

*Town of Sylva*  
**CONSENT AGENDA**  
*July 13, 2023*

**1- APPROVE MINUTES:** June 8, 2023, Regular Board Meeting

**2- BUDGET AMENDMENT:**

#47 10-510-0600 PD Group Insurance	\$39,996.00 D
10-510-0610 PD H-S-A	4,800.00 D
10-560-0600 SD Insurance	26,664.00 D
10-560-0610 SD H-S-A	3,200.00 D
10-690-9900 OPEB Health Insurance	74,660.00 C
10-510-0400 PD Separation Allowance	50,547.05 D
10-510-0500 PD FICA	3,866.87 D
10-690-9800 Separation Allowance	54,413.92 C

**REF: EOY accounting entries required to move the budget for OPEB and Separation Allowance expenses into their applicable departments as of June 30, 2023.**

#48 10-580-0200 Sanitation Wages/Salaries	\$ 7,430.07 C
10-580-0500 Sanitation FICA	568.40 C
10-580-0700 Sanitation Retirement	902.01 C
10-560-0200 Street Department Wages/Salaries	7,430.07 D
10-560-0500 Street Department FICA	568.40 D
10-560-0700 Street Department Retirement	902.01 D

**REF: To amend the personnel budget between the Street Department and the Sanitation Department to reflect the correct percentage breakout.**

#1 10-399-0200 GF Fund Balance Rollover	\$ 3,850 C
10-510-7102 PD Grant – Walmart	3,850 D

**REF: To rollover GF Fund Balance from the unused 2022-2023 Walmart Grant that will be used for K-9 purposes.**

#2 10-399-0200 GF Fund Balance Rollover	\$ 4,807 C
10-560-3300 PD Supplies and Expense	4,807 D

**REF: To rollover court released monies that were not spent as of 6/30/2023.**

#3 24-399-0200 Fisher Creek Fund Balance Rollover	\$ 150,000 C
24-420-7100 Pinnacle Park Master Plan	130,000 D
24-420-0100 Blackrock/EBCI Master Plan	20,000 D

**REF: To rollover Fund Balance money that was appropriated on 5/25/2023 from (Jackson County, Fisher Creek FB (non- water quality) and TDA) to pay for a Master Plan for the Pinnacle Park. Due to the timing of the contract, this expense needed to be reappropriated into the 23-24 budget.**

**3- REPORTS:**

- 1- Business Registration Permits as of **June 30, 2023**
- 2- Vehicle Tax Report as of **May 31, 2023**
- 3- Ad Valorem Tax Report as of **May 31, 2023**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **May 31, 2023**

**4- OTHER:**

- Bryson Park Jungle Gym ~ sold for scrap metal (non-fixed capital asset) ~ **\$25.20**
- **Approve amended Bryson Park and Playground Equipment Grant Project Ordinance** ~ *No increase in project costs - budget updates only.*
- **Approve amended Allen Street Landslide Capital Project Ordinance** ~ *No increase in project costs - budget updates only.*

JACKSON COUNTY ACTIVITY TOTALS REPORT  
 ACTIVITY FROM 05/01/2023 THRU 05/31/2023

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	328.67		328.67	328.67
<b>Totals For Year 2022</b>			<b>0.00</b>	<b>328.67</b>		<b>328.67</b>	<b>328.67</b>

Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
		0.00	328.67		328.67	328.67
<b>Grand Totals</b>		<b>0.00</b>	<b>328.67</b>		<b>328.67</b>	<b>328.67</b>

# Business Registration Permit Application

## June 2023

Date Submitted

Business Name

Business Location

Owner

6/6/2023

Sylva Auto & Towing

11 E. Sylva Circle

Christy Smith

6/12/2023

Queen Bail Bonds

186 Grindstaff Cove Rd.

Kimberly Orcutt Hampton

6/22/2023

City Lights Café (ownership)

3 E. Main St.

Donna DiGiorgio

**Tax Summary**  
as of May 31, 2023

(10-301-XX)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	Total	Current Year	TOTALS
<b>Starting Balances</b>	47803.32	25739.87	11355.89	7814.42	6305.23	4092.75	2964.2	2037.46	3,828.52	1,333.46	113,275.12	\$2,205,266.51	10-281-0000
July	-2875.7	-482.5	-286.21	-239.4	-239.4	-239.4	-248.36	-248.36	-248.36	-248.36	-5,356.05		-5,356.05
August	-1561.35	-389.12	-203.69	-155.9	-155.9	-155.9	-144.29	-144.29	-132.93		-3,043.37		-3,043.37
September	-2282.79	-1238.64	-1287.9	-896.66							-5,705.99		-184,610.24
October	-754.67	-150.41	-73.27								-978.35		-252,344.84
November	-506.6	-89.18	-394.56	-265.18	-265.18	-265.18	-191.57				-990.34		-330,147.84
December	-3730.74	-321.13	-239.1								-5,278.08		-858,242.65
January	-5458.36	-250.01	-273.02								-5,981.39		-444,263.03
February	-518.28	-3299.85	-61.3								-3,879.43		-47,067.17
March	-5374.33	-1007.82	-120.82	-56.73	-56.73	-120.54	-166.72				-6,846.76		-44,428.76
April	-1066.99	-608.62	-537.62	-347.18	-326.66	-326.66	-289.04	-191.93			-3,694.70		-13,553.55
May	-4249.73	-3061.77	-1021.06	-31.52							-8,364.08		-17,611.28
June											0.00		0.00
<b>July - June Totals</b>	-28379.54	-10899.05	-4498.35	-1935.84	-1043.87	-1107.68	-1039.98	-584.58	-381.29	-248.36	-50,118.54	-2,159,365.69	-2,209,484.23
<b>Releases</b>											0.00		-84.48
<b>Add to Original Levy</b>											0.00		10,226.12
<b>Under Appeal</b>											0.00		0.00
<b>Bankruptcy</b>											0.00		0.00
<b>Refund/Adj</b>											0.00		0.00
<b>Subtotals</b>	-28,379.54	-10,899.05	-4,498.35	-1,935.84	-1,043.87	-1,107.68	-1,039.98	-584.58	-381.29	-248.36	-50,118.54	-2,149,224.05	-2,199,342.59
<b>EOY Adjustment</b>													
<b>(10-110-XX) Balance</b>	\$19,423.78	\$14,840.82	\$6,857.54	\$5,878.58	\$5,251.36	\$2,985.07	\$1,924.22	\$1,452.88	\$3,447.23	\$1,085.10	63,156.58	\$56,044.46	\$119,201.04
<b>Interest</b>													
July	185.51	74.81	59.56	78.35	99.71	121.07	147.69	169.89	192.09	214.30	1,342.98	236.50	1,579.48
August	116.11	54.29	40.1	52.13	66.05	79.97	86.64	99.48	97.34		692.11		692.11
September	193.83	210.37	322.41	306.26							1,032.87		1,032.87
October	64.92	34.75	6.31								105.98		372.95
November	19.13	190.79	38.47								248.39		481.06
December	376.88	45.86	48.28	96.6	120.24	128.39	121.42				937.47		937.47
January	570.22	39.7	57.14								667.06		3,100.25
February	60.94	610.69	0.46								672.09		2,015.94
March	659.92	179.16	37.4		57.29	68.09	109.10				1,110.96		2,595.47
April	186.89	126.03	167.92	132.68	157.94	187.10	191.44	23.38			1,173.38		1,527.29
May	588.67	695.49	275.94	10.58							1,570.68		2,156.07
June													
<b>Interest Collected</b>	\$3,022.82	\$2,261.94	\$1,053.99	\$676.60	\$501.23	\$584.62	\$656.29	\$292.75	\$289.43	\$214.30	\$9,553.97	\$6,936.99	\$16,490.96
<b>Submitted by: Amanda Murajda, Tax Collector</b>												<b>Collection Rate</b>	<b>97.4703%</b>

**Top 10 Delinquent Accounts (2022 & prior)**

Name	Balance
	5/31/2023
Angela George	\$ 14,556.89
Joe Wilson	\$ 5,245.36
Dorothy Worley	\$ 4,621.93
Marjorie Herbert Smith	\$ 3,644.27
5 Grindstaff Cove (Nantahala Brewing)	\$ 3,598.40
David George Howell	\$ 3,431.98
Teena Marie Woodard	\$ 3,414.90
Joyce Straton	\$ 3,318.15
Virginia Beck	\$ 2,917.46
Actem Realty LLC	\$ 2,825.34

General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
5/31/2023

		General Fund				Actual to	Statement				
		2022-2023	Previously	2022-2023	Current	2022-2023	Percent	Period	Variance		
		Budgeted	Reported	YTD Actual	Month	Budget Balance	11				
<b>Revenues:</b>											
Ad valorem taxes	\$	2,257,082	2,295,536.88	2,329,184.81	\$	33,647.93	\$	(72,102.81)	103.19%	91.67%	11.53%
Other taxes and licenses	\$	6,000	6,325.00	6,900.00	\$	575.00	\$	(900.00)	115.00%	91.67%	23.33%
Unrestricted intergovernmental	\$	2,842,708	2,339,223.56	2,516,939.94	\$	177,716.38	\$	325,768.06	88.54%	91.67%	-3.13% *
Permits and Fees	\$	21,291	17,300.81	23,808.03	\$	6,507.22	\$	(2,517.03)	111.82%	91.67%	20.16%
Restricted intergovernmental	\$	248,637	151,526.62	165,357.11	\$	13,830.49	\$	83,279.89	66.51%	91.67%	-25.16% *
Investment earnings	\$	38,192	145,575.03	168,402.56	\$	22,827.52	\$	(130,210.56)	440.94%	91.67%	349.27%
Other revenues	\$	37,194	50,417.40	52,693.99	\$	2,276.60	\$	(15,499.99)	141.67%	91.67%	50.01%
<b>Total revenues</b>	\$	<b>5,451,104</b>	<b>5,005,905.30</b>	<b>5,263,286.44</b>		<b>257,381.14</b>	\$	<b>187,817.56</b>	<b>96.55%</b>	<b>91.67%</b>	<b>4.89%</b>
<b>Expenditures:</b>											
<b>General Government</b>	\$	<b>957,385</b>	<b>680,688.12</b>	<b>748,587.60</b>		<b>67,790.99</b>		<b>208,797.40</b>	<b>78.19%</b>	<b>91.67%</b>	<b>13.48%</b>
Salaries & Benefits	\$	369,637	308,986.22	336,937.63		28,295.89					
Capital outlay	\$	-	-	-		-					
All other expenditures	\$	587,748	371,701.90	411,649.97		39,495.10					
<b>Public Safety</b>	\$	<b>3,388,614</b>	<b>2,313,358.92</b>	<b>2,593,988.67</b>		<b>280,738.24</b>		<b>794,625.33</b>	<b>76.55%</b>	<b>91.67%</b>	<b>15.12%</b>
Salaries & Benefits	\$	1,762,418	1,293,590.24	1,363,879.29		120,429.60					
Capital outlay	\$	207,335	113,894.78	113,894.78		-					
All other expenditures	\$	1,418,861	28,773.70	28,773.70		160,308.64					
<b>Culture and Recreation</b>	\$	<b>115,936</b>	<b>74,595.30</b>	<b>79,897.13</b>		<b>5,301.83</b>		<b>36,038.87</b>	<b>68.91%</b>	<b>91.67%</b>	<b>22.75%</b>
Salaries & Benefits	\$	31,400	16,752.92	20,220.32		1,840.14					
Capital outlay	\$	10,000	-	-		-					
All other expenditures	\$	74,536	57,842.38	59,676.81		3,461.69					
<b>Transportation</b>	\$	<b>775,555</b>	<b>469,058.46</b>	<b>518,556.58</b>		<b>49,498.12</b>		<b>256,998.42</b>	<b>66.86%</b>	<b>91.67%</b>	<b>24.80%</b>
Salaries & Benefits	\$	336,650	221,079.05	221,079.05		32,510.43					
Capital outlay	\$	73,664	-	-		-					
All other expenditures	\$	365,241	247,979.41	297,477.53		16,987.69					
<b>Economic and Physical Development</b>	\$	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Salaries & Benefits	\$	-	-	-		-					
Capital outlay	\$	-	-	-		-					
All other expenditures	\$	-	-	-		-					
<b>Environmental Protection</b>	\$	<b>203,315</b>	<b>153,626.98</b>	<b>173,752.76</b>		<b>20,125.78</b>		<b>29,562.24</b>	<b>85.46%</b>	<b>91.67%</b>	<b>6.21%</b>
Salaries & Benefits	\$	87,750	74,433.71	81,787.09		7,353.38					
Capital outlay	\$	-	-	-		-					
All other expenditures	\$	115,565	79,193.27	91,965.67		12,772.40					
<b>Total expenditures</b>	\$	<b>5,440,805</b>	<b>3,691,327.78</b>	<b>4,114,782.74</b>		<b>423,454.96</b>		<b>1,326,022.26</b>	<b>75.63%</b>	<b>91.67%</b>	<b>16.04%</b>
<b>Revenues over expenditures</b>	\$	<b>10,299</b>	<b>1,314,577.52</b>	<b>1,148,503.70</b>		<b>(166,073.82)</b>		<b>(1,138,204.70)</b>	<b>-20.92%</b>		
<b>Other financing sources (uses):</b>											
Transfers in	\$	889,005	883,106.50	883,106.50		-					
Appropriated fund balance	\$	599,320	-	-		-					
Contributed Capital	\$	20,000	-	-		-					
Sale of Assets	\$	14,982	10,400.00	14,982.00		-					
Loan Proceeds	\$	1,523,308	893,506.50	898,088.50		-					
<b>Transfers to other funds:</b>	\$	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>			
Contributed to fund balance	\$	-	-	-		-					
Transfers out	\$	1,533,607	1,096,019.00	1,096,019.00		-					
Transfer to Capital Reserve	\$	-	-	-		-					
<b>Total other financing sources (uses)</b>	\$	<b>(10,299)</b>	<b>(202,512.50)</b>	<b>(197,930.50)</b>		<b>-</b>		<b>-</b>			
<b>Revenues and other sources over expenditures and other uses</b>	\$	<b>-</b>	<b>1,112,065.02</b>	<b>950,573.20</b>		<b>(166,073.82)</b>		<b>(1,138,204.70)</b>			

**Analysis:**  
\* Timing of Revenues

**AMENDED  
TOWN OF SYLVA  
BRYSON PARK AND PLAYGROUND EQUIPMENT 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, repair, and construction, facility upgrades, and playground equipment at Bryson Park.

**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)	<b>\$ 3,000,000</b>
--	---------------------

**Expenditures:**

Professional Services	68,268
Construction/Repair	1,997,615
<b>Playground, Equipment, and Facility Upgrades</b>	<b>683,736</b>
Sidewalk Professional	27,700
Contingency	202,681
<b>Additional Testing and Inspection (Kessel)</b>	<b>12,832</b>
<b>Miscellaneous Expense</b>	<b>3,668</b>
<b>Sales Tax (NC and County)</b>	<b>3,500</b>
	<b><u>3,500</u></b>
	<b>\$ 3,000,000</b>

**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 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 31** (Bryson Park and Playground Equipment Grant Project Ordinance) will account for the bookkeeping records of this project.

**Section 11.** Per SCIF Grant requirements, investment earnings received on 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 requirements, all records related to the grant project must be retained at least five years after the close of the project.

Adopted this the 13<sup>th</sup> day of July 2023

---

David Nestler, Mayor

ATTEST:

---

Amanda Murajda, Town Clerk



**AMENDED  
TOWN OF SYLVA  
ALLEN STREET LANDSLIDE 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 Statutes of North Carolina, the following capital project is adopted:

**Section 1.** The project authorized is the for the engineering, building, and repairing of a landslide area along Allen Street.

**Section 2.** Allen Street is a municipal street meeting the requirements of a Powell Bill eligible street and recorded within the municipal street system of the Town of Sylva.

**Section 3.** The project may be funded by financing through debt, grant funding, fund balance reserves, earmarked monies or other revenue sources that are applicable.

**Section 4.** The officers of this unit are hereby directed to proceed with the capital project within the budget contained herein.

**Section 5.** The following amounts are appropriated for the project:

<b>Revenues:</b>	
Earmarked Money (GF 10-560-7600)	\$ 426,000
GF Fund Balance (Board Approved on June 10, 2021)	324,000
GF Fund Balance (6/30/2021 Capital Transfer)	490,500
GF Fund Balance Appropriation (4/21/2022)	323,647
DOT Contingency Funds Reimbursement	<u>750,000</u>
	<b>\$ 2,314,147</b>
 <b>Expenditures:</b>	
Slope Stabilization	\$1,426,268
Preconstruction Consulting Services	5,000
Preconstruction Design Services	158,932
<b>Topo Survey</b>	<b>3,500</b>
<b>Overhead Utility Relocation</b>	<b>118,000</b>
Rock Exclusion	20,000
Contingency	142,627
Contribution to Allen Street Fund Balance	413,320
<b>Additional Testing and Inspections (Kessel)</b>	<b>18,744</b>
<b>Miscellaneous Supplies and Expense</b>	<b>4,000</b>
<b>Sales Tax (State and County)</b>	<b><u>3,756</u></b>
	<b>\$ 2,314,147</b>

**Section 6.** The Finance Officer is hereby directed to maintain within the capital 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 5.

**Section 9.** Copies of this 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 22 (Allen Street Landslide Project)** will account for the bookkeeping records of this project.

Adopted this the 13th day of July 2023

---

David Nestler, Mayor

ATTEST:

---

Amanda Murajda, Town Clerk



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, June 8, 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.*

**STAFF PRESENT:** Tanya Giordano (Police Officer) and Chris Hatton (Police Chief).

**VISITORS:** Ruby Annas (Sylva Herald)

### APPROVAL OF AGENDA

*Commissioner McPherson made a motion to amend the agenda by removing the discussion on the Town website. The motion carried with a unanimous vote. Commissioner McPherson made a motion to approve the agenda as amended. The motion carried with a unanimous vote.*

### APPROVAL OF CONSENT AGENDA

*Commissioner Newman made a motion to approve the consent agenda. The motion carries with a unanimous vote.*

### PUBLIC COMMENTS

None.

### MAYOR'S REPORT

Mayor Nestler reported that the contract for the Pinnacle Park Action Plan was almost complete.

### COMMISSIONER'S REPORT

Commissioner Gelbaugh offered condolences to the family of Gene Brown. Commissioner Waldrop noted the progress being made on the Allen Street repairs. Commissioner McPherson congratulated the SMHS Class of 2023 on their graduation. He reminded everyone of the skate park grand opening celebration on June 15<sup>th</sup> at 4:00 p.m. Commissioner Guiney submitted a report, read by the Mayor, recognizing Kyle Dowling for his heroic efforts saving the life of a wreck victim.

**MANAGER'S REPORT:** Manager Dowling reported the following:

- Allen Street Update: The first row of soil nails has been completed and shotcrete has started above Bryson Park. The nail drilling on the second row is underway.
- The dedication for Sylva Skate will be June 15<sup>th</sup> at 4:00 p.m. behind Motion Makers.
- The TDA grant application for the Bridge Park expansion/green infrastructure project has been submitted. Dowling thanked Becca Scott and Anne Wade at the Southwestern Commission for their assistance with the application and submittal.
- The 90% plans for the public restroom are available for review.
- Employment Update: Officer Tanya Giordano has been hired to fill a vacancy. Tanya worked ten years in Clearwater, Florida as an officer. Jacob Waldroup has been promoted to Sergeant. Jacob is filling the position Robbie Carter left when he was promoted to Lieutenant. Brittany MacLean will begin in Jacob's officer position July 1<sup>st</sup>. She is transferring from the Highlands Police Department.

Regular Board Meeting June 8, 2023

- Alan Brown's seat on the Planning Board is vacant and will need to be filled.
- Dowling will be attending the NC City and County Management Association conference in Wilmington June 20<sup>st</sup>-24<sup>th</sup>.
- Town Hall will be closed June 19<sup>th</sup> for Juneteenth. The Monday trash route will be picked up on Tuesday.

**NEW BUSINESS**

**FY 2023-2024 BUDGET ORDINANCE:** Manager Dowling explained that the budget ordinance presented is the same version as advertised. She thanked everyone for their time and effort on budget. *Commissioner McPherson made a motion to approve the budget as presented. The motion carried with a unanimous vote.*

**FY 2023-2024 FEE SCHEDULE:** Manager Dowling reported that the only change was to add a labor hour charge for the fire department since they were now employees of the Town. *Commissioner Gelbaugh made a motion to approve the FY 2023-2024 fee schedule. The motion carried with a unanimous vote.*

**ADJOURNMENT:** *Commissioner Gelbaugh made a motion to adjourn the meeting at 5:42 p.m. The motion carried with a unanimous vote.*

---

David Nestler  
Mayor

---

Amanda W. Murajda  
Town Clerk