



TOWN COUNCIL REGULAR MEETING

Tuesday, July 07, 2020 at 6:00 PM

RUTH TOWN HALL

AGENDA

CALL TO ORDER

INVOCATION

ROLL CALL

AGENDA ADOPTION

APPROVAL OF LAST MEETING'S MINUTES

1. Minutes from last meeting

COMMUNITY FORUM

GUEST SPEAKERS

2. Denny's billboard sign request-Ray Morgan

OLD BUSINESS

3. Wayfinding Signage discussion

COMMITTEE REPORTS

4. Community Outreach Reports-David will report feedback from any meetings attended
5. Road Care
6. Speeding on Whitesides Road-David
7. Drainage issues Ruthridge/Youngs Drive
8. Finance reports
9. Waste fee Alvin Hardy

NEW BUSINESS

10. Bestow temporary voting rights to Mayor during commissioner vacancy

This item has been researched and is subject for discussion.

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.

Town Of Ruth

108 Northview Dorsey Street, Rutherfordton, NC 28139 828-287-7943

Item 1.

To: David Guy, Mayor
CC: William Steppe, Commissioner
Ron Carpenter, Commissioner
From: Amie Goode-Hanaway, Town Administrator, Clerk & Financial Director
Date: 6/23/20
Re: Public Budget Hearing Meeting Minutes

TOWN OF RUTH MINUTES June 23rd, 2020

Present: David Guy, Mayor, Ron Carpenter, Commissioner, William Steppe, Commissioner
Amie Goode-Hanaway, Town Administrator, Financial Director & Clerk

Guest(s):

Citizen(s):

The meeting was held in the Town Hall

Points of Discussion:

- Call to Order
- No Public Comments
- Carpenter moved to adopt current proposed budget, Steppe seconded, all in favor. No discussion.

Budget Ordinance for the Town of Ruth 2020-2021

BE IT ORDAINED by the Governing Board of the Town of Ruth, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this Town:

Administration	\$ 90,660.12
Capital Outlay	\$ 4,500.00
Fire Department	\$ 38,000.00
Street Department	\$ 21,370.00
Sanitation Department	\$ 30,032.48
Total Appropriations	\$ 184,562.60

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Current year's real property taxes	\$ 76,681.78
Current year's motor vehicle taxes	\$ 6,916.00
Powell Bill funds	\$ 15,000.00
Franchise taxes	\$ 7,051.88
Interest on investments	\$ 1,600.00
Solid Waste Disposal Tax	\$ 221.75
Sales & Use Tax	\$ 29,998.01
Landfill Taxes	\$ 26,010.00
Appropriated Fund Balance	\$ 21,083.18
Total estimated revenues	\$184,562.60

Town Of Ruth

Item 1.

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Section 3: There is hereby levied a tax at the rate of twenty eight cents (\$0.28) per one hundred dollars (\$100) valuation of property as listed for taxes as of April 27, 2020, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$30,017,319 and an estimated rate of collection of 95.0%. The estimated rate of collection is based on the fiscal 2019-2020 collection rate of 96.4%, the added decrease of %5 of collections due to COVID19 burdens, and the newly exempted properties acquired by the NCDOT furthermore removed from our revenue stream.

Section 4: The City Mayor or a designee is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. Transfers between line item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.

b. Transfers up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.

c. All transfer between funds require prior approved by the Governing Board in an amendment to the Budget Ordinance
Section 5: The City Mayor or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 6: Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.


Adopted this 23rd day of June, 2020

Meeting adjourned

**Town of Ruth
ORDINANCE NUMBER: 1**

SIGN REGULATION

Town of Ruth has declared there shall be no signs posted. Any signage placed is subject to removal. All signage must be approved by the board prior to erection.


Don Baynard, Mayor



Fund Or Attrib	Type	Disp Acct	Budget	QTD	YTD	Variance	Item 8.
Type: Revenues							
10 GENERAL	Revenues	10-282-13 Late List Penalty	\$0.00	\$2.31	\$2.31	\$2.31	0.00%
10 GENERAL	Revenues	10-282-14 Late List Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-282-15 Late List Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-282-16 Late List Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-282-17 Late List Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-282-18 Late List Penalty 2018	\$0.00	\$0.85	\$2.07	\$2.07	0.00%
10 GENERAL	Revenues	10-282-19 Late List Penalty 2019	\$0.00	\$2.59	\$9.08	\$9.08	0.00%
10 GENERAL	Revenues	10-300-00 Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-301-00 Current Taxes	\$83,756.70	\$15.53	\$71,538.15	(\$12,218.55)	85.41%
10 GENERAL	Revenues	10-301-01 Taxes - Prior Years	\$0.00	\$3,844.88	\$12,756.94	\$12,756.94	0.00%
10 GENERAL	Revenues	10-302-00 Interest and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-305-01 Releases & Write Offs	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-306-01 Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-310-01 Interest On Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-311-00 Tax Discounts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-315-01 Refunds	\$0.00	\$0.00	\$39.90	\$39.90	0.00%
10 GENERAL	Revenues	10-317-00 Tax Penalties & Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-318-00 Transfer Capitol Reserve	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-329-00 Interest Earned on Invest	\$2,600.00	\$2,848.88	\$6,066.58	\$3,466.58	233.33%
10 GENERAL	Revenues	10-329-01 Interest Earned Powell Bill	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-335-00 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-335-01 Water Project Deposits	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-336-00 Current Personal Auto Taxes	\$7,800.00	\$3,764.46	\$7,583.31	(\$216.69)	97.22%
10 GENERAL	Revenues	10-336-01 Personal Auto Prior Years	\$0.00	\$0.00	(\$16.14)	(\$16.14)	0.00%
10 GENERAL	Revenues	10-337-00 NC Franchise Tax	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-339-00 NC Intangibles	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-343-00 Powell Bill Allocation	\$15,000.00	\$0.00	\$14,409.42	(\$590.58)	96.06%
10 GENERAL	Revenues	10-367-02 Sales & Use Tax Dist	\$35,000.00	\$8,712.51	\$41,231.17	\$6,231.17	117.80%
10 GENERAL	Revenues	10-367-03 NC Franchise & Utility TD	\$12,200.00	\$4,248.04	\$12,544.37	\$344.37	102.82%
10 GENERAL	Revenues	10-367-04 Solid Waste Disposal Tax Dist.	\$320.00	\$89.25	\$350.13	\$30.13	109.42%
10 GENERAL	Revenues	10-399-00 Appro.Fund Balance	\$43,392.70	\$0.00	\$0.00	(\$43,392.70)	0.00%
10 GENERAL	Revenues	10-399-01 Current Landfill Fees	\$27,270.00	\$0.00	\$19,697.82	(\$7,572.18)	72.23%
10 GENERAL	Revenues	10-399-02 Landfill Fees Prior	\$0.00	\$2,477.69	\$6,199.96	\$6,199.96	0.00%
10 GENERAL	Revenues	10-399-50 Gain on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Revenues	10-700-00 Gain on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			\$227,339.40	\$26,006.99	\$192,415.07	(\$34,924.33)	85%

Type: Expenses

Fund Or Attrib	Type	Disp Acct	Budget	QTD	YTD	Variance	Item 8.
10 GENERAL	Expenses	10-400-00 Expenses	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-409-00 NC Sales Tax	\$0.00	\$33.47	\$47.00	(\$47.00)	0.00%
10 GENERAL	Expenses	10-409-01 Sales Tax Other	\$0.00	\$12.47	\$71.53	(\$71.53)	0.00%
10 GENERAL	Expenses	10-409-02 S/H Freight	\$0.00	\$35.05	\$65.64	(\$65.64)	0.00%
10 GENERAL	Expenses	10-410-00 Mayor's Salary	\$775.00	\$193.77	\$775.08	(\$0.08)	100.01%
10 GENERAL	Expenses	10-410-01 Commissioner's Salary	\$1,292.00	\$322.98	\$1,291.92	\$0.08	99.99%
10 GENERAL	Expenses	10-410-02 Tax Collection & Clerk Ex	\$20,000.00	\$5,000.01	\$20,000.04	(\$0.04)	100.00%
10 GENERAL	Expenses	10-410-03 Legal	\$7,000.00	\$1,964.50	\$4,551.79	\$2,448.21	65.03%
10 GENERAL	Expenses	10-410-04 Professional Services	\$16,000.00	\$468.21	\$12,231.27	\$3,768.73	76.45%
10 GENERAL	Expenses	10-410-06 FICA Expense	\$2,508.12	\$0.00	\$173.89	\$2,334.23	6.93%
10 GENERAL	Expenses	10-410-10 Election Expense	\$2,000.00	\$0.00	\$1,769.24	\$230.76	88.46%
10 GENERAL	Expenses	10-410-11 Town Employee Education	\$1,000.00	\$0.00	\$291.00	\$709.00	29.10%
10 GENERAL	Expenses	10-410-13 Utilities/CityHall/Mall	\$5,000.00	\$546.87	\$5,077.50	(\$77.50)	101.55%
10 GENERAL	Expenses	10-410-15 Maint/Repairs-Bldg&Ground	\$8,000.00	\$403.00	\$4,477.70	\$3,522.30	55.97%
10 GENERAL	Expenses	10-410-16 Maint/Repair-Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
10 GENERAL	Expenses	10-410-26 Advertising	\$500.00	\$362.92	\$625.03	(\$125.03)	125.01%
10 GENERAL	Expenses	10-410-33 Dept.Materials & Supplies	\$3,000.00	\$430.97	\$1,514.31	\$1,485.69	50.48%
10 GENERAL	Expenses	10-410-53 Dues & Subscriptions	\$20,000.00	\$2,207.74	\$13,883.74	\$6,116.26	69.42%
10 GENERAL	Expenses	10-410-54 Insurance & Bonds	\$5,000.00	\$0.00	\$3,854.00	\$1,146.00	77.08%
10 GENERAL	Expenses	10-410-57 Miscellaneous Expense	\$1,000.00	\$0.00	\$13.38	\$986.62	1.34%
10 GENERAL	Expenses	10-410-58 Christmas Decorations	\$32,862.00	\$0.00	\$32,184.00	\$678.00	97.94%
10 GENERAL	Expenses	10-410-59 Downtown Beautification	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
10 GENERAL	Expenses	10-410-60 Town Hall Furnishings	\$1,000.00	\$178.20	\$623.88	\$376.12	62.39%
10 GENERAL	Expenses	10-410-70 Town Grounds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-410-71 Capital Outlay-Land	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
10 GENERAL	Expenses	10-410-72 Capital Outlay-Building	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-410-73 Capital Outlay-OtherImpro	\$5,000.00	\$325.00	\$325.00	\$4,675.00	6.50%
10 GENERAL	Expenses	10-410-74 Capital Outlay-Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
10 GENERAL	Expenses	10-410-76 Captial Outlay-Technology	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
10 GENERAL	Expenses	10-530-00 Fire Department	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-530-45 FireDept.Contr.Serv-Calls	\$34,761.80	\$34,706.76	\$34,706.76	\$55.04	99.84%
10 GENERAL	Expenses	10-530-46 Tree Removal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-00 Street Department	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-13 Utilities-Street Lights	\$7,500.00	\$1,714.35	\$7,084.40	\$415.60	94.46%
10 GENERAL	Expenses	10-560-14 Utilities-Signal Lights	\$170.00	\$36.42	\$187.53	(\$17.53)	110.31%
10 GENERAL	Expenses	10-560-15 Maint/Rep-Existing Street	\$13,200.00	\$1,610.00	\$6,250.00	\$6,950.00	47.35%
10 GENERAL	Expenses	10-560-16 Snow & Ice Removal	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%

Fund Or Attrib	Type	Disp Acct	Budget	QTD	YTD	Variance	Item 8.
10 GENERAL	Expenses	10-560-17 Traffic Control	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-18 Drainage & Storm Sewer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-19 Curb & Gutter	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-20 Bikeways	\$0.00	\$315.00	\$1,812.11	(\$1,812.11)	0.00%
10 GENERAL	Expenses	10-560-21 Sidewalks	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-22 Greenways	\$0.00	\$0.00	\$500.00	(\$500.00)	0.00%
10 GENERAL	Expenses	10-560-23 Ruthridge right of ways	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-24 Ruthridge beautification	\$0.00	\$0.00	\$585.00	(\$585.00)	0.00%
10 GENERAL	Expenses	10-560-25 Town Hall Mowing & beautification	\$0.00	\$545.00	\$1,460.00	(\$1,460.00)	0.00%
10 GENERAL	Expenses	10-560-33 Dept. Materials & Supplie	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-560-45 Contr.Serv.-FireHydrants	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-580-00 Sanitation Department	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-580-33 Sanitation-Dept.Mat.&Supp	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-580-44 Recycle Contracted Servic	\$5,950.56	\$1,487.64	\$5,922.84	\$27.72	99.53%
10 GENERAL	Expenses	10-580-45 Garbage Contracted Serciv	\$15,319.92	\$3,829.98	\$15,296.82	\$23.10	99.85%
10 GENERAL	Expenses	10-580-46 RCSW Landfill Fees	\$8,300.00	\$3,089.56	\$7,926.54	\$373.46	95.50%
10 GENERAL	Expenses	10-800-01 Tax Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-800-02 Tax Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10 GENERAL	Expenses	10-800-03 Tax Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
			\$227,339.40	\$59,819.87	\$185,578.94	\$41,760.46	82%

ReductionsAdministration

Legal	\$2,000.00
Election Expense	\$2,000.00
Town Education	\$500.00
Maintenance & Repair Equipment	\$1,000.00
Departmental Supplies	\$1,500.00
Insurance and Bonds	\$1,000.00
Miscellaneous Expense	\$1,000.00
Downtown Beautification	\$3,500.00
Town Hall Furnishings	\$500.00
<u>Total</u>	<u>\$13,000.00</u>

Capital Outlay

Capital Outlay Land	\$1,000.00
Capital Outlay Building	\$5,000.00
Capital Outlay Other Improvements/Signage	\$2,000.00
Capital Outlay Other Equipment	\$500.00
Capital Outlay Technology	\$4,000.00
<u>Total</u>	<u>\$12,500.00</u>

Street Department

Utilities-Street Lights	\$500.00
Maintenance-Existing Streets	\$8,200.00
Snow & Ice Removal	\$200.00
<u>Total</u>	<u>\$8,900.00</u>

Grand Total **\$34,400.00**

RisesAdministration

Tax Collection & Clerk Expense	\$3,000.00
Dues & Subscriptions	\$10,000.00
Christmas Light Expense	\$900.00
<u>Total</u>	<u>\$13,900.00</u>

Fire Department

Contracted Services	\$1,238.20
Tree Removal Hired Services	\$2,000.00
<u>Total</u>	<u>\$3,238.20</u>

Street Department

Bikeways	\$2,000.00
Greenways	\$700.00
Ruthridge Right of Way	\$500.00
Ruthridge Beautification	\$500.00
Town Hall Beautification/mowing etc.	\$1,500.00
<u>Total</u>	<u>\$5,200.00</u>

Sanitation Department

Recycling Contracted Service	\$129.36
Garbage Contracted Service	\$332.64
<u>Total</u>	<u>\$462.00</u>

Grand Total **\$22,800.20**

Net Difference Reduction of

\$11,599.80

TOWN OF RUTH

Proposed Budget 2020-2021

Item 8.

REVENUE:

1030100 CURRENT TAXES	\$76,681.78
1032900 INTEREST ON INVESTMENTS	\$1,600.00
1033600 PERSONAL AUTO TAX	\$6,916.00
1034300 POWELL BILL ALLOCATION/* <u>RESTRICTED</u>	\$15,000.00
1036702 SALES & USE TAX	\$29,998.01
1036703 NC FRANCHISE TAX	\$7,051.88
1036704 SOLID WASTE DISPOSAL TAX	\$221.75
1039900 APPROPRIATED FUND BALANCE/** <u>RESERVES</u>	\$21,083.18
1039901 LANDFILL FEE/* <u>RESTRICTED</u>	\$26,010.00
Total Revenue	\$184,562.60

EXPENSE:

ADMINISTRATION:

1040900 NC Sales Tax	\$47.00
1040901 Sales Tax Other	\$72.00
1040902 Shipping & Handling	\$66.00
1041000 SALARY OF MAYOR	\$775.00
1041001 COMMISSIONERS	\$1,292.00
1041002 TAX COLLECTION & CLERK EXPENSE	\$23,000.00
1041003 LEGAL SERVICES	\$5,000.00
1041004 PROFESSIONAL SERVICES	\$12,000.00
1041006 FICA EXPENSE	\$2,508.12
1041010 ELECTION EXPENSE	\$0.00
1041011 TOWN EDUCATION EXPENSE	\$500.00
1041013 UTILITIES/ CITY HALL – MALL	\$5,000.00
1041015 MAINTENANCE & REPAIR BUILDING & GROUNDS	\$5,000.00
1041016 MAINTENANCE & REPAIR EQUIPMENT	\$0.00
1041026 ADVERTISING	\$500.00
1041033 DEPARTMENTAL SUPPLIES & EXPENSE	\$1,500.00
1041053 DUES & SUBSCRIPTIONS	\$20,000.00
1041054 INSURANCE & BONDS	\$4,000.00
1041057 MISC. EXPENSE	\$0.00
1041058 CHRISTMAS LIGHT EXPENSE	\$7,400.00
1041059 DOWNTOWN BEAUTIFICATION	\$1,500.00
1041060 TOWN HALL FURNISHINGS	\$500.00
1041070 TOWN GROUNDS	\$0.00
	\$90,660.12

CAPITAL OUTLAY:

1041071 CAPITAL OUTLAY LAND	\$0.00
1041072 CAPITAL OUTLAY BUILDING	\$0.00
1041073 CAPITAL OUTLAY OTHER IMPROVEMENTS/signage	\$3,000.00
1041074 CAPITAL OUTLAY OTHER EQUIPMENT	\$500.00
1041076 CAPITAL OUTLAY TECHNOLOGY	\$1,000.00
	\$4,500.00

FIRE DEPARTMENT:

1053045 CONTRACTED SERVICES	\$36,000.00
1053046 Tree Removal Hired Services	\$2,000.00
	\$38,000.00

STREET DEPARTMENT:

1056013 UTILITIES-STREET LIGHT	\$7,000.00
1056014 UTILITIES-SIGNAL LIGHT	\$170.00
1056015 MAINTENANCE – EXISTING STREETS	\$8,000.00
1056016 SNOW & ICE REMOVAL	\$1,000.00
1056017 TRAFFIC CONTROL	\$0.00
1056018 Drainage & Storm Sewer	\$0.00
1056019 Curb & Gutter	\$0.00
1056020 Bikeways	\$2,000.00
1056021 Sidewalks	\$0.00
1056022 Greenways	\$700.00
1056023 Ruthridge Right of Way	\$500.00
1056024 Ruthridge Beautification	\$500.00
1056025 Town Hall Beautification	\$1,500.00
	\$21,370.00

SANITATION DEPARTMENT:

1058044 RECYCLE CONTRACTED SERVICES	\$6,079.92
1058045 GARBAGE CONTRACTED SERVICES	\$15,652.56
1058046 LANDFILL FEES	\$8,300.00
	\$30,032.48

Total Expense

\$184,562.60

*These monies can only be used for the dedicated services they were intended,

** The cash on hand ordained for use if excess expenditures are required

TOWN OF RUTH

Comparisons

Item 8.

