



MAY TOWN COUNCIL MEETING

Tuesday, May 21, 2024 at 6:00 PM

RUTH TOWN HALL

AGENDA

CALL TO ORDER

INVOCATION

ROLL CALL

AGENDA ADOPTION

GUEST SPEAKERS

COMMUNITY FORUM

APPROVAL OF LAST MEETING'S MINUTES

OLD BUSINESS

COMMITTEE REPORTS

1. David to provide feedback from his quarterly Mayors Managers meeting.
- [2.](#) Amie to review reports and share County discussions.

NEW BUSINESS

3. Our second BRWA board seat has been vacated by Josh Krigbaum.
4. Nick wants to highlight and get on the radar the need for secondary access to Ruthridge.

ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons who need accommodation to attend or participate in this meeting should contact Town Hall at (828) 287-7943 within 48 hours prior to the meeting to request such assistance.

Type	Disp Acct	Budget	YTD	Variance	Pr	Item 2.
Type: Revenues						
Revenues	10-250-01 Unearned Revenue	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-282-01 Late List Penalty Current	\$0.00	\$3,653.52	\$3,653.52		0.00%
Revenues	10-282-02 Late List Penalty Prior	\$0.00	\$1.52	\$1.52		0.00%
Revenues	10-300-00 Revenues	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-301-00 Current Taxes	\$129,060.16	\$127,598.01	(\$1,462.15)		98.87%
Revenues	10-301-01 Taxes - Prior Years	\$0.00	\$1,990.59	\$1,990.59		0.00%
Revenues	10-329-00 Interest Earned on Invest	\$3,474.29	\$4,054.04	\$579.75		116.69%
Revenues	10-329-01 Interest Earned Powell Bill	\$108.00	\$79.30	(\$28.70)		73.43%
Revenues	10-335-00 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-336-00 Current Personal Auto Taxes	\$9,527.05	\$8,041.30	(\$1,485.75)		84.40%
Revenues	10-336-01 Personal Auto Prior Years	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-337-00 NC Franchise Tax	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-343-00 Powell Bill Allocation	\$14,613.95	\$14,613.95	\$0.00		100.00%
Revenues	10-367-02 Sales & Use Tax Dist	\$40,800.00	\$44,766.53	\$3,966.53		109.72%
Revenues	10-367-03 NC Franchise & Utility TD	\$11,499.50	\$11,499.50	\$0.00		100.00%
Revenues	10-367-04 Solid Waste Disposal Tax Dist.	\$210.00	\$208.56	(\$1.44)		99.31%
Revenues	10-380-01 Sign Permit Payment	\$0.00	\$0.00	\$0.00		0.00%
Revenues	10-399-00 Appro.Fund Balance	\$18,879.91	\$0.00	(\$18,879.91)		0.00%
Revenues	10-399-01 Current Landfill Fees	\$22,000.00	\$21,930.00	(\$70.00)		99.68%
Revenues	10-399-02 Landfill Fees Prior	\$0.00	\$510.00	\$510.00		0.00%
Revenues	10-399-51 ARP Funding	\$0.00	\$0.00	\$0.00		0.00%
		\$250,172.86	\$238,946.82	(\$11,226.04)		96%
Type: Expenses						
Expenses	10-400-00 Expenses	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-409-00 NC Sales Tax	\$2,400.00	\$1,296.16	\$1,103.84		54.01%
Expenses	10-409-01 Sales Tax Other	\$250.00	\$121.21	\$128.79		48.48%
Expenses	10-409-02 S/H Freight	\$468.40	\$468.40	\$0.00		100.00%
Expenses	10-410-00 Mayor's Salary	\$775.08	\$710.49	\$64.59		91.67%
Expenses	10-410-01 Commissioner's Salary	\$1,292.00	\$1,184.26	\$107.74		91.66%
Expenses	10-410-02 Tax Collection & Clerk Ex	\$23,600.04	\$21,633.37	\$1,966.67		91.67%
Expenses	10-410-03 Legal	\$5,000.00	\$1,240.00	\$3,760.00		24.80%
Expenses	10-410-04 Professional Services	\$11,000.00	\$9,557.79	\$1,442.21		86.89%
Expenses	10-410-06 FICA Expense	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-410-10 Election Expense	\$2,500.00	\$0.00	\$2,500.00		0.00%
Expenses	10-410-11 Town Employee Education	\$500.00	\$0.00	\$500.00		0.00%
Expenses	10-410-13 Utilities/CityHall/Mall	\$3,000.00	\$3,032.40	(\$32.40)		101.08%
Expenses	10-410-15 Maint/Repairs-Bldg&Ground	\$6,300.00	\$0.00	\$6,300.00		2 %

