

## **Town of Mineral Springs**

# **CHANGES TO PROPOSED BUDGET 2025-2026**

Prepared for:

**The Mineral Springs Town Council**

By:

**Frederick Becker III  
Budget Officer**

**June 12, 2025**

This page is intentionally left blank.

## **TOWN OF MINERAL SPRINGS 2025-2026 BUDGET**

### **PROPOSED CHANGES 6/12/2025**

At the time the Proposed Budget was presented to Council on May 8, 2025, the Budget Officer provided Council with an email from Union County Deputy County Manager Patrick Niland. Mr. Niland was requesting that municipalities consider budgeting funds for picking up the potential cost of providing meals for municipal residents who were on the waiting list for Union County's Senior Nutrition Program.

Council discussed this suggestion, and directed the Budget Officer to modify the proposed budget to include \$6,000 to fund this program for four eligible senior citizens in Mineral Springs who were on the waiting list. There was some concern that the town's taking on a county function could result in the municipality gradually assuming more and more financial responsibility over the years; council members also pointed out the large number of existing food pantries and other nutritional services. The offsetting observation was that the program is very specific and narrowly tailored, and that our seniors need to eat. One citizen later contacted council members with similar concerns about potential growth of another government program that might be better handled by private entities such as churches and volunteers.

After further study, the Budget Officer concluded that the Senior Nutrition Program is unique and does not overlap other charitable food support operations. It is open only to persons over age 60 who are "shut-ins" and who wouldn't be able to access food pantries and, in fact, might not be capable of preparing meals themselves. The daily delivery of a warm meal serves an additional purpose of wellness checking and social interaction for seniors who are often alone in their homes. Finally, including the appropriation in the budget simply authorizes the *possible* implementation of the program; an interlocal agreement would need to be executed between Mineral Springs and Union County, and such an agreement could (and should) be worded to limit future growth of the town's share of the funding requirement.

The following changes in the proposed budget have been made and are highlighted in yellow in the departmental spreadsheet and the draft Budget Ordinance:

- Reduce "Charities and Agencies" by \$2,370, from \$12,870 to \$10,500
- Reduce "Attorney" by \$1,800, from \$7,200 to \$5,400
- Reduce "Capital Outlay" by \$1,830, from \$9,472 to \$7,642
- Add "Intergovernmental" appropriation of \$6,000

Our "Charities and Agencies" appropriation is based on a formula, but in reality we have been spending \$10,500 on the same four agencies for the past few years. We have never utilized our full "Attorney" appropriation, so a reduction of \$1,800 is reasonable. Finally, the "Capital" appropriation in the General Fund budget is discretionary, and a reduction of \$1,830 can be absorbed.

The fact that nearly 40% of the "Intergovernmental" appropriation for the Senior Nutrition Program is coming from a reduction in an existing charitable appropriation should allay some concerns about introducing what could be considered a new charitable program.

**REVENUES****TOTAL INCOME**

			\$	463,480	\$	463,480
Property Taxes			\$	111,465		
Current Year	\$	111,065				
Prior Years	\$	400				
Interest			\$	49,500		
Other Income			\$	2,000		
Festival	\$	-				
Miscellaneous	\$	2,000				
Sales Tax			\$	286,175		
Alcoholic Beverage	\$	15,800				
Electricity	\$	211,000				
General Sales & Use	\$	40,775				
Natural Gas Excise	\$	1,600				
Telecommunications	\$	2,000				
Video Programming	\$	15,000				
Vehicle Taxes			\$	7,840		
Zoning Fees			\$	6,500		

**EXPENDITURES****ADMINISTRATIVE & GENERAL GOVERNMENT**

				\$	455,838	\$	463,480
Advertising			\$	900			
Attorney			\$	5,400			
Audit			\$	5,230			
Charities & Agencies			\$	10,500			
Community			\$	24,488			
Beautification, Maintenance	\$	6,800					
Special events	\$	2,000					
Festival	\$	-					
AMG	\$	-					
Misc	\$	2,000					
Communication	\$	8,688					
Newsletter	\$	2,500					
Soc. Media	\$	4,188					
Other	\$	2,000					
Park & Greenway Maint	\$	7,000					
Contingency			\$	3,000			
Elections			\$	4,800			
Employee Overhead (FICA, work comp, bonds)			\$	67,200			
Fire Protection			\$	12,000			
Intergovernmental			\$	6,000			

Office				\$	201,896
Salary: Clerk	\$		34,860		
Salary: Deputy Clerk/Assistant	\$		14,400		
Salary: Finance Officer	\$		45,624		
Salary: Finance Overlap	\$		22,812		
Salary: Mayor	\$		6,000		
Salary: Council	\$		14,400		
Dues	\$		8,100		
Insurance	\$		5,000		
Records Management	\$		-		
Equipment & durable items	\$		2,400		
Supplies	\$		3,000		
Postage (General)	\$		1,000		
Telephone, Internet	\$		9,200		
Reserve/Misc	\$		500		
Town Hall Maintenance	\$		30,000		
Supplies	\$	2,000			
Services	\$	28,000			
Utilities	\$		4,600		
Planning				\$	102,124
Zoning Ord. & Planning	\$		1,500		
Zoning Administration	\$		98,124		
Salary	\$	92,124			
Contract	\$	6,000			
Land Use Planning	\$		1,500		
Reserve/Misc	\$		1,000		
Street Lighting				\$	2,300
Tax Collection				\$	1,800
Contract (Union County)	\$		1,800		
Misc.	\$		-		
Training				\$	4,000
Boards	\$		1,000		
Officials	\$		1,000		
Staff (Clerk, TC, FO)	\$		2,000		
Travel Expenses				\$	4,200
CAPITAL				\$	7,642
Capital Outlay				\$	7,642

STATE OF NORTH CAROLINA  
TOWN OF MINERAL SPRINGS

**AN ORDINANCE TO ESTABLISH A BUDGET  
FOR FISCAL YEAR 2025-2026  
O-2024-05**

**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 7/1/2025 and ending 6/30/2026, in accordance with a Chart of Accounts to be established for the Town:

<b>ADMINISTRATIVE &amp; GENERAL GOVERNMENT:</b>	<b>\$455,838.00</b>
Advertising	\$900.00
Attorney	\$5,400.00
Audit	\$5,230.00
Charities and Agencies	\$10,500.00
Community Projects	\$24,488.00
Contingency	\$3,000.00
Elections	\$4,800.00
Employee Overhead	\$67,200.00
Fire Protection	\$12,000.00
Intergovernmental	\$6,000.00
Office and Administrative	\$201,896.00
Planning and Zoning	\$102,124.00
Street Lighting	\$2,300.00
Tax Collection	\$1,800.00
Training	\$4,000.00
Travel	\$4,200.00
<b>CAPITAL:</b>	<b>\$7,642.00</b>
Capital outlay	\$7,642.00

**TOTAL APPROPRIATIONS: \$463,480.00**

**Section II. Estimated Revenues.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning 7/1/2025 and ending 6/30/2026:

Property taxes	\$111,465.00
Interest	\$49,500.00
Other income	\$2,000.00
Sales taxes	\$286,175.00
Vehicle taxes	\$7,840.00
Zoning fees	\$6,500.00
<b>TOTAL ESTIMATED REVENUES:</b>	<b>\$463,480.00</b>

**Section III. Property Tax Levy.** A tax in the amount of \$0.0175 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, 2025.

ADOPTED this 12th day of June 2025. Witness my hand and official seal:

---

Frederick Becker III, Mayor

Attest:

---

Vicky A. Brooks, Clerk