

TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, December 12, 2024 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 12, 2024 Consent Agenda

PUBLIC COMMENTS

REPORTS

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

NEW BUSINESS

- 5. Proclamation of Recognition--Sally Mae Campbell Day
- 6. Audit Report--FY 2023-2024
- 7. Fire Department Pumper Truck Purchase Approval
- Schedule Economic Development Committee Meetings--Bi-Monthly at 1:00 p.m. in Town Hall Board Room

February 13, 2025 April 10, 2025 June 12, 2025 August 14, 2025 October 9, 2025 December 11, 2025

ADJOURNMENT

Town of Sylva CONSENT AGENDA December 12, 2024

1- APPROVE MINUTES: November 14, 2024, Regular Board Meeting

2- BUDGET AMENDMENT:

#10 10-399-0000 Fund Balance Appropriation	\$ 829,500 C
10-690-0800 Transfer out of GF	829,500 D
35-392-0100 Transfer in from GF Fund Balance	829,500 C
35-413-0200 Slope Stabilization Construction	787,050 D
35-413-0300 Sloper Stabilization Contingency	42,450 D

REF: To appropriate a transfer from fund balance to the Scotts Creek Slope Stabilization Project for monies over the stated fund balance goal of 73% as of 6/30/2024 per the Fund Balance Policy.

#11 10-329-0000 Interest on Investments	\$ 6,750 C
10-562-0000 Street Lights	6,750 D

REF: To appropriate additional interest into the street light budget to replace two additional decorative streetlights on Main Street and pay for early retirement of the decorative streetlights on Mill Street.

3- TAX RELEASES:

- #1 Luke Anthony Elliott ~ 2024 ~ Acct #5674 ~ \$30.58 ~ Personal property listed incorrectly moved out of city limits.
- #2 Sage Ventures, Inc. ~ 2024 ~ Acct #5144 ~ \$1,081.11 + \$108.11(late list) = \$1,189.22 ~ Personal property listed incorrectly.
- #3 Daniel Espel ~ 2022 ~ Acct #5016 (7641-58-4384) ~\$554.42 (tax) +\$6.00 (advertising) +\$106.7 (interest) ~ property deed changed to 100% in city limits in error.
- #4 Daniel Espel ~ 2023 ~ Acct #5016 (7641-58-4384) ~ \$567.02 (tax) + 6.00 (advertising) + \$58.20 (interest) ~ property deed changed to 100% in city limits in error.

4- REPORTS:

- 1- Business Registration Permits as of November 2024
- 2- Vehicle Tax Report as of October 31, 2024
- 3- Ad Valorem Tax Report as of October 31, 2024
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of October 31, 2024

5- OTHER:

• Approval of an amended Scotts Creek Slope Stabilization Capital Project (see attached). *To appropriate \$829,500 into the Slope Stabilization Project from a transfer of General Fund – Fund Balance over the goal of 73% as of 6/30/2024 audited numbers.*

Business Registration Permit Application November 2024

Business Location Owner Date Submitted Business Name Jennifer Harr 567 W. Main Street Abitha's Art Emporium 11/4/2024 Jackson Co. Farm Bureau 1609 E. Main Street 11/4/2024 NC Mountain Real Estate Sarah Moore 52 West Sylva Shopping Ctr Petz Best Friend, LLC 11/12/2024 Carlyn Burns Carly and Cass (2nd Location) 552 W. Main Street 11/13/2024 Carlyn Burns Carly and Cass Art 561 Mill Street 11/18/2024 **Christopher Mitchell** 625A W. Main Street Euphoric Relief Massage 11/19/2024

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JACKSON COUNTY ACTIVITY TOTALS REPORT ACTIVITY FROM 10/1/24 THRU 10/31/24

1

Total	448.80	448.80
Subtotal	448.80	448.80
Charges Interest	448.80	448.80
Subtotal	0.00	0.00
r Penalty		
Levy		
Tax Year 2022	Sylva Gross Receipts	Totals For Year 2022

Total 448.80	
Subtotal 448.80	ويستعلمه والمراجع والمراجع والمحافظ
Charges Interest 448.80	
Penalty Subtotal 0.00	
Grand Totals	
Grand Totals	

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_	2024
Tax Summary	s of October 31,
	ä

ng Balances 486 er ar	1- 9 9 5	2	11217.88	9177.7	6102.32	5277		2726.05	1747 04	1275.7	111,584.88	\$2,176,717.75	10-281-0000
	1 9 9 5	-202.88		A REAL PROPERTY AND A REAL PROPERTY OF A REAL PROPERTY OF A REAL PROPERTY.	As a my short of the second monophysical at the property of them of the second se	1100	4626.93	71 20.00	17.171	THE OWNER ADDRESS OF TAXABLE PARTY OF TAXABLE PARTY.	A NAME AND ADDRESS OF A DATA OF A DA	A REAL PROPERTY AND A REAL	to a variable of the second se
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- - 	286.56 o7 o1	-470.15	-760.85			-50.85					-2,115.11		-2,115.11
20 20	07 01	-232.91				-120.18					-4,639.65	-265,742.26	-270,381.91
November December	-21.31	-197.31				-128.49					-423.71	-135,849.18	-136,272.89
December											0.00		00.00
											0.00		0.00
January											0.00		0.00
February											0.00		00.00
March											0.00		00.00
April											0.00		00.00
Mav											0.00		00.00
											0.00		00.00
· June Totals	-6073.4	-1103.25	-760.85	0	0	-299.52	-6.55	0	0	0	-8,243.57	-401,591.44	-409,835.01
											0.00		00.0
Add to Original Levy											0.00		00.00
Under Appeal											0.00		00.0
Bankruptcv											0.00		00.00
Refund/Adj											00.0		0.00
	-6,073.40	-1,103.25	-760.85	0.00	00.0	-299.52	-6.55	0.00	0.00	00.00	-8,243.57	-401,591.44	-409,835.01
EOY Adjustment										/			
nce	\$42,594.77	\$19,562.84	\$10,457.03	\$9,177.70	\$6,102.32	\$5,077.48	\$4,620.38	\$2,726.05	\$1,747.04	\$1,275.70	103,341.31	\$1,775,126.31	\$1,878,467.62
Interest 2023	23	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total		
July	25.09	5.08				118.4	0.05				148.62		148.62
August	60.48	105.57	13.04	50		70.15					299.24		299.24
ber	338.54	10.5				4.82					353.86		353.86
	34.12	1.48	120			1.51					157.11		157.11
November											,		r
December											'		ï
January											1		•
February											ı		ī
March											·		,
April											ı		
May											·		
June													-
Interest Collected \$4	\$458.23	\$122.63	\$133.04	\$50.00	\$0.00	\$194.88	\$0.05	\$0.00	\$0.00	\$0.00	\$958.83	\$0.00	\$958.83
Submitted by: Amanda Murajda, Tax Collector	Tax Collect	or									õ	Collection Rate	18.4494%

0	Top 10 Delinquent Accounts (2023 & prior) Name		Balance
		1	10/31/2024
JTS	JTS Transport	εs	8,236.21
Dord	Dorothy Worley	θ	5,692.08
Joe	Joe Wilson	θ	5,550.51
Marj	Marjorie Herbert Smith	θ	4,751.36
Kelly	Kelly Robinson	θ	4,707.73
Davi	David George Howell	θ	4,491.49
Joyo	Joyce Straton	↔	4,151.70
Nan	Nantahala Brewing Company	θ	3,363.77
	ly Ray Wilson	⇔	3,268.19
6	Bryson	\$	\$ 2,831.71

General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances 10/31/2024

				General Fund		Actual to Budget	Statement	
	2024-2025	Previously	2024-2025	Current	2024-2025	Percent		Variance
	Budgeted	Reported	YTD Actual	Month	Budget Balance		4	
Revenues:					0 1 0 (5 0 0 1 0 0	10.220/	33.33%	-14.11% *
Ad valorem taxes	\$ 2,309,930	\$ 298,768.19	\$ 443,948.92 5,105.00		\$ 1,865,981.08 \$ 1,095.00	19.22% 82.34%	33.33%	49.01%
Other taxes and licenses	\$ 6,200 \$ 2,853,147	4,745.00 810,582.31	787,043.09		\$ 2,066,103.91	27.59%	33,33%	-5.75% *
Unrestricted intergovernmental Permits and Fees	s 18,000	4,686.25	4,911.95		\$ 13,088.05	27.29%	33.33%	-6.04% *
Restricted intergovernmental	\$ 188,535	54,802.19	82,461.66		\$ 106,073.34	43.74%	33.33%	10.40%
Investment earnings	\$ 68,000	81,971.43	108,034.07		\$ (40,034.07)	158.87%		125.54%
Other revenues	S 46,550	7,190.96	7,325.65		\$ 39,224.35	15.74%	33.33%	-17.60% *
Total revenues	\$ 5,490,362	1,262,746.33	1,438,830.34	176,084.01	\$ 4,051,531.66	26.21%	33.33%	-7.13%
Expenditures:								
General Government	\$ 980,227	261,327.00	309,248.16	47,921.16	670,978.84	31.55%	33.33%	1.78%
Salaries & Benefits	\$ 421,185	113,003.86	145,591.61	32,587.75				
Capital outlay	s -	-	-	-				
All other expenditures	\$ 547,188	148,323.14	163,656.55	15,333.41				
Public Safety	\$ 3,308,596	807,854.97	1,039,417.82	231,562.85	2,269,178.18	31.42%	33.33%	1.92%
Salaries & Benefits	\$ 1,645,472	313,921.22	504,634.81	111,764.89				
Capital outlay	\$ 254,677	-	81,034.88	79,184.88				
All other expenditures	\$ 1,325,073	28,773.70	28,773.70	40,613.08				
	\$ 127,650	21,963.48	25,225.02	3,261.54	102,424.98	19.76%	33.33%	13.57%
Culture and Recreation Salaries & Benefits	\$ 127,650 \$ 36,050	7,971.43	7,828.44	3,261.54	102,121150	1,1,0,10		
Capital outlay	s -	1,01110	-	-				
All other expenditures	\$ 91,600	13,992.05	17,396.58	-				
	0.000	012 052 02	2/2 021 41	49,578.58	593,893,59	30.68%	33.33%	2.65%
Transportation	\$ 856,725 \$ 367,910	213,252.83 85,289.58	262,831.41 111,987.34	26,697.75	373,073,37	30.00 /0	55,5570	2.0570
Salaries & Benefits Capital outlay	\$ 85,500	8,499.00	8,499.00	8,499.00				
All other expenditures	\$ 403,315	119,464.25	142,345.07	14,381.83				
						0.00%	0.00%	0.00%
Economic and Physical Development Salaries & Benefits	s -	-	-	·	-	0.0070	0.0070	0.0070
Capital outlay								
All other expenditures	s -	-	-	-				
		(0.053.03	75 733 37	15,660.35	145,897.63	34.17%	33.33%	-0.84% **
Environmental Protection	\$ 221,630 \$ 96,150	60,072.02 24,959.12	75,732.37 32,549.69	7,590.57	145,697.05	34.1770	33,3370	-0.0470
Salaries & Benefits Capital outlay	s -	-	-	-				
All other expenditures	\$ 125,480	35,112.90	43,182.68	8,069.78				
•								
m e la subterre	E 5 404 838	1,364,470.30	1,712,454.78	347,984.48	3,782,373.22	31.16%	33.33%	2.17%
Total expenditure	s <u>\$</u> 5,494,828	1,304,470.30	1,/12,454.76		0,102,010122	-		
Revenues over expenditures	\$ (4,466	(101,723.97)	(273,624.44)	(171,900.47)	269,158.44	4.90%		
Other financing sources (uses):								
Transfers in	\$ 466,967				-			
Appropriated fund balance	\$ 6,700		-					
ARPA Related Appropriations	s -							
PB Appropriated fund balance	\$ 32,000							
Fund Balance rollover	S 310							
Contributed Capital Sale of Assets	s - s -							
Loan Proceeds	s -							
Louis - Otteus	\$ 505,977							
Transfers to other funds:					-			
Contributed to GF fund balance	s -							
Transfers out	S 501,511				-		1	
Transfer to Capital Reserve	\$ - \$ 501,511			-	2			
Total other financing sources (uses)	s 4,466		-	·		_		
Revenues and other sources over	s -	(101,723.97)	(273,624.44)) (171,900.47)	269,158.44			
expenditures and other uses	5 -	(101,723.77)	(270,024,44)					

Analysis: Timing of revenues received Timing of purchases

TOWN OF SYLVA SCOTTS CREEK SLOPE STABILIZATION CAPITAL PROJECT CAPITAL 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 Statues of North Carolina, the following project is adopted:

Section 1. The project authorized is the for the planning, budgeting, and procurement of a qualified contractor to repair the Scott's Creek retaining wall failure. The project will stabilize Scott's Creek along the bank adjacent to Town property from the Allen Street Bridge to Poteet Park.

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

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

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

Revenues: Closeout of Allen Street Capital Project Fund (In lieu Capital Reserve Fund)	\$ 125,000
Transfer GF Fund Balance (In lieu Capital Reserve Fund)	 829,500
	\$ 954,500
Expenditures:	
Professional Services	120,000
Construction/Repair	787,050
Contingency	47,450
Miscellaneous Expense	0
Sales Tax (NC and County)	0
	\$ 954,500

Section 6. The Finance Officer is hereby directed to maintain within the 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 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 35 (Scotts Creek Slope Stabilization Project) will account for the bookkeeping records of this project.

Adopted this the 12th day of December 2024

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, November 14, 2024 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT:Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Mark Jones, Commissioner
Johnny Phillips, Mayor
Brad Waldrop, Commissioner

Paige Dowling, Town Manager Amanda Murajda, Town Clerk Eric Ridenour, Town Attorney

ABSENT:

CALL TO ORDER

Mayor Phillips called the meeting to order at 5:30 p.m.

STAFF PRESENT: Bernadette Peters (Economic Development Director) and Robbie Carter (Assistant Police Chief).

VISITORS: Carol Hall and Chuck Hall

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS:

None.

COMMISSIONER'S REPORT: Commissioner Jones noted the new street lights in town look good. Commissioner Estridge noted the Christmas tree looks fantastic. Commissioner Brown thanked public works for their work on the homecoming parade and treat street.

MAYOR'S REPORT: Mayor Phillips reported that FEMA has released their new flood maps and there were issues with where they placed a flood zone.

MANAGER'S REPORT: Manager Dowling reported the following:

- Manager Dowling has been working on applying for FEMA public assistance for the wall behind Town Hall and Public Works. She and Jake Scott met with a contact from NC Emergency management and Mayor Phillips, Jake, and Manager Dowling met with Congressman Edwards. They are very hopeful that FEMA will be able to fund this repair.
- Bartlett Operations has started work on the pavilion at Bryson Park. The contract amount is \$263,490. This is part of the SCIF grant received from the State budget. The Town is incredibly grateful to Senator Corbin and Representative Clampitt for the grant funding for Bryson Park and Allen Street. The pavilion renovation is expected to be complete by the end of March.
- The public restrooms are very close to being completed. Cameras are being installed this week. The punch list walk through will be late this week or early next week. The Town expects a C.O. by the middle of next week.
- Duke Energy is installing the new streetlights on Main Street. They are replacing between 6-9 lights per day. They should all be replaced by the end of the month. This has interrupted the Veteran banners and garland, but Public Works is coordinating.
- Jake Scott and Manager Dowling will be attending the School of Government's purchasing course in Asheville this Friday.

- Town offices are closed for Thanksgiving Nov. 28th and 29th.
- The tree lighting is Nov. 29th at 6:00 p.m.
- The Christmas Parade is Sunday, December 1st at 3:00 p.m.
- Town offices will be closed for Christmas December 24-26th.

NEW BUSINESS

MAIN STREET—CREATING OUTDOOR RECREATION ECONOMIES STRATEGIC PLAN: The Creating Outdoor Recreation Economies Strategic Plan was developed with the NC Main Street program over the last year. Implementation of the plan has already started, but the Board needs to officially adopt the plan. Bernadette Peters gave a recap of the program at the last work session. *Commissioner Estridge made a motion to approve the plan. The motion carried with a unanimous vote.*

MSSA FAÇADE GRANT CORRECTION: The Ilda facade grant award should have been \$1,123 instead of \$1,085.40. The \$37.60 was a clerical error. The Board needs to approve the \$1,123 award amount. *Commissioner Waldrop made a motion to approve the correction. The motion carried with a unanimous vote.*

CHRISTMAS PARADE—BOARD PLANNING: The parade is Sunday, December 1st. Manager Dowling noted that board members will need to meet at Town Hall at 2:00 p.m. to walk to the parade lineup.

SCHEDULE ECONOMIC DEVELOPMENT COMMITTEE MEETING—DECEMBER 5, 2024 AT 1:00 P.M.: *Commissioner Gelbaugh made a motion to schedule the meeting.. The motion carried with a unanimous vote.*

WORK SESSION AGENDA CHANGES: The Board needs to take official action to return to having two meetings a month if that is the pleasure of the Board. During the last work session, we discussed separating action items and items for discussion on the agenda. *Commissioner Waldrop made a motion to return to having two board meetings a month instead of one of them being a work session. The motion carried with a unanimous vote.*

TWSA BOARD APPOINTMENT: Jeff Goss needs to be reappointed for a third term on the TWSA board. Jeff currently serves as Chairman. This will be the last term he is eligible to serve. *Commissioner Gelbaugh made a motion to reappoint Jeff Goss to the TWSA board. The motion carried with a unanimous vote.*

FY 2025-2026 BUDGET CALENDAR: Commissioner Jones made a motion to approve the FY 2025-2026 budget calendar. The motion carried with a unanimous vote.

SCHEDULE HOLIDAY LUNCH FOR DECEMBER 12, 2024 AT 12:00 P.M.: Commissioner Estridge made a motion to schedule the holiday lunch for December 12, 2024 at 12:00 P.M. The motion carried with a unanimous vote.

CANCEL NOVEMBER 28, 2024 REGULAR BOARD MEETING: The November 28, 2024 Regular Board of Commissioner Meeting falls on the Thanksgiving holiday. Commissioner Gelbaugh made a motion to cancel the meeting. The motion carried with a unanimous vote.

CANCEL NOVEMBER 28, 2024 PLANNING BOARD MEETING: The November 28, 2024 Planning Board Meeting falls on the Thanksgiving holiday. Commissioner Jones made a motion to cancel the meeting. The motion carried with a unanimous vote.

CANCEL DECEMBER 26, 2024 REGULAR BOARD OF COMMISSIONERS MEETING: The December 26, 2024 Regular Board of Commissioners Meeting falls on the Christmas holiday. Commissioner Brown made a motion to cancel the meeting. The motion carried with a unanimous vote.

CANCEL DECEMBER 26, 2024 PLANNING BOARD OF COMMISSIONERS MEETING: The December 26, 2024 Planning Board Meeting falls on the Christmas holiday. Commissioner Brown made a motion to cancel the meeting. The motion carried with a unanimous vote.

ADJOURNMENT: Commissioner Waldrop made a motion to adjourn the meeting at 6:03 p.m. The motion carried with a unanimous vote.

Johnny Phillips Mayor

PROCLAMATION of the Town of Sylva Board of Commissioners Honoring Sally Mae Campbell

In Recognition and Appreciation of 107 Years as a Sylva Resident and Declaring January 1, 2025, as

"Sally Mae Campbell Day"

WHEREAS, the Town of Sylva Board of Commissioners would like to recognize Sally Mae Monteith Campbell as being a Town of Sylva resident for 107 years. It is remarkable that she spent her entire life within a few blocks of where she lives now; and

WHEREAS, Sally Mae Monteith Campbell was born November 11, 1917, to the late Sam and Ida Fisher Monteith. She remembers when Main Street was a dirt road. Her father was a merchant, selling general merchandise from a store located in front of the old A&P; and

WHEREAS, she attended the Sylva Collegiate Institute and Sylva Central High School prior to receiving her undergraduate and graduate degrees from what was then Western Carolina Teachers College. Mrs. Campbell is the oldest living alumni of WCU; and

WHEREAS, in 1938, she married Claude Campbell, who owned Campbell Electronics on Main Street, and raised their two children, Judy Campbell Covin and Jim Campbell in Sylva; and

WHEREAS, Mrs. Campbell taught school for 34 years at Sylva High School and then at Sylva-Webster High; and

WHEREAS, Sally Mae Campbell has been a member of First Baptist Church all her life. She taught Sunday School and often served as pianist or organist, receiving an award for being involved in the church's music program for 60 years; and

WHEREAS, Mrs. Campbell stayed active by playing music and walking two or three miles each day around town. She attributes her long life to exercise and "good, clean living"; and

NOW, THEREFORE, BE IT HEREBY PROCLAMED that the Town of Sylva Board of Commissioners do hereby declare January 1, 2025, as "Sally Mae Campbell Day" in the Town of Sylva and call upon our citizens to celebrate her special accomplishments and contributions as a member of our community.

Adopted this 12th day of December 2024.

Johnny Phillips, Mayor

Attest:

Amanda W. Murajda, Town Clerk