Type	Disp Acct	Budget	YTD	Variance	Pr	Item 2.
Expenses	10-410-16 Maint/Repair-Equipment	\$8,500.00	\$0.00	\$8,500.00		0.00%
Expenses	10-410-26 Advertising	\$500.00	\$270.00	\$230.00		54.00%
Expenses	10-410-33 Dept.Materials & Supplies	\$1,075.79	\$531.41	\$544.38		49.40%
Expenses	10-410-53 Dues & Subscriptions	\$19,740.23	\$19,896.24	(\$156.01)		100.79%
Expenses	10-410-54 Insurance & Bonds	\$4,000.00	\$3,953.00	\$47.00		98.83%
Expenses	10-410-58 Christmas Decorations	\$30,000.00	\$18,129.39	\$11,870.61		60.43%
Expenses	10-410-59 Downtown Beautification	\$48.00	\$0.00	\$48.00		0.00%
Expenses	10-410-60 Town Hall Furnishings	\$705.81	\$705.81	\$0.00		100.00%
Expenses	10-410-70 Town Grounds	\$1,000.00	\$1,000.00	\$0.00		100.00%
Expenses	10-410-76 Captial Outlay-Technology	\$0.00	\$921.85	(\$921.85)		0.00%
Expenses	10-420-01 CARES Expenditure account	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-510-71 Capital Outlay Land	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-510-72 Capital Outlay Building	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-510-73 Capital Outlay Other Imp	\$25,000.00	\$0.00	\$25,000.00		0.00%
Expenses	10-510-74 Capital Outlay Equipment	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-510-75 Capital Outlay Technology	\$1,259.77	\$0.00	\$1,259.77		0.00%
Expenses	10-530-00 Fire Department	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-530-45 FireDept.Contr.Serv-Calls	\$51,374.74	\$51,374.74	\$0.00		100.00%
Expenses	10-530-46 Tree Removal	\$500.00	\$0.00	\$500.00		0.00%
Expenses	10-560-00 Street Department	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-13 Utilities-Street Lights	\$7,431.32	\$8,337.76	(\$906.44)		112.20%
Expenses	10-560-14 Utilities-Signal Lights	\$270.68	\$147.81	\$122.87		54.61%
Expenses	10-560-15 Maint/Rep-Existing Street	\$7,355.00	\$5,155.00	\$2,200.00		70.09%
Expenses	10-560-16 Snow & Ice Removal	\$2,000.00	\$0.00	\$2,000.00		0.00%
Expenses	10-560-17 Traffic Control	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-18 Drainage & Storm Sewer	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-19 Curb & Gutter	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-20 Bikeways	\$1,500.00	\$625.00	\$875.00		41.67%
Expenses	10-560-21 Sidewalks	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-22 Greenways	\$500.00	\$0.00	\$500.00		0.00%
Expenses	10-560-25 Town Hall Mowing & beautification	\$600.00	\$270.00	\$330.00		45.00%
Expenses	10-560-33 Dept. Materials & Supplie	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-560-45 Contr.Serv.-FireHydrants	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-580-00 Sanitation Department	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-580-33 Sanitation-Dept.Mat.&Supp	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-580-44 Recycle Contracted Servic	\$0.00	\$0.00	\$0.00		0.00%
Expenses	10-580-45 Garbage Contracted Serciv	\$20,328.00	\$16,644.32	\$3,683.68		81.83%

Type	Disp Acct	Budget	YTD	Variance	Pr	Item 2.
Expenses	10-580-46 RCSW Landfill Fees	\$9,398.00	\$7,686.72	\$1,711.28		81.79%
Expenses	40-500-00 Depreciation Expense	\$0.00	\$0.00	\$0.00		0.00%
		\$250,172.86	\$174,893.13	\$75,279.73		70%

Color Coded Legend for Budget vs Actual:

- Yellow is to watch
- Red is to stop and correct
- Brown is complete for the year
- All else is green for go (not marked)

Recommendations for this months amendments are as follows:

- 10-329-00 Interest Earned on Investments increase by \$579.75 offset 10-399-00 Appropriated Fund Balance
- 10-367-02 Sales and Use increase by \$3,966.53 offset 10-399-00 Appropriated Fund Balance
- Transaction would be total offset (decreased dependency on Fund Balance) by \$4,546.28

Recommendations for this months reclassification are as follows:

- Take \$2,000.00 from 10-560-16 Snow and Ice Removal and distribute it as follows:
- \$1,600.00 to 10-560-13 Utilities Street Lights
- \$200.00 to 10-410-53 Dues and Subscriptions
- \$200.00 to 10-410-13 Utilities Town Hall/Mall/etc.

**Be mindful we don't need motions/formal adoption of re-classes, this is for your awareness and informal approval so I might proceed with journaling.*

BE IT ORDAINED by the Governing Board of the Town of Ruth, North Carolina, the following amendment is made to the annual budget ordinance for the fiscal year ending June 30, 2024:

Section 1: As follows

<u>Revenues</u>	Increase	Decrease
10-329-00 Interest Earned on Investments	\$579.75	
10-367-02 Sales & Use TD	\$3,966.53	
10-399-00 Appropriated Fund Balance		-\$4,546.28
Total	\$4,546.28	-\$4,546.28 = \$0.00

Section 3: Copies of this budget amendment shall be furnished to the Clerk of the Governing Board, the Budget Officer, and the Finance Officer for their direction. Adopted this 21st day of May 2024

Notes for Amendment to the Budget Ordinance:

1 This assumes that for budgeting purpose, the city used an estimated collection rate in line with the amount established by state law [G.S. 159-13(b)(6)] and that the un-amended collection rate is equal to or less than the allowable limit.

2 Many revenues are not fully collected until June 30. To revise estimates mid-year requires careful analysis to ensure that revenue estimates will not be overestimated. Most revenue amendments are for new revenues; however, these are not new revenues.