	<u>Proposed</u>	<u>Adopted 2019-2020</u>	<u>Amended 2019-2020</u>
REVENUE:			
1030100 CURRENT TAXES	\$76,681.78	\$83,756.70	\$83,756.70
1032900 INTEREST ON INVESTMENTS	\$1,600.00	\$2,600.00	\$2,600.00
1033600 PERSONAL AUTO TAX	\$6,916.00	\$7,800.00	\$7,800.00
1034300 POWELL BILL ALLOCATION/ <u>RESTRICTED</u>	\$15,000.00	\$15,000.00	\$15,000.00
1036702 SALES & USE TAX	\$29,998.01	\$35,000.00	\$35,000.00
1036703 NC FRANCHISE TAX	\$7,051.88	\$12,200.00	\$12,200.00
1036704 SOLID WASTE DISPOSAL TAX	\$221.75	\$320.00	\$320.00
1039900 APPROPRIATED FUND BALANCE/ <u>RESERVES</u>	\$18,083.18	\$6,530.70	\$43,392.70
1039901 LANDFILL FEE/ <u>RESTRICTED</u>	\$26,010.00	\$27,270.00	\$27,270.00
Total Revenue	\$181,562.60	\$190,477.40	\$227,339.40
EXPENSE:			
ADMINISTRATION:			
1040900 NC Sales Tax	\$47.00		
1040901 Sales Tax Other	\$72.00		
1040902 Shipping & Handling	\$66.00		
1041000 SALARY OF MAYOR	\$775.00	\$775.00	\$775.00
1041001 COMMISSIONERS	\$1,292.00	\$1,292.00	\$1,292.00
1041002 TAX COLLECTION & CLERK EXPENSE	\$20,000.00	\$20,000.00	\$20,000.00
1041003 LEGAL SERVICES	\$5,000.00	\$7,000.00	\$7,000.00
1041004 PROFESSIONAL SERVICES	\$12,000.00	\$12,000.00	\$16,000.00
1041006 FICA EXPENSE	\$2,508.12	\$2,508.12	\$2,508.12
1041010 ELECTION EXPENSE	\$0.00	\$2,000.00	\$2,000.00
1041011 TOWN EDUCATION EXPENSE	\$500.00	\$1,000.00	\$1,000.00
1041013 UTILITIES/ CITY HALL – MALL	\$5,000.00	\$5,000.00	\$5,000.00
1041015 MAINTENANCE & REPAIR BUILDING & GROUNDS	\$5,000.00	\$5,000.00	\$8,000.00
1041016 MAINTENANCE & REPAIR EQUIPMENT	\$0.00	\$1,000.00	\$1,000.00
1041026 ADVERTISING	\$500.00	\$500.00	\$500.00
1041033 DEPARTMENTAL SUPPLIES & EXPENSE	\$1,500.00	\$3,000.00	\$3,000.00
1041053 DUES & SUBSCRIPTIONS	\$20,000.00	\$10,000.00	\$20,000.00
1041054 INSURANCE & BONDS	\$4,000.00	\$5,000.00	\$5,000.00
1041057 MISC. EXPENSE	\$0.00	\$1,000.00	\$1,000.00
1041058 CHRISTMAS LIGHT EXPENSE	\$7,400.00	\$6,500.00	\$32,862.00
1041059 DOWNTOWN BEAUTIFICATION	\$1,500.00	\$5,000.00	\$5,000.00
1041060 TOWN HALL FURNISHINGS	\$500.00	\$1,000.00	\$1,000.00
1041070 Town Grounds	\$0.00		
	\$87,660.12	\$89,575.12	\$132,937.12
CAPITAL OUTLAY:			
1041071 CAPITAL OUTLAY LAND	\$0.00	\$1,000.00	\$1,000.00
1041072 CAPITAL OUTLAY BUILDING	\$0.00	\$5,000.00	\$0.00
1041073 CAPITAL OUTLAY OTHER IMPROVEMENTS/signage	\$3,000.00	\$5,000.00	\$5,000.00
1041074 CAPITAL OUTLAY OTHER EQUIPMENT	\$500.00	\$1,000.00	\$1,000.00
1041076 CAPITAL OUTLAY TECHNOLOGY	\$1,000.00	\$5,000.00	\$1,000.00
	\$4,500.00	\$17,000.00	\$8,000.00
FIRE DEPARTMENT:			
1053045 CONTRACTED SERVICES	\$36,000.00	\$29,261.80	\$34,761.80
1053046 Tree Removal Hired Services	\$2,000.00		
	\$38,000.00	\$29,261.80	\$34,761.80
STREET DEPARTMENT:			
1056013 UTILITIES-STREET LIGHT	\$7,000.00	\$7,500.00	\$7,500.00
1056014 UTILITIES-SIGNAL LIGHT	\$170.00	\$170.00	\$170.00
1056015 MAINTENANCE – EXISTING STREETS	\$8,000.00	\$16,200.00	\$13,200.00
1056016 SNOW & ICE REMOVAL	\$1,000.00	\$1,200.00	\$1,200.00
1056017 TRAFFIC CONTROL	\$0.00	\$0.00	\$0.00
1056018 Drainage & Storm Sewer	\$0.00		
1056019 Curb & Gutter	\$0.00		
1056020 Bikeways	\$2,000.00		
1056021 Sidewalks	\$0.00		
1056022 Greenways	\$700.00		
1056023 Ruthridge Right of Way	\$500.00		
1056024 Ruthridge Beautification	\$500.00		
1056025 Town Hall Beautification	\$1,500.00		
	\$21,370.00	\$25,070.00	\$22,070.00
SANITATION DEPARTMENT:			
1058044 RECYCLE CONTRACTED SERVICES	\$6,079.92	\$5,950.56	\$5,950.56
1058045 GARBAGE CONTRACTED SERVICES	\$15,652.56	\$15,319.92	\$15,319.92
1058046 LANDFILL FEES	\$8,300.00	\$8,300.00	\$8,300.00
	\$30,032.48	\$29,570.48	\$29,570.48
Total Expense	\$181,562.60	\$190,477.40	\$227,339.40

*These monies can only be used for the dedicated services they were intended,
 ** The cash on hand ordained for use if excess expenditures are required

Amendment to the Budget Ordinance

Item 8.

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, 2020:

Section 1: To amend the General Fund, the appropriations are to be changed as follows:

Acct No.	Account	Decrease	Increase	Amount
10-410-13	Utilities/CityHall/Mall		Increase	\$ 77.50
10-410-26	Advertising		Increase	\$ 125.03
10-560-14	Utilities-Signal Lights		Increase	\$ 17.53
10-560-20	Bikeways		Increase	\$ 1,812.11
10-560-22	Greenways		Increase	\$ 500.00
10-560-24	Ruthridge Beautification		Increase	\$ 585.00
10-560-25	Town Hall Mowing & Beautification		Increase	\$ 1,460.00
Total			Increases	\$ 4,577.17
Total			Decreases	\$ 0.00
Grand Total adjustment			Increase	<u>\$4,577.17</u>

This will result in a net **INCREASE** in the Expenditure appropriations of **\$4,577.17** to the General Fund.

Section 2: To amend the General Fund, the estimated revenues are to be changed as follows:

Acct No.	Account	Decrease	Increase	Amount
10-329-00	Interest earned Investments		Increase	\$ 3,466.58
10-367-02	Sales & Use TD		Increase	\$ 6,231.17
10-367-03	NC Franchise TD		Increase	\$ 344.37
10-367-04	Solid Waste TD		Increase	\$ 30.13
10-399-01	Landfill Fees		Increase	\$ 1,470.92
Total			Increases	<u>\$11,543.17</u>
Total			Decreases	<u>\$ 0.00</u>
Grand Total Adjustment			Increase	<u>\$ 11,543.17</u>

This will result in a net **INCREASE** in the Revenue appropriations of **\$11,543.17** to the General Fund.

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

Adopted this 30th day of June 2020

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.

Banking Balances

Bank	Type	Balance
BB&T	Checking	\$71,472.06
BB&T	Savings	\$192,700.16
OZK	Street Savings	\$50,387.32
OZK	CD	\$102,827.39
OZK	MM	\$24,205.09
OZK	Checking	\$29,162.35
PNC	CD	\$157,226.28
Total		\$627,980.65

BB&T Total **PNC Total**
\$264,172.22 **\$157,226.28**

\$627,980.65

Non Liquid COH Total

\$452,753.83

Restricted COH Total

\$50,387.32

Liquid COH Total

\$124,839.50

Budget Ordinance for the Town of Ruth 2020-2021

BE IT ORDAINED by the Governing Board of the Town of Ruth, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this Town:

Administration	\$ 90,660.12
Capital Outlay	\$ 4,500.00
Fire Department	\$ 38,000.00
Street Department	\$ 21,370.00
Sanitation Department	\$ 30,032.48
Total Appropriations	\$ 184,562.60

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Current year's real property taxes	\$ 76,681.78
Current year's motor vehicle taxes	\$ 6,916.00
Powell Bill funds	\$ 15,000.00
Franchise taxes	\$ 7,051.88
Interest on investments	\$ 1,600.00
Solid Waste Disposal Tax	\$ 221.75
Sales & Use Tax	\$ 29,998.01
Landfill Taxes	\$ 26,010.00
Appropriated Fund Balance	\$ 21,083.18
Total estimated revenues	\$184,562.60

Section 3: There is hereby levied a tax at the rate of twenty eight cents (\$0.28) per one hundred dollars (\$100) valuation of property as listed for taxes as of April 27, 2020, for the purpose of raising the revenue listed "Current Year's Property Taxes" in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$30,017,319 and an estimated rate of collection of 95.0%. The estimated rate of collection is based on the fiscal 2019-2020 collection rate of 96.4%, the added decrease of %5 of collections due to COVID19 burdens, and the newly exempted properties acquired by the NCDOT furthermore removed from our revenue stream.

Section 4: The City Mayor or a designee is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. Transfers between line item expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.

b. Transfers up to \$1,000 between departments, including contingency appropriations, within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.

Item 8.

c. All transfer between funds require prior approved by the Governing Board in an amendment to the Budget Ordinance

Section 5: The City Mayor or a designee may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

Section 6: Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 23rd day of June, 2020