

Town of Sylva
CONSENT AGENDA
September 14, 2023

1- APPROVE MINUTES: August 10, 2023, **Regular Board Meeting**; August 24, 2023, **Regular Board Meeting**

2- BUDGET AMENDMENT:

#7 10-352-0000 PD Fines and Fees	\$ 250 C
10-510-2900 PD Sunshine Fund	250 D

REF: To appropriate a donation into the Police Department budget that will be used for community programs.

#8 10-399-0200 Fund Balance Rollover	\$ 9,254 C
10-560-7400 Street Department Capital	9,254 D

REF: To rollover funds that were appropriated in the (22-23) budget for a chassis to go on the new 2023 F250. Due to a supply issue, the chassis could not be ordered in the budgeted year.

#9 10-367-0400 Miscellaneous Grant	\$ 5,000 C
10-510-7103 PD GSH Foundation	5,000 D

REF: To appropriate a Great Smokies Health Foundation Grant into the Police Department budget to provide a phone and software for the Community Care Coordinator.

3- REPORTS:

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

4- OTHER:

- **Sold Govdeals** ~ Fire Department 2003 Ford F-550 Pumper Truck
Vin#1FDAF57P53EC00359 ~\$13,405 ~ CA#0354
- **Amended Bridge Park Stormwater Project Ordinance** ~ This amendment appropriates \$367,757 received from the Jackson County TDA (see attached).
- **Amended Public Restrooms Grant Project Ordinance** ~ No additional appropriation ~ updated with utility relocation and contingency (see attached).

Business Registration Permit Application

August 2023

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
8/25/2023	Good Vibes Vapor (new owner)	1336 E. Main St	Dean Statler, Jr.
8/28/2023	Alien Fix (new location)	310 E. Main St	Diego Olivares
8/29/2023	Taco Bell (new owner)	375 E. Main St	Luihn Vantedge Partners

JACKSON COUNTY ACTIVITY TOTALS REPORT
 ACTIVITY FROM 7/1/23 THRU 7/31/23

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Syva Gross Receipts			0.00	460.96		460.96	460.96
Totals For Year 2022			0.00	460.96		460.96	460.96
Grand Totals			0.00	460.96		460.96	460.96

Tax Summary
as of July 31, 2023

(10-301-XX)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	Total	Current Year	TOTALS
Starting Balances	546,181.14	1,924,715	1,471,284	677,887	579,932	516,211	290,581	192,422	1,452,888	3,447,723	1,085,110	117,154,226		10-281-0000
July	-1,498.16	-496.62	-43.35	0	0	0	0	0	0	0	0	-2,038.13		-2,038.13
August												0.00		0.00
September												0.00		0.00
October												0.00		0.00
November												0.00		0.00
December												0.00		0.00
January												0.00		0.00
February												0.00		0.00
March												0.00		0.00
April												0.00		0.00
May												0.00		0.00
June												0.00		0.00
July - June Totals	-1,498.16	-496.62	-43.35	0	0	0	0	0	0	0	0	-2,038.13	0.00	-2,038.13
Releases												0.00		0.00
Add to Original Levy												0.00		0.00
Under Appeal												0.00		0.00
Bankruptcy												0.00		0.00
Refund/Adj												0.00		0.00
Subtotals	-1,498.16	-496.62	-43.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,038.13	0.00	-2,038.13
EOY Adjustment												0.00		0.00
(10-110-XX) Balance	\$53,119.98	\$18,751.13	\$14,669.49	\$6,778.87	\$5,799.32	\$5,182.10	\$2,905.81	\$1,924.22	\$1,452.88	\$3,447.23	\$1,085.10	115,116.13	\$0.00	\$115,116.13
Interest	105.39	37.1	0.33									142.82		142.82
August												-		-
September												-		-
October												-		-
November												-		-
December												-		-
January												-		-
February												-		-
March												-		-
April												-		-
May												-		-
June												-		-
Interest Collected		\$37.10	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$142.82	\$0.00	\$142.82
Submitted by: Amanda Muraida, Tax Collector														
													Collection Rate	#DIV/0!

Top 10 Delinquent Accounts (2022 & prior)

Name	Balance	7/31/2023
Angela George	\$	14,747.53
Joe Wilson	\$	5,299.80
Dorothy Worley	\$	4,673.91
Marjorie Herbert Smith	\$	3,688.99
5 Grindstaff Cove (Nantahala Brewing)	\$	3,649.36
David George Howell	\$	3,473.04
Teena Marie Woodard	\$	3,458.04
Joyce Straton	\$	3,356.55
Virginia Beck	\$	2,951.58
Aclem Realty LLC	\$	2,865.16

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
7/31/2023

		General Fund				Actual to			
		2022-2023	Previously	2022-2023	Current	2022-2023	Budget	Statement	
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	Period	Variance
								1	
Revenues:									
Ad valorem taxes	\$	2,318,925	-	12,867.79	12,867.79	2,306,057.21	0.55%	8.33%	-7.78% *
Other taxes and licenses	\$	6,200	-	1,245.00	1,245.00	4,955.00	20.08%	8.33%	11.75%
Unrestricted intergovernmental	\$	2,849,254	-	278,739.96	278,739.96	2,570,514.04	9.78%	8.33%	1.45%
Permits and Fees	\$	17,000	-	1,411.20	1,411.20	15,588.80	8.30%	8.33%	-0.03% *
Restricted intergovernmental	\$	147,485	-	-	-	147,485.00	0.00%	8.33%	-8.33% *
Investment earnings	\$	67,590	-	22,612.16	22,612.16	44,977.84	33.45%	8.33%	25.12%
Other revenues	\$	34,800	-	2,589.60	2,589.60	32,210.40	7.44%	8.33%	-0.89% *
Total revenues	\$	5,441,254	-	319,465.71	319,465.71	5,121,788.29	5.87%	8.33%	-2.46%
Expenditures:									
General Government									
Salaries & Benefits	\$	981,966	-	133,979.49	133,979.49	847,986.51	13.64%	8.33%	-5.31% **
Capital outlay	\$	-	-	28,622.07	28,622.07	-			
All other expenditures	\$	578,441	-	105,357.42	105,357.42	-			
Public Safety									
Salaries & Benefits	\$	3,251,285	-	334,407.55	334,407.55	2,916,877.45	10.29%	8.33%	-1.95% ***
Capital outlay	\$	1,813,587	-	121,091.20	121,091.20	-			
All other expenditures	\$	127,993	-	45,822.39	45,822.39	167,493.96			
Culture and Recreation									
Salaries & Benefits	\$	111,090	-	7,233.23	7,233.23	103,856.77	6.51%	8.33%	1.82%
Capital outlay	\$	31,990	-	1,771.39	1,771.39	-			
All other expenditures	\$	7,000	-	-	-	5,461.84			
Transportation									
Salaries & Benefits	\$	829,751	-	81,568.09	81,568.09	748,182.91	9.83%	8.33%	-1.50% ***
Capital outlay	\$	350,246	-	24,992.59	24,992.59	-			
All other expenditures	\$	122,284	-	10,055.19	10,055.19	46,520.31			
Economic and Physical Development									
Salaries & Benefits	\$	-	-	-	-	-	0.00%	0.00%	0.00%
Capital outlay	\$	-	-	-	-	-			
All other expenditures	\$	-	-	-	-	-			
Environmental Protection									
Salaries & Benefits	\$	209,581	-	21,809.12	21,809.12	187,771.88	10.41%	8.33%	-2.07% ****
Capital outlay	\$	92,154	-	6,642.65	6,642.65	-			
All other expenditures	\$	-	-	-	-	15,166.47			
Total expenditures	\$	5,383,673	-	578,997.48	578,997.48	4,804,675.52	10.75%	8.33%	-2.42%
Revenues over expenditures	\$	57,581	-	(259,531.77)	(259,531.77)	317,112.77	5.89%		
Other financing sources (uses):									
Transfers in	\$	423,085	-	-	-	-			
Appropriated fund balance	\$	23,500	-	-	-	-			
PB Appropriated fund balance	\$	35,000	-	-	-	-			
Fund Balance rollover	\$	24,650	-	-	-	-			
Contributed Capital	\$	-	-	-	-	-			
Sale of Assets	\$	20,000	-	3,400.00	-	-			
Loan Proceeds	\$	-	-	-	-	-			
	\$	526,235	-	3,400.00	-	-			
Transfers to other funds:									
Contributed to GF fund balance	\$	-	-	-	-	-			
Transfers out	\$	548,085	-	-	-	-			
Transfer to Capital Reserve	\$	35,731	-	-	-	-			
	\$	583,816	-	-	-	-			
Total other financing sources (uses)	\$	(57,581)	-	3,400.00	-	-			
Revenues and other sources over expenditures and other uses	\$	-	-	(256,131.77)	(259,531.77)	317,112.77			

Analysis:

*	Timing of Revenues
**	Postage
***	Capital Outlay
****	Liability Insurance/WG

**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:

Town of Sylva ARPA Related Funds	\$ 418,000
JCTDA Grant	<u>367,757</u>
	\$ 785,757

Expenditures:

Professional Services	67,500
Construction	633,003
Contingency	<u>85,254</u>
	\$ 785,757

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 14th day of September, 2023.

David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk

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

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

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

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

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

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

Revenues:

State Capital and Infrastructure Grant Fund (SCIF #11611)	250,000
State Capital and Infrastructure Grant Fund (SCIF #11613)	100,000
Southwestern Commission Council of Government (SCIF)	<u>40,000</u>
	\$ 390,000

Expenditures:

Professional Services	32,500
Construction	269,500
Utility Relocation	50,000
Property Lease	10,000
Contingency	<u>28,000</u>
	\$ 390,000

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

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

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

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

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

Adopted this the 14th day of September 2023.

David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk