

Town of Sylva
CONSENT AGENDA
January 9, 2025

1- APPROVE MINUTES: December 12, 2024, **Regular Board Meeting**

2- BUDGET AMENDMENTS:

#12 19-391-0000 FD Transfer In	\$ 495,300 C
19-530-7400 FD Capital Expenditure	495,300 D
20-299-0000 FD Capital Reserve Fund Approp.	495,300 C
20-415-0000 FD Capital Reserve Fund Transfer	495,300 D

REF: Accounting to reflect an appropriation of \$495,300 from the Fire Dept. Capital Reserve Fund into the Fire Department Capital Expenditure line. To allow for the purchase of a new pumper truck. Board approved on 12/12/2024.

#13 10-354-0000 PD Security	\$ 2,720.00 C
10-510-0300 PD OT Wages	2,136.26 D
10-510-0500 PD FICA	161.30 D
10-510-0700 PD Retirement	317.04 D
10-510-0800 PD 401K	105.40 D

REF: To amend police security reimbursement into the police department budget.

3- REPORTS:

- 1- Business Registration Permit – **December 2024**
- 2- Vehicle Tax Report as of **November 30, 2024**
- 3- Ad Valorem Tax Report as of **November 30, 2024**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **November 30, 2024**

4- OTHER:

- *Closed Dogwood State Bank Account (Fisher Creek Watershed Fund) due to a better interest rate.*

- **Resolution Authorizing the Disposition of Police Service Weapons (R2025-01)**
See attached.

Business Registration Permit Application December 2024

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
12/11/2024	Jackson County Veterinary Hospital	48 Lady Slipper Lane	JC Veterinary Hospital
12/25/2024	Imperial Security and Wiring Inc	1414 E. Main St.	Mark & Angela Zoran

Tax Summary
as of November 30, 2024

(10-301-XX)	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total	Current Year	TOTALS
Starting Balances	48668.17	20666.09	11217.88	9177.7	6102.32	5377	4626.93	2726.05	1747.04	1275.7	111,584.88	\$2,176,717.75	10-281-0000
July	-855.67	-202.88					-6.55				-1,065.10		-1,065.10
August	-833.26	-470.15	-760.85			-50.85					-2,115.11		-2,115.11
September	-4286.56	-232.91				-120.18					-4,639.65	-265,742.26	-270,381.91
October	-97.91	-197.31				-128.49					-423.71	-135,849.18	-136,272.89
November	-897.29	-1279.83				-73.13					-2,250.25	-328,595.79	-330,846.04
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	-6970.69	-2383.08	-760.85	0	0	-372.65	-6.55	0	0	0	-10,493.82	-730,187.23	-740,681.05
Releases											0.00		0.00
Add to Original Levy											0.00		0.00
Under Appeal											0.00	101,622.83	101,622.83
Bankruptcy											0.00		0.00
Refund/Adj											0.00		0.00
Subtotals	-6,970.69	-2,383.08	-760.85	0.00	0.00	-372.65	-6.55	0.00	0.00	0.00	-10,493.82	-628,564.40	-639,058.22
EOY Adjustment													
(10-110-XX) Balance	\$41,697.48	\$18,283.01	\$10,457.03	\$9,177.70	\$6,102.32	\$5,004.35	\$4,620.38	\$2,726.05	\$1,747.04	\$1,275.70	101,091.06	\$1,548,153.35	\$1,649,244.41
Interest	25.09	5.08	13.04	50.00		118.40	0.05				148.62		148.62
July						70.15					299.24		299.24
August	60.48	105.57				4.82					353.86		353.86
September	338.54	10.50				1.51					157.11		157.11
October	34.12	1.48	120.00			0.55					401.43		401.43
November	119.37	230.19			51.32								
December													
January													
February													
March													
April													
May													
June													
Interest Collected	\$577.60	\$352.82	\$133.04	\$50.00	\$51.32	\$195.43	\$0.05	\$0.00	\$0.00	\$0.00	\$1,360.26	\$0.00	\$1,360.26
Submitted by: Amanda Muralda, Tax Collector													32.0491%

Top 10 Delinquent Accounts (2023 & prior)

Name	Balance 11/30/2024
JTS Transport	\$ 8,292.63
Dorothy Worley	\$ 5,722.33
Joe Wilson	\$ 5,578.61
Marjorie Herbert Smith	\$ 4,778.66
Kelly Robinson	\$ 4,735.60
David George Howell	\$ 4,516.73
Joyce Straton	\$ 4,174.33
Nantahala Brewing Company	\$ 3,386.80
Jimmy Ray Wilson	\$ 3,288.10
Gary Bryson	\$ 2,700.42

JACKSON COUNTY ACTIVITY TOTALS REPORT
 ACTIVITY FROM 11/1/24 THRU 11/30/24

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	604.93		604.93	604.93
Totals For Year 2022			0.00	604.93		604.93	604.93

Grand Totals	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
			0.00	604.93		604.93	604.93

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
11/30/2024

		General Fund				Actual to	Statement		
		2024-2025	Previously	2024-2025	Current	2024-2025	Budget	Period	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	5	
Revenues:									
Ad valorem taxes	\$	2,309,930	443,948.92	787,935.30	\$ 343,986.38	\$ 1,521,994.70	34.11%	41.67%	-7.56% *
Other taxes and licenses	\$	6,200	5,105.00	5,225.00	\$ 120.00	\$ 975.00	84.27%	41.67%	42.61%
Unrestricted intergovernmental	\$	2,853,147	787,043.09	976,883.81	\$ 189,840.72	\$ 1,876,263.19	34.24%	41.67%	-7.43% *
Permits and Fees	\$	18,000	4,911.95	5,979.45	\$ 1,067.50	\$ 12,020.55	33.22%	41.67%	-8.45% *
Restricted intergovernmental	\$	188,542	82,461.66	94,016.31	\$ 11,554.65	\$ 94,525.69	49.86%	41.67%	8.20%
Investment earnings	\$	68,000	108,034.07	133,694.31	\$ 25,660.24	\$ (65,694.31)	196.61%	41.67%	154.94%
Other revenues	\$	46,625	7,325.65	9,077.20	\$ 1,751.55	\$ 37,547.80	19.47%	41.67%	-22.20% *
Total revenues	\$	5,490,444	1,438,830.34	2,012,811.38	573,981.04	\$ 3,477,632.62	36.66%	41.67%	-5.01%
Expenditures:									
General Government	\$	987,227	309,248.16	377,742.85	68,494.69	609,484.15	38.26%	41.67%	3.40%
Salaries & Benefits	\$	424,460	145,591.61	180,332.26	34,740.75				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	562,767	163,656.55	197,410.59	33,753.94				
Public Safety	\$	3,308,596	1,039,417.82	1,166,030.13	183,454.72	2,142,565.87	35.24%	41.67%	6.42%
Salaries & Benefits	\$	1,682,326	504,634.81	596,098.98	120,842.37				
Capital outlay	\$	254,677	81,034.88	84,801.92	3,767.04				
All other expenditures	\$	1,325,073	28,773.70	28,773.70	58,845.31				
Culture and Recreation	\$	127,650	25,225.02	28,605.58	3,380.56	99,044.42	22.41%	41.67%	19.26%
Salaries & Benefits	\$	36,050	7,828.44	9,549.37	1,720.93				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	91,600	17,396.58	19,056.21	1,659.63				
Transportation	\$	856,725	262,831.41	311,119.99	48,288.58	545,605.01	36.32%	41.67%	5.35%
Salaries & Benefits	\$	367,910	111,987.34	111,987.34	26,697.75				
Capital outlay	\$	85,500	8,499.00	8,499.00	-				
All other expenditures	\$	403,315	142,345.07	190,633.65	21,590.83				
Economic and Physical Development	\$	-	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits	\$	-	-	-	-				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	-	-	-	-				
Environmental Protection	\$	221,630	75,732.37	75,732.37	15,660.35	145,897.63	34.17%	41.67%	7.50% **
Salaries & Benefits	\$	96,150	32,549.69	40,098.75	7,549.06				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	125,480	43,182.68	35,633.62	8,111.29				
Total expenditures	\$	5,501,828	1,712,454.78	1,959,230.92	319,278.90	3,542,597.08	35.61%	41.67%	6.06%
Revenues over expenditures	\$	(11,384)	(273,624.44)	53,580.46	254,702.14	(64,964.46)	-1.18%		
Other financing sources (uses):									
Transfers in	\$	466,967				-			
Appropriated fund balance	\$	6,700							
ARPA Related Appropriations	\$	-							
PB Appropriated fund balance	\$	32,000							
Fund Balance rollover	\$	228							
Contributed Capital	\$	-							
Sale of Assets	\$	-							
Loan Proceeds	\$	-							
	\$	505,895							
Transfers to other funds:									
Contributed to GF fund balance	\$	-							
Transfers out	\$	494,511							
Transfer to Capital Reserve	\$	-							
	\$	494,511							
Total other financing sources (uses)	\$	11,384	-	-	-	-			
Revenues and other sources over expenditures and other uses	\$	-	(273,624.44)	53,580.46	254,702.14	(64,964.46)			

Analysis:

Timing of revenues received

Resolution Authorizing the Disposition of Police Service Weapons

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

WHEREAS, G.S. 160A-266 (b) and (c) allows for the disposal of Town owned property through private sale; and

WHEREAS, the Town of Sylva Police Department has purchased new service weapons for the entire department; and

WHEREAS, the Town of Sylva Police Department desires to dispose of the service weapons previously used in service; and

WHEREAS, the estimated value of the surplus property is estimated to be less than \$30,000; and

WHEREAS, the service weapons will be purchased by a licensed dealer, Amchar Wholesale, Inc. through private sale and who is an authorized resale distributor; and

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

- Police Officer service weapons no longer in service
 - Glock Model 19—9mm (quantity 15)

- Police Officer service weapons no longer in service
 - Glock Model 27—.40 caliber (quantity 1)

BE IT FURTHER RESOLVED that the Town Manager is hereby authorized to dispose of the aforementioned personal property by any means allowable by law so as to secure for the Town fair market value for all property disposed of and to accomplish the disposal efficiently and economically.

Adopted this the 9th day of January, 2025

Johnny Phillips, Mayor
Town of Sylva

Attest:

Amanda W. Murajda, Town Clerk
Town of Sylva



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, December 12, 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: Mike Beck (Fire Chief), Keith Buchanan (Assistant Fire Chief), Lynn Bryant (Finance Officer), and Robbie Carter (Assistant Police Chief).

VISITORS: Lake Silver, Carol Hall, Chuck Hall, and Sheila Gahagan.

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS: Lake Silver from Congressman Chuck Edwards' office addressed the board and gave an update on Hurricane Helen work.

COMMISSIONER'S REPORT: Commissioner Gelbaugh inquired about why planning board meetings were not happening. Commissioner Jones thanked town staff for the Christmas lunch and commended Rolling Start for their tremendous work in the community. Commissioner Brown noted that he participated in a ride-a-long with the public works department and thanked them for all they do for the town.

MAYOR'S REPORT: None.

MANAGER'S REPORT: Manager Dowling reported the following:

- Manager Dowling addressed questions related to the planning board and explained that the planning board has not met. The zoning overhaul resulted in the correction of several issues that would have normally been before the planning board. The lack of development on Highway 107 because of R5600 has eliminated applications that would have been for them to review.
- FEMA Update: All town administration staff and Jake Scott met with FEMA representatives December 2nd and had what is called the Recovery Scoping Meeting to discuss the Town's damage inventory from Hurricane Helene. The Town is submitting the funding request for a replacement of the retaining wall on the Town Hall side of Scotts Creek, but there is a possibility that FEMA will repair a percentage of the retaining wall. The Town will be subject to an environmental review along with a historic review.
- The leaf vacuum is broken. Parts have been ordered but it will likely be next week before it can be operational again. There is a notice on the Town website, and a post on Facebook. Public Works will prioritize leaf pickup as soon as the vacuum is back up and running.

- Bartlett Operations has been working to reframe the restrooms in the pavilion at Bryson Park. Due to the location of the sewer line, the Town will not be able to extend the shelter. We can still add picnic tables with umbrellas to provide additional seating. The pavilion renovation is expected to be complete by the end of March.
- Public Restrooms: The second punch list walk through on the restrooms was completed Thursday. Hopefully they can be open to the public on Monday. We are planning a ribbon cutting at Greening Up the Mountains.
- Duke Energy is still installing the new streetlights on Main Street. The contractor anticipates working another week on Main Street before moving to Mill Street. Replacement of the lights at the intersections will need to be coordinated between Duke and NCDOT.
- 107/R-5600 Update: Tree clearing should start happening soon. Tree clearing will occur prior to April 15th and before Duke starts moving their poles. 90 percent plans are being reviewed. NCDOT hopes to let the project on schedule with the caveat that utilities will still be in the process of being relocated. Once construction begins, the project is estimated to take four to five years to complete.
- Parade Recap: Thank you to everyone who worked or participated in the parade. It was a great event. We had as many entries as we have in years past. The crowd was smaller due to the cold weather and holiday weekend, but we heard lots of positive feedback from those in attendance. Town staff identified a few minor changes to make the parade next year smoother at the end.
- Town offices will be closed for Christmas December 24-26th.

NEW BUSINESS

PROCLAMATION OF RECOGNITION—SALLY MAE CAMPBELL: Mayor Phillips noted that Mrs. Campbell was being recognized as a Town of Sylva resident for 107 years. The proclamation declares January 1, 2025 as Sally May Campbell Day in the Town of Sylva. *Commissioner Gelbaugh made a motion to approve the proclamation. The motion carried with a unanimous vote.*

AUDIT REPORT: Sheila Gahagan, CPA presented the financial statements and auditor's report for the fiscal year ended June 30, 2024. A clean audit opinion was given with no findings. Gahagan encouraged the board to review the report and to read the management discussion.

FIRE DEPARTMENT PUMPER TRUCK PURCHASE APPROVAL: Mayor Phillips explained the Fire Department would like to purchase a new pumper truck. He called for a motion to approve the purchase of a commercial pumper truck and appropriate \$495,300 from the Fire Department Capital Reserve Fund to the Fire Department general capital budget. *Commissioner Brown made a motion to approve the purchase of a pumper truck and to appropriate \$495,300 from the Fire Department Capital Reserve Fund to the Fire Department general capital budget. The motion carried with a unanimous vote.*

SCHEDULE ECONOMIC DEVELOPMENT COMMITTEE MEETINGS FOR 2025: Mayor Phillips reviewed the 2025 meeting schedule for the Economic Development Committee as follows:

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

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

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 6:05 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk