



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, December 14, 2023 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

AGENDA

CALL TO ORDER

APPROVAL OF AGENDA

All items listed and adopted are for discussion or possible action

APPROVAL OF CONSENT AGENDA

1. December 14, 2023 Consent Agenda

PUBLIC COMMENTS

AUDIT REPORT--FY 2022-2023

REPORTS

2. Mayor's Report
3. Commissioner's Report
4. Manager's Report

OLD BUSINESS

5. Public Restroom Project
 - A. Budget Amendment
 - B. Project Ordinance Amendment
6. Presentations of Appreciation

SWEARING IN CEREMONY

7. Oath of Office to Mayor--Guy John Phillips, Jr.
8. Oath of Office to Commissioners
 - A. Blitz Estridge
 - B. Mark Jones

C. Brad Waldrop

NEW BUSINESS

9. Mayor Pro-Tem Appointment
10. Oath of Office to Mayor Pro-Tem
11. Disclosure of Commissioner Business Ownership
12. Fire Department Personnel Discussion
- [13.](#) FY 2024-2025 Budget Calendar

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
December 14, 2023

1- APPROVE MINUTES: November 9, 2023, **Regular Board Meeting**

2- BUDGET AMENDMENT:

| | |
|---|-------------|
| #15 10-399-0300 Fund Balance | \$ 98,447 C |
| 10-690-0800 Transfer out of GF | 98,447 D |
| 32-392-0000 Transfer in from ARPA Related Funds | 98,447 C |
| 32-413-0300 Stormwater Project Construction | 98,447 D |

REF: Accounting to reflect a Board approved amendment on 11/9/2023 to appropriate ARPA Related Funds into the construction of the Bridge Park Stormwater Project.

3- REPORTS:

- 1- Business Registration Permits as of **November 2023**
- 2- Vehicle Tax Report as of **October 31, 2023**
- 3- Ad Valorem Tax Report as of **October 31, 2023**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **October 31, 2023**

4-OTHER:

- The Finance Officer is directed to add Mayor, Johnny Phillips name to the First Bank signature resolution to allow for check signing. This authorization will serve as a backup only when needed to the Finance Officer and Town Manager dual signature requirement.
- **Resolution Authorizing the Disposition of Town Personal Property (R2023-11 (see attached)).** This resolution authorizes the Town Manager to dispose of a radial screw compressor located at the Fire Department. The equipment is not in workable condition.

**Business Registration Permit Application
November 2023**

Item 1.

Date Submitted

Business Name

Business Location

Owner

11/20/2023

Resolute Physiotherapy

439 W. Main Street

Josh Jones

JACKSON COUNTY ACTIVITY TOTALS REPORT
 ACTIVITY FROM 10/1/23 THRU 10/31/23

| Tax Year 2022 | Levy | Penalty | Subtotal | Charges | Interest | Subtotal | Total |
|--------------------------|------|---------|----------|---------|----------|----------|--------|
| SGR Sylva Gross Receipts | | | 0.00 | 466.50 | | 466.50 | 466.50 |
| Totals For Year 2022 | | | 0.00 | 466.50 | | 466.50 | 466.50 |

| Grand Totals | Levy | Penalty | Subtotal | Charges | Interest | Subtotal | Total |
|--------------|------|---------|----------|---------|----------|----------|--------|
| | | | 0.00 | 466.50 | | 466.50 | 466.50 |

Tax Summary
as of October 31, 2023

| (10-301-XX) | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | Total | Current Year | TOTALS | |
|--|-------------|-------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|-----------------|----------|
| Starting Balances | 54618.14 | 19247.75 | 14712.84 | 6778.87 | 5799.32 | 5182.1 | 2905.81 | 1924.22 | 1452.88 | 3,447.23 | 116,069.16 | \$2,197,834.50 | 10-281-0000 | |
| July | -1498.16 | -496.62 | -43.35 | | | | | | | | -2,038.13 | | -2,038.13 | |
| August | -1256.79 | -134.46 | -328.37 | -101.49 | -102.25 | -102.25 | -102.25 | -101.74 | -101.74 | -101.74 | -2,433.08 | -14,662.01 | -17,095.09 | |
| September | -1041.67 | -29.46 | -35.99 | -36.68 | -38.25 | | | | | | -1,182.05 | -359,534.01 | -360,716.06 | |
| October | -1174.94 | -112.52 | -150.29 | | | | | | | | -1,437.75 | -113,536.11 | -114,973.86 | |
| November | | | | | | | | | | | 0.00 | | 0.00 | |
| December | | | | | | | | | | | 0.00 | | 0.00 | |
| January | | | | | | | | | | | 0.00 | | 0.00 | |
| February | | | | | | | | | | | 0.00 | | 0.00 | |
| March | | | | | | | | | | | 0.00 | | 0.00 | |
| April | | | | | | | | | | | 0.00 | | 0.00 | |
| May | | | | | | | | | | | 0.00 | | 0.00 | |
| June | | | | | | | | | | | 0.00 | | 0.00 | |
| July - June Totals | -4971.56 | -773.06 | -558 | -138.17 | -140.5 | -102.25 | -102.25 | -101.74 | -101.74 | -101.74 | -7,091.01 | -487,732.13 | -494,823.14 | |
| Releases | | | | | | | | | | | 0.00 | | 0.00 | |
| Add to Original Levy | | | | | | | | | | | 0.00 | | 0.00 | |
| Under Appeal | | | | | | | | | | | 0.00 | | 0.00 | |
| Bankruptcy | | | | | | | | | | | 0.00 | | 0.00 | |
| Refund/Adj | | | | | | | | | | | 0.00 | | 0.00 | |
| Subtotals | -4,971.56 | -773.06 | -558.00 | -138.17 | -140.50 | -102.25 | -102.25 | -101.74 | -101.74 | -101.74 | -7,091.01 | -487,732.13 | -494,823.14 | |
| EOY Adjustment | | | | | | | | | | | | | | |
| (10-110-XX) Balance | \$49,646.58 | \$18,474.69 | \$14,154.84 | \$6,640.70 | \$5,658.82 | \$5,079.85 | \$2,803.56 | \$1,822.48 | \$1,351.14 | \$3,345.49 | 109,978.15 | \$1,710,102.37 | \$1,819,080.52 | |
| Interest | | | | | | | | | | | | | | |
| July | 105.39 | 37.1 | 0.33 | | | | | | | | 142.82 | | 142.82 | |
| August | 50.45 | 192.96 | 39.68 | 33.19 | 41.97 | 51.09 | 60.21 | 68.90 | 78.02 | 87.14 | 703.61 | 96.26 | 799.87 | |
| September | 77.33 | 4.97 | 9.36 | 13.05 | 17.01 | | | | | | 121.72 | | 121.72 | |
| October | 89.26 | 11.57 | 29.19 | | | | | | | | 130.02 | | 130.02 | |
| November | | | | | | | | | | | - | | - | |
| December | | | | | | | | | | | - | | - | |
| January | | | | | | | | | | | - | | - | |
| February | | | | | | | | | | | - | | - | |
| March | | | | | | | | | | | - | | - | |
| April | | | | | | | | | | | - | | - | |
| May | | | | | | | | | | | - | | - | |
| June | | | | | | | | | | | - | | - | |
| Interest Collected | \$246.60 | \$78.56 | \$78.56 | \$46.24 | \$58.98 | \$51.09 | \$60.21 | \$68.90 | \$78.02 | \$87.14 | \$1,098.17 | \$96.26 | \$1,194.43 | |
| Submitted by: Amanda Murajida, Tax Collector | | | | | | | | | | | | | Collection Rate | 22.1915% |

Top 10 Delinquent Accounts (2022 & prior)

| Name | Balance 10/31/2023 |
|---------------------------------------|-----------------------|
| Angela George | \$ 15,033.49 |
| Joe Wilson | \$ 5,377.08 |
| Dorothy Worley | \$ 4,751.88 |
| Marjorie Herbert Smith | \$ 3,756.07 |
| 5 Grindstaff Cove (Nantahala Brewing) | \$ 3,725.80 |
| David George Howell | \$ 3,534.63 |
| Teena Marie Woodard | \$ 3,522.75 |
| Joyce Straton | \$ 3,414.15 |
| Thia Beck | \$ 3,002.76 |
| on Realty LLC | \$ 2,924.89 |

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
10/31/2023

| | General Fund | | | | | Actual to Budget Percent | Statement Period | Variance |
|--|--------------|---------------|---------------|---------------|-----------------|--------------------------|------------------|-----------|
| | 2023-2024 | Previously | 2023-2024 | Current | 2022-2023 | | | |
| | Budgeted | Reported | YTD Actual | Month | Budget Balance | | | |
| Revenues: | | | | | | | | |
| Ad valorem taxes | \$ 2,318,925 | \$ 409,830.18 | \$ 535,496.01 | \$ 125,665.83 | \$ 1,783,428.99 | 23.09% | 33.33% | -10.24% * |
| Other taxes and licenses | \$ 6,200 | 4,755.00 | 4,925.00 | \$ 170.00 | \$ 1,275.00 | 79.44% | 33.33% | 46.10% |
| Unrestricted intergovernmental | \$ 2,847,272 | 751,990.32 | 1,121,342.95 | \$ 369,352.63 | \$ 1,725,929.05 | 39.38% | 33.33% | 6.05% |
| Permits and Fees | \$ 18,250 | 3,826.81 | 4,204.10 | \$ 327.29 | \$ 14,045.90 | 23.04% | 33.33% | -10.30% * |
| Restricted intergovernmental | \$ 156,485 | 74,099.13 | 96,290.35 | \$ 22,191.22 | \$ 60,194.65 | 61.53% | 33.33% | 28.20% |
| Investment earnings | \$ 68,590 | 67,679.67 | 90,555.42 | \$ 22,875.75 | \$ (21,965.42) | 132.02% | 33.33% | 98.69% |
| Other revenues | \$ 35,782 | 7,709.66 | 21,624.69 | \$ 13,965.03 | \$ 14,157.31 | 60.43% | 33.33% | 27.10% |
| Total revenues | \$ 5,451,504 | 1,319,890.77 | 1,874,438.52 | 554,547.75 | \$ 3,577,065.48 | 34.38% | 33.33% | 1.05% |
| Expenditures: | | | | | | | | |
| General Government | \$ 1,009,966 | 305,087.71 | 365,902.09 | 60,814.38 | 644,063.91 | 36.23% | 33.33% | -2.90% ** |
| Salaries & Benefits | \$ 426,778 | 104,037.80 | 135,022.45 | 30,984.65 | | | | |
| Capital outlay | \$ 26,000 | 26,000.00 | 26,000.00 | - | | | | |
| All other expenditures | \$ 557,188 | 175,049.91 | 204,879.64 | 29,829.73 | | | | |
| Public Safety | \$ 3,273,692 | 782,488.11 | 985,557.05 | 203,068.94 | 2,288,134.95 | 30.11% | 33.33% | 3.23% |
| Salaries & Benefits | \$ 1,762,178 | 437,091.17 | 389,998.16 | 81,850.62 | | | | |
| Capital outlay | \$ 127,993 | 46,547.39 | 46,547.39 | - | | | | |
| All other expenditures | \$ 1,383,521 | 28,773.70 | 28,773.70 | 121,218.32 | | | | |
| Culture and Recreation | \$ 111,090 | 19,386.60 | 23,225.55 | 3,838.95 | 87,864.45 | 20.91% | 33.33% | 12.43% |
| Salaries & Benefits | \$ 31,990 | 1,771.39 | 7,565.56 | 1,632.79 | | | | |
| Capital outlay | \$ 7,000 | - | - | - | | | | |
| All other expenditures | \$ 72,100 | 17,615.21 | 15,659.99 | 2,206.16 | | | | |
| Transportation | \$ 841,005 | 229,846.40 | 283,727.58 | 53,881.18 | 557,277.42 | 33.74% | 33.33% | -0.40% ** |
| Salaries & Benefits | \$ 350,246 | 85,854.26 | 110,091.16 | 24,236.90 | | | | |
| Capital outlay | \$ 131,538 | 53,975.24 | 53,975.24 | - | | | | |
| All other expenditures | \$ 359,221 | 90,016.90 | 119,661.18 | 29,644.28 | | | | |
| Economic and Physical Development | \$ - | - | - | - | - | 0.00% | 0.00% | 0.00% |
| Salaries & Benefits | | | | | | | | |
| Capital outlay | | | | | | | | |
| All other expenditures | \$ - | - | - | - | | | | |
| Environmental Protection | \$ 209,581 | 52,596.10 | 66,316.30 | 13,720.20 | 143,264.70 | 31.64% | 33.33% | 1.69% |
| Salaries & Benefits | \$ 92,154 | 22,641.39 | 29,143.51 | 6,502.12 | | | | |
| Capital outlay | \$ - | - | - | - | | | | |
| All other expenditures | \$ 117,427 | 29,954.71 | 37,172.79 | 7,218.08 | | | | |
| Total expenditures | \$ 5,445,334 | 1,389,404.92 | 1,724,728.57 | 335,323.65 | 3,720,605.43 | 31.67% | 33.33% | 1.66% |
| Revenues over expenditures | \$ 6,170 | (69,514.15) | 149,709.95 | 219,224.10 | (143,539.95) | -2.64% | | |
| Other financing sources (uses): | | | | | | | | |
| Transfers in | \$ 423,085 | 125,000.00 | - | - | - | | | |
| Appropriated fund balance | \$ 57,000 | - | - | - | | | | |
| ARPA Related Appropriations | \$ 209,773 | - | - | - | | | | |
| PB Appropriated fund balance | \$ 35,000 | - | - | - | | | | |
| Fund Balance rollover | \$ 42,561 | - | - | - | | | | |
| Contributed Capital | \$ - | - | - | - | | | | |
| Sale of Assets | \$ 20,000 | 3,400.00 | - | - | | | | |
| Loan Proceeds | \$ - | - | - | - | | | | |
| | \$ 787,419 | 128,400.00 | - | - | | | | |
| Transfers to other funds: | | | | | | | | |
| Contributed to GF fund balance | \$ - | - | - | - | | | | |
| Transfers out | \$ 757,858 | - | - | - | | | | |
| Transfer to Capital Reserve | \$ 35,731 | - | 35,731.00 | - | | | | |
| | \$ 793,589 | - | 35,731.00 | - | | | | |
| Total other financing sources (uses) | \$ (6,170) | 128,400.00 | (35,731.00) | - | - | | | |
| Revenues and other sources over expenditures and other uses | \$ - | 58,885.85 | 113,978.95 | 219,224.10 | (143,539.95) | | | |

Analysis:
* Timing of Revenues
** Capital Outlay

R2023-11

Resolution Authorizing the Disposition of Town Personal Property

WHEREAS, the Board of Commissioners of the Town of Sylva, North Carolina desire to declare surplus and dispose of certain Town owned personal property; and

WHEREAS, the Town has authorized the Town Manager to dispose of surplus personal property for less than \$5,000 by any means to yield the highest attainable sale price in money or other consideration; and

WHEREAS, the Fire Chief has determined that the 2006 Radial Screw Compressor (serial # A11649211) – CA# 0364 is not in workable condition; and

WHEREAS, the Fire Chief recommends that the equipment be sold as scrap metal at fair market value; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Town of Sylva that: The following described property is hereby declared to be surplus to the needs of the Town of Sylva:

- 2006 Radial Screw Compressor (serial #A11649211) – CA# 0364

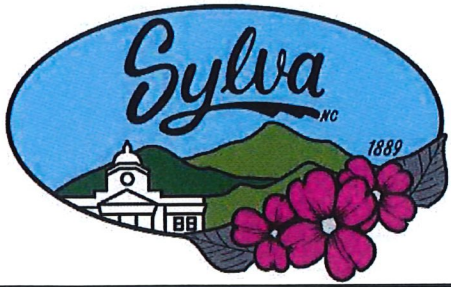
BE IT FURTHER RESOLVED that the Town Manager is hereby authorized to dispose of the aforementioned personal property by means allowable by law. The Town Finance Officer shall keep a record of the destruction and report the fair market value obtained to the Board of Commissioners.

ADOPTED this 14th day of December 2023.

Daivd Nestler, Mayor

Attest:

Amanda W. Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, November 9, 2023 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Mary Gelbaugh, Mayor Pro-Tem
Greg McPherson, Commissioner
David Nestler, Mayor
Natalie Newman, Commissioner
Brad Waldrop, Commissioner
Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Ben Guiney, Commissioner

CALL TO ORDER

Mayor Nestler called the meeting to order at 5:30 p.m, following the Board of Adjustment meeting.

STAFF PRESENT: Lynn Bryant (Finance Officer), Jake Scott (Public Works Director) and Chris Hatton (Police Chief).

VISITORS: Luther Jones and Jon Brown.

APPROVAL OF AGENDA

Commissioner Waldrop made a motion to approve the agenda. The motion carried with a unanimous vote.

APPROVAL OF CONSENT AGENDA

Commissioner McPherson made a motion to approve the consent agenda. The motion carried with a unanimous vote.

PUBLIC COMMENTS: Luther Jones addressed the board and thanked them for their service. He also added that he reviewed the construction plans for the Bridge Park Green Infrastructure project and believes that there are areas where the town could save money including pavement and drain lines.

MAYOR’S REPORT: None.

COMMISSIONER’S REPORT: Commissioner Waldrop reported that he was pleased with the civility of election day. Hen thanked Greg McPherson for his service. Commissioner McPherson noted he had enjoyed his tenure as a commissioner. Commissioner Newman thanked voters for their support.

MANAGER’S REPORT: In the absence of the Town Manager, Amanda Murajda reported the following:

- The Christmas Parade will be Sunday, December 3, 2023 at 3:00 p.m. Board members participating will need to report to Town Hall no later than 2:00 p.m. The theme for the parade is “A Superhero Christmas”.
- Employment Update: Police Officer Tanya Giordano has submitted her resignation. We are currently advertising/interviewing for the position.
- Jake Scott gave an Allen Street update, noting that the project is expected to be completed by the end of November.
- Jake Scott gave an update on the new downtown restroom project.

NEW BUSINESS

BRIDGE PARK GREEN INFRASTRUCTURE PROJECT: Two bids were received after the re-bid of the project. The project ordinance amendment and resolution authorizing the mayor to sign the contract must be approved.

Commissioner McPherson made a motion to appropriate \$98,447 from Fund Balance using funds set aside for ARPA related projects. The motion carried with a unanimous vote.

Commissioner Gelbaugh made a motion to approve the project ordinance as presented. The motion carried with a unanimous vote.

Mayor Nester presented the resolution of approval awarding the contract to Buchanan and Sons, Inc. and authorizing the Mayor to sign the contract. He read an excerpt from the resolution as follows:

Whereas, on November 3, 2023, after the project was re-bid for a seven (7) day requirement, the Town of Sylva received and opened sealed bids from two (2) agencies and BH Graning Landscapes, Inc. was the lowest bid at \$738,433.57; and

Whereas, the Town did not receive a HUB Certificate from BH Graning Landscapes, Inc. and is required to go with the next lowest responsible bidder of Buchanan and Sons, Inc. and their proposal was selected and recommended for approval; and

Commissioner McPherson made a motion to approve the resolution. The motion carried with a unanimous vote.

SCHEDULE HOLIDAY LUNCH FOR DECEMBER 7, 2023: *Commissioner Newman made a motion to schedule the holiday lunch for December 7, 2023 at 12:00 p.m. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner McPherson made a motion to adjourn the meeting at 5:46 p.m. The motion carried with a unanimous vote.*

David Nestler
Mayor

Amanda W. Murajda
Town Clerk

**AMENDED
TOWN OF SYLVA
PUBLIC RESTROOMS GRANT PROJECT ORDINANCE**

BE IT ORDAINED by the Governing Board of the Town of Sylva, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project is adopted:

Section 1. The project authorized is the for the engineering and construction of public restrooms downtown.

Section 2. The project may be funded by financing through debt, grant funding, fund balance reserves, earmarked monies or other revenue sources that are applicable.

Section 3. The officers of this unit are hereby directed to proceed with the grant project within the budget contained herein.

Section 4. The following amounts are appropriated for the project:

Revenues:

| | |
|---|---------------------|
| State Capital and Infrastructure Grant Fund (SCIF #11611) | 250,000 |
| State Capital and Infrastructure Grant Fund (SCIF #11613) | 100,000 |
| Southwestern Commission Council of Government (SCIF) | 40,000 |
| Interest (SCIF #11611 and SCIF#11613) | 8,900 |
| Town of Sylva ARPA Related Funds (10/26/2023) | 209,773 |
| Town of Sylva ARPA Related Funds (12/14/2023) | <u>5,976</u> |
| | \$ 614,649 |

Expenditures:

| | |
|--|-------------------|
| Professional Services | 32,500 |
| Construction (\$22,000 Contingency) | 507,423 |
| Utility Relocation | 5,000 |
| Property Lease | 10,000 |
| Misc. Supplies and Expense | 3,000 |
| Sales Tax | 2,000 |
| Landscape/Tables/Benches | 20,000 |
| TWSA Allocation/Associated Services | 5,976 |
| Contingency | <u>28,750</u> |
| | \$ 614,649 |

Section 6. The Finance Officer is hereby directed to maintain within the grant project ordinance sufficient detailed accounting records to satisfy the requirements of a grantor agency and any federal regulations if applicable.

Section 7. If needed, funds may be advanced from the General Fund Balance for the purpose of making payments due. Any funds appropriated from Fund Balance will be approved by the Board of Commissioners.

Section 8. The Finance Officer is directed to report on a quarterly basis the financial status of each project element in Section 4.

Section 9. Copies of this grant capital project ordinance shall be furnished to the Clerk of the Governing Board and the Finance Officer for direction in carrying out this project.

Section 10. Fund 30 (Public Restroom Grant Project Ordinance) will account for the bookkeeping records of this project.

Section 11. Per SCIF Grant and Southwestern Commission of Government Grant requirements, investment earnings received from grant monies must be used for the same purpose as the authorized uses.

Section 12. Per SCIF Grant requirements, monies will not revert until the end of the project.

Section 13. Per SCIF Grant and Southwestern Commission of Government Grant requirements, all records related to the grant project must be retained at least five years after the close of the project.

Adopted this the 14th day of December 2023.

David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk

Town of Sylva Proposed 2024-2025 Budget Schedule

| | |
|--|--|
| December 14, 2024 | Approve Budget Schedule |
| December 15, 2024 | Department Budget Worksheets Emailed to Department Heads |
| January 25, 2024 10:00 a.m. (after mtg.) | Budget Planning Worksession <ul style="list-style-type: none"> • Meeting with Town Staff and Town Council to determine the needs, priorities, and goals. |
| February 15, 2024 | Finalized Department Budget Requests Due <ul style="list-style-type: none"> • Department Heads must have Budget Request submitted to Finance Officer. |
| March 21, 2024 (irregular mtg. time) 10:00 a.m. (after mtg.) | Budget Planning Worksession <ul style="list-style-type: none"> • Town Staff and Town Council meet to prioritize needs and objectives. |
| March 30, 2024 | Grant Spending Deadline <ul style="list-style-type: none"> • Department heads notify Finance Officer of any grant funds that will not be encumbered by June 30th. |
| April 18, 2024 | Balanced Draft Budget Sent to Council |
| April 25, 2024 10:00 a.m. (after mtg.) | Council Worksession <ul style="list-style-type: none"> • Town Council and Town Staff |
| May 9, 2024 | Formal Submission of the Budget to Council |
| May 9, 2024 (tentative) 3:00 p.m. (before mtg.) | Council Worksession <ul style="list-style-type: none"> • Town Council and Town Staff |
| May 16 and 23, 2024 | Advertising of the Public Hearing <ul style="list-style-type: none"> • <i>Sylva Herald and Ruralite</i> |
| May 15, 2024 | Year-End Spending Deadline |
| May 30, 2024 (irregular mtg. time) 5:30 p.m. | Public Hearing <ul style="list-style-type: none"> • Citizen Input |
| June 13, 2024 5:30 p.m. | Council Meeting <ul style="list-style-type: none"> • Budget Approved by Sylva Town Council |