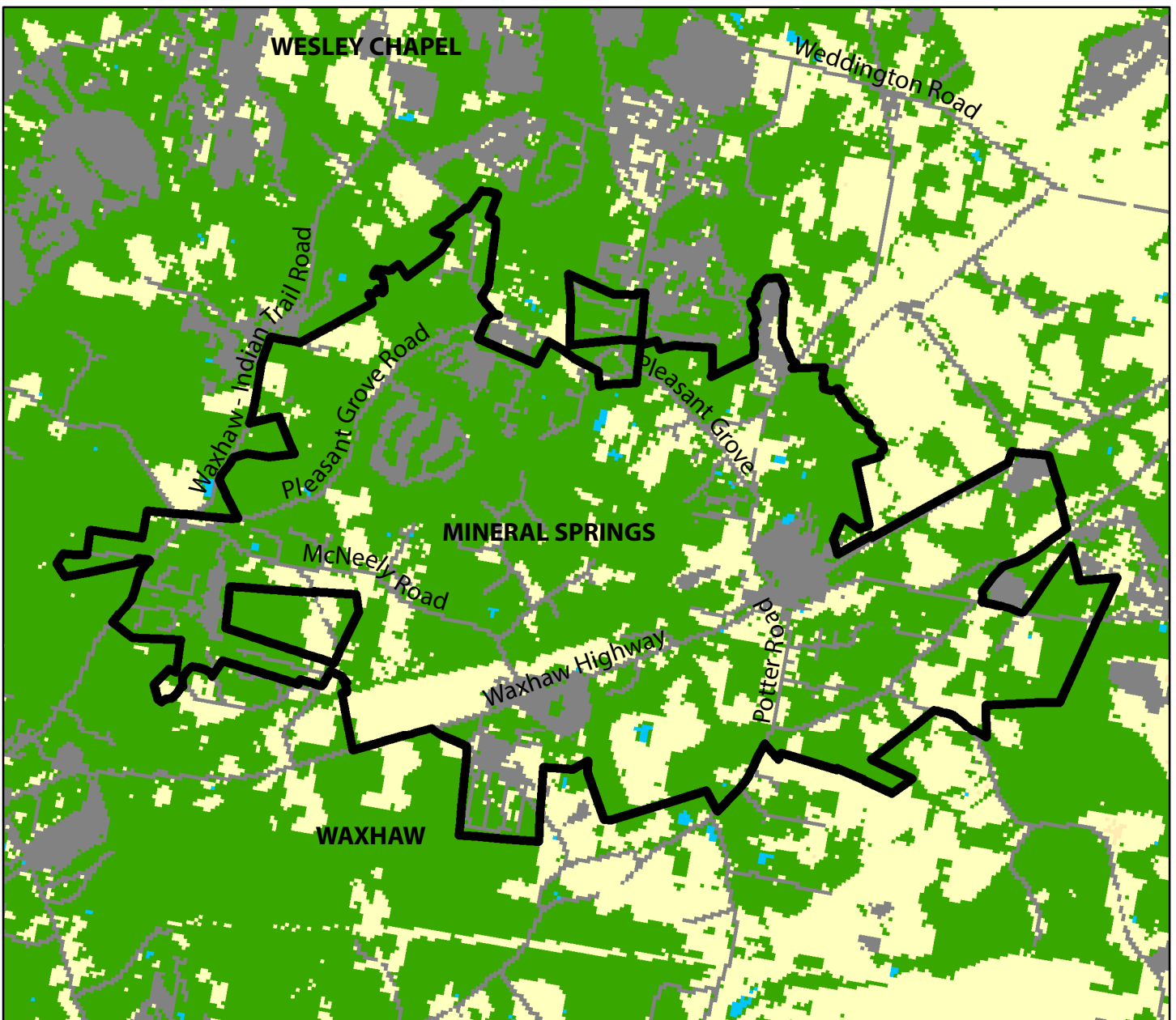
▼ **FIGURE 2.20 Aerial View of Mineral Springs (Looking West)**



The map below displays land cover in and around Mineral Springs. The vast majority of the area is either forested, cropland, or pasture land. The developed areas (as picked up in satellite imagery in 2020) are shown in dark gray. The developed areas are largely subdivisions, roadways, and commercial centers. The greatest concentration of developed land in the Town is shown at the intersection of Potter Road and Waxhaw Highway, as well as at Waxhaw Highway and McNeely Road.

- Forested Land
- Crop / Pasture Land
- Water
- Developed Land
- Mineral Springs

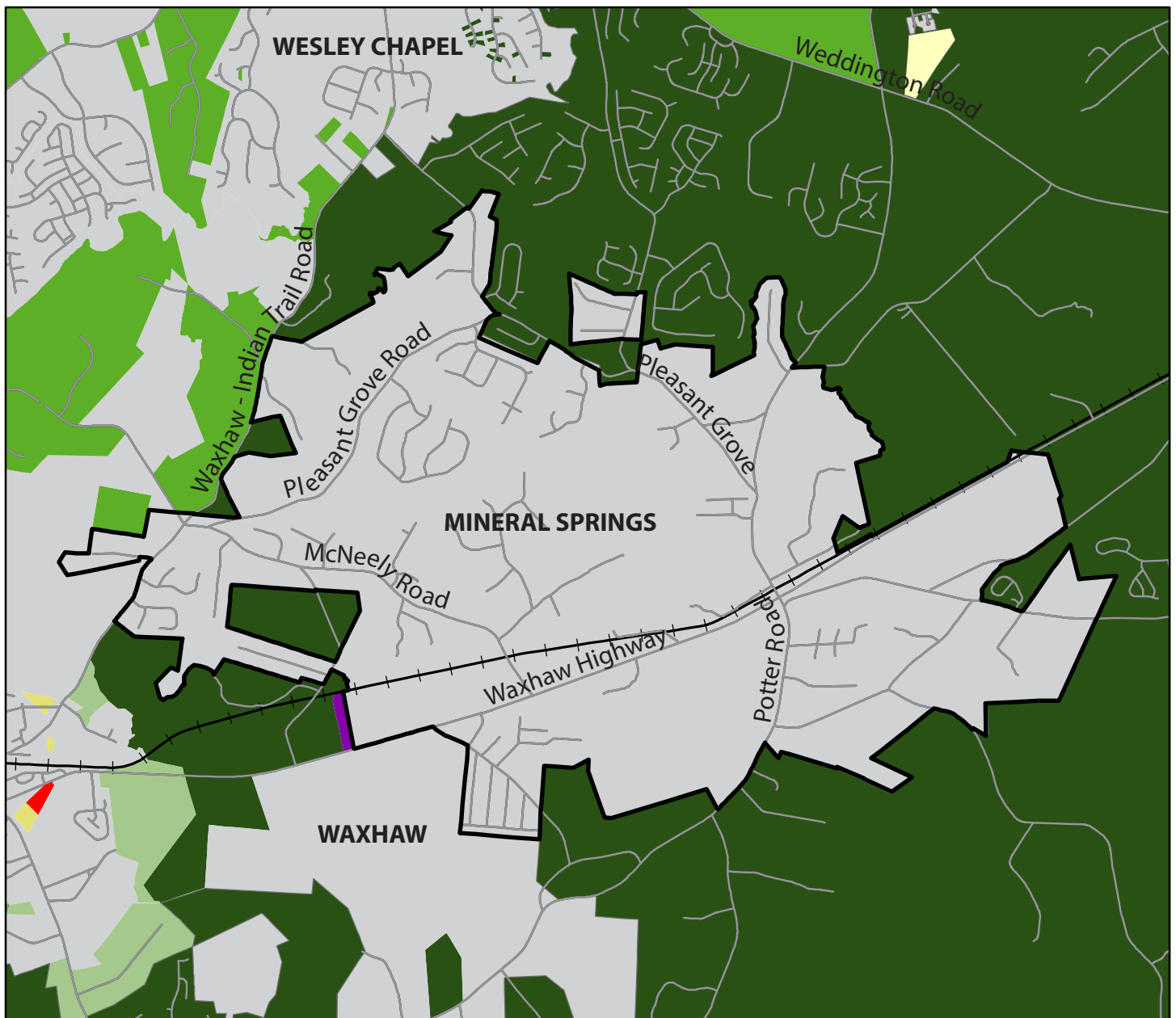
▼ **MAP 2.13 Land Cover (2020)**



Union County's zoning districts are shown in the map below, with municipalities, including Mineral Springs, shown in gray. Much of the area surrounding the Town is zoned for residential-agriculture, where lots are required to be at least 40,000 square feet. Much of the area west of Town, between Wesley Chapel and Waxhaw, is zoned R-40, which is a residential district that requires lots to be at least 40,000 square feet. There are also some areas zoned R-20, which must have 20,000 square foot lots; and a small area on the western Town boundary, near Collins Road and Waxhaw Highway, is zoned for light industrial uses.

- Residential Agriculture-40
- Residential-40
- Residential-20
- Residential-10
- Residential-6
- General Business (B-4)
- Light Industrial (L-I)
- Municipal Jurisdictions

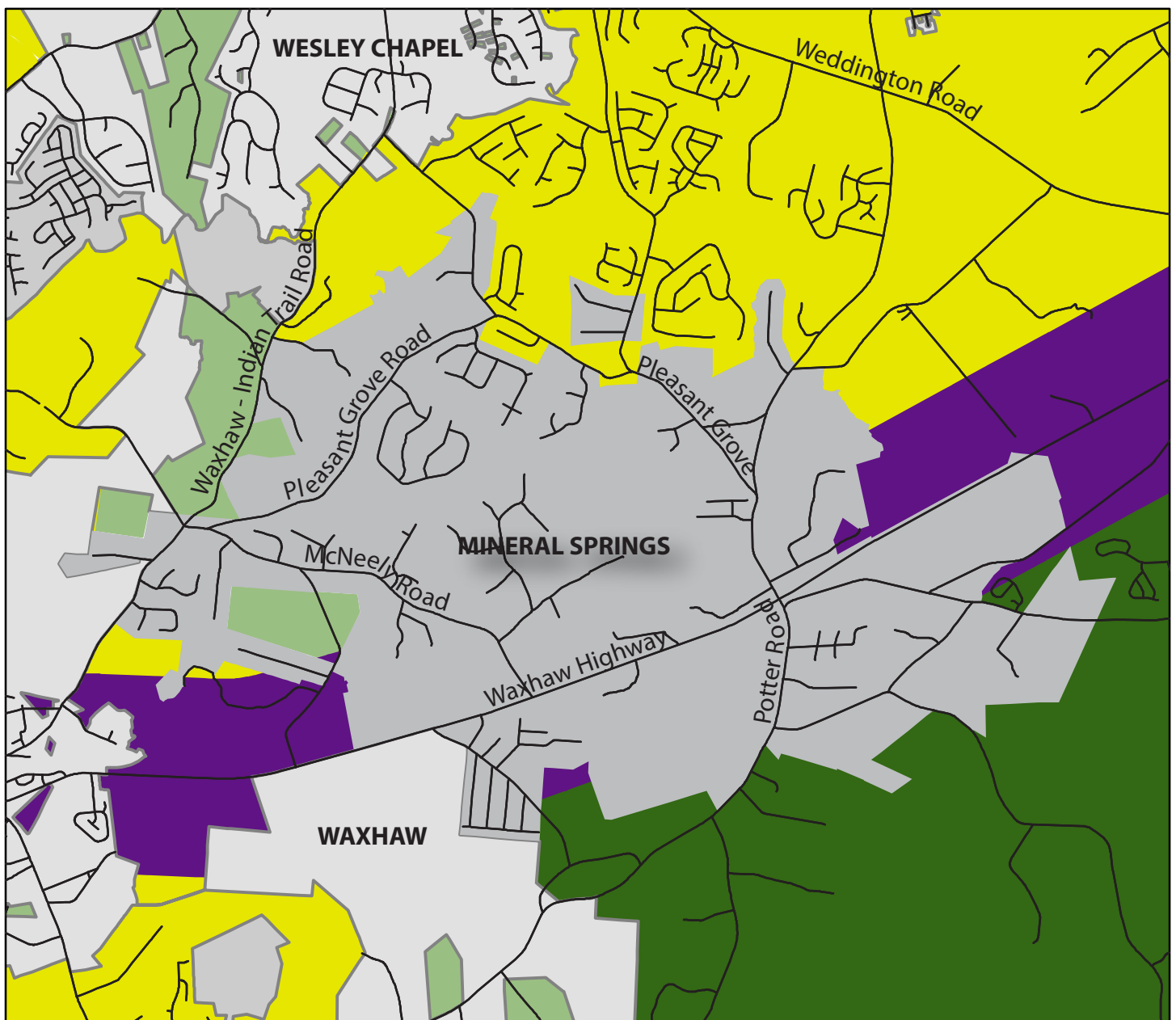
▼ **MAP 2.14 Union County Zoning**



Union County's recently adopted Future Land Use Map is shown on the map below. The County has designated Waxhaw Highway in both directions of the Town as an employment corridor. The County has also designated transition zones, where municipal jurisdictions will coordinate on growth policies in the future. These are present on the Town's western boundary. The area just southeast of Mineral Springs is designated for rural residential development and the other areas surrounding the Town have been designated for single family residential uses in the future.

- Rural Residential
- Transition Zone
- Single Family
- Employment Corridor
- Mineral Springs
- Waxhaw & Wesley Chapel

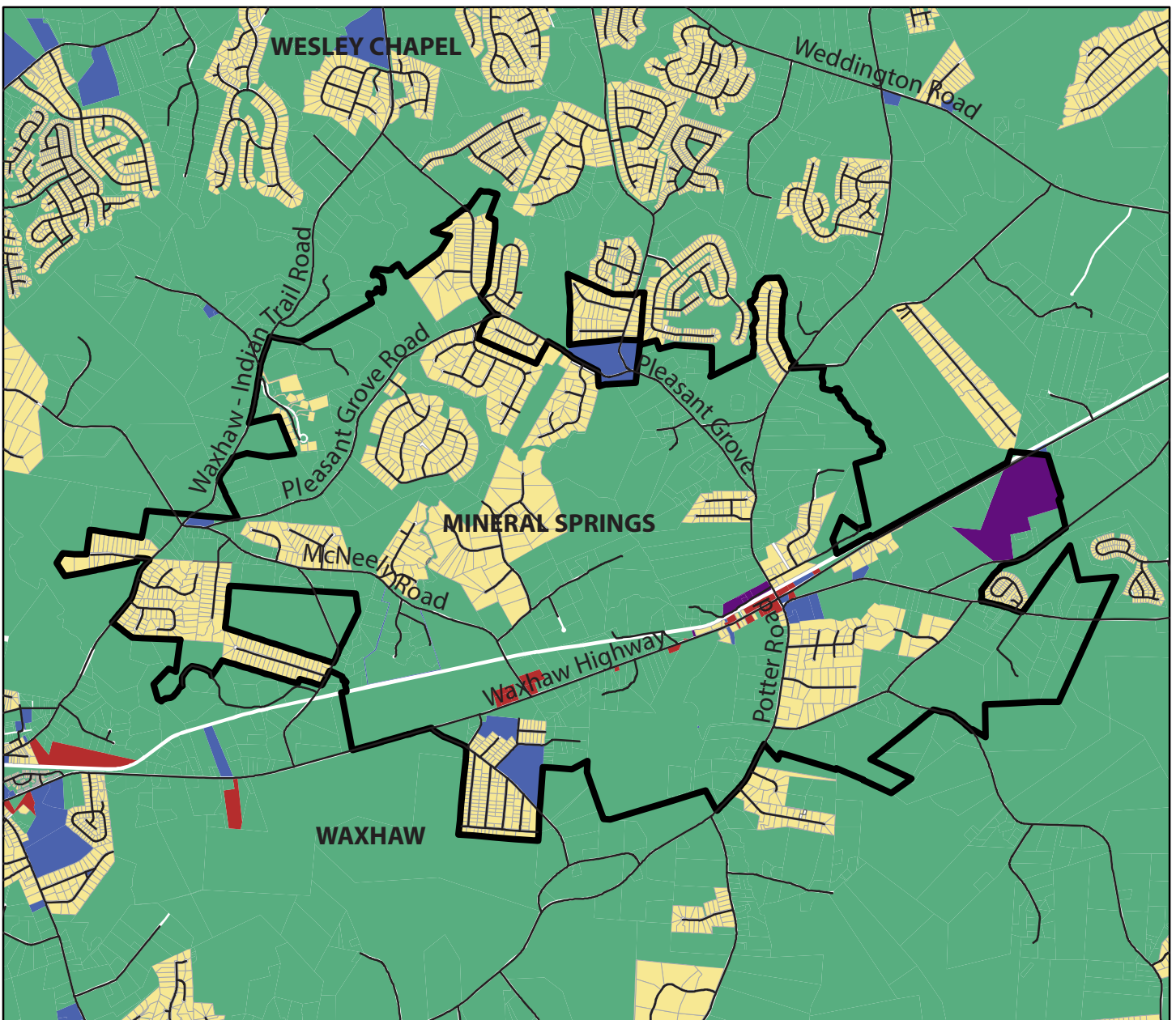
▼ **MAP 2.15 Union County Future Land Use**



A generalized version of the existing land uses in and around Mineral Springs is shown on the map below. A range of rural, agricultural, large-lot residential, and open space uses are classified as “Rural Residential & Open Space.” Residential uses are largely smaller lot subdivisions with internal streets, and Civic Uses include churches, schools, and government buildings. Commercial uses include stores and businesses, while the few industrial uses are either small manufacturing or infrastructure-related properties. The largest portion of land use is either Rural Residential & Open Space or Residential.

- Rural Residential & Open Space
- Residential
- Civic
- Commercial
- Industrial
- Mineral Springs

▼ **MAP 2.16 Existing Land Use**



▼ **FIGURE 2.21 Existing Land Use Distribution**

GENERALIZED LAND USE	TOTAL ACRES	% OF TOTAL AREA
Rural Residential & Open Space	3,591.3	71.6%
Residential	1,330.8	26.5%
Civic	62.7	1.2%
Commercial	24.7	0.5%
Industrial	8.8	0.2%

In fact, as shown in Figure 2.21 above, less than 2% of the Town’s total land area is described as Civic, Commercial, and Industrial combined. Just over 70% of the total land is considered Rural Residential & Open Space, while more than one quarter of the area is considered Residential.

This corresponds with the allocation of zoning districts in Town, as shown in Figure 2.22 and Map 2.17. About half of the total area of Mineral Springs is zoned Agricultural Residential, with 21% zoned Rural Residential, and an additional 25% zoned for various densities of residential and agricultural uses. The remaining area (less than 2%) is zoned Town Center, Neighborhood Business, General Business, Light Industrial, and Conditional Zoning Light Industrial. Almost all of the non-residential zoning districts are confined to Waxhaw Highway, and all of it is located toward the center of Town, either on Waxhaw Highway or on Potter Road. The residential and agricultural zoning districts are listed here from lowest density (AR) to highest density (R-20). AR, RR, and RA-40 have a maximum density of one dwelling unit per acre while RA-20 and R-20 have a maximum density of two dwelling units per acre. Permitted uses and other development standards vary. While the

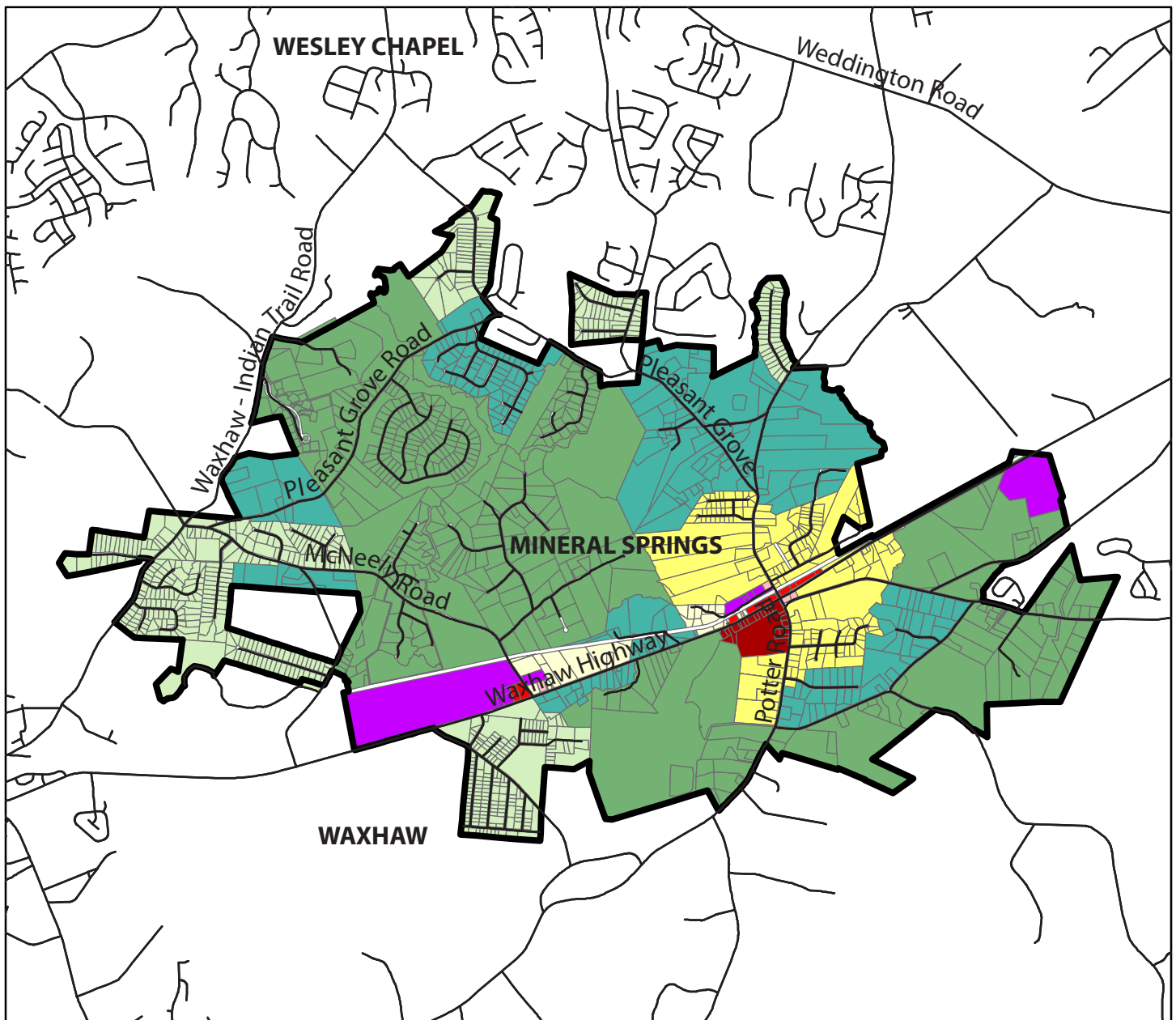
▼ **FIGURE 2.22 Zoning Distribution**

ZONING DISTRICT	TOTAL ACRES	% OF TOTAL AREA
Agricultural Residential (AR)	2,507.22	50.0%
Rural Residential (RR)	1,037.27	20.7%
Residential / Agricultural (RA-40)	734.14	14.6%
Residential / Agricultural (RA-20)	68.80	1.4%
Residential (R-20)	457.35	9.1%
Town Center (TC)	40.16	0.8%
Neighborhood Business (NB)	3.78	0.05%
General Business (GB)	10.22	0.2%
Light Industrial (LI)	155.60	3.1%
Conditional Zoning Light Industrial (CZLI)	3.78	0.05%

TC, NB, and GB districts all support commercial uses, the Town Center (TC) is anticipated to be a multi-modal, mixed-use retail, office, and cultural center. The Neighborhood Business district is intended to support a narrow range of professional services in close proximity to residential uses, and the General Business District is to support a broad range of commercial uses. The LI and CZLI zoning districts are intended to support light industrial and warehousing operations, which shall be operated primarily indoors and in a relatively clean and quiet manner and which will not be noxious to adjacent residential and business districts.

- AR
- RR
- RA-40
- RA-20
- R-20
- TC
- NB
- GB
- LI / CZLI

▼ **MAP 2.17 Mineral Springs Zoning**



A key factor in examining future development potential is through looking at land subdivision patterns, or existing parcel sizes. Generally, land that has already been subdivided into small lots is developed, or is limited in its ability to be redeveloped. Areas that have remained unsubdivided, particularly where there are large concentrations of undeveloped land (or farm land), present opportunities for new development or redevelopment. The following pages detail parcel sizes and areas that could potentially be developed or redeveloped in the future. Parcel size distribution was examined in two maps: Map 2.18 and Map 2.19. Each map is supported with a figure that examines the total areas allocated to each parcel grouping. Map 2.18 looks at a division of lots from the smallest developable area (20,000 square feet) to lots greater than 10 acres. In this map (and in Figure 2.23), parcels of 3.1 acres or larger represent lands that can potentially be developed or redeveloped in the future. In Map 2.19 (and Figure 2.24), parcels are examined in larger group sizes so that the smallest group is up to 1 acre and the largest group is greater than 50 acres. This helps to examine much larger development or redevelopment opportunities, with the largest parcels primarily being used for agricultural purposes today. As has been witnessed across the State, larger farms have become focal points for larger scale residential developments. Understanding where these developable parcels are can assist the Town in ensuring their zoning districts, development standards, and other requirements correspond with the potential future developments and uses that can exist throughout the Town.

▼ **FIGURE 2.23 Parcel Size Distribution (Smaller Scale)**

PARCEL SIZE	TOTAL # OF PARCELS	TOTAL ACRES	% OF TOTAL AREA
Up to 20,000 Square Feet	143	52.8	1.1%
20,000 Square Feet - 1 Acre	472	381.2	7.6%
1.1 - 3.0 Acres	606	924	18.4%
3.1 - 10.0 Acres	231	1,194.9	23.8%
Greater Than 10 Acres	96	2,465.5	49.1%

▼ **FIGURE 2.24 Parcel Size Distribution (Larger Scale)**

PARCEL SIZE	TOTAL # OF PARCELS	TOTAL ACRES	% OF TOTAL AREA
Up to 1 Acre	615	434.0	8.6%
1.1 - 5.0 Acres	738	1,444	28.8%
5.1 - 10.0 Acres	99	674.9	13.4%
10.1 - 50.0 Acres	87	1,609.3	32.1%
Greater Than 50 Acres	9	856.2	17.1%

Parcel sizes in and around Mineral Springs vary greatly. Generally, the northern part of Town, as well as the area north of Town, has been developed at greater densities and on smaller lots. There are many larger properties south and east of Mineral Springs, with a large concentration in the Town of Waxhaw as well. Generally, where lots are greater than 10 acres, there is an opportunity for major subdivision and development or redevelopment. There are almost 2,500 acres of land in the Town that are parcels greater than 10 acres, which is almost 50% of the total Town area. These larger parcels are shown in dark green on Map 2.18.



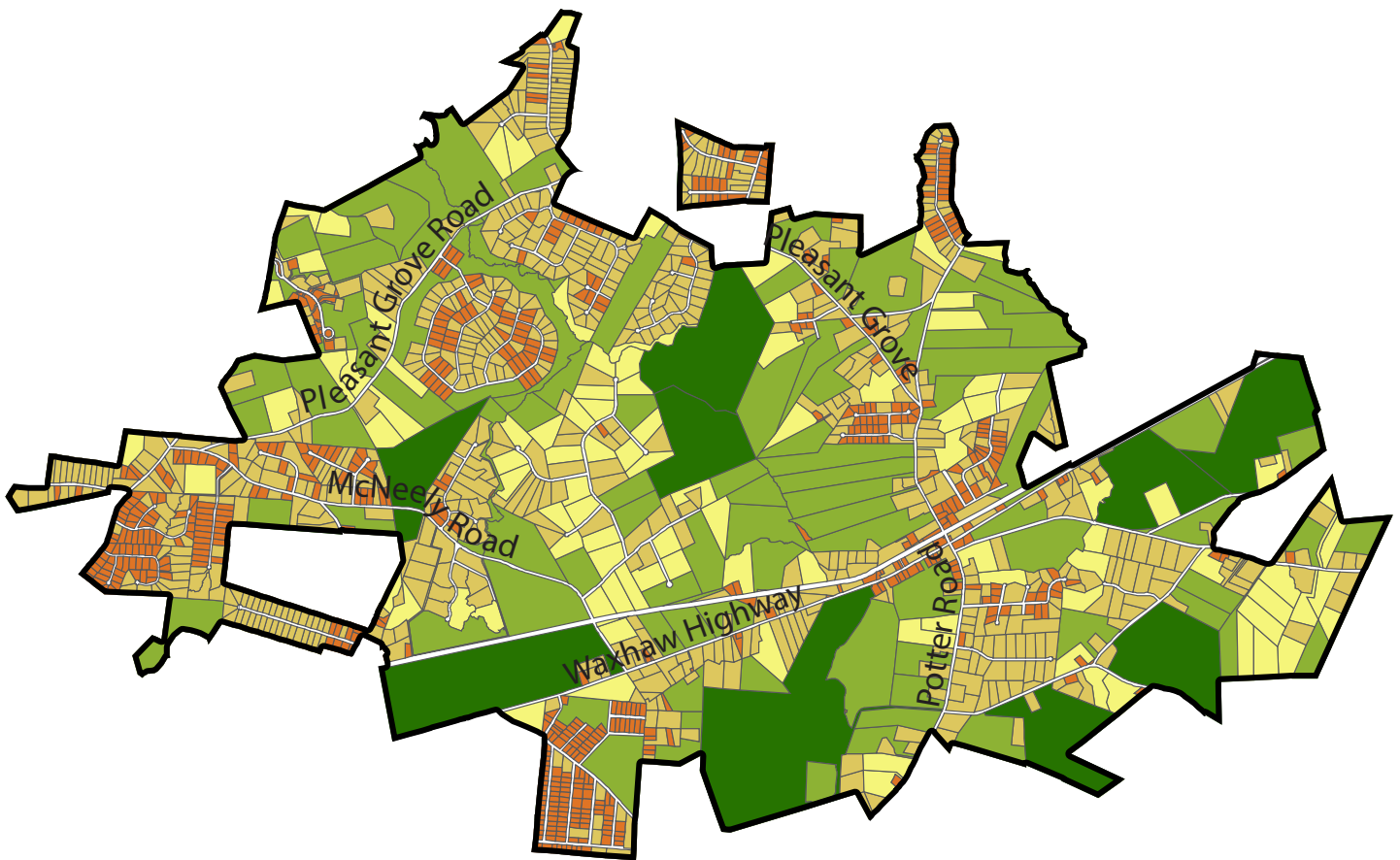
▼ **MAP 2.18 Parcel Size Distribution (Smaller Scale)**



Map 2.19 looks at parcels at an even larger scale, starting with those up to one acre in size. The largest category is lots greater than 50 acres and there are nine of these in the Town, totaling 856.2 acres. These are shown in dark green on Map 2.19. Almost half of the Town's total area is on properties of at least ten acres in size. This presents a lot of opportunities for future development or redevelopment, as a number of these larger parcels contain existing housing, but at a much lower density than is permitted by the Town's current development ordinances.



▼ **MAP 2.19 Parcel Size Distribution (Larger Scale)**



Map 2.20 and Figure 2.25 were created using a combination of the existing land use, parcel size, and zoning information. Parcels which were either undeveloped or developed at a low density were identified in order to calculate the approximate redevelopment potential in Town. These parcels were examined based on environmental impacts, existing zoning regulations, and physical development requirements in order to produce a best estimate of the total future build out of Mineral Springs. It is important to note that those parcels which are developed at a low density will be more difficult to redevelop, as they will require the current owner to agree to a purchase, as well as additional costs of redevelopment, including the potential removal of existing structures. These cases were considered, as they are probable if there is great development pressure in and around Mineral Springs in the future. As we've seen significant growth throughout Union County for many decades now, this is a reasonable consideration.

Figure 2.25 below breaks down each of the zoning districts and the total area which was identified as undeveloped or developed at a low density. This area was then subtracted by the open space requirements of Mineral Springs' unified development ordinance (which varies by district). RA-20 and RA-40 require a payment in lieu of open space when there is not significant area to set aside, and this is noted on both of those districts' calculated totals. The total area was also subtracted by the approximate area which will be needed to be set aside for roads and other supporting infrastructure. The minimum lot size and maximum densities for each zoning district were considered in this analysis, though they were never exceeded once subtracting out open space and area for infrastructure improvements. The column titled "Total # of Lots" indicates the number of lots which could be developed for each respective zoning districts' undeveloped area. This number was then multiplied by 2.4 in order to estimate the total new population. If all of the identified parcels were developed as shown, the Town's population would increase by 1,954 people. It's important to understand that the date of this potential build-out is unknown, and is not definite. Also, this approximation does not fully consider instances where the amount of land grouped together makes sense for a developer to pursue. For instance, on the most western boundary of Waxhaw Highway, there is a small triangular parcel that is less than 10 acres of undeveloped land. It was considered in this analysis but may not be extremely attractive to a developer given its shape and size (unless there is considerably more development pressure in the future).

▼ **FIGURE 2.25 Developable Land Distribution**

Zoning District	Undeveloped / Low Developed area	Area Required for Open Space	Area for Improvements	Total # of Lots	Total # of People
AR	899.6 AC	467.0 AC	186.8 AC	151	363
R-20	257.3 AC	7.4 AC	51.5 AC	441	1,058
RA-20	35.6 AC	(pay in lieu)	7.1 AC	63	152
RA-40	16.7 AC	(pay in lieu)	3.3 AC	14	34
RR	452.0 AC	140.3 AC	85.0 AC	144	347

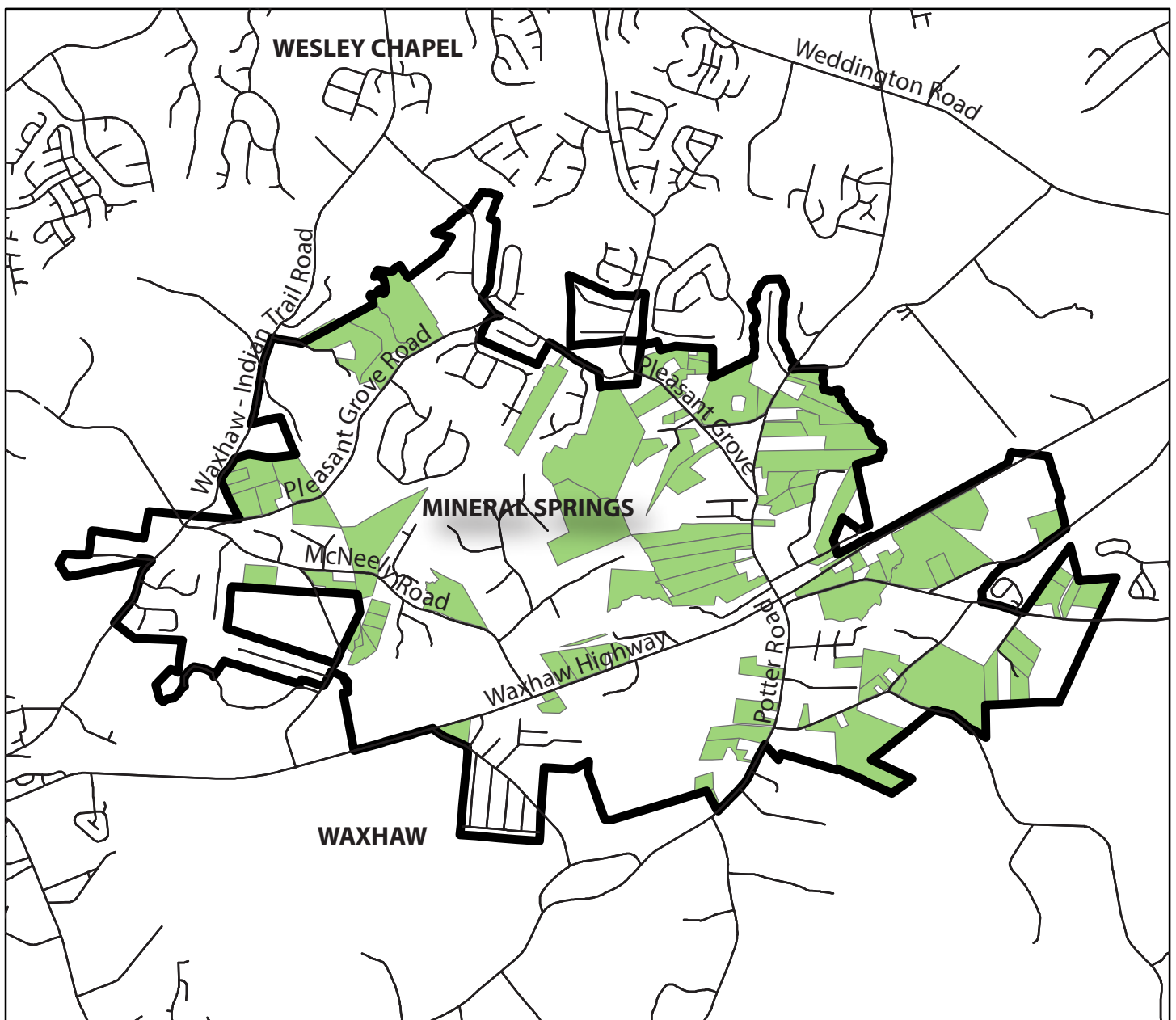
*Minimum Lot Sizes and Maximum Densities were also considered in this analysis.

*The Town-owned greenway easements and Steeplechase property easements were not included in this analysis.

All of the properties examined in Figure 2.25 are shown in Map 2.20 below. Here you can see where there are particular groupings of large parcels in Town and thus where larger scale residential development would be more likely to occur. As mentioned previously, all of the parcels shown were included in the calculation presented, though the likelihood of development varies from property to property.

- Large Scale Residential
- Mineral Springs
- Roads

▼ **MAP 2.20 Large Scale Residential Development Potential**



2.9 TOWN SERVICES

The Town of Mineral Springs does not provide any major services, and boasts a property tax of \$0.021 per \$100. The Town uses this revenue to provide planning and zoning services, to maintain the Town's park and greenway, and to pursue capital projects. The independently-chartered Mineral Springs Volunteer Fire and Rescue Service provides fire protection, and police protection is provided by regular Union County Sheriff's patrols.

As mentioned in the Introduction section of this Plan, the community survey conducted as part of this planning process included a question regarding Town services. The majority of people who participated in the survey indicated that they are content with the current services. About one dozen residents noted an interest in providing trash and recycle services, about nine were interested in seeing additional park improvements, and about eight thought that public safety presence could be increased. As any improvement to Town services is likely to have a direct impact on taxes, the survey also asked respondents if they would support a tax increase to support additional municipal services. The majority of respondents (60%) stated that they would not support a tax increase, while 40% said they would. Low taxes were also identified by residents as a primary asset of the Town. Any new services would need to be carefully considered as part of a capital improvement planning process.

Union County is the only provider of water and sewer utilities in the area; although it's service is limited. The majority of the Town does not have access to public water and sewer utilities. Maps 2.21 and 2.22 display the limited locations of Union County water and sewer in and around Mineral Springs.

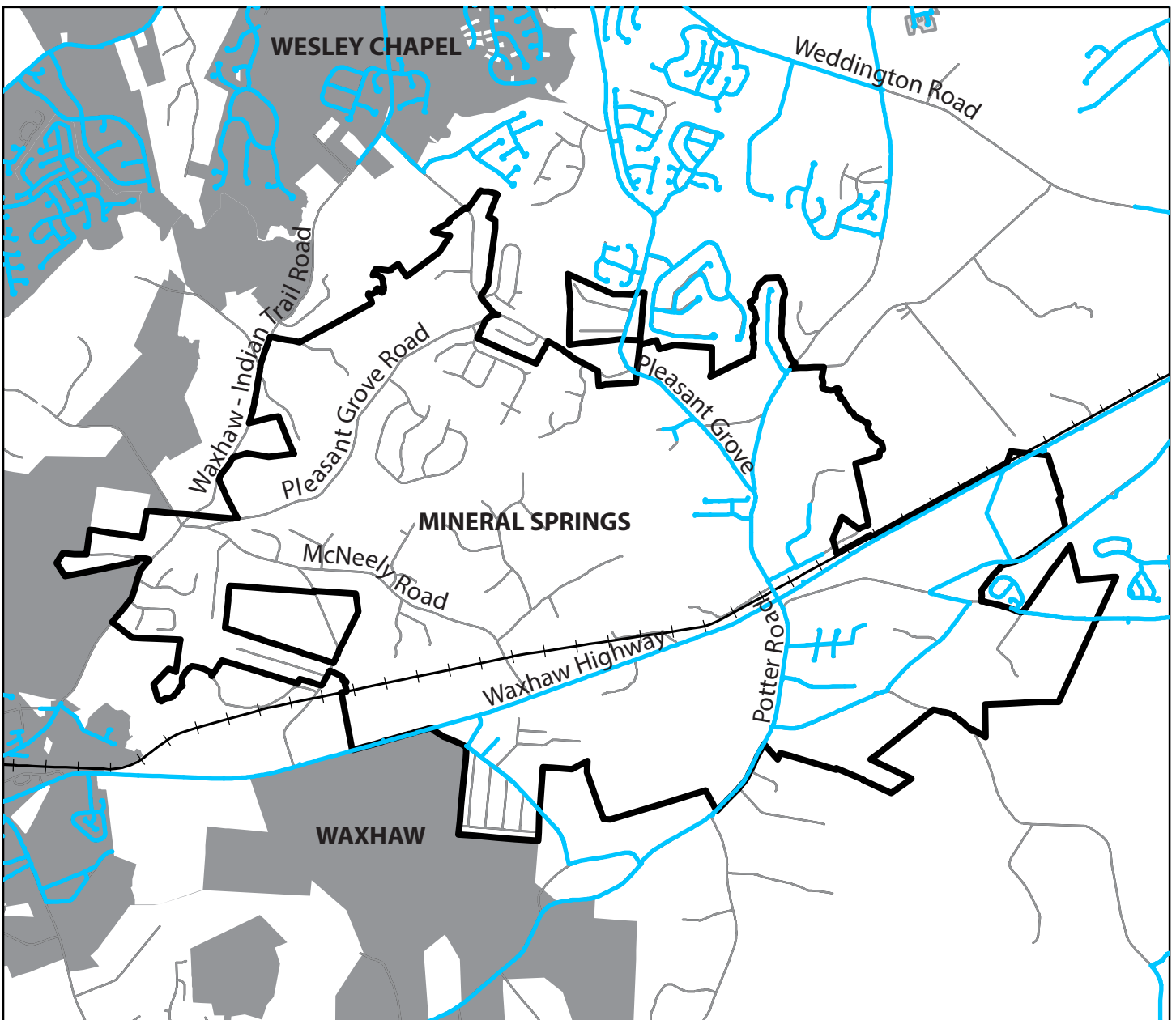
▼ **FIGURE 2.26 Mineral Springs Greenway Trailhead**



The map below displays water lines which are owned and operated by Union County in blue. Water is limited in Mineral Springs, though there are lines that run along Waxhaw Highway, Potter Road, and portions of Pleasant Grove Roads, as well as along some minor streets. Water service is mostly constrained to the eastern portion of the Town, and it can be seen that there are considerably more lines serving subdivisions north of Town and in Wesley Chapel.

- Water Lines
- Roads
- ▭ Mineral Springs
- Municipalities
- + + + + CSX Railroad

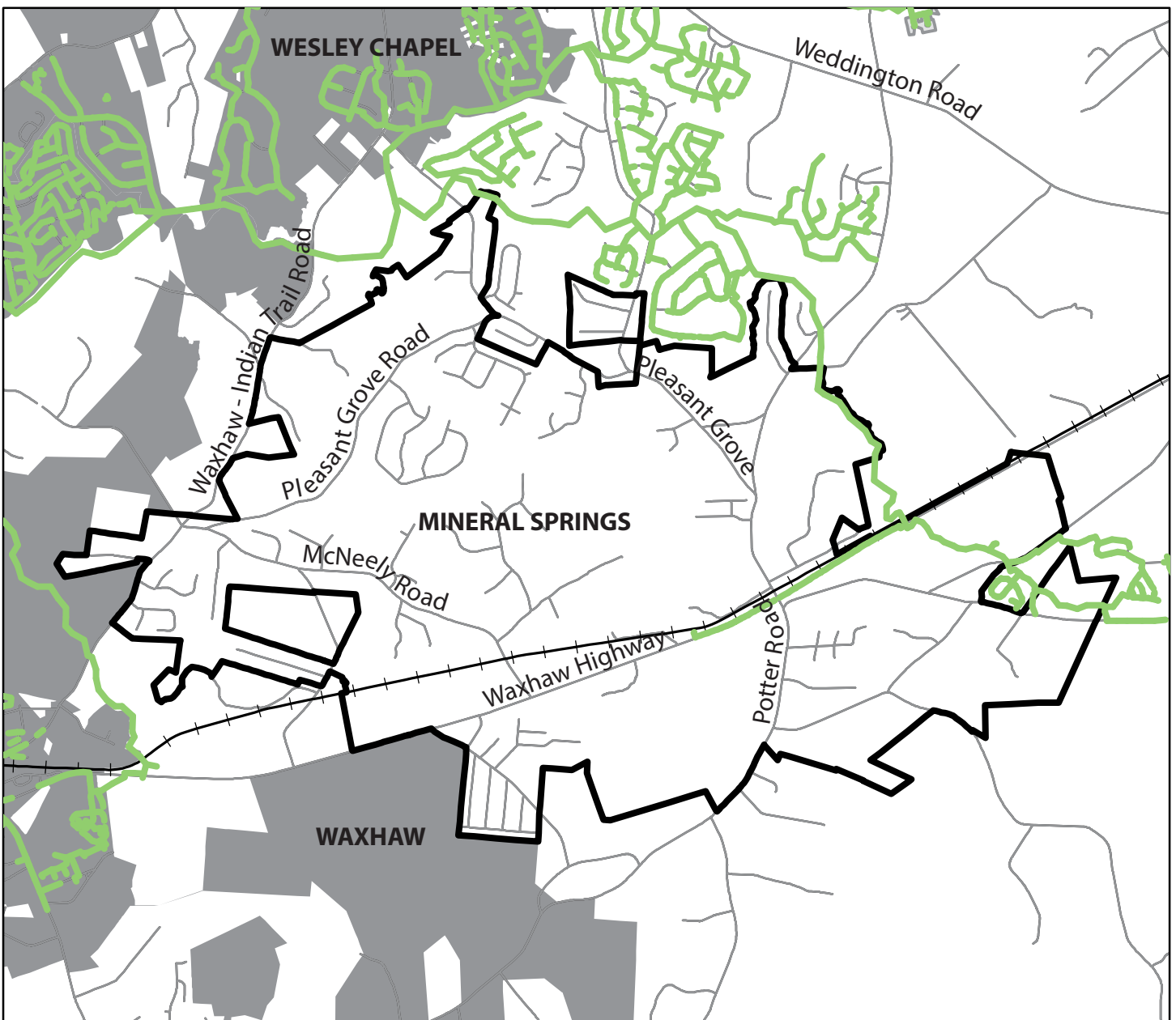
▼ MAP 2.21 Union County Water



The green lines on the map below are sewer lines which are owned and maintained by Union County. As can be seen, sewer service is extremely limited in the Town as well, though there are a number of lines servicing subdivisions north of Mineral Springs and in Wesley Chapel. There are some lines along the eastern border of the Town as well, and one line that runs along Waxhaw Highway into Mineral Springs' designated Town Center. Sewer capacity has been a much-noted issue in Union County and future allocation, as well as sewer line extension, is severely limited at this time.

- Sewer Lines
- Roads
- ▭ Mineral Springs
- Municipalities
- ++++ CSX Railroad

▼ **MAP 2.22 Union County Sewer**



3

MINERAL SPRINGS' PLAN FOR THE FUTURE

3.1 VISION FOR THE FUTURE

For the last two decades, the Town of Mineral Springs has established a conservation approach to growth management. While other Union County municipalities have allowed higher density residential development, Mineral Springs has adopted development regulations and policies that foster a low-density development pattern, preserving open spaces and the small-town rural atmosphere that the Town's residents have worked hard to maintain.

As the Comprehensive Plan was developed, the public input, background research, and meetings with the Steering Committee began to form the primary direction for the future of the Town. The main ideas and direction are captured below in the Comprehensive Plan Vision Statement.

COMPREHENSIVE PLAN VISION STATEMENT

"Conservation by Design"

The Town of Mineral Springs will strengthen its commitment to preserving the environment and managing growth in a sustainable manner. We will continue to implement conservation-based policies to ensure the Town can protect its natural resources, while maintaining its ability to provide a high quality of life for its residents. The Town's rural, low-density growth framework will be supported by a Town Center with a variety of uses and activities where infrastructure is able to support it. This area will be connected to the broader community through low-volume roadways and an expanded greenway system connecting to conservation developments throughout the Town.

3.2 GOALS & STRATEGIES

The vision statement captures the broad elements of importance in terms of major decisions and priorities the Town will make in the future. In order to provide actions to further direct implementation, a set of goals, along with implementation strategies, which fall underneath this vision statement, were created. The vision statement and these goals were utilized to create the future land use map and recommendations which are outlined in this section of the Plan. The goals and strategies are listed below and on the following pages.

GOAL 1

STRENGTHEN CONSERVATION-BASED DEVELOPMENT POLICIES

Our community places a high value on natural resources and open spaces that define our rural small town atmosphere. We will continue to foster conservation-based development through our development regulations, preserving our environmental resources, green spaces, and rural landscape.

- Maintain low-density residential zoning patterns outside of the Town Center, where infrastructure is not in place to support higher density development.
- Continue to promote low-density residential development that conserves natural resources, agricultural uses (such as farms and equestrian facilities), and open spaces through conservation-based design.
- Evaluate and consider rezoning larger, undeveloped properties that are zoned for higher residential densities but do not have access to public water and sewer to a lower density zoning district. These properties, which are located outside of the Town Center, are limited in their yield, as they are more supportive of development on private well and septic.
- Continue to utilize existing and new regulatory tools through the Mineral Springs Development Ordinance to protect natural resources, streams, open spaces, and the agrarian landscape.
- Locate commercial development in the Town Center area designated on the future land use map.
- Drive industrial development to areas designated on the future land use map for industrial.
- Work with the Carolina Thread Trail and Wesley Chapel to extend and connect the greenway north.
- Coordinate with adjacent municipalities and the county on future land use, transportation, and growth policies.

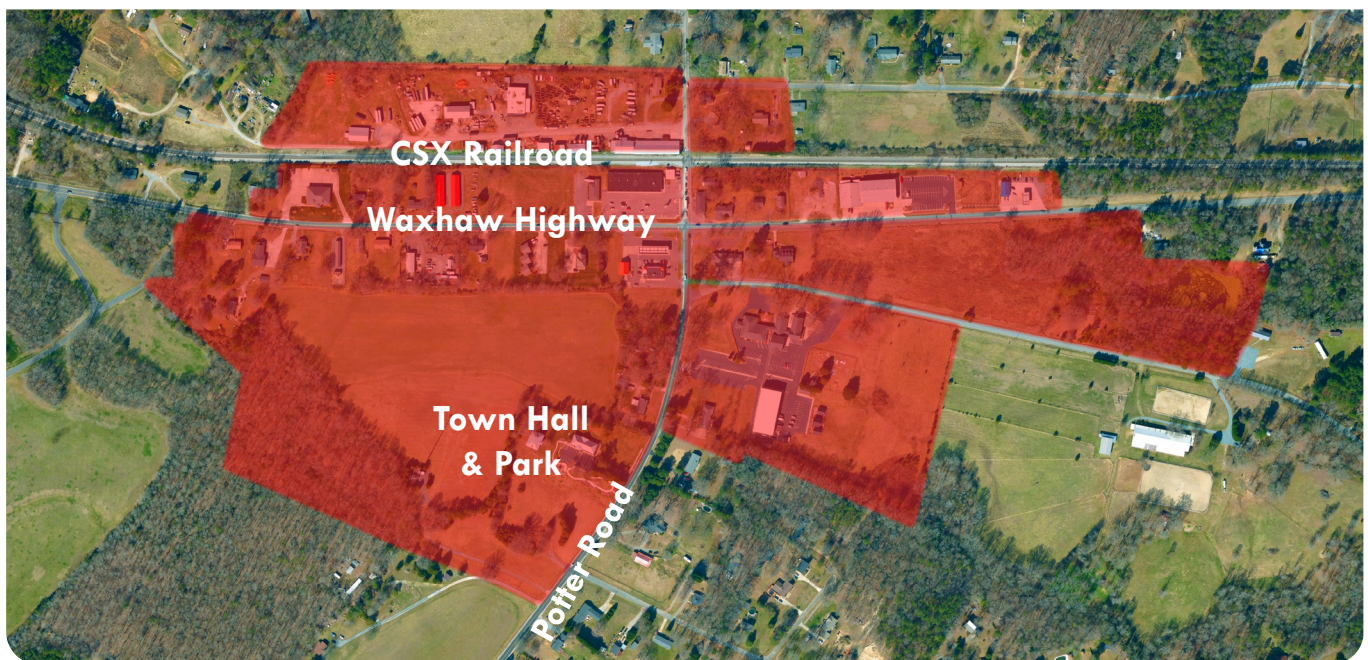


GOAL 2

DEVELOP THE TOWN CENTER

The heart of our community is where we have the infrastructure to support a mixture of commercial uses to serve our residents. We understand focusing high density residential and commercial uses in this area plays an important role in protecting our open spaces and conservation areas. We will continue to plan for the development of this area as the Town Center, ensuring the right policies are in place to facilitate its establishment.

- Prepare a retail market analysis to identify retail uses that can be successful in the Town Center.
- Coordinate with Union County Economic Development to develop a business recruitment plan.
- Evaluate the effectiveness of zoning regulations to facilitate the development of the Town Center.
- Pursue opportunities with NCDOT to improve the functional design, safety, and appearance of the NC 75 - Waxhaw Highway and Potter Road intersection.
- Work with NCDOT to prepare a bicycle and pedestrian plan within the Town Center to create a safe bicycle and pedestrian environment.
- Coordinate with Union County to ensure sufficient wastewater transmission and treatment capacity to attract desired uses to the Town Center that are dependent upon the use of wastewater infrastructure.
- Prepare revised conceptual plans for the development of the Town Center.
- Encourage local business owners and professionals to join and actively participate in the Union County Chamber of Commerce to help businesses become more engaged in the community.
- Encourage the creation of a Mineral Springs Business Association.



GOAL 3

ENHANCE QUALITY OF LIFE

We desire a community that has a high quality of life focused on our natural environment, appearance, community activities, and active and healthy lifestyles. We will continue to enhance the appearance of our community through our Development Ordinance, monitoring the design and landscaping of buildings and sites for commercial development, as well as the design and layout of new residential developments. We will also work to establish opportunities for our community to become more engaged in town-wide beautification and similar opportunities that enhance our quality of life.

- Work with residents and businesses to establish volunteer-based committees to help develop and maintain future landscaping projects, recreational opportunities, and community events.
- Consider town-initiated code enforcement to help improve the appearance of commercial areas.
- Maintain development regulations that preserve scenic views and rural landscapes.
- Evaluate locations and funding opportunities for the expansion of greenways and open spaces.
- Coordinate with local and regional preservation groups to establish additional conservation easements to help protect and preserve existing agricultural lands and open spaces.
- Focus the extension of growth-inducing utilities and infrastructure improvements in the Town Center and Industrial areas designated on the future land use map.
- Continue to support equestrian uses, the Queen's Cup Steeplechase event, and related uses and activities that enhance the quality of life for our Town and the region.
- Encourage agricultural property owners to explore agritourism and related secondary uses of their property to enhance the long-term viability of existing farms and maintenance of open spaces.



GOAL 4

PLAN FOR CAPITAL IMPROVEMENTS

The Town will continue its long-standing commitment to maintaining a fiscally sound and responsible local government with a low tax rate that residents of the community value. We will carefully review and plan ahead for capital improvement needs, projects, and services to ensure an efficient use of the Town's resources for the long-term, which is essential to the sustainability of our community.

- Evaluate, prioritize, and plan for capital improvements including the renovation of the historic school as a community center, the placement of sidewalks and crosswalks within the Town Center area, and the improvement of the Waxhaw Highway and Potter Road intersection.
- Consider grant opportunities and other resources for the construction and extension of greenways and open spaces.
- Continue to coordinate with Union County on improving opportunities for wastewater collection within the Town Center and future industrial sites to facilitate the development of these areas, as identified on the future land use map.
- Identify improvement and maintenance needs of existing Town-owned and operated facilities to sustain a high level of services and overall operations.
- Identify local funding, grant funding, partnerships, and other resources necessary to maintain the Town's Development Ordinances and future planning initiatives.
- Continue to conduct regular strategic planning workshops to determine capital projects, staffing needs, and service needs.
- Consider the establishment of a beautification fund and a special events fund to assist volunteer-based groups with potential landscaping projects, festivals, and events.



3.3 FUTURE LAND USE

While the goals and strategies outlined in the previous section provide the general direction for the Town's future, there is also a need to outline the desired future land use patterns directing the physical development of the Town. The Future Land Use Map, as displayed on Map 3.1, provides the Town with a guiding vision that will be used by the Town's elected and appointed officials, citizens, and developers as they make land use and development decisions to implement Town policies and future capital improvements within the Town. Specifically, as the Town considers legislative decisions related to rezonings and zoning ordinance amendments, a statement regarding the consistency of the proposed changes with the Comprehensive Plan, consistent or not consistent, must be approved with any motion to approve or deny the rezoning or zoning ordinance amendment. The land use categories and map contained in this section demonstrate how the Town desires to both change and preserve existing land use patterns as it grows over time. For this reason, it is important to monitor, review, and update the future land use categories and map as new growth, new infrastructure, and changes in the community's vision and direction occur.

Future Land Use Map

The Future Land Use Map (FLUM) guides zoning map amendments and legislative decisions regarding certain development approvals. The FLUM displays general land use categories as applied to the planning and zoning jurisdiction of the Town. As future development occurs, the Town Staff, Planning Board, and Town Council will review the FLUM to ensure that all proposed development occurs in a manner which helps to achieve the vision and goals of this Plan. Over time, it is likely that the FLUM will need to be revised as land use patterns and development trends change. For this reason, Town Staff should regularly review this Plan and the FLUM, recommending amendments to them as necessary to ensure they remain relevant.

Future Land Use Categories Defined

The future land use categories includes six classifications of residential and non-residential uses. The number of categories in the in the 2022 FLUM have been combined and reduced from eight categories outlined in the 2006 FLUM. The 2022 FLUM is displayed on Map 3.1.

Town Center

This category is intended to promote the establishment of high density residential uses mixed with retail, office, institutional, entertainment, and cultural focused developments in a compact walkable environment. The goal is to focus this development type in the center of Town to help preserve the open spaces and natural resources located throughout the remainder of the community. This area places a high priority on the quality of design, promoting a traditional architectural and visual environment.

Industrial

The primary goal of the Industrial category is guide the placement of light industrial uses in areas where infrastructure is in place or planned to support this intensity of use. The Industrial areas will provide employment opportunities for Town residents and the Western Union County area.

Residential (1 DU / AC)

The Residential category designates areas of the Town that are already developed as one dwelling unit per acre (1 DU / AC) or are best suited for one dwelling unit per acre. The major change recommended from the 2006 FLUM is combining the former Urban Traditional future land use category with the Rural Traditional category to form the Residential category.. In the previous Plan, the Urban Traditional category adjacent to the Town Center was envisioned as residential neighborhood of two to three dwellings per acre. However, the potential for water and sewer infrastructure to support higher density has not been realized in this area. At this time, the wastewater treatment capacity and line infrastructure needed to facilitate two to three units per acre in this area does not appear to be feasible within the next ten years. This density of development, in most cases, will not be allowed on private well and septic by the Union County Health Department, especially given the poor soil conditions in the former Urban Traditional areas. Over time, as development interest may increase around the Town Center area and the possibility of sewer extension becomes more feasible, the Town may reconsider the designation of this area for the two to three dwelling units per acre classification from the 2006 FLUM. This classification also includes the Western Union Elementary School site the Residential category, eliminating the Institutional category that was identified on the 2006 FLUM.

Rural Residential (1 DU / 1.5 AC)

The Rural Residential category provides a transition primarily between Residential and Agricultural Residential areas. It also includes an area of the Town previously developed at this density. The overall residential density of this area is one dwelling unit per one and a half acres (1 DU / 1.5 ACs). The 2022 FLUM classifies additional area along the Waxhaw Highway corridor as a transition between the Town Center to the east and the large vacant Industrial area west of the Town Center. This classification removes the Highway Corridor category that was included in the 2006 FLUM.

Agricultural Residential (1 DU / 2 AC)

This residential classification is the lowest density category for the Town. This area consists of large agrarian and equestrian lands where there is an abundance of forested land, pasture land, and natural resources. This area is the primary target for conservation-based residential development. A variety of conservation-based subdivision types is encouraged in the Town's Development Ordinance such as the Farmhouse Group, Rural Subdivision, Large-lot Subdivision, and Conservation Subdivision that allows smaller lots in order to preserve large tracts of permanently protected open space like recently developed Copper Run. Copper Run is located along Pleasant Grove Road and connects to the Mineral Springs Greenway, which is part of the Carolina Thread Trail.

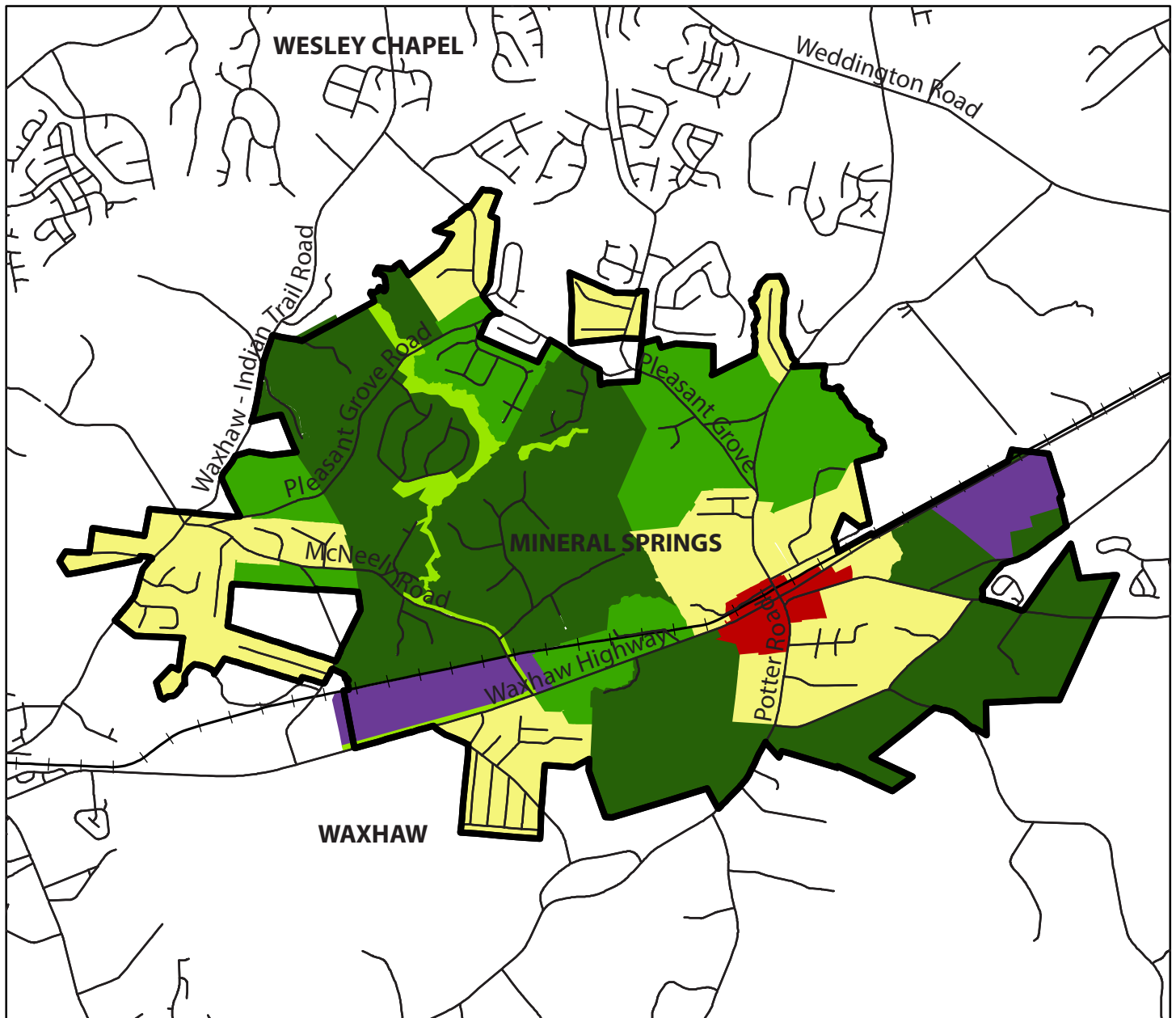
Mineral Springs Greenway / Carolina Thread Trail

This classification designates the existing Mineral Springs Greenway and the planned extension north toward Wesley Chapel and the extension that is planned from McNeely Road westward along Waxhaw Highway to the Town of Waxhaw. Additional greenway extensions are included on the Potential Greenway Map show on Map 3.2.

Future Land Use Map





- Town Center
- Industrial
- Residential (1DU / AC)
- Rural Residential (1 DU/1.5 AC)
- Agricultural Residential (1 DU/2 AC)
- Mineral Springs Greenway / Carolina Thread Trail

▼ MAP 3.1 2022 Future Land Use Map

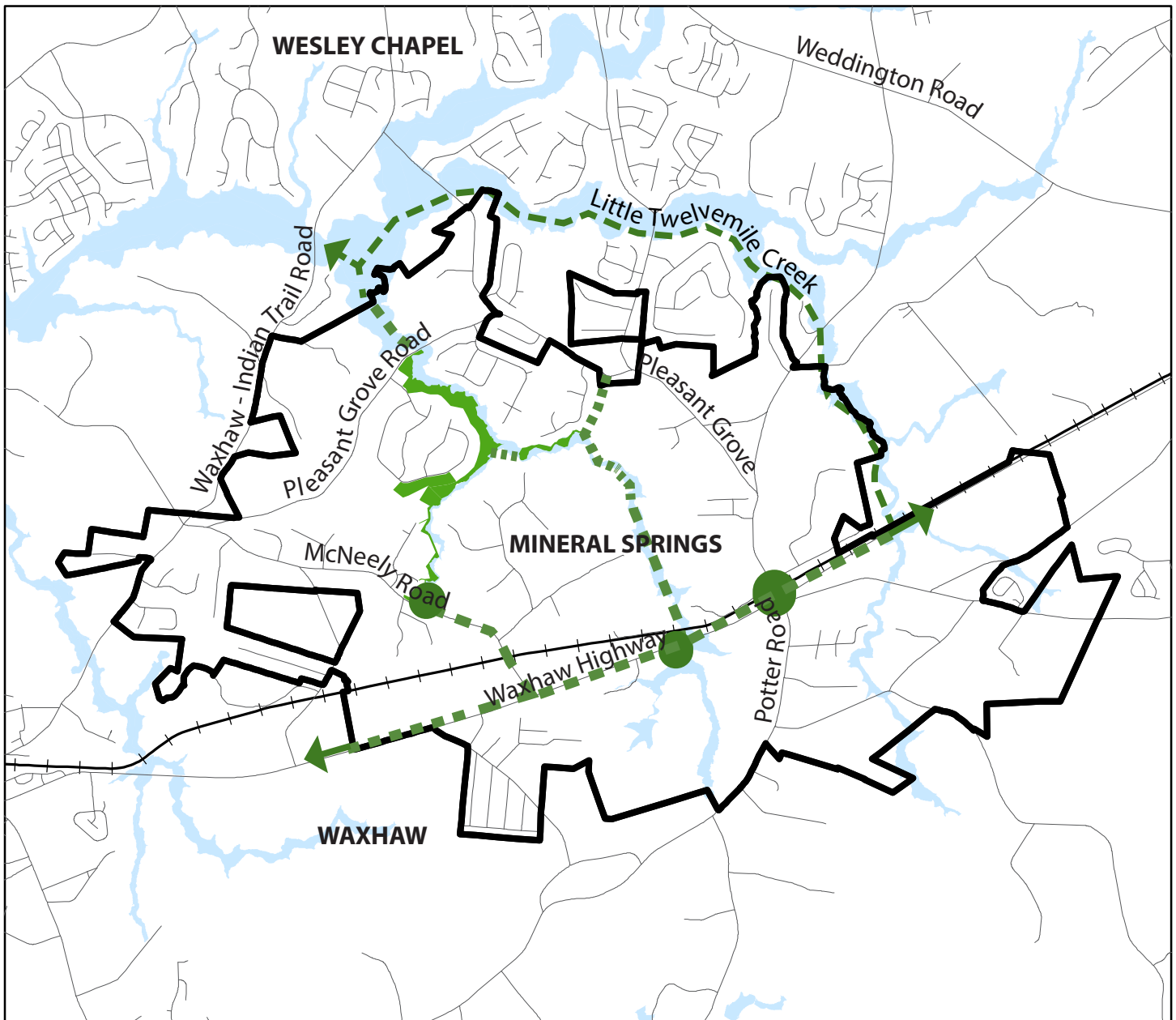


Future Greenways

In the 2006 Plan, a number of potential greenway corridors were identified along existing streams and natural areas. Since that time, the Town acquired property adjacent to the Copper Run development and opened an 1.8 mile stretch of the Mineral Springs Greenway, which is part of the regional Carolina Thread Trail. As the Town develops and funds become available, the Town has the opportunity to connect future conservation and open space areas throughout the community. The map below illustrates some of the potential connections. Others may be identified as future developments are proposed.

-  Floodways
-  Existing Greenways
-  Potential Greenways
-  Trail Heads / Connections

▼ **MAP 3.2 Existing and Potential Greenways**



3.4 IMPLEMENTATION

MOVING FORWARD

With the Comprehensive Plan adopted, it is now time to move forward with implementing the vision through the goals and implementation strategies; including the future land use policies contained in the Future Land Use section. This Plan is grounded in the community input that was received during the process, as well as the data analyses that were performed at the onset of this project. The process, ideas, information, and proposed policies were vetted by the Steering Committee throughout the development of the Plan. Taken together, the public input and close oversight of the process have produced a plan with broad community support that will serve the Town of Mineral Springs over the next five to ten years.

Plan implementation will take many forms, including the adoption of policies, budgeting for new programs and capital improvements, creating new plans to address specific issues (such as new conceptual plans for the Town Center area), and ongoing updates to the Town's development regulations. To that end, the Comprehensive Plan will serve as a guide for elected and appointed officials, Town staff, residents, business and property owners, and those with development interests in the community. The Plan will help to guide their actions and ensure that there is clarity as to the desired path forward. In particular, land use decisions will be guided by the Plan, as it must be consulted for consistency each time a major policy decision is made.

MONITORING AND UPDATING THE PLAN

For the Plan to remain effective and relevant to current conditions, it must be regularly monitored and maintained through reviews and, as necessary, the data and policy recommendations that it contains must be updated. A best practice that can be implemented in Mineral Springs is for the Town Council and Planning Board to undertake reviews of the Plan on an annual basis following its adoption, and determine any updates that may be necessary based on progress toward implementation and changing conditions in the community. More thorough updates to the plan should be undertaken every 5-10 years, at most, to ensure that there are opportunities for the community as a whole to engage in a broader planning process that reassesses the vision and other aspects of the Plan to account for ongoing changes in the makeup of the community and the values of its residents. If properly maintained and regularly updated, the Comprehensive Plan will serve as a foundational element of every aspect of the community, and help to maintain a clear and consistent direction as the Town moves forward toward realizing its vision for the future.





TOWN OF MINERAL SPRINGS

COMPREHENSIVE PLAN

BENCHMARK

www.benchmarkplanning.com

**RESOLUTION OF ADOPTION
TOWN OF MINERAL SPRINGS COMPREHENSIVE PLAN
R-2022-02**

WHEREAS, The North Carolina General Assembly recently enacted NC General Statute 160D, which includes a requirement that all local governments that exercise land use regulatory powers adopt and maintain a Comprehensive Plan to guide their long-range decision-making.

WHEREAS, the Town of Mineral Springs formed a joint Steering Committee to coordinate the development a Comprehensive Plan to guide future long-range decision-making; and

WHEREAS, the Comprehensive Plan was developed with public involvement and input from the community, as documented in the Plan; and

WHEREAS, the Comprehensive Plan establishes a long-range vision to preserve the environment and manage growth in a sustainable manner as established in the Plan; and

WHEREAS, the Comprehensive Plan includes a Future Land Use Map that provides for the future of the Town and its environs; and

WHEREAS, the Comprehensive Plan will serve as the guiding document for land use decisions by the Town Staff, Planning Board, and the Town Council; and

WHEREAS, the Comprehensive Plan will help to strengthen conservation-based development policies, encourage the development of the Town Center, enhance the quality of life, and plan for capital investments to provide for the health, safety, and general welfare of the Town's residents; and

WHEREAS, the Comprehensive Plan has been unanimously endorsed by the Steering Committee; and

WHEREAS, the Town's Planning Board held a meeting on April 26, 2022 to consider the content of the Comprehensive Plan, and voted unanimously to recommend its adoption to the Town Council.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MINERAL SPINGS THAT: The Town of Mineral Springs Comprehensive Plan is hereby adopted to serve as the statutorily required Comprehensive Plan for the Town of Mineral Springs, as mandated by NC General Statute 160D-501. Furthermore, the Town Council resolves to repeal the 2006 Mineral Springs Land Use Plan and Vision Plan contained therein, and the 2006 Future Land Use Map, as amended, with the Mineral Springs Comprehensive Plan officially replacing the repealed documents.

Adopted this ____ day of _____, 2022, by the Town Council of the Town of Mineral Springs.

Frederick Becker, III, Mayor

ATTEST:

Vicky Brooks, Town Clerk/Zoning Administrator

**Draft Minutes of the
Mineral Springs Town Council
Regular Meeting
April 14, 2022 – 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, April 14, 2022.

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

Absent: Councilwoman Bettylyn Krafft.

Staff Present: Town Clerk/Zoning Administrator Vicky Brooks, Attorney Bobby Griffin, and Deputy Town Clerk Janet Ridings.

Visitors: Keith Helms.

1. Opening

With a quorum present at 7:30 p.m. on April 14, 2022, Mayor Frederick Becker called the Regular Town Council Meeting to order.

Councilwoman Critz delivered the invocation.

Pledge of Allegiance.

2. Public Comments

There were no public comments.

3. Consent Agenda – Action Item

Ms. Brooks noted under “Consent Agenda”, it referred to January 2021 in two places and it should be January 2022.

Councilwoman Coffey motioned to approve the consent agenda with the notations that were given on the correction in the minutes, containing the March 10, 2022 Regular Meeting Minutes, the February 2022 Union County Tax Report, and the February 2022 Finance Report and Councilwoman Cureton seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

4. Discussion and Consideration of a David Helms Artifact Agreement– Action Item

Mayor Becker explained he had provided the council with a lengthy memo about the possible need to rework or cancel the contract [David Helms Artifact Agreement]. Mayor Becker invited the Helms brothers to address the council.

Mr. Keith Helms explained his brother and himself went to town hall on Thursday, March 31, 2022 and when he got home from that meeting, he put down on paper what transpired at that time. Mr. Helms read it the way it was fresh on his mind that day as follows: “Rainy day, Carl and I decided to go over to the Mineral Springs Town Hall to look into getting the items that were on loan to the town. We walked in and introduced ourselves and stated our purpose there. Mr. Becker immediately approached us in a very combative manner. His voice was loud and high pitched, he was obviously very excited and not in a good way. He was very uncooperative in the manner and treated my brother and myself with very little respect. At this point, I asked him to calm down and let’s talk but he would not let me get a word in, so I sat down in a chair with him standing to my right

side. He continued to take my statements about the items as personal attacks. He kept threatening my brother and myself with getting an attorney and the council involved. All we wanted was to talk rationally but that was not to be. His actions and tone of voice and mannerisms were all very threatening. I told him I did not have issue with either him or the town, that my brother and I were just very historical minded and did not want to see the artifacts lost, damaged or mistreated. I also told Mr. Becker that if my father could have seen his behavior that day, he certainly would be ashamed that he had ever loaned anything to the Town of Mineral Springs. Mr. Becker gave us copies of the loan agreement before we left. He offered no apology for his unwarranted behavior, all he said was that he would take the matter before the council on the 14th, I told him we would be back after that meeting. My brother and I were very shocked that a town official would act in this manner to people he had never met. I sincerely hope that what we witnessed here that day is not typical of Mineral Springs government.”

Mayor Becker thanked Mr. Helms and asked if anybody else had a request or any further wishes about the status of the loan contract.

Mr. Helms stated he would like to hear anything the council had to say about that contract.

Mayor Becker asked the council if they had a chance to read the contract over and mentioned he thought his memo was accurate and the minutes of Mr. [David] Helms and his cousin, Bill Howie starting this discussion back in 2008. Mr. [David] Helms took Mayor Becker on a tour of his buildings on his property at the time and said, “there are some things that I think I would like to see displayed in your town hall that is under construction and the old school.” Mayor Becker noted it was self-explanatory in his memo. Mayor Becker stated he was not sure what the council wanted to do, or if they would like to end the contract and give the items back to the Helms family.

Councilwoman Coffey responded she would like to hear from Attorney Griffin, since that had been put on the table, before she attempted to speak on it.

Councilwoman Critz mentioned she was not here to witness the conversation, but for clarification, Mayor Becker was not in a position to make that decision without bringing it before the council.

Mr. Helms responded he was fully aware of that, but all he would have had to do, in a nice way, is to say, “look guys, I can’t do anything for you”, but he did not do that.

Councilwoman Critz informed Mr. Helms she was not able to dialogue with him, because of the rules, but her point was that none of the council were present, and Mayor Becker was correct that he could not make that decision, he would have to bring it before the council since it was a contract, and he would have to confer with the town attorney. Councilwoman Critz stated she was with Councilwoman Coffey about hearing from the town attorney to see what he thought, and she would like to know if there were other siblings, so that the council knew they were acting upon the whole family and not just part of the family. If the council takes this into consideration, having the whole family here was the wish of their father and Mr. Howie. The council needs to be sure they have all the facts.

Attorney Griffin commented he was not prepared to respond, because he had not been asked to look at anything for discussion.

Councilwoman Critz suggested getting the rest of the information the council needed and to put this back on the agenda for May.

Mayor Becker mentioned one of the terms of the contract was that if members of the family wished the items returned, they would send a written notice. If the Helms family still wanted to do that, it could be ready to put before the council.

Attorney Griffin commented he would be glad to look at it.

Councilwoman Critz stated she thought legally it would require all of the siblings for a unanimous request.

Mayor Becker stated he would go on record, "I can't speak for the whole council, but I was very flattered at the time by Mr. David Helms wanting to entrust us with those, because the postal service items are all family members. The barber shop is friends and maybe probably distant relatives and that's not as much a family thing, but the postal things were very precious to David Helms, he was very proud of that. It's why we worked so hard with him to make sure that they would be given pride of place in the lobby where it was always visible to the public, which is what he really wanted to see happen. That was part of the contract, as you all know, and Attorney Griffin, that was like item number one, not number two, it had to be on display. If the town didn't want to display it, it had to be returned and it went on from there and I thought this contract was drawn up by Mr. Helms' attorney and we made a few changes, Mr. Helms and I did at the meeting we approved it. Attorney Griffin, you had looked at it and it's a pretty straightforward loan contract, so if the council would like time for you to look at it, Attorney Griffin and for the council to think about it some more, the Helms family tell us exactly what you want. I've done what I had to do, which is to bring this request to the attention of the council, because the council is the only authority; I'm not the authority in town. Our attorney is simply an advisor."

Councilwoman Critz mentioned she grew up in Wilkes County and was a native North Carolinian and her family has had land there for over 200 years. The first Postmaster General was the great, great Uncle of Councilwoman Critz, and her family has his handwritten ledgers, and they are all in an area where there is historical context and can be viewed by the public. Councilwoman Critz stated she understood the personal connection to those things and asked that the council be able to follow through so the contract is upheld. "I don't think any of us want to not do what is right", Councilwoman Critz said.

Councilwoman Coffey motioned to study the issue, dialogue, or at least get information from the Helms family and our attorney and put this on the May agenda and Councilwoman Critz seconded. The motioned passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

Attorney Griffin stated he would review the contract over the next week and prepare to consult with the entire council and advise them in advance if they wished.

Mayor Becker commented the town would continue, as they have done for twelve years, to protect the items as if they were our own, because they were precious to Mr. Helms and his family. The town will continue to protect and honor the items while awaiting to see how the matter is resolved.

5. Consideration of a Designation Liaison for Bank Account Monitoring – Action Item

Mayor Becker explained his memo was almost a copy of the memo he had written eight or ten years ago when the council appointed the first bank monitor, and it was self-explanatory. Councilwoman Neill never got a call, the town never bounced a check, or wrote a check to cash. The Treasurer's Office did recommend this, it is another small-town check and balance, another layer of protection. All that happens is that Mayor Becker gives the name and phone number of whoever volunteers to the bank manager.

Councilman Muller commented he did not have a conflict with that; he does that through work.

Mayor Becker mentioned the town did not bank with or have a conflict with Councilman Muller's employer. Mayor Becker stated for the record, "Councilman Muller has volunteered to accept that role, so I guess I just ask for a motion by council to appoint him to the bank monitor role."

Councilwoman Coffey motioned to appoint Councilman Muller to the bank monitor and Councilman Countryman seconded. The motioned passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton and Muller. Nays: None.

6. Consideration of a Resolution to Choose the Standard Revenue-Reduction Allowance for Federal DARPA Funds – Action Item

Mayor Becker explained the town was at the point of having the report due on April 30th for the fact that the town accepted the promised \$270,000+ from the feds. The council has not designated any expenditures yet. It does not have to be in the budget. Mayor Becker thinks these will be Capital Project Ordinances and the town will fund anything they do through Grant Project Ordinances and Capital Project Ordinances and account for the fund in what is called a “Special Project Fund”, but there are a few more housekeeping things that had to happen with the Federal things. One of the housekeeping things is the town must elect, like you elect in your income tax return, to take the standard allowance; the standard allowance is \$10,000,000 and Mineral Springs is only getting \$270,000. Mineral Springs is far below the ceiling for the standard allowance. What that means is the town is simply saying, “we will designate all that money as being so-called revenue losses” by the federal government definition, which means that it is free to be used for almost anything. It is a much more flexible thing and that was a change in the final rule from the Office of the U.S. Treasury. Mayor Becker explained he had been doing a lot of webinars; the small municipalities were concerned. There were four areas that the money could be spent on, and small municipalities did not really do any of those areas; it was almost like the town could do a revenue loss by a complex calculation, but a town like Mineral Springs might be able to come up with a \$20,000 loss out of that and that would be all Mineral Springs could spend. Apparently, there was a lot of give and take with the U.S. Treasury and the final rule did allow for this standard allowance and Mayor Becker has to make that election as part of the April 30th filing; the council will have to authorize that election, which will be done by Resolution, because it is the most straightforward way to do it.

Councilman Countryman asked once the town processed this [report] if the Federal Government was to going to give the town \$270,000.

Mayor Becker responded the Federal Government already gave the town \$135,000, which the council sees on the finance report in a separate category (Special Project Fund). The town received those funds last year and the next payment comes in a few months.

Councilman Countryman asked if the town could use the money for whatever they wanted to do with it in the future; the money would be deposited in a separate bank account. Councilman Countryman was curious, based on one of the things that has come up in the past, there were several things the town could use the money for, such as turning the schoolhouse into a senior center, but another thing that popped in his head was the project that has been talked about in terms of the road where the town would come up with matching funds. Councilman Countryman thought those were some things the council might want to consider.

Mayor Becker responded the matching funds was \$1,100,000.

Councilman Countryman thought the town should earmark some or all of the funds as a portion of that [matching funds].

Mayor Becker explained the council probably needed to put their heads together (it could be individually) to look at Capital Projects first, the funds could be used for operating expenses, although the town does not operate at a deficit or even close to the edge, so it really is not needed for operating funds, so it would be Capital of some sort. There is one catch, which is the town must have committed the funds by December 31, 2024 and it must be spent by December 31, 2026. The reason Mayor Becker mentioned that was because the town has no control over the road project, so the town would need to say they would spend the money on something that they would do and that way the money that the town has already can go toward the road project. If the town spends the money on something, or some things, or a combination of things, they can be sure that they can close out by December 31, 2026. It is \$270,000 more than what the town has, so whatever it is spent on, it can be accounted for in a different Capital Project that frees up \$270,000 in the regular bank account to go toward a match on the road grant.

Councilman Countryman commented that was a responsible plan, it is kind of like paying off a bill you are being charge interest on, so you do not have to pay the interest, but at the same time, then once the bill is paid you can take the money out of your bank account and pay yourself back.

Mayor Becker stated it was strictly an accounting process. The town has to account for that \$270,000 step by step and Mayor Becker will have to do another report if any of that money is spent or if the council adopts an Ordinance to commit some of it, which will be in the April 30, 2023 report. The council needs to get together in early summer to start looking at it.

Councilman Countryman commented, “reasonable ideas as to where to spend the money.”

Mayor Becker noted the third choice could be some sidewalk access in the downtown area, which is a Capital Project the town has been looking at, so there are Capital things the town could make good use of; the road problem is that.

Councilman Countryman commented, “you don’t know when that’s ever going to happen.”

Mayor Becker responded, “we don’t know from step one to step ten, we don’t know when it’s going to happen. Let’s say we got money from NCDOT, we got money from the county, we got money from the town, which would be covered by this, we had suddenly have \$1,100,000 in match, exactly 20%, we make our application in the fall of 2023, which is probably the best time to do it and there are much more worthy projects where they’re putting up a match of 30% or 35% maybe, we don’t make the cut and we don’t get the federal \$4,000,000. So, then we can go back again the next year, which is why we really can’t use this money in its own name. We can use the money in its spirit, because if we apply with regular funds from our general fund balance and we get shot down, no harm, no foul, we still have the federal money sitting in its project fund untouched, so it is all a matter of a fund accounting. It’s fund accounting. We don’t have to keep it in a separate bank account, I am just going to move it in for easy record keeping on the interest end, which there is no interest.”

Councilwoman Cureton asked if the town could give money for the park [in Western Union] they are trying to build.

Mayor Becker responded it was possible. If the group, as a nonprofit got together and put together a proposal for a grant, that is a possibility that the council could look at. It would be a very formal thing because the feds will be definitely... You are not just looking at oversight by the Town of Mineral Springs Town Council, the feds want to make sure every step of the way is being funded. If there is a subrecipient such as a 501C, they will be under scrutiny also. There could be other nonprofits that could be interested.

Councilwoman Critz asked if there were any grants out there for matching funds on sidewalks.

Mayor Becker responded it was possible, but the town is behind the curve on that, a pedestrian plan or a bike-ped plan that we pay Benchmark to do, helps in applying for grants, but you are not always going to get them. There are not a lot of grants, but there are some from NCDOT that come through CRTPO. The town might be able to use some of the money to get the plan done. Everything the council is saying are things the money could be used for, but if it is spread too thin, \$270,000 does not go too far in the scheme of things.

Councilwoman Critz commented the road project is not stamped in cement and the community project is dear to her personally, but she knows the town is self-limited as far as sewer. Councilwoman Critz thought it would be nice to use the money in several spots that would be beneficial to the community.

Mayor Becker thought it was important for the council to start thinking about ideas, both from their own thoughts and things they have seen and looking at what municipal needs are. Of course, if they town spent the money on some of those projects, that is money the town did not spend that they still have to give to the match on the road construction; that is sort of how it would work. “As

Councilman Countryman said, you are paying yourself back, so the money will be very useful, and I am absolutely committed to not cutting a check to Uncle Sam sending back money we didn't spend, some finance officer in 2026 will not be sending money back to Uncle Sam; we've got to spend it", Mayor Becker said.

Councilwoman Critz thought the council was all for making it go for good uses.

Mayor Becker commented the feds are going to be pretty flexible on what the money is used for, but they want to make sure the town has accounted for everything, they want to know how it was spent, they want to see contracts, they want to see Capital Project Ordinances, but they are going to be pretty flexible from what Mayor Becker understands and almost any kind of a project would be a qualified project.

Councilman Countryman motioned that you use your Resolution to elect the standard allowance for the revenue replacement under Federal American Rescue Act (ARPA) and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

The Resolution is as follows:

TOWN OF MINERAL SPRINGS
RESOLUTION TO ELECT THE "STANDARD ALLOWANCE"
FOR REVENUE REPLACEMENT UNDER THE
FEDERAL AMERICAN RESCUE PLAN ACT (ARPA)

R-2022-01

WHEREAS, the Town of Mineral Springs by means of R-2021-06 accepted funding from the Coronavirus State and Local Fiscal Recovery Fund ("SLFRF") revenues of H.R. 1319 American Rescue Plan Act of 2021 ("ARPA") on August 12, 2021; and

WHEREAS, the final funding amount for Mineral Springs is \$270,618.75 which is being distributed by the State of North Carolina acting as agent for the United States Treasury Department ("Treasury"); and

WHEREAS, Treasury issued its Final Rule on January 6, 2022, effective April 1, 2022, which provided additional flexibility for recipients over and above the approved expenditure categories originally included in the Interim Final Rule; and

WHEREAS, the Final Rule now provides a "Standard Allowance" of \$10,000,000.00 which allows recipients to designate SLFRF revenues up to that amount for "Revenue Replacement" without being required to perform an actual revenue-loss calculation; and

WHEREAS, the Final Rule clarifies that Revenue Replacement funds may be used for "any service traditionally provided by a government, unless Treasury has stated otherwise"; and

WHEREAS, the Final Rule requires recipients to make a one-time election to use the Standard Allowance if they wish to designate up to \$10,000,000.00 of their SLFRF revenues for Revenue Replacement purposes without performing an actual revenue-loss calculation; and

WHEREAS, electing the Standard Allowance simplifies and streamlines the reporting process and allows Mineral Springs to utilize the SLFRF revenues in ways that most broadly and expeditiously benefit the town's citizens.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Mineral Springs that the town does hereby elect to use the Standard Allowance for Revenue Replacement under the Final Rule for allocating and spending SLFRF revenues; and

BE IT FURTHER RESOLVED that the Town of Mineral Springs hereby designates its full SLFRF allocation of \$270,618.75 to the "Revenue Replacement" category; and

BE IT FURTHER RESOLVED that the Town Council of the Town of Mineral Springs hereby directs the Finance Officer to notify Treasury of its election to use the Standard Allowance as part of the required first Annual Report to be submitted to Treasury by April 30, 2022; and

BE IT FURTHER RESOLVED that the Town of Mineral Springs will continue to account for SLFRF revenues in a separate fund, will document transfers of SLFRF revenues to the General Fund or Grant Project Funds as applicable, and will comply with all applicable federal and state budgeting, accounting, contracting, reporting, and other compliance requirements for SLFRF revenues; and

BE IT FURTHER RESOLVED that the Town Council of the Town of Mineral Springs designates and directs the Town Finance Officer to take all actions necessary on behalf of the town council to administer the SLFRF revenues in compliance with the Final Rule.

This the 14th day of April, 2022

Frederick Becker III, Mayor

ATTEST:

Vicky Brooks, CMC, NCCMC

Mayor Becker noted he would be filing the report next week now that he has the approval of the council to elect the standard allowance.

7. FY2022-2023 Budget: Preliminary Departmental Appropriations – Action Item

Mayor Becker explained this was the usual April operation of the general fund budget. The council will notice that none of the Capital, including the ARPA, appears in these appropriations. The town was awarded \$270,000, which will be for Capital Project Ordinances that may be applicable to the fiscal year 2022-2023. That appears in the budget, but it is not in the general fund. Mayor Becker explained this was his recommendation for appropriations in the general fund and next month he will present the council with the recommended budget with revenue estimates. From Mayor Becker's little bit of study, the town may end up with about a \$10,000 bump in revenues next year over what was budgeted last year. Some things are up, sales tax will be up, property tax will be up because of new construction, not too many things are going to be down, at least not significantly. Mayor Becker explained it looked like the town would have a little bit more money and what that means is that it will cover some of the increases where there are salary increases and it will be "kind of" a break even and still be able to have a similar amount in the Capital category (not the Capital Project funds). It looks to be okay for next year in terms of just enough increased revenues to cover increased expenditures.

Councilwoman Coffey motioned to incorporate the recommended appropriations for the 2022-2023 budget as presented and Councilwoman Cureton seconded.

Councilwoman Critz thanked Mayor Becker for doing such a thorough job, it makes the council job easier.

Mayor Becker responded he tries to make it straight forward; everything looks good. The salary increases, the recommended changes where the town needed to change a few things up or down.

Councilwoman Cureton asked if the council was getting a salary increase.

Mayor Becker responded, no, the staff is, as long as the council approves it and Councilwoman Coffey made a motion that Councilwoman Cureton seconded for staff. The budget is not done until the council adopts it in June; this is the first step.

The motion made by Councilwoman Coffey to incorporate the recommended appropriations for the 2022-2023 budget as presented, which was seconded by Councilwoman Cureton passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

8. Consideration of Selecting a Movie for the Outdoor Movie Night – Action Item

Mayor Becker mentioned that Ms. Brooks did a great job of narrowing down [the list of movies], since we are not kids, but some have grandchildren, so they may have some insight.

Councilwoman Critz stated she had seen several of these [movies].

Mayor Becker noted one thing he told Ms. Brooks was the town should get a first and second choice, because Mr. Pihanich will say “oh yeah, Wesley Chapel’s doing Sing II”, so Mineral Springs does not want to do that one if somebody already made it a choice.

Councilman Muller responded Mineral Springs was not going to have everybody from Wesley Chapel.

Mayor Becker noted that was true, so it did not matter, and he would leave it up to the council if it was one choice.

Councilman Muller stated he would like to see Dog; it looks good.

Councilwoman Critz stated she thought Sing II appealed to a broader audience, because it is very upbeat with a lot of music, and a lot of opportunity to sing along and dance. Councilwoman Critz thought it would be easier to engage more kids, so it might keep the children on point. Councilwoman Critz selected Sing II over the three that she had seen for that reason, and Dog does not do that.

Councilman Muller commented the only thing about Dog was it is a new movie in the theaters now, and it would be something nobody has seen, so it might bring more people to Mineral Springs to view.

Councilwoman Critz stated Councilman Muller had a point, but she was thinking of how to keep children more funneled and tunneled.

Councilwoman Critz motioned to choose Sing II for the reasons she stated. Councilwoman Critz stated she did not think you could go wrong with any of them, but she wanted to see it possibly be more engaging to the audience. [This motion was not acted upon]

Councilman Muller suggested going with Sing II, but if it was not available to put Dog as the second choice.

Ms. Brooks suggested Councilwoman Critz restate her motion.

Councilwoman Critz motioned that Sing II is our first choice and Dog would be our second choice and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

Ms. Brooks mentioned that Councilwoman Krafft would not be doing the children’s activity, because that is the weekend she will be taking her son to school. Ms. Brooks mentioned the movie started at 8:30 p.m.

Mayor Becker asked if the library would still do their thing at 7:00 p.m. or so.

Ms. Brooks responded the library would be there from 7:15 p.m. to 8:15 p.m.

Councilwoman Critz stated she thought that was sufficient and asked if there were going to be vendors with popcorn, pretzels, and ice cream.

Councilman Muller suggested Pelican’s.

9. Consideration of Appointing a Delegate for the NCLM 2022-2023 League Board of Directors

Mayor Becker mentioned the council had been getting emails from the League saying who the nominees were for the board; a slate has been made and the delegate will just have to say yes to the slate the nominating committee recommends. This is a one-time thing, because the League’s charter says anytime they have a vote of all member municipalities, the town must designate a voting delegate to do that. The council just needs to designate a voting delegate who will get in

touch with Ms. Brooks tomorrow and they will get an email from the League and the delegate will send the Mineral Springs vote for the slate of candidates.

Councilman Muller volunteered.

Councilwoman Coffey motioned to appoint Councilman Muller and Councilwoman Countryman seconded. The motion passed unanimously by roll call. Ayes: Coffey, Countryman, Critz, Cureton, and Muller. Nays: None.

10. Staff Updates

Attorney Griffin referred to the second page of Mayor Becker's memo for item #7 and asked if the word "decreased" should be "increased" under #1.

Mayor Becker thanked Attorney Griffin for pointing that out, and explained he used the previous year's as a template trying to remember to change all the words/dates if they had to be changed. The reason that was increased was because the town goes by that 3% flat rate, and a budget amendment had to be done the first month of the fiscal year to accommodate the comprehensive plan, so the budget was bigger last year than normal. It went from \$10,545 to \$11,675, which is an increase.

11. Other Business

Mayor Becker mentioned that Councilwoman Cureton and he just came from Parkwood High School where they had a wonderful little Terrance Gittens Memorial at the stadium with speakers. There was a memo in the agenda packet that Coach Gittens put out, but Mayor Becker did not speak to him about the fact that the town generally does not contribute to school, because there are so many of them and there are so many needs. This memo was put in the agenda packet on Thursday, but most people on the council know that Coach Gittens suddenly and unexpectedly passed away Thursday night. Mayor Becker explained that things don't change, and he believed the memo was geared more to business sponsorships from a chamber mailing list. If the council is interested in personal contributions or anything they wanted to do they could say it was in honor of the coach. Mayor Becker stated he was an amazing man and only spent two years there and seemed to have changed everybody's life. Coach Gittens coached football, and he was a CTE teacher. Mayor Becker worked with Coach Gittens every week and when Mayor Becker saw Coach Gittens on the field, it did not matter how busy he was, his fact lit up to see Mayor Becker; he was so grateful for the work Mayor Becker was doing for the team. Coach Gittens had presented Mayor Becker with a plaque during one of the basketball games that he took pictures of.

Councilwoman Cureton noted she was collecting money and when she talked to the school, they were excited about it, because she did raise \$500 for the band and \$4,000 for their [Western Union] park. When Councilwoman Cureton saw this [passing of Coach Gittens], she called the school and asked if she could collect some money and they said she did not need to ask, she could just do it. Councilwoman Cureton stated she had four checks and if anyone would like to give her a donation, she would accept it. Councilwoman Cureton explained the money was to be turned in on June 15th, but she was going to turn hers in at the end of May.

Councilwoman Critz asked Ms. Brooks about the Ethics Class council members were going to do together. When is the deadline? Any idea when the council would try to schedule it?

Ms. Brooks responded she did not know if the class was offered online yet, but she did not believe the deadline was until November. The Ethics Class is required each time an elected official is re-elected or elected to office.

Councilwoman Critz mentioned it would be Councilwoman Krafft, Councilman Countryman, Councilman Muller, Mayor Becker, and herself that will need to take the class this year.

Mayor Becker mentioned the class is offered once live and then the council could get the taped webinar and they can do it when they want when it is available.

12. Adjournment – Action Item

At 8:18 p.m. Councilwoman Coffey motioned to adjourn the meeting and Councilman Muller seconded. The motion passed unanimously. Ayes: Coffey, Critz, Cureton, and Muller. Nays: None.

The next regular meeting will be on Thursday, May 12, 2022 at 7:30 p.m. at the Mineral Springs Town Hall.

Respectfully submitted by:

Vicky A. Brooks, CMC, NCCMC, Town Clerk

Frederick Becker III, Mayor

DRAFT

MARCH 2022
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

MARCH 31, 2022 REGULAR TAX	2022	2021	2020	2019	2018
BEGINNING CHARGE	44.83	80,033.86	69,694.82	67,992.78	67,409.94
TAX CHARGE					
PUBLIC UTILITIES CHARGES					
DISCOVERIES	0.78				
NON-DISCOVERIES					
RELEASES		(6.17)			
TOTAL CHARGE	45.61	80,027.69	69,694.82	67,992.78	67,409.94
BEGINNING COLLECTIONS		77,916.59	69,525.24	67,829.71	67,347.43
COLLECTIONS - TAX	1.86	1,395.01	0.33		
COLLECTIONS - INTEREST		46.11	0.20		
TOTAL COLLECTIONS	1.86	79,311.60	69,525.57	67,829.71	67,347.43
BALANCE OUTSTANDING	43.75	716.09	169.25	163.07	62.51
PERCENTAGE OF REGULAR	4.08%	99.11%	99.76%	99.76%	99.91%
COLLECTION FEE 1.5 %		21.62	0.01	-	-

MARCH 2022
TOWN OF MINERAL SPRINGS
PERCENTAGE REPORT

2017	2016	2015	2014	2013	2012
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00	66,094.83
65,441.40	61,553.74	62,157.91	64,338.55	64,894.00	66,094.83
65,375.36	61,487.70	62,132.73	64,313.12	64,873.47	66,085.39
65,375.36	61,487.70	62,132.73	64,313.12	64,873.47	66,085.39
66.04	66.04	25.18	25.43	20.53	9.44
99.90%	99.89%	99.96%	99.96%	99.97%	99.99%
-	-	-	-	-	-

Agenda Item

5/12/2022

Town of Mineral Springs

FINANCE REPORT

March 2022

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Finance Officer

May 12, 2022

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Cash Flow Report FY2021 YTD

7/1/2021 through 3/31/2022

4/14/2022

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Category	7/1/2021- 3/31/2022
INCOME	
Interest Income	1,103.86
Other Inc	
NC Grant	135,309.38
Sales Tax Refunds	974.82
Zoning	3,220.00
TOTAL Other Inc	139,504.20
Prop Tax 2021	
Receipts 2021	
Int	61.90
Tax	77,845.93
TOTAL Receipts 2021	77,907.83
TOTAL Prop Tax 2021	77,907.83
Prop Tax Prior Years	
Prop Tax 2015	
Receipts 2015	
Int	0.48
Tax	4.95
TOTAL Receipts 2015	5.43
TOTAL Prop Tax 2015	5.43
Prop Tax 2017	
Receipts2017	
Int	15.78
Tax	44.27
TOTAL Receipts2017	60.05
TOTAL Prop Tax 2017	60.05
Prop Tax 2018	
Receipts	
Int	23.82
Tax	89.62
TOTAL Receipts	113.44
TOTAL Prop Tax 2018	113.44
Prop Tax 2019	
Receipts 2019	
Int	21.45
Tax	123.73
TOTAL Receipts 2019	145.18
TOTAL Prop Tax 2019	145.18
Prop Tax 2020	
Receipts	
Int	18.24
Tax	237.23
TOTAL Receipts	255.47
TOTAL Prop Tax 2020	255.47
TOTAL Prop Tax Prior Years	579.57
Sales Tax	
Cable TV	9,377.26
Electricity	109,307.55
Natural Gas Excise	261.16
Sales & Use Dist	19,846.08

Cash Flow Report FY2021 YTD

7/1/2021 through 3/31/2022

4/14/2022

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Category	7/1/2021- 3/31/2022
telecommunications	1,244.20
TOTAL Sales Tax	140,036.25
Veh Tax	
Int 2021	49.78
Tax 2021	5,255.81
TOTAL Veh Tax	5,305.59
TOTAL INCOME	364,437.30
 EXPENSES	
Ads	414.42
Attorney	3,408.75
Audit	4,730.00
Capital Outlay	
Office	2,603.10
TOTAL Capital Outlay	2,603.10
Community	
Greenway	1,405.65
Maint	3,444.50
Parks & Rec	
Park	1,722.63
TOTAL Parks & Rec	1,722.63
Special Events	
Services	4,000.00
TOTAL Special Events	4,000.00
TOTAL Community	10,572.78
Elections	3,045.28
Emp	
Benefits	
Dental	800.00
Life	595.20
NCLGERS	13,306.77
Vision	140.00
TOTAL Benefits	14,841.97
Bond	550.00
FICA	
Med	1,464.26
Soc Sec	6,260.93
TOTAL FICA	7,725.19
Payroll	1,572.72
Unemp	5.69
Work Comp	2,026.48
TOTAL Emp	26,722.05
Office	
Clerk	29,736.00
Council	9,800.00
Deputy Clerk	8,749.85
Dues	7,081.00
Equip	1,261.39
Finance Officer	27,468.00
Ins	3,761.69
Maint	

Cash Flow Report FY2021 YTD

7/1/2021 through 3/31/2022

4/14/2022

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Category	7/1/2021- 3/31/2022
Materials	462.79
Service	5,166.80
TOTAL Maint	5,629.59
Mayor	4,500.00
Post	868.73
Records	5,245.09
Supplies	1,896.88
Tel	5,210.08
Util	5,445.43
TOTAL Office	116,653.73
Planning	
Administration	
Contract	1,254.40
Salaries	25,704.00
TOTAL Administration	26,958.40
Land Use Plan	
Contract	26,400.00
Misc	826.02
Survey	1,697.15
TOTAL Land Use Plan	28,923.17
Misc	683.07
TOTAL Planning	56,564.64
Street Lighting	817.89
Tax Coll	
Contract	1,346.03
TOTAL Tax Coll	1,346.03
Training	
Staff	200.00
TOTAL Training	200.00
Travel	362.88
TOTAL EXPENSES	227,441.55
TRANSFERS	
FROM Check Min Spgs	135,309.38
FROM South State CD	310,127.56
TO MM Sav ParkSterling	-310,127.56
TO CSLRF Fund	-135,309.38
TOTAL TRANSFERS	0.00
OVERALL TOTAL	136,995.75

Account Balances History Report - As of 3/31/2022

(Includes unrealized gains)

Account	6/29/2021 Balance	6/30/2021 Balance	7/31/2021 Balance	8/31/2021 Balance	9/30/2021 Balance	10/31/2021 Balance	11/30/2021 Balance
ASSETS							
Cash and Bank Accounts							
Check Min Spgs	60,500.72	60,191.38	21,196.03	6,497.35	46,877.77	38,508.55	22,080.89
MM Sav ParkSterling	630,684.60	630,741.62	630,793.46	630,821.11	630,847.03	630,872.09	941,036.65
NCCMT_Cash	2,357.83	2,357.85	2,357.87	2,357.89	2,357.91	2,357.93	2,357.95
South State CD	309,347.47	309,347.47	309,347.47	309,347.47	309,347.47	310,123.31	0.00
CSLRF Fund	0.00	0.00	0.00	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Cash and Bank Accounts	1,002,890.62	1,002,638.32	963,694.83	1,084,333.20	1,124,739.56	1,117,171.26	1,100,784.87
Other Assets							
State Revenues Receivable	0.00	62,068.53	58,511.97	55,915.26	0.00	0.00	0.00
TOTAL Other Assets	0.00	62,068.53	58,511.97	55,915.26	0.00	0.00	0.00
TOTAL ASSETS	1,002,890.62	1,064,706.85	1,022,206.80	1,140,248.46	1,124,739.56	1,117,171.26	1,100,784.87
LIABILITIES							
Other Liabilities							
Accounts Payable	692.76	1,996.43	692.76	692.76	692.76	692.76	692.76
Restricted Fund Balance	0.00	0.00	0.00	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Other Liabilities	692.76	1,996.43	692.76	136,002.14	136,002.14	136,002.14	136,002.14
TOTAL LIABILITIES	692.76	1,996.43	692.76	136,002.14	136,002.14	136,002.14	136,002.14
OVERALL TOTAL	1,002,197.86	1,062,710.42	1,021,514.04	1,004,246.32	988,737.42	981,169.12	964,782.73

Account Balances History Report - As of 3/31/2022

(Includes unrealized gains)

4/14/2022

Account	12/31/2021 Balance	1/31/2022 Balance	2/28/2022 Balance	3/31/2022 Balance
ASSETS				
Cash and Bank Accounts				
Check Min Spgs	112,270.12	110,455.42	88,844.52	121,538.75
MM Sav ParkSterling	941,076.61	941,116.57	941,152.67	941,192.64
NCCMT_Cash	2,357.97	2,357.99	2,358.01	2,358.16
South State CD	0.00	0.00	0.00	0.00
CSLRF Fund	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Cash and Bank Accounts	1,191,014.08	1,189,239.36	1,167,664.58	1,200,398.93
Other Assets				
State Revenues Receivable	0.00	0.00	0.00	0.00
TOTAL Other Assets	0.00	0.00	0.00	0.00
TOTAL ASSETS	1,191,014.08	1,189,239.36	1,167,664.58	1,200,398.93
LIABILITIES				
Other Liabilities				
Accounts Payable	692.76	692.76	692.76	692.76
Restricted Fund Balance	135,309.38	135,309.38	135,309.38	135,309.38
TOTAL Other Liabilities	136,002.14	136,002.14	136,002.14	136,002.14
TOTAL LIABILITIES	136,002.14	136,002.14	136,002.14	136,002.14
OVERALL TOTAL	1,055,011.94	1,053,237.22	1,031,662.44	1,064,396.79

Mineral Springs Budget Comparison 2021-22

TOWN OF MINERAL SPRINGS										
BUDGET COMPARISON 2021-22 (Includes Budget Amendment 2021-01)										
Appropriation dept	Budget	Unspent	Spent YTD	% of Budget	July	August	September	October	November	
Advertising	\$ 1,800.00	\$ 1,385.58	\$ 414.42	23.0%	\$	\$	\$	\$	\$	
Attorney	\$ 9,600.00	\$ 6,191.25	\$ 3,408.75	35.5%	\$ 300.00	\$ 300.00	\$ 300.00	\$ 1,008.75	\$ 300.00	
Audit	\$ 4,730.00	\$ -	\$ 4,730.00	100.0%	\$	\$	\$	\$	\$	
Charities & Agencies	\$ 10,545.00	\$ 10,545.00	\$ -	0.0%	\$	\$	\$	\$	\$	
Community Projects	\$ 26,000.00	\$ 15,427.22	\$ 10,572.78	40.7%	\$ 4,600.00	\$ 215.09	\$ 339.60	\$ 890.09	\$ 1,491.39	
Contingency	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%	\$	\$	\$	\$	\$	
Employee Overhead	\$ 35,400.00	\$ 8,677.95	\$ 26,722.05	75.5%	\$ 5,372.13	\$ 2,621.90	\$ 2,651.01	\$ 2,484.22	\$ 2,800.45	
Elections	\$ 3,300.00	\$ 254.72	\$ 3,045.28	0.0%	\$	\$	\$	\$	\$	
Fire Protection	\$ 12,000.00	\$ 12,000.00	\$ -	0.0%	\$	\$	\$	\$	\$	
Intergovernmental	\$ 15,000.00	\$ 15,000.00	\$ -	0.0%	\$	\$	\$	\$	\$	
Office & Administrative	\$ 157,719.00	\$ 41,065.27	\$ 116,653.73	74.0%	\$ 26,588.71	\$ 10,941.21	\$ 10,616.90	\$ 10,358.15	\$ 11,221.67	
Planning & Zoning	\$ 74,272.00	\$ 17,707.36	\$ 56,564.64	76.2%	\$ 4,537.40	\$ 4,675.36	\$ 5,567.99	\$ 4,567.87	\$ 5,496.00	
Street Lighting	\$ 1,200.00	\$ 382.11	\$ 817.89	68.2%	\$	\$ 102.37	\$ 102.41	\$ 101.69	\$ 202.86	
Tax Collection	\$ 1,600.00	\$ 253.97	\$ 1,346.03	84.1%	\$	\$ 26.03	\$ 24.82	\$ 123.63	\$ 101.77	
Training	\$ 3,000.00	\$ 2,800.00	\$ 200.00	6.7%	\$	\$	\$	\$ 200.00	\$	
Travel	\$ 4,200.00	\$ 3,837.12	\$ 362.88	8.6%	\$	\$	\$	\$	\$ 101.92	
Capital Outlay	\$ 25,849.00	\$ 23,245.90	\$ 2,603.10	10.1%	\$	\$	\$	\$	\$	
Totals	\$ 389,215.00	\$ 161,773.45	\$ 227,441.55	58.4%	\$ 41,398.24	\$ 18,881.96	\$ 19,602.73	\$ 19,734.40	\$ 25,263.56	
Off Budget:										
Tax Refunds					\$ -	\$ -	\$ -	\$ -	\$ -	
Interfund Transfers					\$ -	\$ 135,309.38	\$ -	\$ -	\$ -	
Total Off Budget:			\$ 135,309.38		\$ -	\$ 135,309.38	\$ -	\$ -	\$ -	

Mineral Springs Budget Comparison 2021-22

Appropriation dept	December	January	February	March	April	May	June	June a/p
Advertising	\$ 114.42	\$ -	\$ -	\$ 300.00				
Attorney	\$ -	\$ 600.00	\$ 300.00	\$ 300.00				
Audit	\$ 1,182.50	\$ -	\$ -	\$ -				
Charities & Agencies	\$ -	\$ -	\$ -	\$ -				
Community Projects	\$ 814.60	\$ 1,761.85	\$ 219.45	\$ 240.71				
Contingency	\$ -	\$ -	\$ -	\$ -				
Employee Overhead	\$ 1,015.91	\$ 4,463.85	\$ 2,655.31	\$ 2,657.27				
Elections	\$ 3,045.28	\$ -	\$ -	\$ -				
Fire Protection	\$ -	\$ -	\$ -	\$ -				
Intergovernmental	\$ -	\$ -	\$ -	\$ -				
Office & Administrative	\$ 9,676.55	\$ 12,422.48	\$ 11,798.28	\$ 13,029.78				
Planning & Zoning	\$ 2,684.64	\$ 5,007.36	\$ 17,122.73	\$ 6,905.29				
Street Lighting	\$ -	\$ 102.48	\$ 103.04	\$ 103.04				
Tax Collection	\$ 623.92	\$ 287.29	\$ 127.10	\$ 31.47				
Training	\$ -	\$ -	\$ -	\$ -				
Travel	\$ 57.12	\$ -	\$ -	\$ 203.84				
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,603.10				
Totals	\$ 19,214.94	\$ 24,645.31	\$ 32,325.91	\$ 26,374.50	\$ -	\$ -	\$ -	\$ -
Off Budget:								
Tax Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Off Budget:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mineral Springs Monthly Revenue Summary 2021-22

TOWN OF MINERAL SPRINGS												
REVENUE SUMMARY 2021-22 (Includes Budget Amendment 2021-01)												
Source	Budget	Receivable	Rec'd YTD	% of Budget	July	August	September	October	November			
Property Tax - prior	\$ 600.00	\$ 20.43	\$ 579.57	96.6%	\$ -	\$ 116.98	\$ -	\$ 88.21	\$ 226.12			
Property Tax - 2021	\$ 77,765.00	\$ (142.83)	\$ 77,907.83	100.2%	\$ -	\$ -	\$ -	\$ 8,153.04	\$ 5,030.98			
Fund Balance Approp.	\$ 25,000.00	\$ -	\$ 25,000.00	100.0%	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -			
Interest	\$ 2,500.00	\$ 1,396.14	\$ 1,103.86	44.2%	\$ 51.86	\$ 27.67	\$ 25.94	\$ 800.92	\$ 41.27			
Sales Tax - Electric	\$ 208,000.00	\$ 98,692.45	\$ 109,307.55	52.6%	\$ -	\$ -	\$ -	\$ -	\$ -			
Sales Tax - Sales & Use	\$ 29,430.00	\$ 9,583.92	\$ 19,846.08	67.4%	\$ -	\$ -	\$ 2,764.21	\$ 2,753.93	\$ 2,693.28			
Sales Tax - Other Util.	\$ 21,350.00	\$ 10,467.38	\$ 10,882.62	51.0%	\$ -	\$ -	\$ -	\$ -	\$ -			
Sales Tax - Alc. Bev.	\$ 13,145.00	\$ 13,145.00	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -			
Vehicle Taxes	\$ 6,725.00	\$ 1,419.41	\$ 5,305.59	78.9%	\$ -	\$ 809.59	\$ 868.68	\$ -	\$ 765.52			
Zoning Fees	\$ 3,500.00	\$ 280.00	\$ 3,220.00	92.0%	\$ 150.00	\$ 660.00	\$ 435.00	\$ 370.00	\$ 120.00			
Other	\$ 1,200.00	\$ 225.18	\$ 974.82	81.2%	\$ -	\$ -	\$ -	\$ -	\$ -			
CSLRF (Non-Budget)	\$ -	\$ -	\$ 135,309.38			\$ 135,309.38						
Totals	\$ 389,215.00	\$ 135,087.08	\$ 254,127.92	65.3%	\$ 25,201.86	\$ 1,614.24	\$ 4,093.83	\$ 12,166.10	\$ 8,877.17			
+CSLRF, -Fund Bal App			\$ 364,437.30									
December	January	February	March	April	May	June	June a/r					
Property Tax - prior	\$ 137.18	\$ 4.57	\$ 6.51	\$ -								
Property Tax - 2021	\$ 38,751.61	\$ 17,933.72	\$ 7,157.18	\$ 881.30								
Fund Balance Approp.	\$ -	\$ -	\$ -	\$ -								
Interest	\$ 39.98	\$ 39.98	\$ 36.12	\$ 40.12								
Sales Tax - Electric	\$ 60,906.91	\$ -	\$ -	\$ 48,400.64								
Sales Tax - Sales & Use	\$ 2,757.88	\$ 2,738.84	\$ 2,913.12	\$ 3,224.82								
Sales Tax - Other Util.	\$ 5,386.45	\$ -	\$ -	\$ 5,496.17								
Sales Tax - Alc. Bev.	\$ -	\$ -	\$ -	\$ -								
Vehicle Taxes	\$ 1,214.14	\$ 518.66	\$ 588.20	\$ 540.80								
Zoning Fees	\$ 250.00	\$ 660.00	\$ 50.00	\$ 525.00								
Other	\$ -	\$ 974.82	\$ -	\$ -								
CSLRF (Non-Budget)	\$ -	\$ -	\$ -	\$ -								
Totals	\$ 109,444.15	\$ 22,870.59	\$ 10,751.13	\$ 59,108.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,877.17		

March Cash Flow Report - Mar 2022

3/1/2022 through 3/31/2022

4/14/2022

Page 1

Category	3/1/2022- 3/31/2022
INCOME	
Interest Income	40.12
Other Inc	
Zoning	525.00
TOTAL Other Inc	525.00
Prop Tax 2021	
Receipts 2021	
Int	23.02
Tax	858.28
TOTAL Receipts 2021	881.30
TOTAL Prop Tax 2021	881.30
Sales Tax	
Cable TV	4,662.48
Electricity	48,400.64
Natural Gas Excise	234.92
Sales & Use Dist	3,224.82
telecommunications	598.77
TOTAL Sales Tax	57,121.63
Veh Tax	
Int 2021	4.80
Tax 2021	536.00
TOTAL Veh Tax	540.80
TOTAL INCOME	59,108.85
EXPENSES	
Ads	300.00
Attorney	300.00
Capital Outlay	
Office	2,603.10
TOTAL Capital Outlay	2,603.10
Community	
Greenway	26.11
Parks & Rec	
Park	214.60
TOTAL Parks & Rec	214.60
TOTAL Community	240.71
Emp	
Benefits	
Dental	80.00
Life	59.52
NCLGERS	1,478.53
Vision	14.00
TOTAL Benefits	1,632.05
FICA	
Med	165.06
Soc Sec	705.80
TOTAL FICA	870.86
Payroll	154.36
TOTAL Emp	2,657.27
Office	

March Cash Flow Report - Mar 2022

3/1/2022 through 3/31/2022

4/14/2022

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Category	3/1/2022- 3/31/2022
Clerk	3,304.00
Council	1,200.00
Deputy Clerk	1,087.75
Dues	1,142.00
Equip	325.24
Finance Officer	3,052.00
Maint	
Materials	11.71
Service	553.00
TOTAL Maint	564.71
Mayor	436.87
Supplies	276.20
Tel	450.74
Util	1,190.27
TOTAL Office	13,029.78
Planning	
Administration	
Salaries	2,856.00
TOTAL Administration	2,856.00
Land Use Plan	
Contract	3,630.00
Misc	419.29
TOTAL Land Use Plan	4,049.29
TOTAL Planning	6,905.29
Street Lighting	103.04
Tax Coll	
Contract	31.47
TOTAL Tax Coll	31.47
Travel	203.84
TOTAL EXPENSES	26,374.50
OVERALL TOTAL	32,734.35

Register Report - Mar 2022

3/1/2022 through 3/31/2022

4/14/2022

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Date	Num	Description	Memo	Category	Cl	Amount
3/1/2022	6308	Verizon Wireless	221474588-00001 (FY2021)	Office:Tel	R	-68.94
3/1/2022	6309	Duke Power	9100 3284 5207 (FY2021)	Street Lighting	R	-103.04
3/5/2022	EFT	Debit Card (Staples)	Paper (FY2021)	Office:Supplies	R	-70.43
3/5/2022	EFT	Debit Card (Lowe's)	Fertilizer, Trash Bags (FY2021)	Community:Greenway	R	-26.11
3/7/2022	EFT	...Union County	2/2022 (FY2021)	Prop Tax 2021:Receipts 2021:Tax	R	858.28
			2/2022 (FY2021)	Prop Tax 2021:Receipts 2021:Int	R	23.02
			2/2022 (FY2021)	Tax Coll:Contract	R	-13.22
3/8/2022	6310	Amerigas	I/N 3133252215 198 gal @ \$4.669 (...)	Office:Util	R	-1,007.26
3/8/2022	6311	Bucket, Mop, And Br...	Ashley Park Draw.74 janitorial 3/22 ...	Office:Maint:Service	R	-188.00
3/8/2022	6312	Benchmark CMR, In...	I/N 2103 Comp Plan 11% (FY2021)	Planning:Land Use Plan:Contract	R	-3,630.00
3/8/2022	6313	Clark, Griffin & McC...	I/N 7918 3/2022 (FY2021)	Attorney	R	-300.00
3/8/2022	6314	City Of Charlotte {C...	I/N MD-22000932 CRTPO Dues (FY...	Office:Dues	R	-1,142.00
3/8/2022	6315	...Xerox Corporation	FY2021	Office:Supplies	R	-115.04
			FY2021	Planning:Land Use Plan:Misc	R	-419.29
3/8/2022	EFT	Point And Pay	06-036-042 (FY2021)	Other Inc:Zoning	R	25.00
3/11/2022	EFT	Point And Pay	06-054-055 (FY2021)	Other Inc:Zoning	R	50.00
3/11/2022	EFT	Debit Card (AOL)	AOL Troubleshooting Svc 03/22 (FY...	Office:Tel	R	-7.99
3/12/2022	EFT	Debit Card (McAfee)	Clerk AV software (FY2021)	Office:Supplies	R	-90.73
3/14/2022	DEP	Deposit	#21013 (FY2021)	Other Inc:Zoning	R	250.00
3/15/2022	EFT	...NC Department of R...	FY2021	Sales Tax:Electricity	R	48,400.64
			FY2021	Sales Tax:telecommunications	R	598.77
			FY2021	Sales Tax:Cable TV	R	4,662.48
			FY2021	Sales Tax:Natural Gas Excise	R	234.92
3/15/2022	EFT	NC Department of R...	Sales & Use Distribution 1/22 (FY20...	Sales Tax:Sales & Use Dist	R	3,224.82
3/15/2022	6316	Taylor & Sons Mowi...	I/N 0027 03/22 (FY2021)	Office:Maint:Service	R	-365.00
3/15/2022	6317	Union County Water...	A/N 84361*00 (FY2021)	Office:Util	R	-37.72
3/15/2022	6318	Union County Water...	A/N 91052*00 (FY2021)	Community:Parks & Rec:Park	R	-14.60
3/15/2022	6319	Dell Marketing, LP	Cust #102176546, Inv #1056800758...	Capital Outlay:Office	R	-2,603.10
3/17/2022	6320	Frederick Becker III	11/21 - 12/21 reimbursement: mileag...	Travel	R	-203.84
3/17/2022	6321	Charlotte Steeplech...	2022 Race Program Ad (FY2021)	Ads	R	-300.00
3/22/2022	6322	Windstream	061348611 (FY2021)	Office:Tel	R	-255.25
3/23/2022	EFT	Debit Card (WalMart)	Paper Towels (FY2021)	Office:Maint:Materials	R	-11.71
3/24/2022	EFT	Debit Card (Dell)	Clerk Power Adapter (FY2021)	Office:Equip	R	-47.39
3/24/2022	6323	...Verizon Wireless	FY2021	Office:Tel	R	-118.56
			FY2021	Office:Equip	R	-193.78
3/24/2022	6324	Duke Power{Office}	A/N 910032844818 (FY2021)	Office:Util	R	-118.80
3/24/2022	6325	Duke Power	9100 3284 5041 (Old School) (FY20...	Office:Util	R	-26.49
3/24/2022	6326	BluSite Solutions Of ...	I/N 2026604 Porta John & Handwas...	Community:Parks & Rec:Park	R	-200.00
3/24/2022	6327	...Municipal Insurance ...	11/21 (FY2021)	Emp:Benefits:Life	R	-59.52
			11/21 (FY2021)	Emp:Benefits:Dental	R	-80.00
			11/21 (FY2021)	Emp:Benefits:Vision	R	-14.00
3/28/2022	EFT	...NC State Treasurer	03/22 LGERS contribution FY2021	Office:Clerk	R	-198.24
			03/22 LGERS contribution FY2021	Office:Finance Officer	R	-183.12
			03/22 LGERS contribution FY2021	Planning:Administration:Salaries	R	-171.36
			03/22 employer contribution FY2021	Emp:Benefits:NCLGERS	R	-1,478.53
3/28/2022	EFT	...Union County {NCV...	2/22 (FY2021)	Veh Tax:Tax 2021	R	530.17
			2/22 (FY2021)	Veh Tax:Int 2021	R	4.80
			2/22 (FY2021)	Tax Coll:Contract	R	-18.25
			2/22 Refunds (FY2021)	Veh Tax:Tax 2021	R	6.76
			7/22 Refund Correction (FY2021)	Veh Tax:Tax 2021	R	-0.93
3/29/2022	6328	Quadient Finance U...	7900044034842470 Meter Rental (F...	Office:Equip	R	-84.07

Register Report - Mar 2022

3/1/2022 through 3/31/2022

4/14/2022

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Date	Num	Description	Memo	Category	Cl	Amount
3/30/2022	EFT	...Paychex	Salary 3/22 (FY2021)	Office:Clerk	R	-3,105.76
			3/22 (FY2021)	Office:Deputy Clerk	R	-1,087.75
			Salary 3/22 (FY2021)	Office:Finance Officer	R	-2,868.88
			Salary 3/22 (FY2021)	Office:Mayor	R	-436.87
			Salary 2/22 (FY2021)	Office:Council	R	-1,200.00
			Salary 2/22 (FY2021)	Planning:Administration:Salaries	R	-2,684.64
			FY2021	Emp:FICA:Soc Sec	R	-705.80
			FY2021	Emp:FICA:Med	R	-165.06
3/31/2022	EFT	Paychex Fees	Fees 3/22 (FY2021)	Emp:Payroll	R	-154.36
3/31/2022	DEP	Deposit	#21014 (FY2021)	Other Inc:Zoning	R	125.00
3/31/2022	EFT	Point And Pay	06-039-033 (FY2021)	Other Inc:Zoning		50.00
3/31/2022	EFT	Point And Pay	09-429-003 (FY2021)	Other Inc:Zoning		25.00
3/1/2022 - 3/31/2022						32,694.23

TOTAL INFLOWS **59,069.66**

TOTAL OUTFLO... **-26,375.43**

NET TOTAL **32,694.23**

March 2022
Revenue Details

Jurisdiction Collection by Year
Union County
Date Distributed: 2/1/2022 to 2/28/2022

990 - TOWN OF MINERAL SPRINGS

Year	Taxes, Assessments and Misc. Charges	Late List	Interest	Total Collected	Commission	Net of Commission
2021	856.94	1.34	23.02	881.30	13.22	868.08
Total:	856.94	1.34	23.02	881.30	13.22	868.08
Grand Total:	856.94	1.34	23.02	881.30	13.22	868.08

Invoice Date	Invoice Number	Description	Invoice Amount
03/01/2022	2208TAXES	TAX/FEE/INT - FEBRUARY 2022	\$868.08

Vendor No.	Vendor Name	Check No.	Check Date	Check Amount
10870	TOWN OF MINERAL SPRINGS	00074345	03/07/2022	868.08



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

Vendor Number Check Date Check Number
 10870 03/07/2022 00074345

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

\$868.08

Pay Eight Hundred Sixty Eight Dollars and 08 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
 00074345

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

NC Sales & Use Distribution

January 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										
(AD VALOREM)	3,034,403.87	1,947,357.66	1,592,940.19	-	9.08	355,538.89	-	-	(453,143.78)	6,477,105.91
FAIRVIEW	1,316.98	845.18	691.36	-	-	154.31	-	-	860.85	3,868.68
HEMBY BRIDGE	-	-	-	-	-	-	-	-	-	-
INDIAN TRAIL	109,307.70	70,149.26	57,382.15	-	0.33	12,807.50	-	-	71,449.68	321,096.62
LAKE PARK	9,884.23	6,343.30	5,188.83	-	0.03	1,158.13	-	-	6,460.89	29,035.41
MARSHVILLE	15,107.79	9,695.57	7,930.98	-	0.05	1,770.17	-	-	9,875.30	44,379.86
MARVIN	10,654.36	6,837.54	5,593.11	-	0.03	1,248.36	-	-	6,964.29	31,297.69
MINERAL SPRINGS	1,097.79	704.52	576.30	-	-	128.63	-	-	717.58	3,224.82
MINT HILL *	61.13	39.23	32.09	-	-	7.16	-	-	39.97	179.58
MONROE	337,831.56	216,806.63	177,348.00	-	1.01	39,583.48	-	-	220,825.76	992,396.44
STALLINGS *	58,007.06	37,226.58	30,451.37	-	0.17	6,796.64	-	-	37,916.68	170,398.50
UNIONVILLE	1,777.72	1,140.87	933.23	-	0.01	208.29	-	-	1,162.02	5,222.14
WAXHAW	118,612.28	76,120.57	62,266.69	-	0.36	13,897.71	-	-	77,531.68	348,429.29
WEDDINGTON *	18,743.36	12,028.73	9,839.51	-	0.06	2,196.15	-	-	12,251.73	55,059.54
WESLEY CHAPEL	2,700.68	1,733.19	1,417.75	-	0.01	316.44	-	-	1,765.33	7,933.40
WINGATE	8,141.93	5,225.16	4,274.19	-	0.02	953.98	-	-	5,322.02	23,917.30
TOTAL	3,727,648.44	2,392,253.99	1,956,865.75	-	11.16	436,765.84	-	-	-	8,513,545.18

NC Utility Sales Distribution - 12/31/2021 (Payable 3/15/2022)

Prefix	City/County	Sales Tax on Piped Natural Gas	Sales Tax on Electricity	Sales Tax on Telecommunication Services	Sales Tax on Video Programming	Total Distribution
County of	Union	\$ -	\$ -	\$ -	\$ 109,170.47	\$ 109,170.47
Town of	Fairview	\$ 431.40	\$ 24,492.21	\$ 3,830.80	\$ 1,610.19	\$ 30,364.60
Town of	Hemby Bridge	\$ 332.85	\$ 9,174.27	\$ 1,789.03	\$ 3,156.34	\$ 14,452.49
Town of	Indian Trail	\$ 23,448.23	\$ 260,644.71	\$ 10,384.08	\$ 66,803.44	\$ 361,280.46
Town of	Lake Park	\$ 3,216.93	\$ 20,590.68	\$ 348.40	\$ 3,782.34	\$ 27,938.35
Town of	Marshville	\$ -	\$ 40,774.69	\$ 4,694.97	\$ 2,526.92	\$ 47,996.58
Town of	Marvin	\$ 3,902.46	\$ 37,306.85	\$ 7,046.86	\$ 13,598.70	\$ 61,854.87
Town of	Mineral Springs	\$ 234.92	\$ 48,400.64	\$ 598.77	\$ 4,662.48	\$ 53,896.81
City of	Monroe	\$ 39,748.57	\$ 642,349.46	\$ 48,851.01	\$ 45,377.79	\$ 776,326.83
Town of	Stallings	\$ 9,891.89	\$ 138,303.81	\$ 1,146.07	\$ 37,181.17	\$ 186,522.94
Town of	Unionville	\$ 361.36	\$ 35,156.64	\$ 7,362.51	\$ 5,820.41	\$ 48,700.92
Town of	Waxhaw	\$ 7,249.55	\$ 139,599.65	\$ 9,631.33	\$ 60,960.34	\$ 217,440.87
Town of	Weddington	\$ 5,716.71	\$ 76,951.07	\$ 1,035.79	\$ 25,079.47	\$ 108,783.04
Village of	Wesley Chapel	\$ 4,424.98	\$ 40,900.44	\$ 1,148.11	\$ 20,285.65	\$ 66,759.18
Town of	Wingate	\$ -	\$ 24,816.38	\$ 3,876.47	\$ 4,710.14	\$ 33,402.99

Invoice Date	Invoice Number	Description	Invoice Amount
02/28/2022	VTFNAP2107-1-UPDTD	CASH RECEIVED JULY 2021 & REFU	-\$.93
02/28/2022	VTFNAP2202-1	CASH RECEIVED FEB 2022 & REFUN	\$523.48
Vendor No. 10870			Vendor Name TOWN OF MINERAL SPRINGS
Check No. 00074684			Check Date 03/28/2022
			Check Amount 522.55



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

Vendor Number 10870 Check Date 03/28/2022 Check Number 00074684

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

\$522.55

Pay Five Hundred Twenty Two Dollars and 55 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
 00074684

ADDRESS SERVICE REQUESTED

TOWN OF MINERAL SPRINGS
 PO BOX 600
 MINERAL SPRINGS NC 28108

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

NCVT15

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Cmn Cst	Pending Refunds	Net Amt	Status/Check#
001	Union County	0		\$ 1,136,675.67	\$ 9,860.80	\$ (8,358.71)	(\$5,307.78)	\$ 1,101,482.57	No Check
003	Voter Approved Debt Tax	0		239,096.22	1,995.23	(39,24)	(\$1,059.56)	\$ 231,675.18	No Check
011	Countywide Fire Tax	0		1,063.32	102.79	(39.24)	(\$74.98)	\$ 1,051.89	No Check
012	Countywide EMS Tax	0		1,439.96	139.29	(51.29)	(\$100.89)	\$ 1,425.07	No Check
013	Griffith Rd	0		287.42	3.62	(10.24)	\$0.00	\$ 280.80	No Check
014	Stack Rd	0		1,053.41	11.58	(31.43)	\$1.36	\$ 1,034.92	No Check
015	Springs Fire Tax	0		5,506.24	45.30	(190.00)	(\$10.28)	\$ 5,351.26	No Check
016	Fairview	0		2,173.58	18.33	(76.72)	(\$6.39)	\$ 2,108.80	No Check
017	New Salem	0		2,949.02	39.21	(97.47)	(\$9.99)	\$ 2,880.77	No Check
018	Beaver Lane	0		2,188.58	21.45	(70.20)	\$0.00	\$ 2,139.83	No Check
019	Bakers	0		5,583.41	72.46	(195.60)	(\$23.43)	\$ 5,436.84	No Check
020	Stallings Fire Tax	0		10,318.30	104.73	(364.47)	\$0.49	\$ 10,059.05	No Check
021	Unionville	0		6,164.57	58.87	(206.71)	\$17.20	\$ 6,033.93	No Check
022	Wingate	0		3,114.92	45.58	(89.01)	\$48.74	\$ 3,120.23	No Check
023	Hemby Bridge Fire Tax	0		12,084.28	127.48	(430.73)	(\$6.38)	\$ 11,774.65	No Check
024	Allens Crossroads	0		486.84	5.05	(15.10)	\$19.28	\$ 496.07	No Check
025	Jackson	0		850.91	9.74	(29.97)	\$0.00	\$ 830.68	No Check
026	Wesley Chapel Fire Tax	0		15,481.71	137.30	(583.92)	(\$126.37)	\$ 14,908.72	No Check
027	Lanes Creek	0		1,160.61	21.51	(37.46)	\$9.31	\$ 1,153.97	No Check
028	Waxhaw Fire Tax	0		9,499.59	113.96	(346.11)	(\$55.67)	\$ 9,211.77	No Check
029	Sandy Ridge	0		1,265.62	12.03	(37.35)	\$0.00	\$ 1,240.30	No Check
030	Providence	0		97.32	0.94	(3.86)	(\$18.48)	\$ 75.92	No Check
101	Village of Marvin	1832	VTFNAP2101-1	5,021.19	60.51	(193.55)	(\$73.53)	\$ 4,814.62	
200	City of Monroe	103-7	VTFNAP2101-1	210,407.84	1,718.00	(6,577.84)	(\$5,028.03)	\$ 200,519.97	
222	Monroe Downtown Service	103-7	VTFNAP2101-2	296.92	2.57	(10.07)		\$ 289.42	
300	Town of Wingate	4064	VTFNAP2101-1	10,424.22	110.18	(296.90)	\$0.00	\$ 10,237.50	
400	Town of Marshville	5861	VTFNAP2101-1	7,167.02	67.31	(204.19)	\$0.00	\$ 7,030.14	
500	Town of Waxhaw	8268	VTFNAP2101-1	98,320.83	824.81	(3,598.20)	(\$446.09)	\$ 95,101.35	
600	Town of Indian Trail	2924	VTFNAP2101-1	75,035.41	736.93	(2,650.41)	(\$185.32)	\$ 72,926.61	
700	Town of Stallings	4860-2	VTFNAP2101-1	27,632.86	289.96	(1,002.69)	(\$73.28)	\$ 26,846.85	
800	Town of Weddington	7518	VTFNAP2101-1	8,217.91	63.18	(306.21)	(\$35.01)	\$ 7,939.87	
900	Village of Lake Park	1833	VTFNAP2101-1	5,098.69	98.20	(181.30)	(\$63.46)	\$ 4,952.13	
930	Town of Fairview	19458	VTFNAP2101-1	748.38	5.65	(26.11)	(\$2.43)	\$ 725.49	
970	Village of Wesley Chapel	9262	VTFNAP2101-1	1,210.55	9.81	(48.35)	6.75	\$ 1,181.76	
980	Town of Unionville	11530	VTFNAP2101-1	1,328.50	15.83	(48.33)	\$4.49	\$ 1,303.49	
990	Town of Mineral Springs	10870	VTFNAP2101-1	530.17	4.80	(18.25)	56.76	\$ 523.48	
999	Schools	0		30,441.20	2,946.08	(1,125.28)	(\$2,139.44)	\$ 30,122.56	No Check
Total				\$ 1,940,425.19	\$ 19,891.07	\$ (67,295.39)	(\$14,732.41)	\$ 1,878,288.46	
								\$ 434,392.68	AP Total

NCVTS A/P Receipt Distribution
For the month Ending: 07/31/2021

NCVT15

Jurisdiction	Entity	Vendor #	Inv #	Tax & Fee Amt	Int Only Amt	Cmn Cst	Pending Refunds	Net Amt	Status/Check#	Before Correction
001	Union County	0		\$ 775,374.58	\$ 6,281.48	\$ (22,656.90)	(\$3,134.73)	\$ 755,864.43	No Check	\$ 756,512.80 \$ (648.37)
003	Voter Approved Debt Tax	0		131,814.58	1,017.74	(3,838.84)	(\$501.05)	\$ 128,492.43	No Check	\$ 128,614.26 \$ (121.83)
011	Countywide Fire Tax	0		38,750.99	359.11	(1,146.85)	(\$196.47)	\$ 37,766.78	No Check	\$ 37,785.91 \$ (19.13)
012	Countywide EMS Tax	0		52,284.71	499.31	(1,547.45)	(\$286.37)	\$ 50,970.20	No Check	\$ 50,993.25 \$ (23.05)
013	Griffith Rd	0		890.26	5.54	(24.96)	\$2.25	\$ 873.09	No Check	\$ 870.84 \$ 2.25
014	Stack Rd	0		1,257.50	10.94	(31.30)	\$0.00	\$ 1,237.14	No Check	\$ 1,237.14 \$ -
015	Springs Fire Tax	0		7,082.12	70.57	(204.48)	(\$43.27)	\$ 6,904.94	No Check	\$ 6,928.14 \$ (23.20)
016	Fairview	0		2,994.05	19.34	(89.39)	\$13.39	\$ 2,937.39	No Check	\$ 2,982.65 \$ (45.26)
017	New Salem	0		4,452.26	40.23	(123.54)	(\$6.16)	\$ 4,362.79	No Check	\$ 4,364.66 \$ (1.87)
018	Beaver Lane	0		4,086.42	32.36	(101.79)	\$25.27	\$ 4,042.26	No Check	\$ 3,965.49 \$ 76.77
019	Bakers	0		9,156.63	72.52	(261.30)	\$31.75	\$ 8,999.60	No Check	\$ 8,964.49 \$ 35.11
020	Stallings Fire Tax	0		13,536.22	117.73	(408.82)	(\$22.33)	\$ 13,222.80	No Check	\$ 13,272.68 \$ (49.88)
021	Unionville	0		5,483.90	40.25	(146.99)	\$32.32	\$ 5,409.48	No Check	\$ 5,363.18 \$ 46.30
022	Wingate	0		4,345.09	42.52	(109.94)	\$1.94	\$ 4,279.61	No Check	\$ 4,323.71 \$ (44.10)
023	Hemby Bridge Fire Tax	0		17,568.67	158.73	(533.38)	(\$89.53)	\$ 17,104.49	No Check	\$ 17,140.60 \$ (36.11)
024	Allens Crossroads	0		611.54	6.53	(14.97)	\$32.61	\$ 635.71	No Check	\$ 603.75 \$ 31.96
025	Jackson	0		1,421.12	7.88	(39.83)	(\$2.25)	\$ 1,386.92	No Check	\$ 1,381.08 \$ 5.84
026	Wesley Chapel Fire Tax	0		22,614.58	177.67	(715.33)	(\$77.20)	\$ 21,999.72	No Check	\$ 22,063.90 \$ (64.18)
027	Lanes Creek	0		1,561.15	16.14	(38.29)	\$1.51	\$ 1,540.51	No Check	\$ 1,548.89 \$ (8.38)
028	Waxhaw Fire Tax	0		14,990.71	125.69	(468.90)	(\$38.22)	\$ 14,609.28	No Check	\$ 14,530.61 \$ 78.67
029	Sandy Ridge	0		2,317.30	16.02	(61.89)	(\$8.94)	\$ 2,262.49	No Check	\$ 2,262.35 \$ 0.14
030	Providence	0		129.27	1.18	(4.23)	\$0.00	\$ 126.22	No Check	\$ 126.22 \$ -
101	Village of Marvin	1832	VTFNAP2101-1	6,787.21	45.35	(216.60)	(\$14.54)	\$ 6,601.42		\$ 6,596.80 \$ 4.62
200	City of Monroe	103-7	VTFNAP2101-1	257,317.02	1,800.35	(6,584.64)	(\$6,495.39)	\$ 246,037.34		\$ 247,613.28 \$ (1,575.94)
222	Monroe Downtown Service	103-7	VTFNAP2101-2	73.72	-	(1.20)	-	\$ 72.52		\$ 72.52 \$ -
300	Town of Wingate	4064	VTFNAP2101-1	12,148.85	112.23	(313.32)	\$0.00	\$ 11,947.76		\$ 11,932.36 \$ 15.40
400	Town of Marshville	5861	VTFNAP2101-1	10,299.85	83.74	(247.11)	\$0.00	\$ 10,136.48		\$ 10,056.03 \$ 80.45
500	Town of Waxhaw	8268	VTFNAP2101-1	129,920.98	850.80	(4,112.97)	\$62.92	\$ 126,721.73		\$ 125,800.28 \$ 921.45
600	Town of Indian Trail	2924	VTFNAP2101-1	91,287.38	859.44	(2,727.15)	(\$167.42)	\$ 89,252.25		\$ 89,332.18 \$ (79.93)
700	Town of Stallings	4860-2	VTFNAP2101-1	40,954.88	321.21	(1,255.66)	(\$64.50)	\$ 39,955.93		\$ 40,027.64 \$ (71.71)
800	Town of Weddington	7518	VTFNAP2101-1	11,271.49	105.46	(354.88)	(\$27.94)	\$ 10,994.13		\$ 10,976.97 \$ 17.16
900	Village of Lake Park	1833	VTFNAP2101-1	8,258.98	56.58	(247.17)	(\$120.55)	\$ 7,947.84		\$ 8,066.53 \$ (118.69)
930	Town of Fairview	19458	VTFNAP2101-1	1,024.61	6.32	(30.52)	\$5.18	\$ 1,005.59		\$ 1,023.11 \$ (17.52)
970	Village of Wesley Chapel	9262	VTFNAP2101-1	2,056.48	15.87	(64.81)	(16.38)	\$ 1,991.16		\$ 2,009.71 \$ (18.55)
980	Town of Unionville	11530	VTFNAP2101-1	1,737.36	13.72	(47.10)	\$8.62	\$ 1,712.60		\$ 1,697.58 \$ 15.02
990	Town of Mineral Springs	10870	VTFNAP2101-1	802.42	7.76	(24.27)	(\$1.52)	\$ 784.39		\$ 785.32 \$ (0.93)
999	Schools	0		1,106,882.17	10,439.27	(32,760.44)	(\$5,629.06)	\$ 1,078,931.94	No Check	\$ 1,079,445.81 \$ (513.87)
Total				\$ 2,793,547.05	\$ 23,837.58	\$ (81,557.21)	(\$16,706.06)	\$ 2,719,121.36		\$ 2,721,272.72 \$ (2,151.36)
								\$ 555,161.14		\$ 555,990.31 \$ (829.17)

AP Total

Ethics for Elected Officials

- **Online**

- Click here to register for this course offering

May 26, 2022

- **Online**

- Click here to register for this course offering

May 26, 2022

- **Online**

- Click here to register for this course offering

May 26, 2022

-
- [Overview](#)
 - [Register](#)
 - [Pricing & Scholarships](#)
 - [Materials](#)
 - [Contact](#)

Under North Carolina law, members of governing boards of cities, counties, local boards of education, unified governments, sanitary districts, and consolidated city-counties are required to receive at least two (2) clock hours of ethics training within twelve months after each election or appointment to office. The ethics training requirement is an ongoing obligation, triggered by each subsequent re-election or reappointment to office.

Join us for a live, online training via Zoom on May 26, 2022 from 10am-12pm.

Pricing Details Below

Single Participant- \$75

2-4 Participants from the same jurisdiction* - \$150

5+ Participants from the same jurisdiction* - \$225

**You must register each individual in the same transaction.*

This online training will satisfy the 2 clock hours of local ethics training required by state law for elected and appointed officials. This training MUST be completed within 12 months of election day and is required every time they are re-elected or appointed and reappointed to a local office.

See further instructions below and in the Preparation Checklist.

- Is your board attorney or a member of your board who is an attorney watching the webinar? The NC State Bar requires attorneys who wish to claim CLE (Continuing Legal Education) credit to purchase the webinar separately in their name. The attorney must self-report to the State Bar for CLE credit.

What you need to know before you purchase:

A. If multiple incumbent board members need to receive their ethics training, you all should register via the group rates. Have your clerk or manager register you all as a group in a single transaction. If you need assistance, contact

B. Who this training does NOT cover:

Individuals serving on state boards subject to the State Government Ethics Act (SGEA): Local elected officials who also serve on a state board that is subject to the State Government Ethics Act (SGEA), including local community college boards, are required to take ethics training that is offered through the State Ethics Commission. The SOG ethics-training program for local elected officials does NOT satisfy the state ethics training, and the state ethics training does NOT satisfy the local elected official ethics-training which is offered through this page. Consequently, local elected officials who also serve on a state board subject to the SGEA, must take both the state and the local ethics training programs. Officials who need to complete state ethics training should:

- Contact their board's ethics liaison for training, or
- Complete the online training available on State Board of Elections and Ethics Enforcement (formerly the State Ethics Commission) website: ethics.ncsbe.gov/education/eduOnline

Local ABC Boards: For individuals who serve on a local ABC board, separate training is required. The SOG ethics training program for local elected officials does NOT satisfy the local ABC Board training, and the local ABC Board training does NOT satisfy the local elected officials ethic training. Here is the link to the webinar page for [local ABC Boards](#).

School Boards: Please contact the [NC School Boards Association](#) for further information.

C. Board notice of a public meeting:

Boards are advised to give public notice of a special meeting for ethics training sessions if a majority of the board might be in attendance at the event. This is in keeping with the spirit of the ethics law, and out of an abundance of caution concerning the legal requirements for board meetings.

Purchasing the Webinar

A. Who should purchase from your unit:

- If you want to receive the group rate, have your clerk or manager register everyone in a single transaction.
- Is your board attorney or a member of your board who is an attorney watching the webinar? The NC State Bar requires attorneys who wish to claim CLE (Continuing Legal Education) credit to purchase the webinar separately in their name, and to self-report to the State Bar for CLE credit.
- Do you have to purchase the webinars for each person watching from your board? Yes.
- Adding no-reply@sog.unc.edu and thampton@sog.unc.edu to your contacts will increase the chance of the email getting through.

Issues with purchasing? Simply email our registration department directly at registration@sog.unc.edu for issues with the registration/purchase process, passwords, or logging in. Provide your phone number and brief summary of your issue and someone from that department will contact you shortly. This is the fastest way to get assistance as there are multiple people in that department who can respond to you quickly.

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: April 28, 2022
Subject: Budget Amendment

When the current-year (FY2021-22) budget was being prepared in April 2021 Duke Power's monthly charge for our street lights was varying quite a bit, but it had dropped below \$100 for most of the 2020-21 fiscal year. Therefore, the line-item appropriation for "Street Lighting" was \$1,200.00 in the FY2021-22 budget.

Early in FY2021-22, Duke Power's monthly bill rose to \$102.77 and has remained in the \$101.00 - \$103.00 range all year. Therefore, the total cost of street lighting will end up being approximately \$1,240.00 for the fiscal year.

This proposed Budget Amendment will ensure that there is a sufficient budgetary appropriation to cover the "Street Lighting" expenditure for the remainder of the current fiscal year.

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE AMENDING THE BUDGET OF
THE TOWN OF MINERAL SPRINGS
FOR THE FISCAL YEAR 2021-2022
O-2021-05**

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 #2021-02:

<u>INCREASE</u>		<u>DECREASE</u>	
Street Lighting	\$100	Contingency	\$100
Total	\$100	Total	\$100

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

ADOPTED this 12th day of May, 2022. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

MEMO

To: Mineral Springs Town Council
From: Rick Becker
Date: May 5, 2022
Subject: FY2022-23 Proposed Budget

Following is the Proposed Budget for fiscal year 2022-23. The amount recommended for Operating Expenditures in this budget is \$337,980.00, which is exactly the amount that was presented at the April 14, 2022 meeting during the “Departmental Appropriations” agenda item.

Estimated available revenues – exclusive of the federal SLFRF revenues – are \$369,305.00, so with Operating Expenditures of \$337,980.00 and Capital Expenditures of \$31,325.00 the budget is balanced. The proposed *ad valorem* property tax rate is 2.1 cents per \$100.00, unchanged from the current fiscal year.

Council may still recommend changes to this proposed budget. If no changes are requested, Council’s action on this agenda item should be, by motion, to call for a public hearing on the Mineral Springs fiscal year 2022-2023 budget on Thursday, June 9, 2022 at 7:30 PM at the Mineral Springs Town Hall.

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Town of Mineral Springs

PROPOSED BUDGET 2022-2023

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Budget Officer

May 12, 2022

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FY2022-23 PROPOSED BUDGET
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**TOWN OF MINERAL SPRINGS
2022-2023 BUDGET**

MESSAGE FROM THE BUDGET OFFICER

I hereby present this recommended budget for the 2022-2023 fiscal year to the Mineral Springs town council.

The FY2022-23 budget reflects anticipated revenues and expenditures of \$369,305.00 including capital expenditures, which represents a \$19,910.00 decrease over last year's final budget. General government expenditures total \$337,980.00, a decrease of \$25,386.00, while the capital budget has increased by \$5,476.00 to \$31,325.00.

The largest departmental decrease is in "Planning", because the new Comprehensive Plan – a \$33,000 expenditure - will have been completed by the end of the current fiscal year. In the "Community" department, we are proposing a \$3,500.00 decrease, due once again to the cancellation of the Fall Festival and further reduction in "Special Events" funding. There is a proposed 3% increase for employees, both salaried and hourly, but there is no change to the salaries of the town council and mayor. "Employee Overhead" will increase by \$2,000.00 over the FY2021-22 appropriation. There will be no municipal election on in 2022, so the "Elections" appropriation of \$3,300.00 has been eliminated. Most other proposed operating expenditures are very close to their previous year's level.

The revenue side of the budget reflects a property tax base of approximately \$384.2 million, an increase of approximately \$11.4 million over the FY2021-22 tax base. Vehicle property taxes are expected to increase slightly according to Union County estimates. General sales and use tax revenues increased in FY2021-22, and we expect them to remain close to last year's. Other sales taxes should remain close to last year's. The estimate of the town's overall state-shared sales-tax revenue stream has been increased from \$271,925.00 to \$276,300.00.

Mineral Springs is the beneficiary of \$270,618.75 in federal State and Local Fiscal Recovery Fund (SLFRF) revenues under the American Rescue Plan Act of 2021 (ARPA). The United States Treasury Department recently broadened its approved uses for these revenues, and local governments will now be able to use them for a wide range of government expenditures. These revenues are accounted for in a separate Grant Project Fund and described separately in this budget document. Council will be evaluating possible uses for our SLFRF revenues.

As always, Council is cautioned to view all sales taxes as being somewhat unstable, because they are based on economic conditions and they are under state control rather than ours. As a revenue source that represents 71% of the overall revenue stream for Mineral Springs, it should always be considered vulnerable to circumstances beyond the town's control.

I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2022-23 fiscal year is 2.1 cents per \$100.00.



Frederick Becker III, Budget Officer



Date

TOWN OF MINERAL SPRINGS 2022-2023 BUDGET

BUDGET INTRODUCTION

FUND ACCOUNTING

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

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

General Fund

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

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

dollars (\$500.00) to be capital expenditures.

Capital Project Funds

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

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

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

Special Revenue Funds

Special Revenue Funds are established for specific classes: voter-approved property taxes, service districts, and *Grant Project Ordinances*. This year, Mineral Springs will be utilizing a Special Revenue Fund to account for State and Local Fiscal Recovery Fund (“SLFRF”) revenues received from the US Treasury Department under the American Rescue Plan Act (“ARPA”). The town adopted Grant Project Ordinance O-2021-02 on August 12, 2021 representing SLFRF revenues of \$270,618.75. The town council has not yet allocated any of these revenues to specific projects or operating expenditures, but during FY2022-23 Council will be evaluating needs and identifying uses for these revenues that meet the criteria established by the US Treasury Department and will amend O-2021-02 as necessary to authorize these uses. All these SLFRF revenues and expenditures will be accounted for in a Special Revenue Fund. An important consideration of the ARPA is that all SLFRF revenues *must* be spent on or before December 31, 2026. O-2021-02 is included in a later section of this budget document.

BUDGET PREPARATION

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2022-2023 budget preparation and enactment process:

April 14, 2022: Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer’s draft appropriations worksheet and advise him of any changes.

May 12, 2022: Prior to the town council’s regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council’s recommended departmental expenditures into the *Recommended (or Proposed) Budget*. The Recommended Budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a *draft FY2022-23 budget ordinance*, and a *budget message* that provides a brief overview of the proposed budget. The FY2022-23 budget document also contains information on the SLFRF revenues and the Grant Project Ordinance that will govern the use of those revenues. The draft budget ordinance includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

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

June 9, 2022: Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute also requires that copies of the adopted budget ordinance be filed in the offices of the town clerk, the budget officer, and the finance officer.

THE ROLE OF THE ANNUAL BUDGET ORDINANCE

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the

finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the “Office” appropriation in the budget ordinance is \$162,571, and the detailed breakdown lists expenditures of \$2,400 for “equipment” and \$4,500 for “utilities”, it would be perfectly legal for the finance officer to make “equipment” expenditures of \$3,000 and “utility” expenditures of \$5,800 during the fiscal year, *provided the total of all expenditures in the “Office” category does not exceed \$162,571.*

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

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2022-2023
O-2021-06**

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

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2022 and ending 6/30/2023, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:	\$337,980.00
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,730.00
Charities and Agencies	\$11,675.00
Community Projects	\$22,500.00
Contingency	\$3,000.00
Employee Overhead	\$37,400.00
Fire Protection	\$12,000.00
Intergovernmental	\$15,000.00
Office and Administrative	\$162,571.00
Planning and Zoning	\$47,304.00
Street Lighting	\$1,400.00
Tax Collection	\$1,800.00
Training	\$3,000.00
Travel	\$4,200.00
CAPITAL:	\$31,325.00
Capital outlay	\$31,325.00
TOTAL APPROPRIATIONS:	\$369,305.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2022 and ending 6/30/2023:

Property taxes	\$80,905.00
Interest	\$600.00
Other income	\$600.00
Sales taxes	\$276,300.00
Vehicle taxes	\$7,400.00
Zoning fees	\$3,500.00
TOTAL ESTIMATED REVENUES:	\$369,305.00

Section III. Property Tax Levy. A tax in the amount of \$0.021 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2022.

ADOPTED this 9th day of June 2022. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

REVENUES

\$ 369,305

TOTAL INCOME

\$ 369,305

Property Taxes		\$ 80,905	
Current Year	\$ 80,305		
Prior Years	\$ 600		
Interest		\$ 600	
Other Income		\$ 600	
Festival	\$ -		
Miscellaneous	\$ 600		
Sales Tax		\$ 276,300	
Alcoholic Beverage	\$ 13,000		
Electricity	\$ 208,000		
General Sales & Use	\$ 33,000		
Natural Gas Excise	\$ 1,300		
Telecommunications	\$ 2,500		
Video Programming	\$ 18,500		
Vehicle Taxes		\$ 7,400	
Zoning Fees		\$ 3,500	

EXPENDITURES

\$ 369,305

ADMINISTRATIVE & GENERAL GOVERNMENT

\$ 337,980

Advertising		\$ 1,800	
Attorney		\$ 9,600	
Audit		\$ 4,730	
Charities & Agencies		\$ 11,675	
Community		\$ 22,500	
Beautification, Maintenance	\$ 6,500		
Newsletter	\$ 3,000		
Special events	\$ 6,000		
Festival	\$ -		
AMG	\$ 4,000		
Misc	\$ 2,000		
Park & Greenway Maint	\$ 7,000		
Contingency		\$ 3,000	
Elections		\$ -	
Employee Overhead (FICA, work comp, bonds)		\$ 37,400	
Fire Protection		\$ 12,000	
Intergovernmental		\$ 15,000	
Studies and Planning	\$ 5,000		
Construction Match	\$ 10,000		

Office				\$	162,571
Salary: Clerk		\$	40,836		
Salary: Deputy Clerk/Assistant		\$	12,900		
Salary: Finance Officer		\$	37,728		
Salary: Mayor		\$	6,000		
Salary: Council		\$	14,400		
Dues		\$	7,500		
Insurance		\$	4,000		
Records Management		\$	5,507		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	6,800		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	14,000		
Supplies	\$	2,000			
Services	\$	12,000			
Utilities		\$	4,500		
Planning				\$	47,304
Zoning Ord. & Planning		\$	5,000		
Zoning Administration		\$	37,304		
Salary	\$	35,304			
Contract	\$	2,000			
Land Use Planning		\$	2,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	1,400
Tax Collection				\$	1,800
Salary		\$	-		
Contract (Union County)		\$	1,800		
Postage		\$	-		
Billing		\$	-		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	4,200
<i>CAPITAL</i>					\$ 31,325
Capital Outlay				\$	31,325

Town of Mineral Springs
2022-2023 BUDGET ANALYSIS

I. Appropriations

Administrative & General Government

Advertising **\$1,800.00**
Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2023 Queen’s Cup Race Program. This appropriation is unchanged from last year.

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

Audit **\$4,730.00**
Kendra Gangal, CPA two years ago proposed an annual charge for audit services of \$4,730.00 over the following three years.

Charities & Agencies **\$11,675.00**
Council has approved this separate appropriation in the budget ordinance in order to bring more control and greater transparency to the town’s contribution to various local non-profits. The amount is calculated as 3% of the previous year’s total budget: $0.03 \times \$389,215.00 = \$11,676.45$, rounded to \$11,675.00.

Community **\$22,500.00**
This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. The Community appropriation has been decreased by \$3,500.00 over last year’s appropriation due to the 2022 Fall Festival being canceled and elimination of the \$5,000.00 appropriation that had been left in the “Festival” line item for other possible events, with “Miscellaneous” being increased from \$1,000.00 to \$2,000.00. The service partnership with Artists Music Guild for music licensing and other event programming remains \$4,000.00 and the actual expenditure will be determined based on the Guild’s 2022-23 proposed projects.

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

Elections**\$0.00.00**

There will be no municipal election in 2022.

Employee Overhead**\$37,400.00**

Includes Scheduled bonds for Deputy Clerk at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$2,800.00, FICA at \$11,000.00, NCLM benefits at \$1,800.00, and payroll processing at \$1,750.00. In addition, our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$18,650.00. This is a \$2,000.00 increase over last year, reflecting the increased FICA expenditures resulting from the 3% salary increases, an NCLGERS increase from 16.05% to 16.80%, and corresponding increases in rates for workers compensation. There is an additional \$750.00 included to cover unexpected charges.

Fire Protection**\$12,000.00**

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

Intergovernmental**\$15,000.00**

The town has been working on cooperative transportation programs with Union County. An appropriation of \$5,000.00 has been included for the past few years for cooperative planning projects and studies such as the Union County critical Intersection Study. Another \$10,000.00 was proposed as an appropriation that could be used as a local match to NCDOT to expedite construction of one or more projects in the town. We are proposing the same levels for next year. These expenditures may not necessarily all be made during the upcoming fiscal year.

Office & Administration**\$162,571.00**

We are proposing increasing the clerk's base salary to \$40,836.00 and the finance officer's base salary to \$37,728.00, representing a 3% cost-of-living and longevity increase. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and Council has authorized increasing the hourly rate for that position to \$19.57/hr. This position has been budgeted at \$12,900 allowing for flexibility in the number of hours worked. While the 3% annual increases have been slightly more than the actual increases in cost of living, 3% this year will fall somewhat behind the actual projected cost-of-living increase. Council salaries will remain \$200.00 per month for FY2022-23, and the mayor's salary will remain \$500.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain similar to last year's.

Planning**\$47,304.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$35,304.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration from third parties remains the same as last year's. Included in that appropriation is an amount of \$1,445.58 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position

and the cost of contract enforcement by N-Focus of the town's abandoned swimming pool ordinance. The new Unified Development Ordinance has been completed and the additional revisions are required for bringing the document into compliance with the state's new Chapter 160D legislation were completed in FY2021-22. \$5,000.00 is proposed to cover the costs of additional UDO revisions should the need arise. There is a \$2,000.00 allowance for any additional land use plan corrections that may be necessary after the completion and adoption of the Comprehensive Plan. The \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services, are the same as last year's.

Street Lighting **\$1,400.00**

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount has been increased by \$200.00 from last year's because we had to adopt a \$100.00 budget amendment during FY2021-22 to cover some rate fluctuations by Duke Power.

Tax Collection **\$1,800.00**

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections (with the possibility of lowering the rate to 1.25%), which has worked very well for the town. Total commissions to Union County for FY2022-23 are estimated at \$1,800.00 which includes both current year and prior year collections. The current deputy clerk position no longer includes delinquent tax collection.

Training **\$3,000.00**

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

Travel Expenses **\$4,200.00**

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

Capital

Capital Outlay **\$31,325.00**

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

II. Estimated Revenues

Interest Earned

\$600.00

Short-term interest rates have continued to drop in response to Federal Reserve policy. Our Money Market account is currently earning only 0.10%; this has fallen from 0.69% a year ago. We rolled over our 13-month CD and added another \$100,000 to it for a total deposit of \$300,000, but the new CD rate is 0.75% (down from 1.65%) and fell to 0.10% at maturity so we closed out the CD and moved the funds back into the Money Market account. Although fund balance has continued to increase, we anticipate total interest earned during FY2021-22 will fall short of budget by nearly \$1,300. While the Federal Reserve has recently begun raising the federal funds rate, we should remain cautious when estimating future interest rates on our Money Market deposits.

Other

\$600.00

This category covers various small-scale sources of revenue not accounted for in the other major categories. We anticipate refunds of North Carolina sales and use taxes paid by the town on purchases, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

2022 Property Tax Receipts

\$80,305.00

The estimated tax base has increased substantially due to Union County's property revaluation. Union County's estimate for real property is \$361,718,445 and for personal property is \$15,093,517. We estimate that our Public Service Property tax base will be \$7,399,440 based on last year's figure.

We are proposing an *ad valorem* tax rate of \$0.021/\$100.

Gross estimated tax levy must be reduced based on the collection rate for FY2020-21 as of June 30, 2021, which was 99.53% according to the Union County tax administrator's reports. The revenue estimate was arrived at as follows:

Real Property	\$361,718,445
Personal Property	\$15,093,517
Public Service Property (est.)	\$7,399,440
Est. Real and Personal Tax Base	\$384,211,402

Tax rate: \$0.021/\$100 assessed valuation

Total levy: \$80,684.39

Estimated collection rate: 99.53% → \$80,305.17

Property Taxes, prior years

\$600.00

We will receive some 2013 through 2021 delinquent tax payments from Union County. The total outstanding property taxes for that period will be approximately \$1,000, and we should expect Union County to collect over half of that. There will be no more collections of delinquent taxes from 2012 or earlier.

Sales Taxes**\$276,300.00**

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

Alcoholic Beverage tax	\$13,000.00
Electricity sales tax	\$208,000.00
General sales and use tax	\$33,000.00
Natural Gas excise tax	\$1,300.00
Telecommunications sales tax	\$2,500.00
Video Programming sales tax	\$18,500.00
Total	\$276,300.00

The amount of Alcoholic Beverage tax distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2020-21, municipalities where beer and wine sales were allowed received approximately \$4.17 per capita. This resulted in a total distribution to Mineral Springs of \$12,885.10 which was below the budget estimate of \$13,145. The FY2022-23 estimate of \$13,000.00 is arrived at by simply using an amount between those two numbers since there is no better data available. Monthly General Sales and Use Tax revenues have actually continued to increase during the current fiscal year in spite of COVID-19-related closures, and these revenues are now averaging approximately \$2,800/month. We believe that these collections will remain steady next fiscal year. The budget reflects an estimated \$3,570.00 increase from this FY2021-22. As for the Electricity Sales Tax, the town’s largest revenue source, the amount has leveled off or even decreased slightly over the past few years. When North Carolina changed this tax from a franchise tax to a sales tax beginning in FY2014-15, the general assembly established FY2013-14 as the “baseline year” for this distribution. Sales tax on additional electricity consumption above this “baseline” amount is calculated by the same formula that General Sales and Use tax distributions are calculated: a formula that allocates the distribution based on the town’s percentage of the total property tax levy in the county. Because Mineral Springs has such a low tax base and tax rate, our levy is a very small percentage of the countywide levy and as a result incremental increases in Electricity Sales Tax distributions are very small and Electricity Sales Tax distributions haven’t varied by more than \$1,000 for the past seven years. This year we are budgeting no increase in the anticipated Electricity Sales Tax distribution. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and have remained very flat over time, but we expect these revenue streams – particularly telecommunications – to decrease from last year. Overall, we are anticipating an increase of \$4,375.00 in sales tax revenue for FY2022-23.

Vehicle Taxes**\$7,400.00**

Current-year vehicle taxes will all be collected by Union County via the state Vehicle Tax System in which property taxes are collected directly at the time of registration renewal. This amount reflects a collection rate of 98%, based on Union County’s estimate

of the Mineral Springs vehicle tax base of \$35,965,160. In reality, the state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn't exist until it is collected. Even so, some vehicles don't get renewed, and some collections end up being refunded. Using a 98% collection rate is just an estimate reflecting these vehicles leaving the tax rolls.

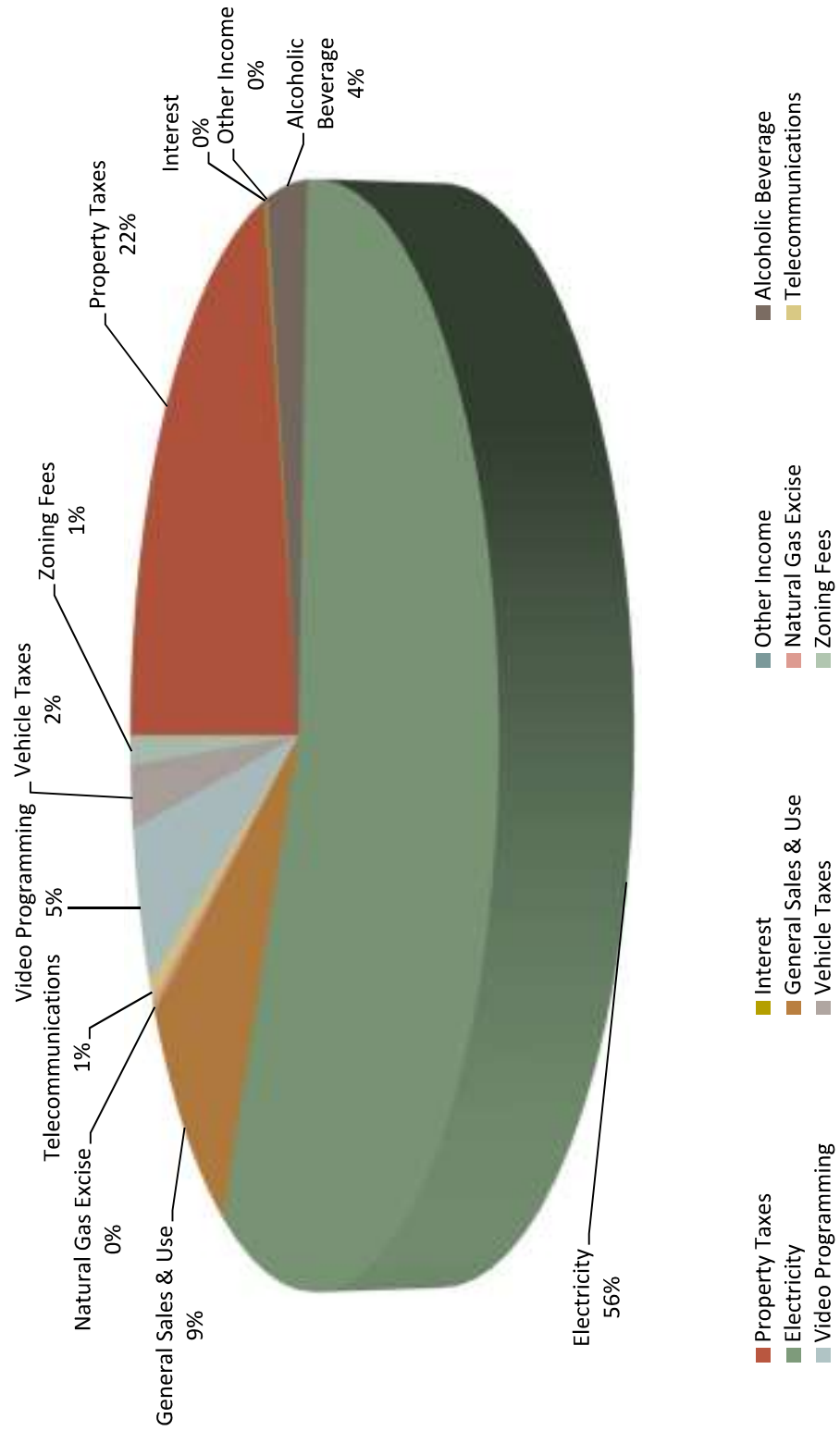
Zoning fees

\$3,500.00

This estimate is based on the current rate of new construction both individually and in subdivisions (with only the Harrington Hall and McNeely Farms subdivisions actively building), plus additional zoning permits for accessory structures, garages, signs, and fences as well as miscellaneous applications for amendments, special use permits, and variances. Overall, zoning activity is expected to be similar to that of FY2021-22, which is expected to slightly exceed the \$3,500 budgeted amount.

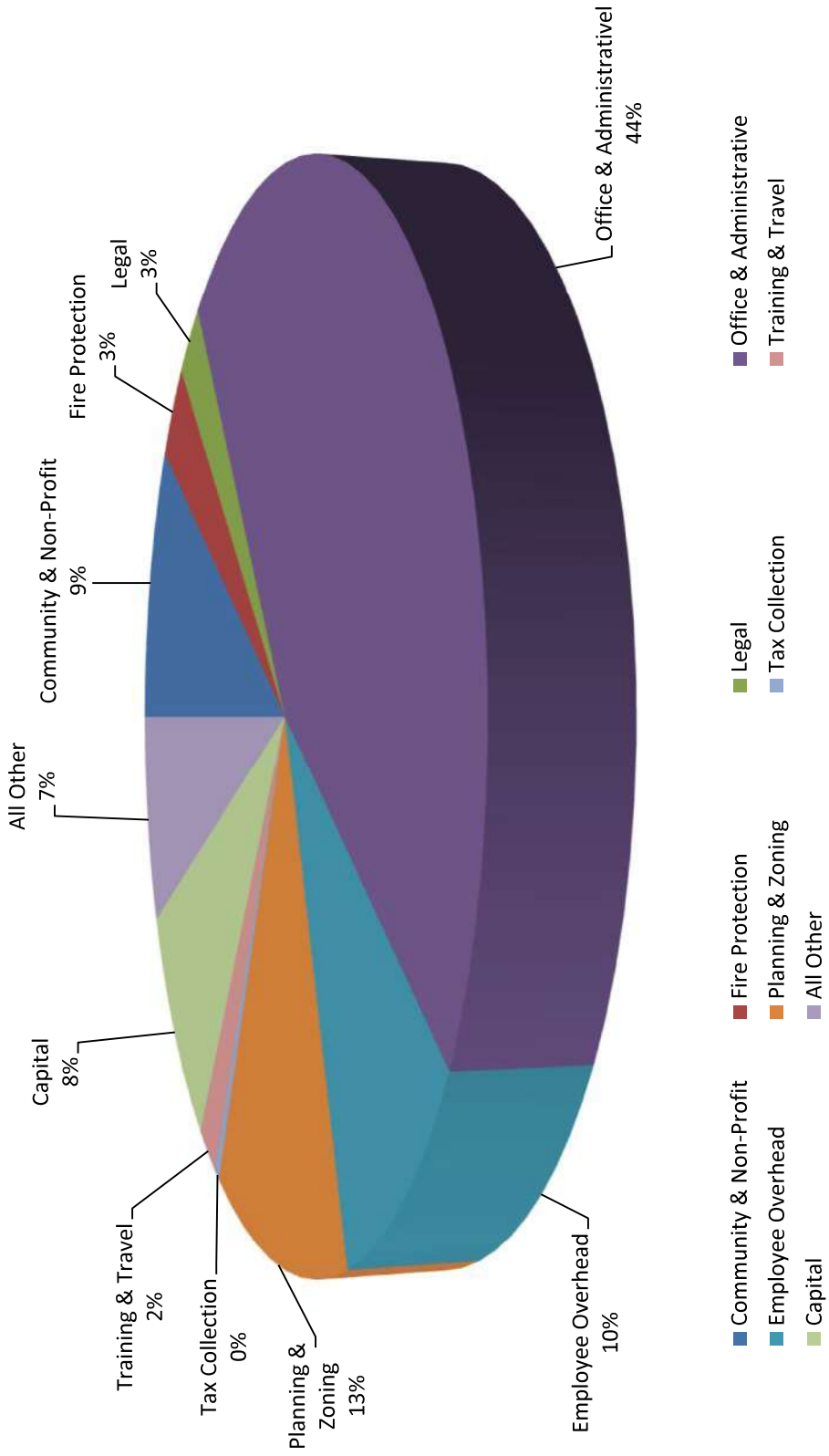
Mineral Springs Proposed Revenues 2022-2023

\$369,305



Mineral Springs Proposed Expenditures 2022-2023

\$369,305



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Inclusion of Information Related to Project Ordinances Compliance With NC G.S. § 159-13.2 (f)

North Carolina General Statutes section § 159-13.2 (f) requires the following:

Inclusion of Project Information in Budget. – Each year the budget officer shall include in the budget information in such detail as he or the governing board may require concerning each grant project or capital project (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditure during the budget year.

The Mineral Springs town council adopted Grant Project Ordinance O-2021-02 on August 12, 2021. The purpose of this ordinance was to authorize appropriation and expenditure of State and Local Fiscal Recovery Fund (SLFRF) revenues which have been awarded to the Town by the United States Treasury as part of the American Rescue Plan Act of 2021 (ARPA).

O-2021-02 was adopted as a “placeholder” ordinance to authorize initial appropriation of the SLFRF revenues and is intended to be amended and/or replaced by subsequent ordinances as the town council evaluates potential projects and expenditures that would meet the requirements of the ARPA for use of these revenues. The total amount of SLFRF revenues available to Mineral Springs will be \$270,618.75, with \$135,309.38 already deposited to the town’s bank account in 2021. Use of revenues under ARPA was initially quite restricted under the Treasury Department’s Interim Final Rule, and there was the possibility that the town would be unable to utilize all the SLFRF revenues. However, in an effort to broaden the applicability of the ARPA and make it easier for small units of government to fully utilize the SLFRF revenues, the Final Rule – issued on January 6, 2022 with an effective date of April 1, 2022 – expanded the category of “Revenue Replacement” and established a “Standard Allowance” of up to \$10,000,000 that units of local government could designate for the revenue replacement category and utilize for virtually any “Government Services”. The Mineral Springs town council made this standard allowance designation on April 14, 2022 and this election has been reported to the US Treasury as part of the first annual report filed on April 30, 2022. Therefore, Mineral Springs will have the opportunity to utilize the entire grant of \$270,618.75 for general government services.

Under the ARPA, all SLFRF revenues must be committed by December 31, 2024 and expended by December 31, 2026. The Mineral Springs town council will be adopting more specific project ordinances over the next few fiscal years in order to authorize expenditure of these revenues.

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO APPROPRIATE AND SPEND FEDERAL CORONAVIRUS
STATE AND LOCAL FISCAL RECOVERY FUND (CSLRF) REVENUES
UNDER H.R. 1319, THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)
O-2021-02**

BE IT ORDAINED by the town council of the Town of Mineral Springs, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project or projects to be funded by the Coronavirus State and Local Fiscal Recovery Fund (CSLRF) revenues of H.R. 1319 American Rescue Plan Act of 2021 (ARPA). The Town of Mineral Springs has received the first tranche of CSLRF revenues in the amount of \$135,309.38. The total allocation is \$270,618.75, with the remainder to be distributed to the town no sooner than twelve months after the first tranche. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The following amount is appropriated for the project(s) and authorized for expenditure:

CSLRF Project(s)	\$270,618.75
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This amount is the *maximum* amount available to Mineral Springs under the ARPA, and the Mineral Springs Town Council will amend this ordinance as necessary as it identifies specific projects and expenditures that are permissible uses of CSLRF revenues under the ARPA.

Section 3: The following revenues are anticipated to be available to complete the project:

CSLRF Revenues	\$270,618.75
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Section 4: The Finance Officer shall account for all CSLRF revenues and expenditures in a separate and dedicated Special Revenue Fund.

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a monthly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and the Municipal Clerk.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the CSLRF funds have been obligated and expended by the town, whichever occurs sooner.

Adopted this 12th day of August, 2021.

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

Office				\$	157,719
Salary: Clerk	\$	39,648			
Salary: Deputy Clerk/Assistant	\$	12,300			
Salary: Finance Officer	\$	36,624			
Salary: Mayor	\$	6,000			
Salary: Council	\$	14,400			
Dues	\$	7,300			
Insurance	\$	4,000			
Records Management	\$	5,347			
Equipment & durable items	\$	2,400			
Supplies	\$	4,000			
Postage (General)	\$	1,000			
Telephone, Internet	\$	7,200			
Reserve/Misc	\$	1,000			
Town Hall Maintenance	\$	12,000			
Supplies	\$	2,000			
Services	\$	10,000			
Utilities	\$	4,500			
Planning				\$	74,272
Zoning Ord. & Planning	\$	5,000			
Zoning Administration	\$	36,272			
Salary	\$	34,272			
Contract	\$	2,000			
Land Use Planning	\$	30,000			
Reserve/Misc	\$	3,000			
Street Lighting				\$	1,300
Tax Collection				\$	1,600
Salary	\$	-			
Contract (Union County)	\$	1,600			
Postage	\$	-			
Billing	\$	-			
Training				\$	3,000
Boards	\$	1,000			
Officials	\$	1,000			
Staff (Clerk, TC, FO)	\$	1,000			
Travel Expenses				\$	4,200
<i>CAPITAL</i>				\$	25,849
Capital Outlay				\$	25,849

PRIOR YEAR

2021 FINAL BUDGET AMOUNTS				ACTUAL (5/22 & 6/22 PROJECTED)		VARIANCE
REVENUES				\$ 364,215	\$ 371,809.00	\$ 7,594
Interest			\$ 2,500		\$ 1,224.00	\$ (1,276)
Property Taxes			\$ 78,365		\$ 80,300.00	\$ 1,935
Sales Tax			\$ 271,925		\$ 277,342.00	\$ 5,417
Vehicle Taxes			\$ 6,725		\$ 8,168.00	\$ 1,443
Zoning Fees			\$ 3,500		\$ 3,800.00	\$ 300
Other			\$ 1,200		\$ 975.00	\$ (225)
OTHER FUNDING SOURCES				\$ 25,000	\$ 25,000.00	\$ -
Fund Balance Appropriated			\$ 25,000		\$ 25,000.00	
TOTAL NET RESOURCES				\$ 389,215	\$ 396,809.00	\$ 7,594
EXPENDITURES				\$ 389,215	\$ 329,928.00	\$ (59,287)
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>				<i>\$ 363,366</i>	<i>\$ 319,325.00</i>	<i>\$ (44,041)</i>
Advertising			\$ 1,800		\$ 614.00	\$ (1,186)
Attorney			\$ 9,600		\$ 5,609.00	\$ (3,991)
Audit			\$ 4,730		\$ 4,730.00	\$ -
Charities			\$ 10,545		\$ 10,500.00	\$ (45)
Community Projects			\$ 26,000		\$ 18,529.00	\$ (7,471)
Beaut., Maint.	\$ 6,300			\$ 6,490		
Special Events	\$ 10,000			\$ 5,000		
Newsletter	\$ 2,700			\$ 1,500		
Park & Greenway	\$ 7,000			\$ 5,539		
Contingency			\$ 2,900		\$ -	\$ (2,900)
Elections			\$ 3,300		\$ 3,045.00	\$ (255)
Employee overhead			\$ 35,400		\$ 34,587.00	\$ (813)
Fire Department grant			\$ 12,000		\$ 12,000.00	\$ -
Intergovernmental			\$ 15,000		\$ -	\$ (15,000)
Office			\$ 157,719		\$ 155,321.00	\$ (2,398)
Sal.: Clerk	\$ 39,648			\$ 39,648		
Sal: Deputy	\$ 12,300			\$ 11,670		
Sal.: Fin. Officer	\$ 36,624			\$ 36,624		
Sal: Mayor	\$ 6,000			\$ 6,000		
Sal: Council	\$ 14,400			\$ 13,400		
Dues	\$ 7,300			\$ 7,081		
Insurance	\$ 4,000			\$ 3,762		
Records Management	\$ 5,347			\$ 5,245		
Equip. & dur.	\$ 2,400			\$ 2,177		
Supplies	\$ 4,000			\$ 2,806		
Postage	\$ 1,000			\$ 1,369		
Tel., Internet	\$ 7,200			\$ 6,442		
Reserve	\$ 1,000			\$ 250		
Town Hall Maint	\$ 12,000			\$ 11,942		
Supplies	\$ 2,000			\$ 1,163		
Services	\$ 10,000			\$ 10,779		
Utilities	\$ 4,500			\$ 6,905		
Planning			\$ 74,272		\$ 70,209.00	\$ (4,063)
Zoning Ord.	\$ 5,000			\$ -		
Zoning Admin	\$ 36,272			\$ 35,526		
Salary	\$ 34,272			\$ 34,272		
Contract	\$ 2,000			\$ 1,254		
Land Use Plan	\$ 30,000			\$ 33,000		
Reserve/Misc	\$ 3,000			\$ 1,683		
Street Lighting			\$ 1,300		\$ 1,230.00	\$ (70)
Tax Collection			\$ 1,600		\$ 1,438.00	\$ (162)
Salary	\$ -			\$ -		
Contract (Union County)	\$ 1,600			\$ 1,438		
Training			\$ 3,000		\$ 650.00	\$ (2,350)
Officials	\$ 1,000			\$ 250		
Planning Org.	\$ 1,000			\$ -		
Staff	\$ 1,000			\$ 400		
Travel Expenses			\$ 4,200		\$ 863.00	\$ (3,337)
CAPITAL			\$ 25,849		\$ 10,603.00	\$ (15,246)
Capital Outlay			\$ 25,849		\$ 10,603.00	\$ (15,246)
EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance					\$ 41,881.00	

Town of Mineral Springs

PROPOSED BUDGET 2022-2023

Prepared for:

The Mineral Springs Town Council

By:

Frederick Becker III
Budget Officer

May 12, 2022

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FY2022-23 PROPOSED BUDGET
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**TOWN OF MINERAL SPRINGS
2022-2023 BUDGET**

MESSAGE FROM THE BUDGET OFFICER

I hereby present this recommended budget for the 2022-2023 fiscal year to the Mineral Springs town council.

The FY2022-23 budget reflects anticipated revenues and expenditures of \$369,305.00 including capital expenditures, which represents a \$19,910.00 decrease over last year's final budget. General government expenditures total \$337,980.00, a decrease of \$25,386.00, while the capital budget has increased by \$5,476.00 to \$31,325.00.

The largest departmental decrease is in "Planning", because the new Comprehensive Plan – a \$33,000 expenditure - will have been completed by the end of the current fiscal year. In the "Community" department, we are proposing a \$3,500.00 decrease, due once again to the cancellation of the Fall Festival and further reduction in "Special Events" funding. There is a proposed 3% increase for employees, both salaried and hourly, but there is no change to the salaries of the town council and mayor. "Employee Overhead" will increase by \$2,000.00 over the FY2021-22 appropriation. There will be no municipal election on in 2022, so the "Elections" appropriation of \$3,300.00 has been eliminated. Most other proposed operating expenditures are very close to their previous year's level.

The revenue side of the budget reflects a property tax base of approximately \$384.2 million, an increase of approximately \$11.4 million over the FY2021-22 tax base. Vehicle property taxes are expected to increase slightly according to Union County estimates. General sales and use tax revenues increased in FY2021-22, and we expect them to remain close to last year's. Other sales taxes should remain close to last year's. The estimate of the town's overall state-shared sales-tax revenue stream has been increased from \$271,925.00 to \$276,300.00.

Mineral Springs is the beneficiary of \$270,618.75 in federal State and Local Fiscal Recovery Fund (SLFRF) revenues under the American Rescue Plan Act of 2021 (ARPA). The United States Treasury Department recently broadened its approved uses for these revenues, and local governments will now be able to use them for a wide range of government expenditures. These revenues are accounted for in a separate Grant Project Fund and described separately in this budget document. Council will be evaluating possible uses for our SLFRF revenues.

As always, Council is cautioned to view all sales taxes as being somewhat unstable, because they are based on economic conditions and they are under state control rather than ours. As a revenue source that represents 71% of the overall revenue stream for Mineral Springs, it should always be considered vulnerable to circumstances beyond the town's control.

I am pleased to recommend no change in the property tax rate. The proposed *ad valorem* tax rate for the 2022-23 fiscal year is 2.1 cents per \$100.00.



Frederick Becker III, Budget Officer



Date

TOWN OF MINERAL SPRINGS 2022-2023 BUDGET

BUDGET INTRODUCTION

FUND ACCOUNTING

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

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

General Fund

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

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

dollars (\$500.00) to be capital expenditures.

Capital Project Funds

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

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

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

Special Revenue Funds

Special Revenue Funds are established for specific classes: voter-approved property taxes, service districts, and *Grant Project Ordinances*. This year, Mineral Springs will be utilizing a Special Revenue Fund to account for State and Local Fiscal Recovery Fund (“SLFRF”) revenues received from the US Treasury Department under the American Rescue Plan Act (“ARPA”). The town adopted Grant Project Ordinance O-2021-02 on August 12, 2021 representing SLFRF revenues of \$270,618.75. The town council has not yet allocated any of these revenues to specific projects or operating expenditures, but during FY2022-23 Council will be evaluating needs and identifying uses for these revenues that meet the criteria established by the US Treasury Department and will amend O-2021-02 as necessary to authorize these uses. All these SLFRF revenues and expenditures will be accounted for in a Special Revenue Fund. An important consideration of the ARPA is that all SLFRF revenues *must* be spent on or before December 31, 2026. O-2021-02 is included in a later section of this budget document.

BUDGET PREPARATION

The town of Mineral Springs operates on a *fiscal year* that runs from July 1 through June 30. The annual budget process begins with the budget officer working with departmental staff to estimate operating expenditures for the next fiscal year. These estimates usually begin in March. The following schedule has been established for the Mineral Springs fiscal year 2022-2023 budget preparation and enactment process:

April 14, 2022: Suggested departmental appropriations are presented to the town council at its regular meeting. No revenue estimates are presented at this time. Council is asked to review the budget officer’s draft appropriations worksheet and advise him of any changes.

May 12, 2022: Prior to the town council’s regular May meeting, the budget officer completes his estimates of anticipated revenues for the upcoming fiscal year and incorporates these estimates plus Council’s recommended departmental expenditures into the *Recommended (or Proposed) Budget*. The Recommended Budget contains information on prior-year budgets, a detailed departmental revenue and expenditure breakdown, an analysis of those figures, a *draft FY2022-23 budget ordinance*, and a *budget message* that provides a brief overview of the proposed budget. The FY2022-23 budget document also contains information on the SLFRF revenues and the Grant Project Ordinance that will govern the use of those revenues. The draft budget ordinance includes a recommended property tax rate. The budget officer must file a copy of the recommended budget with the town clerk on the day it is submitted to Council.

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

June 9, 2022: Council conducts the budget hearing and adopts a budget ordinance. North Carolina general statute also requires that copies of the adopted budget ordinance be filed in the offices of the town clerk, the budget officer, and the finance officer.

THE ROLE OF THE ANNUAL BUDGET ORDINANCE

Under the North Carolina Local Government Budget and Fiscal Control Act, no expenditure may be made by the

finance officer or any departmental personnel if that expenditure is not authorized in the adopted budget ordinance. It should be noted that the governing document is the *ordinance*, and not the more detailed departmental expenditure breakdown. For example, if the “Office” appropriation in the budget ordinance is \$162,571, and the detailed breakdown lists expenditures of \$2,400 for “equipment” and \$4,500 for “utilities”, it would be perfectly legal for the finance officer to make “equipment” expenditures of \$3,000 and “utility” expenditures of \$5,800 during the fiscal year, *provided the total of all expenditures in the “Office” category does not exceed \$162,571.*

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

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET
FOR FISCAL YEAR 2022-2023
O-2021-06**

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

Section I. Appropriations. The following amounts are hereby approved in the General Fund for the operation of the Town government and its activities for the fiscal year beginning 7/1/2022 and ending 6/30/2023, in accordance with a Chart of Accounts to be established for the Town:

ADMINISTRATIVE & GENERAL GOVERNMENT:	\$337,980.00
Advertising	\$1,800.00
Attorney	\$9,600.00
Audit	\$4,730.00
Charities and Agencies	\$11,675.00
Community Projects	\$22,500.00
Contingency	\$3,000.00
Employee Overhead	\$37,400.00
Fire Protection	\$12,000.00
Intergovernmental	\$15,000.00
Office and Administrative	\$162,571.00
Planning and Zoning	\$47,304.00
Street Lighting	\$1,400.00
Tax Collection	\$1,800.00
Training	\$3,000.00
Travel	\$4,200.00
CAPITAL:	\$31,325.00
Capital outlay	\$31,325.00
TOTAL APPROPRIATIONS:	\$369,305.00

Section II. Estimated Revenues. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2022 and ending 6/30/2023:

Property taxes	\$80,905.00
Interest	\$600.00
Other income	\$600.00
Sales taxes	\$276,300.00
Vehicle taxes	\$7,400.00
Zoning fees	\$3,500.00
TOTAL ESTIMATED REVENUES:	\$369,305.00

Section III. Property Tax Levy. A tax in the amount of \$0.021 per \$100.00 of assessed valuation is hereby levied on property within the Town of Mineral Springs which was listed for property taxes in Union County, North Carolina as of January 1, 2022.

ADOPTED this 9th day of June 2022. Witness my hand and official seal:

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

REVENUES				\$ 369,305
<i>TOTAL INCOME</i>				<i>\$ 369,305</i>
Property Taxes			\$ 80,905	
Current Year	\$ 80,305			
Prior Years	\$ 600			
Interest			\$ 600	
Other Income			\$ 600	
Festival	\$ -			
Miscellaneous	\$ 600			
Sales Tax			\$ 276,300	
Alcoholic Beverage	\$ 13,000			
Electricity	\$ 208,000			
General Sales & Use	\$ 33,000			
Natural Gas Excise	\$ 1,300			
Telecommunications	\$ 2,500			
Video Programming	\$ 18,500			
Vehicle Taxes			\$ 7,400	
Zoning Fees			\$ 3,500	

EXPENDITURES				\$ 369,305
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>				<i>\$ 337,980</i>
Advertising			\$ 1,800	
Attorney			\$ 9,600	
Audit			\$ 4,730	
Charities & Agencies			\$ 11,675	
Community			\$ 22,500	
Beautification, Maintenance	\$ 6,500			
Newsletter	\$ 3,000			
Special events	\$ 6,000			
Festival	\$ -			
AMG	\$ 4,000			
Misc	\$ 2,000			
Park & Greenway Maint	\$ 7,000			
Contingency			\$ 3,000	
Elections			\$ -	
Employee Overhead (FICA, work comp, bonds)			\$ 37,400	
Fire Protection			\$ 12,000	
Intergovernmental			\$ 15,000	
Studies and Planning	\$ 5,000			
Construction Match	\$ 10,000			

Office				\$	162,571
Salary: Clerk		\$	40,836		
Salary: Deputy Clerk/Assistant		\$	12,900		
Salary: Finance Officer		\$	37,728		
Salary: Mayor		\$	6,000		
Salary: Council		\$	14,400		
Dues		\$	7,500		
Insurance		\$	4,000		
Records Management		\$	5,507		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	6,800		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	14,000		
Supplies	\$	2,000			
Services	\$	12,000			
Utilities		\$	4,500		
Planning				\$	47,304
Zoning Ord. & Planning		\$	5,000		
Zoning Administration		\$	37,304		
Salary	\$	35,304			
Contract	\$	2,000			
Land Use Planning		\$	2,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	1,400
Tax Collection				\$	1,800
Salary		\$	-		
Contract (Union County)		\$	1,800		
Postage		\$	-		
Billing		\$	-		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	4,200
<i>CAPITAL</i>					\$ 31,325
Capital Outlay				\$	31,325

Town of Mineral Springs
2022-2023 BUDGET ANALYSIS

I. Appropriations

Administrative & General Government

Advertising **\$1,800.00**
Included are required notifications of public hearings and special meetings involving the town council, planning board, and board of adjustment, and advertising in the 2023 Queen’s Cup Race Program. This appropriation is unchanged from last year.

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

Audit **\$4,730.00**
Kendra Gangal, CPA two years ago proposed an annual charge for audit services of \$4,730.00 over the following three years.

Charities & Agencies **\$11,675.00**
Council has approved this separate appropriation in the budget ordinance in order to bring more control and greater transparency to the town’s contribution to various local non-profits. The amount is calculated as 3% of the previous year’s total budget: $0.03 \times \$389,215.00 = \$11,676.45$, rounded to \$11,675.00.

Community **\$22,500.00**
This appropriation is to be used for projects and services intended to benefit the quality of life in Mineral Springs, including maintenance and beautification. Downtown pole banners and Christmas lights are included in this appropriation. The Community appropriation has been decreased by \$3,500.00 over last year’s appropriation due to the 2022 Fall Festival being canceled and elimination of the \$5,000.00 appropriation that had been left in the “Festival” line item for other possible events, with “Miscellaneous” being increased from \$1,000.00 to \$2,000.00. The service partnership with Artists Music Guild for music licensing and other event programming remains \$4,000.00 and the actual expenditure will be determined based on the Guild’s 2022-23 proposed projects.

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

Elections**\$0.00.00**

There will be no municipal election in 2022.

Employee Overhead**\$37,400.00**

Includes Scheduled bonds for Deputy Clerk at \$100.00, Clerk/Zoning Administrator at \$100.00, Finance Officer at \$450.00, workers compensation at \$2,800.00, FICA at \$11,000.00, NCLM benefits at \$1,800.00, and payroll processing at \$1,750.00. In addition, our required contribution to the NC Local Governmental Employees' Retirement System (NCLGERS) is estimated at \$18,650.00. This is a \$2,000.00 increase over last year, reflecting the increased FICA expenditures resulting from the 3% salary increases, an NCLGERS increase from 16.05% to 16.80%, and corresponding increases in rates for workers compensation. There is an additional \$750.00 included to cover unexpected charges.

Fire Protection**\$12,000.00**

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

Intergovernmental**\$15,000.00**

The town has been working on cooperative transportation programs with Union County. An appropriation of \$5,000.00 has been included for the past few years for cooperative planning projects and studies such as the Union County critical Intersection Study. Another \$10,000.00 was proposed as an appropriation that could be used as a local match to NCDOT to expedite construction of one or more projects in the town. We are proposing the same levels for next year. These expenditures may not necessarily all be made during the upcoming fiscal year.

Office & Administration**\$162,571.00**

We are proposing increasing the clerk's base salary to \$40,836.00 and the finance officer's base salary to \$37,728.00, representing a 3% cost-of-living and longevity increase. Council has re-authorized the part-time position of deputy clerk/office assistant for at least 12 hours per week, and Council has authorized increasing the hourly rate for that position to \$19.57/hr. This position has been budgeted at \$12,900 allowing for flexibility in the number of hours worked. While the 3% annual increases have been slightly more than the actual increases in cost of living, 3% this year will fall somewhat behind the actual projected cost-of-living increase. Council salaries will remain \$200.00 per month for FY2022-23, and the mayor's salary will remain \$500.00 per month. Proposed expenditures for most routine office expenses and town hall overhead remain similar to last year's.

Planning**\$47,304.00**

Council has recommended increasing the planning director/zoning administrator's salary by 3% to \$35,304.00. The proposed \$2,000.00 appropriation for contract services associated with providing assistance with administration from third parties remains the same as last year's. Included in that appropriation is an amount of \$1,445.58 to cover an interlocal agreement with Union County for joint funding of the Urban Forester position

and the cost of contract enforcement by N-Focus of the town's abandoned swimming pool ordinance. The new Unified Development Ordinance has been completed and the additional revisions are required for bringing the document into compliance with the state's new Chapter 160D legislation were completed in FY2021-22. \$5,000.00 is proposed to cover the costs of additional UDO revisions should the need arise. There is a \$2,000.00 allowance for any additional land use plan corrections that may be necessary after the completion and adoption of the Comprehensive Plan. The \$3,000.00 allowance for miscellaneous expenditures, including clerical and mapping services, are the same as last year's.

Street Lighting

\$1,400.00

This appropriation covers the cost of providing roadway lighting in the downtown area. This amount has been increased by \$200.00 from last year's because we had to adopt a \$100.00 budget amendment during FY2021-22 to cover some rate fluctuations by Duke Power.

Tax Collection

\$1,800.00

Mineral Springs will continue operating under contract with Union County for property tax collection at a cost of 1.5% of the gross collections (with the possibility of lowering the rate to 1.25%), which has worked very well for the town. Total commissions to Union County for FY2022-23 are estimated at \$1,800.00 which includes both current year and prior year collections. The current deputy clerk position no longer includes delinquent tax collection.

Training

\$3,000.00

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

Travel Expenses

\$4,200.00

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

Capital

Capital Outlay

\$31,325.00

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

II. Estimated Revenues

Interest Earned

\$600.00

Short-term interest rates have continued to drop in response to Federal Reserve policy. Our Money Market account is currently earning only 0.10%; this has fallen from 0.69% a year ago. We rolled over our 13-month CD and added another \$100,000 to it for a total deposit of \$300,000, but the new CD rate is 0.75% (down from 1.65%) and fell to 0.10% at maturity so we closed out the CD and moved the funds back into the Money Market account. Although fund balance has continued to increase, we anticipate total interest earned during FY2021-22 will fall short of budget by nearly \$1,300. While the Federal Reserve has recently begun raising the federal funds rate, we should remain cautious when estimating future interest rates on our Money Market deposits.

Other

\$600.00

This category covers various small-scale sources of revenue not accounted for in the other major categories. We anticipate refunds of North Carolina sales and use taxes paid by the town on purchases, and a few miscellaneous payments and fees such as copy charges. Zoning fees continue to be budgeted as a separate line item.

2022 Property Tax Receipts

\$80,305.00

The estimated tax base has increased substantially due to Union County's property revaluation. Union County's estimate for real property is \$361,718,445 and for personal property is \$15,093,517. We estimate that our Public Service Property tax base will be \$7,399,440 based on last year's figure.

We are proposing an *ad valorem* tax rate of \$0.021/\$100.

Gross estimated tax levy must be reduced based on the collection rate for FY2020-21 as of June 30, 2021, which was 99.53% according to the Union County tax administrator's reports. The revenue estimate was arrived at as follows:

Real Property	\$361,718,445
Personal Property	\$15,093,517
Public Service Property (est.)	\$7,399,440
Est. Real and Personal Tax Base	\$384,211,402

Tax rate: \$0.021/\$100 assessed valuation

Total levy: \$80,684.39

Estimated collection rate: 99.53% → \$80,305.17

Property Taxes, prior years

\$600.00

We will receive some 2013 through 2021 delinquent tax payments from Union County. The total outstanding property taxes for that period will be approximately \$1,000, and we should expect Union County to collect over half of that. There will be no more collections of delinquent taxes from 2012 or earlier.

Sales Taxes**\$276,300.00**

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

Alcoholic Beverage tax	\$13,000.00
Electricity sales tax	\$208,000.00
General sales and use tax	\$33,000.00
Natural Gas excise tax	\$1,300.00
Telecommunications sales tax	\$2,500.00
Video Programming sales tax	\$18,500.00
Total	\$276,300.00

The amount of Alcoholic Beverage tax distributed to municipalities is *not* based on actual sales within the municipalities but instead is based solely on population. For 2020-21, municipalities where beer and wine sales were allowed received approximately \$4.17 per capita. This resulted in a total distribution to Mineral Springs of \$12,885.10 which was below the budget estimate of \$13,145. The FY2022-23 estimate of \$13,000.00 is arrived at by simply using an amount between those two numbers since there is no better data available. Monthly General Sales and Use Tax revenues have actually continued to increase during the current fiscal year in spite of COVID-19-related closures, and these revenues are now averaging approximately \$2,800/month. We believe that these collections will remain steady next fiscal year. The budget reflects an estimated \$3,570.00 increase from this FY2021-22. As for the Electricity Sales Tax, the town’s largest revenue source, the amount has leveled off or even decreased slightly over the past few years. When North Carolina changed this tax from a franchise tax to a sales tax beginning in FY2014-15, the general assembly established FY2013-14 as the “baseline year” for this distribution. Sales tax on additional electricity consumption above this “baseline” amount is calculated by the same formula that General Sales and Use tax distributions are calculated: a formula that allocates the distribution based on the town’s percentage of the total property tax levy in the county. Because Mineral Springs has such a low tax base and tax rate, our levy is a very small percentage of the countywide levy and as a result incremental increases in Electricity Sales Tax distributions are very small and Electricity Sales Tax distributions haven’t varied by more than \$1,000 for the past seven years. This year we are budgeting no increase in the anticipated Electricity Sales Tax distribution. Telecommunications and Video Programming sales tax distributions have been treated this way for many years and have remained very flat over time, but we expect these revenue streams – particularly telecommunications – to decrease from last year. Overall, we are anticipating an increase of \$4,375.00 in sales tax revenue for FY2022-23.

Vehicle Taxes**\$7,400.00**

Current-year vehicle taxes will all be collected by Union County via the state Vehicle Tax System in which property taxes are collected directly at the time of registration renewal. This amount reflects a collection rate of 98%, based on Union County’s estimate

of the Mineral Springs vehicle tax base of \$35,965,160. In reality, the state-collected system yields a theoretical 100% collection rate for accounting purposes, since the way the system works the tax levy doesn't exist until it is collected. Even so, some vehicles don't get renewed, and some collections end up being refunded. Using a 98% collection rate is just an estimate reflecting these vehicles leaving the tax rolls.

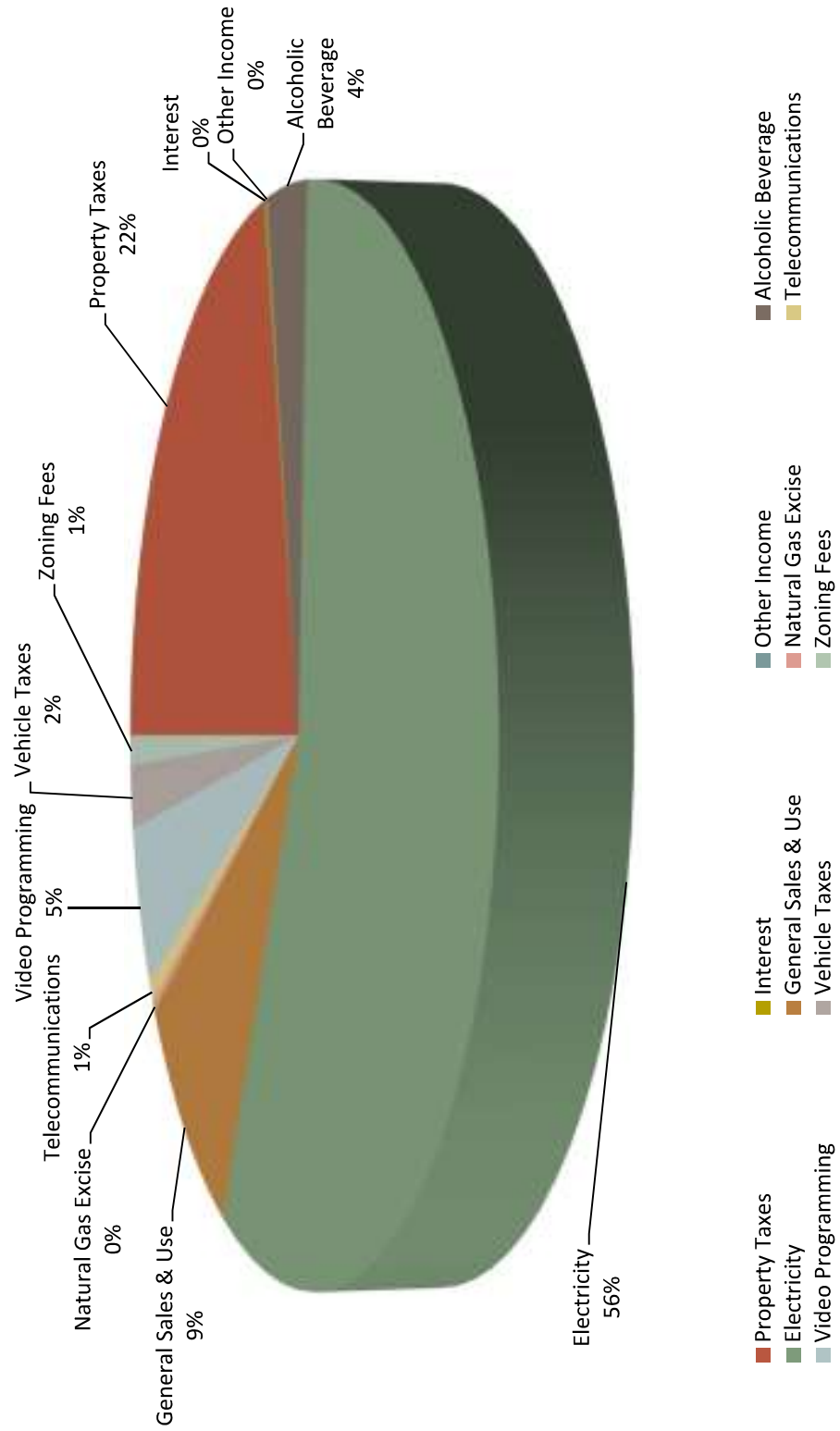
Zoning fees

\$3,500.00

This estimate is based on the current rate of new construction both individually and in subdivisions (with only the Harrington Hall and McNeely Farms subdivisions actively building), plus additional zoning permits for accessory structures, garages, signs, and fences as well as miscellaneous applications for amendments, special use permits, and variances. Overall, zoning activity is expected to be similar to that of FY2021-22, which is expected to slightly exceed the \$3,500 budgeted amount.

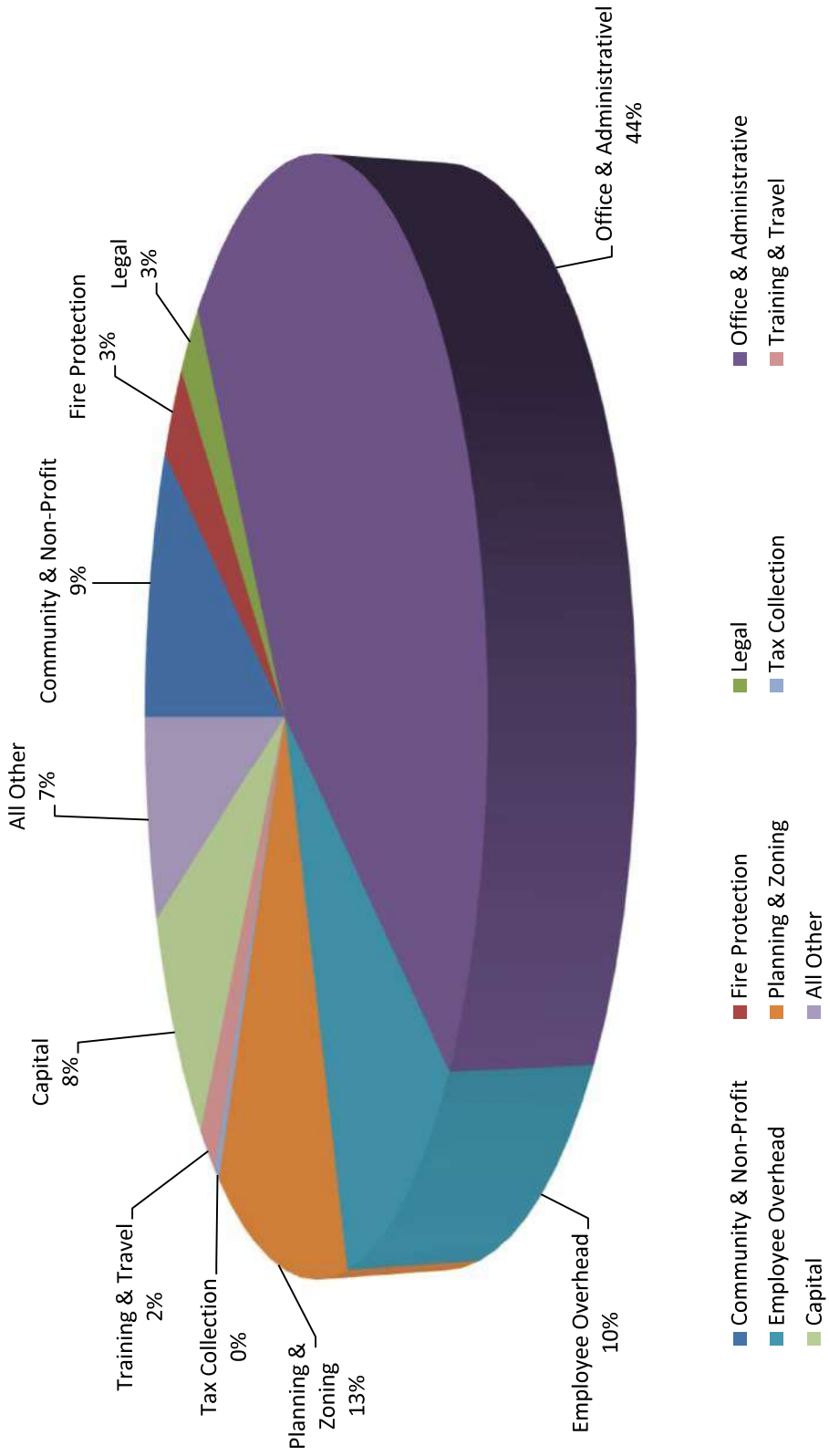
Mineral Springs Proposed Revenues 2022-2023

\$369,305



Mineral Springs Proposed Expenditures 2022-2023

\$369,305



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Inclusion of Information Related to Project Ordinances Compliance With NC G.S. § 159-13.2 (f)

North Carolina General Statutes section § 159-13.2 (f) requires the following:

Inclusion of Project Information in Budget. – Each year the budget officer shall include in the budget information in such detail as he or the governing board may require concerning each grant project or capital project (i) expected to be authorized by project ordinance during the budget year and (ii) authorized by previously adopted project ordinances which will have appropriations available for expenditure during the budget year.

The Mineral Springs town council adopted Grant Project Ordinance O-2021-02 on August 12, 2021. The purpose of this ordinance was to authorize appropriation and expenditure of State and Local Fiscal Recovery Fund (SLFRF) revenues which have been awarded to the Town by the United States Treasury as part of the American Rescue Plan Act of 2021 (ARPA).

O-2021-02 was adopted as a “placeholder” ordinance to authorize initial appropriation of the SLFRF revenues and is intended to be amended and/or replaced by subsequent ordinances as the town council evaluates potential projects and expenditures that would meet the requirements of the ARPA for use of these revenues. The total amount of SLFRF revenues available to Mineral Springs will be \$270,618.75, with \$135,309.38 already deposited to the town’s bank account in 2021. Use of revenues under ARPA was initially quite restricted under the Treasury Department’s Interim Final Rule, and there was the possibility that the town would be unable to utilize all the SLFRF revenues. However, in an effort to broaden the applicability of the ARPA and make it easier for small units of government to fully utilize the SLFRF revenues, the Final Rule – issued on January 6, 2022 with an effective date of April 1, 2022 – expanded the category of “Revenue Replacement” and established a “Standard Allowance” of up to \$10,000,000 that units of local government could designate for the revenue replacement category and utilize for virtually any “Government Services”. The Mineral Springs town council made this standard allowance designation on April 14, 2022 and this election has been reported to the US Treasury as part of the first annual report filed on April 30, 2022. Therefore, Mineral Springs will have the opportunity to utilize the entire grant of \$270,618.75 for general government services.

Under the ARPA, all SLFRF revenues must be committed by December 31, 2024 and expended by December 31, 2026. The Mineral Springs town council will be adopting more specific project ordinances over the next few fiscal years in order to authorize expenditure of these revenues.

STATE OF NORTH CAROLINA
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO APPROPRIATE AND SPEND FEDERAL CORONAVIRUS
STATE AND LOCAL FISCAL RECOVERY FUND (CSLRF) REVENUES
UNDER H.R. 1319, THE AMERICAN RESCUE PLAN ACT OF 2021 (ARPA)
O-2021-02**

BE IT ORDAINED by the town council of the Town of Mineral Springs, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: This ordinance is to establish a budget for a project or projects to be funded by the Coronavirus State and Local Fiscal Recovery Fund (CSLRF) revenues of H.R. 1319 American Rescue Plan Act of 2021 (ARPA). The Town of Mineral Springs has received the first tranche of CSLRF revenues in the amount of \$135,309.38. The total allocation is \$270,618.75, with the remainder to be distributed to the town no sooner than twelve months after the first tranche. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: The following amount is appropriated for the project(s) and authorized for expenditure:

CSLRF Project(s)	\$270,618.75
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This amount is the *maximum* amount available to Mineral Springs under the ARPA, and the Mineral Springs Town Council will amend this ordinance as necessary as it identifies specific projects and expenditures that are permissible uses of CSLRF revenues under the ARPA.

Section 3: The following revenues are anticipated to be available to complete the project:

CSLRF Revenues	\$270,618.75
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Section 4: The Finance Officer shall account for all CSLRF revenues and expenditures in a separate and dedicated Special Revenue Fund.

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a monthly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and the Municipal Clerk.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the CSLRF funds have been obligated and expended by the town, whichever occurs sooner.

Adopted this 12th day of August, 2021.

Frederick Becker III, Mayor

Attest:

Vicky A. Brooks, Clerk

Office				\$	157,719
Salary: Clerk		\$	39,648		
Salary: Deputy Clerk/Assistant		\$	12,300		
Salary: Finance Officer		\$	36,624		
Salary: Mayor		\$	6,000		
Salary: Council		\$	14,400		
Dues		\$	7,300		
Insurance		\$	4,000		
Records Management		\$	5,347		
Equipment & durable items		\$	2,400		
Supplies		\$	4,000		
Postage (General)		\$	1,000		
Telephone, Internet		\$	7,200		
Reserve/Misc		\$	1,000		
Town Hall Maintenance		\$	12,000		
Supplies	\$	2,000			
Services	\$	10,000			
Utilities		\$	4,500		
Planning				\$	74,272
Zoning Ord. & Planning		\$	5,000		
Zoning Administration		\$	36,272		
Salary	\$	34,272			
Contract	\$	2,000			
Land Use Planning		\$	30,000		
Reserve/Misc		\$	3,000		
Street Lighting				\$	1,300
Tax Collection				\$	1,600
Salary		\$	-		
Contract (Union County)		\$	1,600		
Postage		\$	-		
Billing		\$	-		
Training				\$	3,000
Boards		\$	1,000		
Officials		\$	1,000		
Staff (Clerk, TC, FO)		\$	1,000		
Travel Expenses				\$	4,200
<i>CAPITAL</i>					\$ 25,849
Capital Outlay				\$	25,849

PRIOR YEAR

2021 FINAL BUDGET AMOUNTS				ACTUAL (5/22 & 6/22 PROJECTED)				VARIANCE	
REVENUES				\$ 364,215				\$ 371,809.00	\$ 7,594
Interest			\$ 2,500				\$ 1,224.00	\$ (1,276)	
Property Taxes			\$ 78,365				\$ 80,300.00	\$ 1,935	
Sales Tax			\$ 271,925				\$ 277,342.00	\$ 5,417	
Vehicle Taxes			\$ 6,725				\$ 8,168.00	\$ 1,443	
Zoning Fees			\$ 3,500				\$ 3,800.00	\$ 300	
Other			\$ 1,200				\$ 975.00	\$ (225)	
OTHER FUNDING SOURCES				\$ 25,000				\$ 25,000.00	\$ -
Fund Balance Appropriated			\$ 25,000				\$ 25,000.00		
TOTAL NET RESOURCES				\$ 389,215				\$ 396,809.00	\$ 7,594
EXPENDITURES				\$ 389,215				\$ 329,928.00	\$ (59,287)
<i>ADMINISTRATIVE & GENERAL GOVERNMENT</i>				<i>\$ 363,366</i>				<i>\$ 319,325.00</i>	<i>\$ (44,041)</i>
Advertising			\$ 1,800				\$ 614.00	\$ (1,186)	
Attorney			\$ 9,600				\$ 5,609.00	\$ (3,991)	
Audit			\$ 4,730				\$ 4,730.00	\$ -	
Charities			\$ 10,545				\$ 10,500.00	\$ (45)	
Community Projects			\$ 26,000				\$ 18,529.00	\$ (7,471)	
Beaut., Maint.		\$ 6,300			\$ 6,490				
Special Events		\$ 10,000			\$ 5,000				
Newsletter		\$ 2,700			\$ 1,500				
Park & Greenway		\$ 7,000			\$ 5,539				
Contingency			\$ 2,900				\$ -	\$ (2,900)	
Elections			\$ 3,300				\$ 3,045.00	\$ (255)	
Employee overhead			\$ 35,400				\$ 34,587.00	\$ (813)	
Fire Department grant			\$ 12,000				\$ 12,000.00	\$ -	
Intergovernmental			\$ 15,000				\$ -	\$ (15,000)	
Office			\$ 157,719				\$ 155,321.00	\$ (2,398)	
Sal.: Clerk		\$ 39,648			\$ 39,648				
Sal: Deputy		\$ 12,300			\$ 11,670				
Sal.: Fin. Officer		\$ 36,624			\$ 36,624				
Sal: Mayor		\$ 6,000			\$ 6,000				
Sal: Council		\$ 14,400			\$ 13,400				
Dues		\$ 7,300			\$ 7,081				
Insurance		\$ 4,000			\$ 3,762				
Records Management		\$ 5,347			\$ 5,245				
Equip. & dur.		\$ 2,400			\$ 2,177				
Supplies		\$ 4,000			\$ 2,806				
Postage		\$ 1,000			\$ 1,369				
Tel., Internet		\$ 7,200			\$ 6,442				
Reserve		\$ 1,000			\$ 250				
Town Hall Maint		\$ 12,000			\$ 11,942				
Supplies	\$ 2,000				\$ 1,163				
Services	\$ 10,000				\$ 10,779				
Utilities		\$ 4,500			\$ 6,905				
Planning			\$ 74,272				\$ 70,209.00	\$ (4,063)	
Zoning Ord.		\$ 5,000			\$ -				
Zoning Admin		\$ 36,272			\$ 35,526				
Salary	\$ 34,272				\$ 34,272				
Contract	\$ 2,000				\$ 1,254				
Land Use Plan		\$ 30,000			\$ 33,000				
Reserve/Misc		\$ 3,000			\$ 1,683				
Street Lighting			\$ 1,300				\$ 1,230.00	\$ (70)	
Tax Collection			\$ 1,600				\$ 1,438.00	\$ (162)	
Salary		\$ -			\$ -				
Contract (Union County)		\$ 1,600			\$ 1,438				
Training			\$ 3,000				\$ 650.00	\$ (2,350)	
Officials		\$ 1,000			\$ 250				
Planning Org.		\$ 1,000			\$ -				
Staff		\$ 1,000			\$ 400				
Travel Expenses			\$ 4,200				\$ 863.00	\$ (3,337)	
CAPITAL			\$ 25,849				\$ 10,603.00	\$ (15,246)	
Capital Outlay			\$ 25,849				\$ 10,603.00	\$ (15,246)	
EXCESS (SHORTAGE) OF INCOME OVER EXPENDITURES - Applied to Fund Balance							\$ 41,881.00		