

Town of Sylva
CONSENT AGENDA
August 8, 2024

1- APPROVE MINUTES: July 11, 2024, Regular Board Meeting; July 25, 2022, Board Work Session

2- BUDGET AMENDMENT:

# 3 10-399-0000 Fund Balance Appropriation	\$ 6,700 C
10-510-3500 PD Substance Tax	6,700 D

REF: To appropriate PD Substance Tax monies into the Police Department budget to allow for the purchase of two shipping containers.

3- REPORTS:

- No new business registration
- 1- Vehicle Tax Report as of June 30, 2024
- 2- Ad Valorem Tax Reports as of June 30, 2024
- 3- Statement of Revenues, Expenditures, Changes in Fund Balance as of June 30, 2024
- 4- Quarterly Finance Report as of June 30, 2024
- 5- Quarterly Special Revenue as of June 30, 2024

4- TAX SETTLEMENTS:

- 1- 2023 Ad Valorem Tax Settlement
- 2- 2023 Delinquent Tax Settlement – (2013-2022)
- 3- 2023 Prepaid Ad Valorem Tax Settlement
- 4- \$5.00 or Less Settlement
- 5- \$1.00 or Less Over/ Under Settlement
- 6- 2013 Ad Valorem Tax Release
- 7- Insolvent Tax Settlement
- 8- 2023 Delinquent County Vehicle Tax Settlement
- 9- 2023 Rental Motor Vehicle Tax Settlement
- 10- 2023 Combined Town and County Tax Settlement

5- OTHER:

- *Based on G.S. 105-373(a)(1)b the insolvent list will be advertised in **The Sylva Herald** on August 22, 2024.*
- *Lynn Allen Bryant – Deputy Tax Collector – Board authorization to collect taxes (see attachment) bonded under Tax Collector.*
- *Amanda Murajda - Tax Collector – Board authorization to bill and collect taxes (see attachment) bonded for \$400,000.*
- *Amended Bryson Park and Playground Equipment Grant Project Ordinance ~ Moves Wurster remaining built in contingency from construction and adds to contingency. (see attached)*
- *Amended Bridge Park Stormwater Project Ordinance ~ Moves contingency into supplies and expense to purchase a trash trout for Scotts Creek that was a requirement of the JCTDA Grant.*
- *Closeout Allen Street Landslide Project Fund ~ Detailed information on total project costs, remaining balance, and appropriation of remaining funds. (see attached)*

- ***Approval of Poteet Park Renovation Project Ordinance ~ Initial funding is from the closeout of Allen Street Project. (see attached)***
- ***Approval of Scotts Creek Stabilization Project Ordinance ~ Initial funding is from the closeout of Allen Street Project. (see attached).***

JACKSON COUNTY ACTIVITY TOTALS REPORT
ACTIVITY FROM 6/1/24 THRU 6/30/24

Tax Year 2022	Lewy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	560.95		560.95	560.95
Totals For Year 2022			0.00	560.95		560.95	560.95

Grand Totals	Lewy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
			0.00	560.95		560.95	560.95

Tax Summary
as of June 30, 2024

(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	1452.86	3,447.23	116,069.16	\$2,197,834.50	10-281-0000
July	-1498.16	-496.62	-43.35	-101.49	-102.25	-102.25	-102.25	-101.74	-101.74	-101.74	-2,038.13	-14,662.01	-2,038.13
August	-1256.79	-134.46	-328.37	-36.68	-38.25	-38.25	-38.25	-38.25	-38.25	-38.25	-2,433.08	-359,534.01	-17,095.09
September	-1041.67	-29.46	-35.99	-36.68	-38.25	-38.25	-38.25	-38.25	-38.25	-38.25	-1,182.05	-114,973.86	-360,716.06
October	-1174.94	-112.52	-150.29	-100.3	-100.3	-100.3	-100.3	-100.3	-100.3	-100.3	-1,437.75	-265,562.31	-1,149,738.86
November	-3600.47	-293.97	-100.3	-214.86	-7.57	-9.49	-0.18	-0.18	-0.18	-0.18	-1,940.42	-1,055,677.13	-269,557.05
December	-1935.54	-4.88	-31.38	-214.86	-7.57	-9.49	-0.18	-0.18	-0.18	-0.18	-4,963.53	-321,945.81	-1,057,617.55
January	-4197.84	-502.41	-6139.03	-6139.03	-6139.03	-6139.03	-6139.03	-6139.03	-6139.03	-6139.03	-7,367.39	-51,853.26	-326,909.34
February	-6139.03	-697.1	-531.26	-273.54	-223.9	-53.53	-26.98	-31.43	-31.43	-31.43	-4,357.61	-44,993.16	-59,220.65
March	-2730.54	-487.96	-466.87	-49.98	-50.35	-147.75	-50.35	-44.01	-44.01	-44.01	-791.89	-3,613.77	-49,350.77
April	-134.99	-176.46	-49.98	-49.98	-50.35	-147.75	-50.35	-44.01	-44.01	-44.01	-5,724.00	-12,165.25	-4,405.66
May	-5487.5	-118.37	-3797.25	-676.55	-422.32	-555.17	-179.76	-177.18	-177.18	-177.18	-13,650.32	-6,642.88	-20,789.25
June	-4753.39	-4975.66	-5535.04	-676.55	-422.32	-555.17	-179.76	-177.18	-177.18	-177.18	-49,890.91	-2,250,185.70	-2,300,066.61
July - June Totals	-33950.66	-8029.87	-5535.04	-676.55	-422.32	-555.17	-179.76	-177.18	-177.18	-177.18	-1,49	-202.54	-204.03
Releases	-1.39		-0.10								0.00	101,221.91	101,221.91
Add to Original Levy											0.00	0.00	0.00
Under Appeal											0.00	0.00	0.00
Bankruptcy											0.00	0.00	0.00
Refund/Adj											0.00	0.00	0.00
Subtotals	-33,952.05	-8,029.87	-5,535.14	-676.55	-422.32	-555.17	-179.76	-177.18	-177.18	-177.18	-49,892.40	-2,149,166.33	-2,199,048.73
EOY Adjustment	\$20,666.09	\$11,217.88	\$9,177.70	\$6,102.32	\$5,377.00	\$4,626.93	\$2,726.05	\$1,747.04	\$1,275.70	\$3,270.05	66,186.76	\$48,668.17	\$14,854.93
(10-110-XX) Balance											Total		
Interest	105.39	37.1	0.33	33.19	41.97	51.09	60.21	68.90	78.02	87.14	142.82	96.26	142.82
July	50.45	192.96	39.68	13.05	17.01	17.01	17.01	17.01	17.01	17.01	703.61	799.87	799.87
August	77.33	4.97	9.36	13.05	17.01	17.01	17.01	17.01	17.01	17.01	121.72	121.72	121.72
September	89.26	11.57	29.19	13.05	17.01	17.01	17.01	17.01	17.01	17.01	130.02	130.02	130.02
October	321.12	68.99	0.75	13.05	17.01	17.01	17.01	17.01	17.01	17.01	390.86	390.86	390.86
November	198.79	20.12	9.26	13.05	17.01	17.01	17.01	17.01	17.01	17.01	218.91	218.91	218.91
December	417.99	127.19	9.26	13.05	17.01	17.01	17.01	17.01	17.01	17.01	645.00	1,289.20	1,334.20
January	719.78	115.87	158.63	107.98	88.22	109.59	17.54	23.44	26.20	28.96	1,094.28	1,337.37	2,431.65
February	351.7	70.91	142.35	107.98	88.22	109.59	17.54	23.44	26.20	28.96	966.89	1,550.45	2,517.34
March	17.86	12.51	15.43	19.87	24.46	31.50	33.34	33.21	37.17	41.13	286.48	182.27	448.75
April	853.11	13.05	1243.62	19.87	24.46	31.50	33.34	33.21	37.17	41.13	868.03	609.51	1,477.54
May	722.53	1138.2	1243.62	19.87	24.46	31.50	33.34	33.21	37.17	41.13	3,105.33	392.38	3,497.71
June											3,105.33	392.38	3,497.71
Interest Collected	\$1,813.44	\$1,813.44	\$1,648.60	\$255.67	\$175.41	\$300.26	\$111.09	\$125.55	\$141.39	\$157.23	\$9,653.95	\$5,457.44	\$14,111.39
Submitted by: Amanda Murajda, Tax Collector													97.8831%

Top 10 Delinquent Accounts (2023 & prior)

Name	Balance 6/30/2024
JTS Transport	\$ 8,010.53
Joe Wilson	\$ 6,071.48
Dorothy Worley	\$ 5,571.08
Marjorie Herbert Smith	\$ 4,642.16
Kelly Robinson	\$ 4,596.25
David George Howell	\$ 4,390.53
Joyce Straton	\$ 4,061.18
Nantahala Brewing Company	\$ 3,271.65
Jimmy Ray Wilson	\$ 3,188.55
Rattilal Patel	\$ 2,950.82

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
6/30/2024

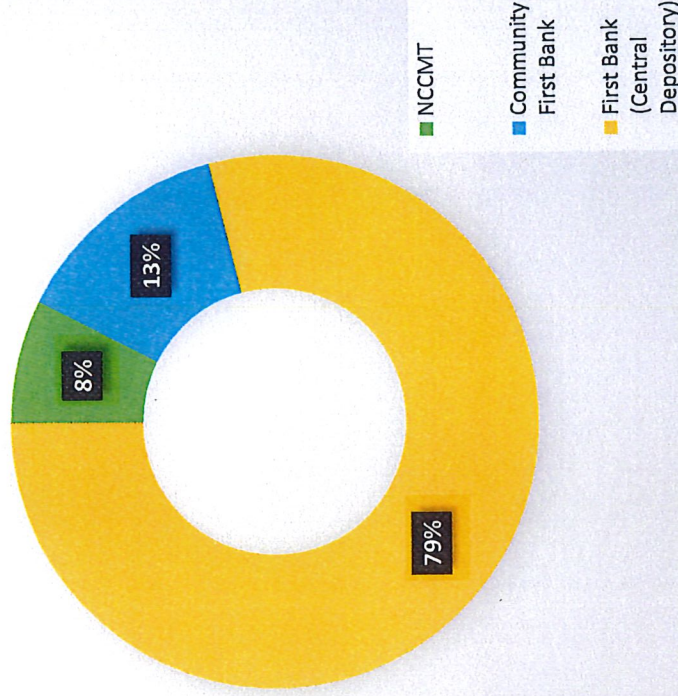
		General Fund				Actual to Budget			
		2023-2024	Previously	2023-2024	Current	2023-2024	Percent	Statement	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance		Period	
								12	
Revenues:									
Ad valorem taxes	\$	2,318,925	2,394,441.61	2,443,212.08	\$ 48,770.47	\$ (124,287.08)	105.36%	100.00%	5.36%
Other taxes and licenses	\$	6,200	6,870.00	7,475.00	\$ 585.00	\$ (1,275.00)	120.56%	100.00%	20.56%
Unrestricted intergovernmental	\$	2,847,872	2,493,508.25	3,073,778.87	\$ 580,270.62	\$ (225,906.87)	107.93%	100.00%	7.93%
Permits and Fees	\$	18,250	14,361.57	15,269.46	\$ 907.89	\$ 2,980.54	83.67%	100.00%	-16.33% *
Restricted intergovernmental	\$	165,923	134,015.00	174,948.53	\$ 40,933.53	\$ (9,025.53)	105.44%	100.00%	5.44%
Investment earnings	\$	84,223	270,249.34	298,305.99	\$ 28,056.65	\$ (214,082.99)	354.19%	100.00%	254.19%
Other revenues	\$	52,932	60,645.92	59,151.43	\$ (1,494.49)	\$ (6,219.43)	111.75%	100.00%	11.75%
Total revenues	\$	5,494,325	5,374,091.69	6,072,141.36	698,029.67	\$ (577,816.36)	110.52%	100.00%	10.52%
Expenditures:									
General Government									
Salaries & Benefits	\$	1,023,996	810,722.81	895,181.99	\$ 84,459.18	128,814.01	87.42%	100.00%	12.58%
Capital outlay	\$	426,778	386,438.20	414,098.19	\$ 33,071.28				
All other expenditures	\$	32,830	26,000.00	32,829.00	\$ 6,703.94				
	\$	547,188	398,284.61	448,254.80	44,683.96				
Public Safety									
Salaries & Benefits	\$	3,384,020	2,387,153.59	2,896,373.56	\$ 349,973.70	487,646.44	85.59%	100.00%	14.41%
Capital outlay	\$	1,645,472	1,372,666.22	1,512,267.62	\$ 164,494.60				
All other expenditures	\$	166,749	72,628.28	162,042.87	\$ 23,226.09				
	\$	1,325,073	28,773.70	28,773.70	162,253.01				
Culture and Recreation									
Salaries & Benefits	\$	111,090	75,882.05	79,289.70	\$ 3,407.65	31,800.30	71.37%	100.00%	28.63%
Capital outlay	\$	31,990	19,946.72	21,774.10	\$ 1,827.38				
All other expenditures	\$	-	-	-	\$ -				
	\$	79,100	55,935.33	57,515.60	1,580.27				
Transportation									
Salaries & Benefits	\$	878,589	615,120.93	786,659.17	\$ 171,538.24	91,929.83	89.54%	100.00%	10.46%
Capital outlay	\$	350,246	278,368.63	334,177.66	\$ 26,980.68				
All other expenditures	\$	145,963	47,805.54	135,230.54	\$ 87,425.00				
	\$	382,380	288,946.76	317,250.97	57,132.56				
Economic and Physical Development									
Salaries & Benefits	\$	-	-	-	\$ -		0.00%	0.00%	0.00%
Capital outlay	\$	-	-	-	\$ -				
All other expenditures	\$	-	-	-	\$ -				
Environmental Protection									
Salaries & Benefits	\$	212,881	157,553.21	179,895.31	\$ 17,142.10	32,985.69	84.51%	100.00%	15.49%
Capital outlay	\$	92,154	81,204.47	86,504.37	\$ 6,299.90				
All other expenditures	\$	-	-	-	\$ -				
	\$	120,727	76,348.74	93,390.94	10,842.20				
Total expenditures	\$	5,610,576	4,046,432.59	4,837,399.73	626,520.87	773,176.27	86.22%	100.00%	13.78%
Revenues over expenditures	\$	(116,251)	1,327,659.10	1,234,741.63	71,508.80	(1,350,992.63)	-24.08%		
Other financing sources (uses):									
Transfers in	\$	423,085	423,085.00	423,085.00	\$ -				
Appropriated fund balance	\$	851,700			\$ -				
ARPA Related Appropriations	\$	336,196			\$ -				
PB Appropriated fund balance	\$	35,000			\$ -				
Fund Balance rollover	\$	42,561			\$ -				
Contributed Capital	\$	-			\$ -				
Sale of Assets	\$	20,000	12,150.01	34,433.01	\$ -				
Loan Proceeds	\$	-			\$ -				
	\$	1,708,542	435,235.01	457,518.01	\$ -				
Transfers to other funds:									
Contributed to GF fund balance	\$	-			\$ -				
Transfers out	\$	768,560	884,281.00	(115,721.00)	\$ -				
Transfer to Capital Reserve	\$	823,731	823,731.00	823,731.00	\$ -				
	\$	1,592,291	1,708,012.00	708,010.00	\$ -				
Total other financing sources (uses)	\$	116,251	(1,272,776.99)	(250,491.99)	-				
Revenues and other sources over expenditures and other uses	\$	-	54,882.11	984,249.64	71,508.80	(1,350,992.63)			

Analysis:

Did not meet estimated budget

INVESTMENT PORTFOLIO:		3 Month Avg
BANK	INVESTMENTS	INTEREST
NCCMT	\$1,183,631	5.23%
Community First Bank	\$2,122,225	3.38%
First Bank (Central Depository)	\$12,393,284	5.12%
	\$15,699,140	

DIVERSIFICATION OF INVESTMENTS



STATE REVENUE ANALYSIS: (33% Budget)	Revenue	% Collected
Telecommunication	\$25,291	117.09%
Natural Gas	\$9,927	124.09%
Video Programming	\$10,094	100.94%
Franchise on Power	\$333,995	117.19%
Total 4th QTR (Avg should be 100%)	\$379,307	
July Estimated		
Article 40 (.50 % pooled - per capita)	\$239,108	116.07%
Article 42 (.50% point of sale)	\$247,574	113.05%
Article 39 (1% point of sale)	\$499,635	113.55%
Hold Harmless (related to county medicaid)	\$214,032	115.69%
Total 12 Months (Avg should be 100%)	\$1,200,349	

FUND BALANCE ANALYSIS:	What does 1 cent = \$50,000
Unassigned - 6/30/23 + Subsequent	4
Subsequent appropriation/rollover	1
Appropriated/rollover after 7/1/23	1
Recommended transfer to GF Capital Res.	3
ARPA related funds (per 6/30/2023 audit)	
Available Fund Balance	
	Balance \$117,187.27
	Not ARPA Related
	Balance \$2,426
	67.29%
	68.00%

Note: Board policy states that Fund Balance will not drop below 40% and the goal is to have Fund Balance at 68% of expenditures.

CAPITAL RESERVE FUNDS:		Fire Department		REVOLVING LOAN FUND:	
General Fund		FD Res. 6/30/23 + Sub	Balance to GL	RLF Balance 6/30/23 + Subsequent	
GF Res. 6/30/2023 + Sub	\$222,974	\$222,974	\$788,000	Interest	\$106,953
Recommended/Over 68%	\$788,000		\$33,988	Investment in Real Estate	\$1,668
Interest	\$33,988		\$35,731	Subsequent Year Approp.	-\$52,435
Transfer in GF	\$35,731				-\$6,000
Subsequent/Approp after 7/1					
GF Available Funds	\$1,080,693				
				RLF Available Funds	\$50,186

FISHER CREEK ANALYSIS:		Current		Total Interest	
Bank Investments	Current Invested	FY Interest as of 6/30/2024	Interest Rate	starting 10/2007	Fund Balance + Sub
NCCMT	\$8,580	\$29,235.69	5.23%	\$177,752	-20,000
Entegra/Select Bank/First Bank	\$1,086,393	\$23,958.42	5.12%	\$140,749	-1,296,108
Community First Bank	\$2,122,225	\$70,413.18	3.38%	\$122,240	123,823
UICB	\$0			\$71,236	-134,278
HomeTrust	\$0			\$55,723	\$1,921,091
Wachovia	\$0			\$66,937	889,383
1st Citizen	\$0			\$13,844	-\$772,156
	\$3,217,199	\$123,607.29		\$648,481	\$117,227

Note: \$3,500,000 received from Clean Water Management Trust Grant 10/2007. The grant requires that \$1,400,000 (40%) be spent on water quality. Currently \$182,141 has been expended towards this purpose leaving \$1,217,859 remaining.

PROPERTY TAX ANALYSIS (52% Budget)		OUTSTANDING LOANS	
		Loan	Annual Debt
Budgeted	\$2,181,525		\$0
Original Billing	\$2,299,056		\$0
Est. 97.96% Collection	\$2,252,156		\$0
Collection/Releases	-\$2,250,388		
Discovery/Penalties	\$31,873		
Appeals (Total)	\$0		
Outstanding	\$46,668		
Collection % Rate	97.88%		
Prior Year Collection % Rate	97.53%		

Submitted by: Lynn Bryant, Finance Officer

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
June 30, 2024

Public Art Fund (Fund 23) - Special Revenue Fund:

Original Ordinance (2017-01)	0
Fund Balance (6/30/2023)	3,747
Revenue - Donations/ Interest	532.93
Fund Balance Appropriation (Operating Budget)	-2,000
Expenditures	-64.97
Balance to Date	\$2,215

Sidewalk SRF (Fund 27) - Special Revenue Fund:

Original Ordinance (2017-02) Note: Amended from RLF	103,713
Budget Amendment #1 (Skyland Drive 7/11/19)	174,687
Budget Amendment #2 (Skyland Drive 3/12/20 - Note: Reapproved on 2/10/22)	2,800
GF Transfer In from GF (Hwy 107) - (Prepaid 40,131.38)	159,869
Budget Amendment #3 (Skyland Drive 11/12/22)	100,000
Revenue/Interest	38,770
Expenditures (Skyland Drive)	-114,974
Encumbrances Remaining DOT Contract Skyland Drive	-294,021
Balance to Date	\$170,844

Allen Street Landslide (Fund 22) - Capital Project Fund:

Original Ordinance (GF end of year - could have rolled into Capital Reserves) (5/31/2021)	426,000
Amended (GF Fund Balance - Approved 6/10/2021)	324,000
Amended (6/30/2021 Capital Transfer)	490,500
Amended (4/21/22 GF Fund Balance)	323,647
Amended (4/21/22 DOT Contingency) Reimbursement	750,000
Expenditures	-\$1,648,528
Encumbrances (CDC Contract)	\$0
Encumbrances (Wurster Contract)	-\$126,376
Encumbrances (Kessel Contract)	-\$10,203
Contribution to Allen Street Fund Balance	-\$349,820
Interest	\$75,316
Balance to Date	\$179,220

Bryson Park/Playground (Fund 31) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11612) (2/24/22)	3,000,000
Expenditures	-2,028,953
Encumbrances (CDC Contract 7/28/2022)	0
Encumbrances (Wurster Contract)	-153,643
Encumbrances (Kessel Contract)	0
Encumbrances (Bliss Products - Contract)	-397,660
Encumbrances (Odell)	-1,800
Interest	\$102,938
Balance to Date	\$417,944

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
June 30, 2024

Public Restrooms (Fund 30) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11611) (2/24/22)	250,000
Amended - SWC Grant (Reimbursable) (5/12/22)	40,000
Amended - (SCIF Grant 11613) (10/27/2022)	100,000
Amended - Project Interest (SCIF #11611 and SCIF#11613) (October 26, 2023)	8,900
Amended - ARPA Related Funds (10/26/2023)	209,773
Amended - ARPA Related Funds (12/14/2023)	5,976
Amended - ARPA Related Funds (3/14/2024)	22,000
Expenditures	-162,129
Encumbrances (Cinderella Partners 1/3/2024)	-418,676
Encumbrances (Odell Contract 3/24/2022)	-2,200
Interest	\$23,311
	\$53,644

Bridge Park Stormwater Project (Fund 32) - Capital Project Fund:

Original Ordinance (10/27/2022) ARPA Related Funds	421,000
Amended Ordinance (11/10/2022) ARPA Related Funds	-3,000
Amended Ordinance (11/9/2023) ARPA Related Funds	98,447
Amended Ordinance (9/14/2023) JCTDA	367,757
Amended Ordinance Bridge Park Interest (11/9/2023)	9,500
Expenditures	-807,660
Encumbrances (Equinox Contract 11/21/22)	0
Encumbrances (BSI 11/27/2023)-Retainage	-38,403
Interest	\$18,396
	\$47,640

Facade Grant Improvement Program (Fund 33) - Grant Project Fund:

Original Ordinance (4/25/2024) JC TDA	20,000
Original Ordinance (4/25/2024) Community Foundation	10,000
Expenditures	-3,000
Interest	\$461
	\$27,000

2023 Tax Settlement
July 1, 2023 - June 30, 2024

CHARGES:

Original Levy	2,134,985.14
Additional Levy	101,221.91
Refunds	
Interest	5,457.44
Discoveries	28,014.25
Discovery Penalties	3,858.23
Late Listing	28,160.80
Late Listing Penalties	<u>2,816.08</u>
Total Charges	<u>2,304,513.85</u>

CREDITS:

Deposits	2,255,643.14
Releases	202.54
Refunds	0.00
Insolvencies - Personal	15,454.79
Bankruptcy	0.00
Under Appeal	0.00
Uncollected - Real	<u>33,213.38</u>
Total Credits	<u>2,304,513.85</u>

Amanda W. Murajda, Tax Collector

**2023 Tax Settlement
Delinquent Taxes
July 1, 2023 - June 30, 2024**

CHARGES:

Levy	116,069.16
Refunds	0.00
Interest	8,653.95
2013 Statutory Write-Off	-3,270.05
Levy Adj. Correction	0.00
Total Charges	<u>121,453.06</u>

CREDITS:

Deposits	58,534.86
Releases	1.49
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	62,916.71
Total Credits	<u>121,453.06</u>

Amanda W Murajda, Tax Collector

2023-2024

PREPAID AD VALOREM TAX SETTLEMENT

10-241-00 TAXES COLLECTED IN ADVANCE:

NAME	PIN#	(Bal Forward)	DATE PAID		Amount	Remaining
	ACCT#	AMOUNT			Applied to 2023	Balance
						-
SPD Ventures	A# 4507	3.27	2/7/2020			3.27
Harris Regional	A# 3915	2.20	1/3/2023			2.20
Mountain Spine	A# 4437	9.16	1/13/2023			9.16
SE Laundry Equip Sales Inc	A#4670	13.68	3/1/2023			13.68
AC Siding & Guttering	a# 4022	2.72	4/17/2023			2.72
Russell Bowling Attorney	P# 7641-57-5333	78.90	3/24/2023	NCDOT purchase		78.90
Paragon Acquisitions LLC	A#4765	1.97	4/17/2023	NCDOT purchase		1.97
Paragon Acquisitions LLC	A# 2705	34.53	4/17/2023	NCDOT purchase		34.53
Freebird Co Inc	A# 4642	27.11	5/2/2023			27.11
Margaret Underwood/SECU	P# 7631-76-3660	321.93	12/6/2023			321.93
Don Hensley	A# 2 P# 7175 & 8063	100.00	12/18/2023			100.00
Jennifer Nicholson	A# 2695 P# 7641-46-0487	5.76	1/2/2024			5.76
D and H Properties/Bowling La	A# 3595	2,090.57	1/24/2024	NCDOT purchase		2,090.57
Stanberry/Brigham & Mattox	P# 7641-75-5664/7641-75-570	4,968.99	2/20/2024	NCDOT purchase		4,968.99
Wayne Smith	various	3,850.00	3/13/2024			3,850.00
Wholesale/Brigham & Mattox	P# 7641-27-6761	3,103.16	3/18/2024	NCDOT purchase		3,103.16
Lovell Webb Electric LLC	A# 5282 P#183477	290.78	4/4/2024			290.78
Regina Nicole LLC	A# 5291 P# 179254	45.15	4/5/2024			45.15
Paul Beckett	various	73.12	4/6/2024			73.12
Wayne Smith	various	3,850.00	4/11/2024			3,850.00
Wayne Smith	various	3,850.00	5/10/2024			3,850.00
Wayne Smith	various	3,850.00	6/13/2024			3,850.00
Exempt						
Applied to Back Taxes						
2022 Pre-pay taxes		26,573.00			-	26,573.00
	Adj. from previous pre-pay	-0.47				
		26,572.53				

Please move \$ from 10-241-0000 to offset cash for manual payment.

2023 Tax Settlement

Less Than \$5.00

<u>Acct #</u>	<u>Name</u>	<u>Amount</u>	<u>Value</u>	<u>R/P/U</u>
2873	ACCELERATED CARE PLUS LEASING	\$ 3.93	873	P
5355	ACCENTHEALTH LLC	\$ 4.92	1,093	P
4377	ALLMAN ZEBADIAH POLK	\$ 2.25	500	P
5190	ATM USA LLC	\$ 3.28	729	P
3281	BLANTONS TAX SERVICE INC	\$ 2.63	584	P
5379	BREWTON, NATALIE MARIE	\$ 2.12	471	P
5386	CACTUS INC	\$ 2.94	653	P
5391	CATALYST COUNSELING SERVICES	\$ 3.39	753	P
5394	CHARLIE HARTLINE INC	\$ 3.81	847	P
5402	COLEMAN, CHUCK	\$ 2.64	587	P
5007	COLONIAL SQUARE POA INC	\$ 2.25	500	P
1378	DILLARD, MICHAEL E	\$ 2.28	507	P
5191	ELDER BUSINESS SERVICE	\$ 3.14	698	P
5434	EMPLOYEE ASSISTANCE NETWORK INC	\$ 3.05	678	P
5313	FEDERAL EXPRESS CORPORATION	\$ 4.28	951	P
1732	GREEN, BRUCE	\$ 1.13	251	P
5453	GUNNELS, ROBIN	\$ 1.78	396	P
5462	HEWLETT PACKARD FINANCIAL SERV	\$ 0.79	176	P
5229	HOMESTAR FINANCIAL CORPORATION	\$ 4.70	1,044	P
5467	HOOKER, DENISE	\$ 2.10	467	P
3194	J M BROWN AMUSEMENT CO INC	\$ 2.75	611	P
5195	JACKSON COUNTY REALTY INC	\$ 0.30	67	P
5248	JOHNSON CONTROLS SECURITY SOL	\$ 4.64	1,031	P
3370	JONES, JEFFREY SCOTT	\$ 3.16	702	P
5494	LA MAS SABROSA LLC	\$ 4.85	1,078	P
1456	LEASECOMM CORP	\$ 1.67	371	P
5306	MARK MANUFACTURING CORP	\$ 3.82	849	P
5124	MIDDLETON PAWN SHOP	\$ 2.88	640	P
5525	MOORE, CLAUDIA CROWE	\$ 0.12	27	P
1372	PARKER, GERENA	\$ 4.10	911	P
5542	PATRICIA BRYSON-WINK INC	\$ 2.50	556	P
5253	PINNACLE CONSULT AND MKTG INC	\$ 2.08	462	P
5323	PORTIER LLC	\$ 4.68	1,040	P
5548	PRUETT, DARRELL DEWAYNE	\$ 3.92	871	P
5325	RAYMOND LARGE LAW PLLC	\$ 1.98	440	P
5552	RESOLUTE OSTEOPRACTIC	\$ 1.72	382	P
5555	RIDGELINE THERAPEUTIC COLL	\$ 3.63	807	P
5308	ROBERTS OXYGEN COMPANY INC	\$ 0.41	91	P
5199	SKY FI INC	\$ 4.91	1,091	P
5575	SMOKY MOUNTAIN NEWS	\$ 1.47	327	P
5586	STATE FARM MUTUAL AUTO INSURANCE COMPANY	\$ 2.57	571	P
5157	THE STYLE STUDIO INC	\$ 1.87	416	P

2023 Tax Settlement

Less Than \$5.00

5309	THE YOGA MILL LLC	\$	1.76	391	P
5599	TOLLIE, PHOUMALA	\$	3.45	767	P
5187	TRANSACTION NETWORK SERVICES	\$	0.29	64	P
1506	WATSON ALIGNMENT INC	\$	2.07	460	P
2011	WESTERN CAROLINA COUNSELING SERV PA	\$	4.16	924	P
5216	WESTERN CAROLINA RENTALS INC	\$	4.85	1,078	P
3529	WILLIAMSON, MARY	\$	4.81	1,069	P
5234	WONDERWORKS LEARNING & ARTS INC	\$	3.07	682	P
5622	WOODS, DEBRA PAINTER	\$	2.61	580	P

Personal	\$	144.51
Real	\$	34.12
Utilities	\$	14.45
	\$	<u>193.08</u>

**2023 Tax Settlement
Less Than \$1.00
as of June 30, 2024**

Name	Account	Principal Amount	Interest Amount	Over/Under Payments	<u>Release Date</u>
2023 Taxes:					
Savannah Corp	583	0.10			1/12/2024
Linde Gas & Equipment	4981	0.17			1/12/2024
Elder Business Service	4192	0.18			1/12/2024
Virgil Houston	4272	0.23			1/12/2024
Toshiba America	3525	0.81	0.03		1/12/2024
Stephen Shuler	566	0.01			1/12/2024
Blaine Vanhook	1902	0.01			1/12/2024
Misty Taylor	5590	0.02			1/12/2024
Awenasa Realty	4536	0.25	0.01		1/12/2024
David Bryson	430	0.26			1/12/2024
Jesus Garcia	2733	0.40	0.01		1/12/2024
Gary Miller	5523	0.77	0.02		1/12/2024

3.21	0.07

Tax Overage

Offset Manual payment	110.55
Key Auto Sales	3508 0.03
Han Family LP	1005 0.20
Robert Hall	947 0.03
Mills Rentals	3607 0.50
Encarnacion Ammons	150 0.03
Livingston Kelley	365 0.02
Charter-Dukenet	1426 4.82
Republic Services	1766 29.04
West Sylva-Sage Ventures	5144 8.97

\$ 154.19 10-317-0500

**2013
AD VALOREM TAX RELEASE**

Based on G.S. 105-378 the following taxes plus interest will be written off for the tax year of 2013 due to the statute of limitations. Account balances are as June 30, 2024. Additional interest for June and July will be included.

<u>Acct#</u>	<u>Name</u>	<u>Tax Principal</u>	<u>Tax Interest</u>	<u>Advertising</u>	<u>6/30/2024 Total</u>
3724	Bone Shak	347.09	331.94		679.03
3724	Bone Shak	416.23	398.32		814.55
1012	Mary Bryson	9.43	8.87	3.00	21.30
115	JR Chastain	116.18	109.49	3.00	228.67
2682	CPI Images	13.61	12.77		26.38
3725	Devon P, Inc	219.19	209.38		428.57
3725	Devon P, Inc	272.25	260.45		532.70
3725	Devon P, Inc	336.88	322.99		659.87
3725	Devon P, Inc	270.90	259.17		530.07
3725	Devon P, Inc	240.69	231.06		471.75
352	Dillard Real Estate Group	62.02	58.81	3.00	123.83
485	Charles Dorsey	78.59	74.72	3.00	156.31
1062	Rose Anne Dorsey	105.06	99.35	3.00	207.41
4223	Charles Griffin		1.54		1.54
2132	Hugh Thompson	40.81	39.57		80.38
814	Rachael Sutton Johns	94.30	89.21	3.00	186.51
554	Kenneth Jordan	37.72	35.47	3.00	76.19
421	Will Lay	93.55	88.66	3.00	185.21
2383	Jacobo Mandelblum	17.55	16.47	3.00	37.02
1800	Raymond Welch	14.52	13.09		27.61
420	Grant Wilson	116.22	110.19	3.00	229.41
983	Joe Wilson	322.86	305.09	3.00	630.95
763	Nelson Wilson	23.06	21.54	3.00	47.60
905	Willie Wilson	92.70	87.94	3.00	183.64
696	Wings Aviation	(71.36)			(71.36)
		3,270.05	3,186.09	39.00	6,495.14

Amanda W. Murajda, Tax Collector

Under and by virtue of the authority vested in me by section 105-373 (a)(1) of the North Carolina General Statutes, I am hereby declaring the below listed taxes as insolvent for personal property that is not secured by liens against real property. By declaring these taxes insolvent, the taxing unit does not compromise its authority to collect these taxes in the future.

Name	Principal	Late List Penalty
911 SURETY GROUP INC	11.25	1.13
ACCESS GRANTED INTERNATIONAL	23.04	2.30
ACEVEDO MARIA DEL CARMEN	10.35	1.03
AIRGAS USA LLC	1.54	
DARRELL BUCHANAN	15.48	1.55
JOHNNY BURRELL	11.25	1.13
DIGITAL CINEMA DISTRIBUTION	16.48	
ELECTRIC COWGIRL TANNING LLC	36.04	
FERRARAS II INC	90.48	9.05
GEMINI TATTOOS AND BODY	64.68	
GLORY MARTIAL ARTS FITNESS LLC	22.50	2.25
GUADALUPE LLC	95.79	9.58
H & R BLOCK	24.45	2.45
EVON HALL	22.50	2.25
HANNA COLES	222.80	22.28
MICHAEL HOOPER	37.91	3.79
IN YOUR EAR MUSIC	78.97	
JM SYLVA LLC	1,750.28	175.03
MARY SHULER JOHNSON	11.25	1.13
MARY SHULER JOHNSON	6.46	0.65
JTS TRANSPORT	1,954.98	195.50
JTS TRANSPORT	1,319.83	659.91
JTS TRANSPORT	769.27	307.71
JTS TRANSPORT	1,928.65	385.73
K & M EXPRESS SHRIMP LLC	22.72	2.27
JAMES FRANK LAY	22.50	2.25
ROBERT WILLIAM MARTIN	35.66	3.57
MASIMO AMERICAS INC	2.63	
MARVITA QUEEN MCMAHAN	11.25	1.13
MOUNTAIN BREWS	273.57	27.36
MOUNTAIN WELLNESS THERAPY	9.43	
NANTAHALA BREWING	533.81	53.38
NANTAHALA BREWING	692.75	346.38
NANTAHALA BREWING	602.47	180.74
NANTAHALA BREWING	552.09	110.42
NELON ENTERPRISES	298.80	29.88
JOSEPH NOECKER	67.95	
NUCO2 SUPPLY LLC	13.85	
P & J INC	43.55	4.35
PERK AND PASTRY BISTRO INC	16.89	1.69
HERBERT POTTS	6.52	0.65
DORIS QUEEN	11.25	1.13
DORIS QUEEN	3.15	0.32
REAL ESTATE PROF OF HAYWOOD CO	41.12	
REDBOX AUTOMATED RETAIL LLC	41.18	

SPECIALTS ON CALL INC	8.88	0.89
CASEY DANNY STAMEY	17.10	1.71
PEGGY STEPP	24.95	2.50
STICKY BRICK LABS LLC	26.04	2.60
SUBWAY OF CULLOWHEE, INC	138.21	13.82
SUNRISE SUNRIPENED TOMATOES, INC	533.53	53.35
SYLVA VAPOR LLC	45.00	4.50
THE PAPERMILL LOUNGE	123.41	12.34
MICHAEL THOMAS	11.25	1.13
MICHAEL THOMAS	2.25	0.23
Z'S TOBACCO & VAPES INC	45.00	4.50

Total Insolvency	\$ 12,804.99	\$ 2,647.54
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Total	\$ 15,452.53
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I certify that the above information is true to the best of my knowledge.

Amanda W. Murajda, Tax Collector

I, _____, a Notary Public for Jackson County, North Carolina, certify that Amanda W. Murajda personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this the _____ day of August, 2024.

Notary Public

**TOWN OF SYLVA
2023 DELINQUENT TAX SETTLEMENT**

JULY 1, 2023 THROUGH JUNE 30, 2024

YEAR	BALANCE July 1, 2023	COLLECTIONS		RELEASES	WRITE-OFF	REFUNDS	BALANCE June 30, 2024
		TAX	INTEREST				
2013	1,127.45	-	-	-	1,127.45	-	-
TOTAL	1,127.45	-	-	-	1,127.45	-	-

CHARGES: LEVY \$ 1,127.45
INTEREST -
\$ 1,127.45

CREDITS: DEPOSITED \$ -
WRITE-OFFS 1,127.45
UNCOLLECTED -
\$ 1,127.45

Brandi Henson


BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

TOWN OF SYLVA RENTAL MOTOR VEHICLES 2023 TAX SETTLEMENT

JULY 1, 2023 THROUGH JUNE 30, 2024

TOWN OF SYLVA

MONTH	AMOUNT COLLECTED
Jul-23	\$ 460.96
Aug-23	\$ 593.39
Sep-23	\$ 630.70
Oct-23	\$ 466.50
Nov-23	\$ 414.76
Dec-23	\$ 326.69
Jan-24	\$ 480.01
Feb-24	\$ 397.02
Mar-24	\$ 410.40
Apr-24	\$ 434.41
May-24	\$ 455.33
Jun-24	\$ 560.95
TOTAL DEPOSITED	\$ 5,631.12



BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

**Combined
2023 Tax Settlement
Delinquent Taxes
July 1, 2023 - June 30, 2024**

CHARGES:

Levy	117,196.61
2013 Statutory Write-Off	-3,270.05
Refunds	0.00
Interest	8,653.95
Levy Adj. Correction	0.00
Total Charges	<u>122,580.51</u>

CREDITS:

Deposits	58,534.86
Levy Adj. Write-Off	1,128.94
Releases	0.00
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	62,916.71
Total Credits	<u>122,580.51</u>

Amanda W. Murajda, Tax Collector

**State of North Carolina
Town of Sylva**

Amanda Murajda, Tax Collector of the Town of Sylva:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Sylva Municipal Hall and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Town of Sylva, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this the **8th day of August, 2024.**

Johnny Phillips, Mayor

Attest:

Amanda Murajda, Town Clerk

**State of North Carolina
Town of Sylva**

Lynn Allen Bryant, Deputy Tax Collector of the Town of Sylva:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Sylva Municipal Hall and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Town of Sylva, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this the **8th day of August, 2024.**

Johnny Phillips, Mayor

Attest:

Amanda Murajda, Town Clerk

**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)	\$ 3,000,000
 Expenditures:	
Professional Services	72,768
Construction/Repair	1,954,598
Playground Equipment	441,665
Facility Upgrades	303,000
Water Fountain	10,000
Sidewalk Professional	27,700
Contingency (\$30,300 Facility Upgrade)	139,352
Additional Testing and Inspection (Kessel)	12,832
Miscellaneous Expense	3,668
Sales Tax (NC and County)	34,417
	<hr style="width: 100%; border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>
	\$ 3,000,000

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 8th day of August 2024

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

**AMENDED
TOWN OF SYLVA
BRIDGE PARK STORMWATER 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 project is adopted:

Section 1. The project authorized will install stormwater improvements adjacent to Bridge Park including drainage, biowales, riparian buffers, landscaping, implementation of stream restoration, and parking areas.

Section 2. The project may be funded by financing through debt, grant funding, fund balance, fund balance reserves, 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:

ARPA Related Funds (1 st Appropriation)	\$ 418,000
ARPA Related Funds (2 nd Appropriation)	98,447
JCTDA Grant	367,757
Bridge Park Interest	<u>9,500</u>
Total Project	\$ 893,704

Expenditures:

Professional Services	67,500
Construction	768,064
Contingency	39,640
Supplies and Expense	18,000
Sales Tax	<u>500</u>
	\$ 893,704

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 32 (Bridge Park Stormwater Project Ordinance) will account for the bookkeeping records of this project.

Adopted this the 8th day of August 2024.

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

CLOSEOUT
TOWN OF SYLVA
ALLEN STREET LANDSLIDE CAPITAL PROJECT FUND
As of July 31, 2024

- **Total Costs of Project \$1,728,743.41**
 - ~ Town Funding \$ 978,743.41
 - ~ DOT Funding \$750,000.00

- **Remaining Project Balance** **\$ 677,745**
 - ~ **Project Balance:** **\$ 235,583.59**
 - Contingency \$188,787.26
 - Other \$ 46,836.33
 - ~ **Contribution to Fund Balance** **\$ 349,820.00**
 - (Note: Appropriation from GF Capital Reserve Fund prior to DOT Funding)
 - ~ **Interest** **\$ 78,189.68**
 - ~ **Sales Tax Reimbursement** **\$ 14,151.73**

- **Appropriations of Remaining Funding** **\$ 677,745**
 - ~ GF Capital Reserve Fund **\$ 352,745**
 - ~Poteet Park Restroom Renovation Capital Project **\$ 200,000**
 - ~ Scotts Creek Slope Stabilization Capital Project **\$ 125,000**

Note: Finance Officer is directed to move the funds accordingly. If additional interest/sales tax is accrued or an adjustment is needed, the difference shall be accounted for in the GF Capital Reserve Fund.

**TOWN OF SYLVA
POTEET PARK RESTROOM RENOVATION 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 Statutes of North Carolina, the following project is adopted:

Section 1. The project authorized is the for the improvement of the Poteet Park Restrooms.

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	\$ 200,000
(GF Capital Reserve Fund Monies)	

Expenditures:

Professional Services	5,000
Facility Upgrades	170,000
Contingency	17,000
Miscellaneous Expense	6,000
Sales Tax (NC and County)	2,000
	<hr/>
	\$ 200,000

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 34 (Poteet Park Restroom Renovation Project) will account for the bookkeeping records of this project.

Adopted this the 8th day of August 2024

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

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 Statutes 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	\$ 125,000
(GF Capital Reserve Fund Monies)	

Expenditures:

Professional Services	120,000
Construction/Repair	0
Contingency	5,000
Miscellaneous Expense	0
Sales Tax (NC and County)	0
	<hr/>
	\$ 125,000

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 8th day of August 2024

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, July 11, 2024 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

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

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

ABSENT: Jonathan Brown, Commissioner
Brad Waldrop, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Abbie Smith, Mallary Caraway, Eric Fanslau, Mike Beck (Fire Chief), Keith Buchanan (Assistant Fire Chief), Chris Hatton (Police Chief), Robbie Carter (Assistant Police Chief), Jake Scott (Public Works Director) and Bernadette Peters (Economic Development Director).

VISITORS: Neil Dawson, David Massengill, Chuck Hall, Carol Hall, Lisa McBride, Jason Kelly and Shannon Queen.

APPROVAL OF AGENDA

Commissioner Gelbaugh 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.

MAYOR'S REPORT: Mayor Phillips reported that the retaining wall behind Town Hall is failing, and the Town is working on securing funding for repairs.

COMMISSIONER'S REPORT: Commissioner Jones thanked the board for appointing him to the Mountain Projects Board. Commissioner Estridge thanked Jake Scott, Chris Hatton and Robbie Carter for the ride-along to Pinnacle Park.

MANAGER'S REPORT: Manager Dowling reported the following:

- The procedures for the Economic Development board will be on the agenda at the July 25th work session.
- Dowling attended the NC City & County Manager's conference. The managers association holds a summer and winter conference that lasts three days.
- Dowling thanked the Chamber for the excellent job they did with the July 4th celebration. The crowd was a record size and there has been plenty of positive feedback about the event.
- Reminder to the board: August 24th will be the Bridge Park ribbon cutting and Matt Stillwell's Hometown Party.
- Employment Updates: Officer Maggie Kirkland was sworn in and has started her field training. The lieutenant interview process will begin July 15th. There is still a maintenance technician position open in Public Works.
- The restroom progress is slowly coming along. The contractor has experienced several supply chain issues they are working through. There is an estimated substantial completion date of July 31st. Utility tie-in work will take place the last week of July

NEW BUSINESS

FIRE DEPARTMENT FIREFIGHTER OF THE YEAR AWARD: Mayor Phillips presented the annual Firefighter of the Year Award to Eric Fanslau and thanked him for his outstanding service to the community.

NC GOVERNOR'S HIGHWAY SAFETY PROGRAM—LOCAL GOVERNMENT GRANT: Shannon Queen explained that the Governor's Highway Safety Grant for the current year is now accepting applications. This will be a \$30,000 grant for FY 2024-2025. The Town can apply for the grant for traffic-related expenses. *Commissioner Jones made a motion to approve the NC Governor's Highway Safety Program agreement of conditions and contract for federal funding for traffic safety in the amount of \$30,000 and approve the resolution authorizing Shannon Queen to file on behalf of the Town of Sylva, the application contract. The motion carried with a unanimous vote.*

WNC FROM THE GROUND UP—MARKET REQUEST: Lisa McBride addressed the board to request approval of an additional market on Saturdays from 9:00 a.m. – 1:00 p.m. at Bridge Park. She wants between seven and eight vendors to set up in the new section near the picnic tables. These vendors would be restricted to Jackson County farmers. Bridge Park would still be available for the public to rent on Saturday mornings. The board discussed the request. *Commissioner Estridge made a motion to approve the request as presented. The motion carried with a unanimous vote.*

SPECIAL EVENT: SOCIAL DISTRICT CELEBRATION ALCOHOL REQUEST: Bernadette Peters explained that the MSSA is requesting the Board's permission to use Bridge Park September 21st from 3-7:00 p.m. for a Social District celebration. This event will replace Brew Hop. *Commissioner Jones made a motion to approve the request to serve alcohol at the Social District Celebration. The motion carried with a unanimous vote.*

MSSA FAÇADE GRANT APPLICATIONS APPROVAL: Bernadette Peters presented three applications eligible for a 1:1 match up to \$3,000 to the board for approval:

1. Remax Realty
2. Innovation Brewing
3. McGuire Estate

Commissioner Estridge made a motion to approve the three grant applications. The motion carried with a unanimous vote.

ADJOURNMENT: *Commissioner Gelbaugh made a motion to adjourn the meeting at 5:50 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS MEETING

Thursday, July 25, 2024 at 9:00 AM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mark Jones, Commissioner
Johnny Phillips, Mayor
Brad Waldrop, Commissioner
Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Mary Gelbaugh, Mayor Pro-Tem

CALL TO ORDER

Mayor Phillips called the meeting to order at 9:00 a.m.

STAFF PRESENT: Jake Scott (Public Works Director), Bernadette Peters (Main Street Director), Mike Beck (Fire Chief) and Chris Hatton (Police Chief).

VISITORS: None.

APPROVAL OF AGENDA

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

PUBLIC COMMENTS

None.

MAYOR'S REPORT

Mayor Phillips reported that he met with a representative from FEMA regarding the slope failure behind Town Hall.

COMMISSIONER'S REPORT

Commissioner Jones reported that the playground facilities at Webster School look very good.

MANAGER'S REPORT: Manager Dowling reported the following:

- After August 15th trees will begin to come down along the NC 107 corridor to prepare for overhead utility relocation.
- Employment Updates: Tammy Pavey has been hired for the Police Lieutenant position and will start July 29, 2024. Interviews are in process for the Maintenance Technician in Public Works.
- Dowling met with Lake Silver from Congressman Edward's office to show them the Scott's Creek slope failure.
- Dowling reminded the board to have August 24th on the calendar for the Bridge Park ribbon cutting and Matt Stillwell concert.

PUBLIC WORKS DEPARTMENT REPORT: Jake Scott reported the following:

- More progress on bathroom as brick has been completed; tile and plumbing will be next.
- Requested calendar schedule for the bathroom—getting close to substantial completion
- Bryson Park playground remodel has begun and working on a few minor water issues
- Bartlett Contracting is mobilizing for pavilion remodel
- Working on updating the emergency action plan for the Fisher Creek Dam project
- Submitted Powell Bill statement

POLICE DEPARTMENT REPORT: Chris Hatton reported the following:

- Department is working through a state audit.
- The July 4th event went well.
- The department is currently planning for the Walk for Hope event in October.
- The department is working on sponsoring BLET candidates because staffing is always an issue.
- Reviewed call history.

FIRE DEPARTMENT REPORT: Mike Beck reported on the following:

- Just over 820 calls so far in 2024 which is approximately 110 ahead of last year.

MAIN STREET REPORT: Bernadette Peters reported the following:

- Facade grant \$18,575 allocated to 7 applicants of the 30,000 available.
- Will be looking for additional funding in the next few months.
- Sylva Supply mural has now been sealed and progress will be made quickly.
- Concerts on the Creek have had record attendance, and the Town appreciates the co-sponsorship of the Chamber, County Recreation Department
- Peters thanked the Fire Department for showing up at concerts and Public Works for keeping the park looking great.

TWSA BOARD REPORT: Manager Dowling reported new rates were in place, the wastewater treatment plant bid will be out, and TWSA will be doing more in-house projects to reduce costs.

NEW BUSINESS

SOLICITATION ORDINANCE—DISCUSSION ONLY: Mayor Phillips explained that it was brought to attention that public solicitation at intersections was causing safety issues. He suggested that the ordinance be amended to prohibit this on Highway 107, Business Highway 23 and Grindstaff Cove Road and to make the 3rd offense a misdemeanor. The Board members discussed the proposed suggestions. Commissioners Brown, Estridge and Jones would like to see the amendment put to vote on August 8, 2024. Commissioner Waldrop was opposed to the amendment.

DRAFT ECONOMIC DEVELOPMENT COMMITTEE RULES OF PROCEDURE—DISCUSSION ONLY:

Bernadette Peters reviewed the proposed rules of procedure with the board. A requirement to live in Jackson County needs to be added to the rules. Board members discussed the proposal. All were in favor of, at the August 8, 2024 meeting, establishing the committee and approving the rules of procedure.

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 10:20 a.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk