

Town of Sylva
CONSENT AGENDA

April 11, 2024

1- APPROVE MINUTES: March 14, 2024, **Regular Board Meeting;** March 21, 2024, **Regular Board Meeting;** March 21, 2024, **Budget Work Session**

2- REPORTS:

- 1- Business Registration Permit as of **March 2024**
- 2- Vehicle Tax Report as of **February 29, 2024**
- 3- Ad Valorem Tax Report as of **February 29, 2024**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **February 29, 2024**

3- OTHER:

- **Summary of assets sold on GovDeals (Ref: R-2024-03) on March 14, 2024:**
 - ~Toro Walk Behind Mower S/N#260000448 (Asset#0766) **\$1,427**
 - ~2010 Ford F-150 Vin#1FTEX1EWFA89364 (Asset #0781) **\$5,681.26**
 - ~2011 Ford F-150 Vin#1FTFX1EF1BFC40036 (Asset#0784) **\$7,451**
 - ~Lot of 12 Small Engine/Equipment (No Asset #) **\$525**
 - ~FD Air Packs, Bottles, Mask, Cases, Parts Kit (No Asset #) **\$52**

Note: 2016 Dodge Charger Vin#2C3CDXAT7GH122304 (Asset #0365) winning bidder did not pay. The Dodge Charger has been relisted for 10 days.
- **Amended Bridge Park Stormwater Project Ordinance (see attached)**
BSI change order #2 (\$11,290.50) and #3 (\$7,413.50) taken from contingency. BSI total contract increased to \$768,064
- **Amended Public Restrooms Grant Project Ordinance (see attached)**
Cinderella change order #2 (21,869.12) taken from contingency. Cinderella total contract increased to \$529,291.21
- **Amended Bryson Park and Playground Equipment Grant Project Ordinance (see attached)**
Wurster change order #1(\$4,000) and #2(\$40,817) taken from contingency. Wurster total contract increased to \$2,042,432. Professional services increased by \$1,200 and was amended from contingency. Playground equipment sales tax was adjusted into the appropriate sales tax lines.
- **Update Resolution to Amend the Fund Balance Policy for the General Fund (R2024-04).** *Management recommends amending the current Fund Balance target goal of 68% to 73% in anticipation of the R-5600/107 Highway Project. (see attached Fund Balance Policy – General Fund and (R2024 -*

Business Registration Permit Application
March 2024

Date Submitted

Business Name

Business Location

Owner

3/5/2024

The Junction Pub

1070 Skyland Drive

Natalie Szymanski

3/14/2024

Sylva Food Mart

1593 W. Main Street

Kamil Vadsanya

3/21/2024

Carly and Cass

561 Mill Street

Carolyn Burns

JACKSON COUNTY ACTIVITY TOTALS REPORT
 ACTIVITY FROM 2/1/24 THRU 2/29/24

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	397.02		397.02	397.02
Totals For Year 2022			0.00	397.02		397.02	397.02

Grand Totals	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
			0.00	397.02		397.02	397.02

Tax Summary
as of February 29, 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	1452.88	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	-102.25	-102.25	-101.74	-101.74	-101.74	-2,433.08	-359,534.01	-17,095.09
September	-1041.67	-29.46	-35.99	-150.29	-112.52	-102.25	-102.25	-101.74	-101.74	-101.74	-1,182.05	-113,536.11	-360,716.06
October	-1174.94	-293.97	-100.3	-214.86	-7.57	-9.49	-0.18	-101.74	-101.74	-101.74	-1,437.75	-265,562.31	-114,973.86
November	-3600.47	-4.88	-31.38	-214.86	-7.57	-9.49	-0.18	-101.74	-101.74	-101.74	-1,940.42	-1,055,677.13	-269,557.05
December	-1935.54	-502.41	-31.38	-214.86	-7.57	-9.49	-0.18	-101.74	-101.74	-101.74	-4,963.53	-321,945.81	-1,057,617.55
January	-4197.64	-697.1	-531.26	-214.86	-7.57	-9.49	-0.18	-101.74	-101.74	-101.74	-7,367.39	-51,519.53	-326,909.34
February	-6139.03	-697.1	-531.26	-214.86	-7.57	-9.49	-0.18	-101.74	-101.74	-101.74	-7,367.39	-51,519.53	-58,886.92
March											0.00	0.00	0.00
April											0.00	0.00	0.00
May											0.00	0.00	0.00
June											0.00	0.00	0.00
July - June Totals	-20844.24	-2271.42	-1220.94	-353.03	-148.07	-111.74	-102.43	-101.74	-101.74	-101.74	-25,357.09	-2,182,436.91	-2,207,794.00
Releases	-1.39		-0.10								-1.49	-202.54	-204.03
Add to Original Levy											0.00	101,221.91	101,221.91
Under Appeal											0.00	0.00	0.00
Bankruptcy											0.00	0.00	0.00
Refund/Adj											0.00	0.00	0.00
Subtotals	-20,845.63	-2,271.42	-1,221.04	-353.03	-148.07	-111.74	-102.43	-101.74	-101.74	-101.74	-25,358.58	-2,081,417.54	-2,106,776.12
EOY Adjustment											0.00	0.00	0.00
(10-110-XX) Balance	\$33,772.51	\$16,976.33	\$13,491.80	\$6,425.84	\$5,651.25	\$5,070.36	\$2,803.38	\$1,822.48	\$1,351.14	\$3,345.49	90,710.58	\$116,416.96	\$207,127.54
Interest											Total		
July	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
August	50.45	192.96	39.68	13.05	17.01						703.61		799.87
September	77.33	4.97	9.36								121.72		121.72
October	89.26	11.57	29.19								130.02		130.02
November	321.12	68.99	0.75								390.86		390.86
December	198.79	20.12		81.58	3.75	5.23					218.91	1,289.20	218.91
January	417.99	127.19	9.26			100.00					645.00	1,934.20	1,934.20
February	719.78	115.87	158.63								1,094.28	1,328.19	2,422.47
March											-		-
April											-		-
May											-		-
June											-		-
Interest Collected		\$578.77	\$247.20	\$127.82	\$62.73	\$156.32	\$60.21	\$68.90	\$78.02	\$87.14	\$3,447.22	\$2,713.65	\$6,160.87
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	94.9363%

Name	Balance 2/29/2024
Angela George	\$ 20,131.70
Gandhi At Syva Commons NC LLC (366 Walmart Plaza)	\$ 13,104.39
JTS Transport	\$ 7,784.85
Mountain Park Urgent Care	\$ 6,800.85
Joe Wilson	\$ 5,943.40
Western Carolina #1LLC	\$ 5,657.58
Aciem Realty LLC	\$ 5,623.48
Dorothy Worley	\$ 5,444.08
Murphy & Waldrop LLC (Burger King)	\$ 5,318.03
Majorie Herbert Smith	\$ 4,526.96

Top 10 Delinquent Accounts (2023 & prior)

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
2/29/2024

		General Fund							
		2023-2024	Previously	2023-2024	Current	2023-2024	Actual to	Statement	
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	Period	Variance
								8	
Revenues:									
Ad valorem taxes	\$	2,318,925	\$ 2,212,707.55	\$ 2,286,935.29	\$ 74,227.74	\$ 31,989.71	98.62%	66.67%	31.95%
Other taxes and licenses	\$	6,200	5,145.00	5,145.00	\$ -	\$ 1,055.00	82.98%	66.67%	16.32%
Unrestricted intergovernmental	\$	2,847,272	1,536,060.07	1,767,006.41	\$ 230,946.34	\$ 1,080,265.59	62.06%	66.67%	-4.61% *
Permits and Fees	\$	18,250	7,939.22	9,067.92	\$ 1,128.70	\$ 9,182.08	49.69%	66.67%	-16.98% *
Restricted intergovernmental	\$	156,485	118,497.50	118,497.50	\$ -	\$ 37,987.50	75.72%	66.67%	9.06%
Investment earnings	\$	68,590	140,917.53	181,476.76	\$ 22,901.30	\$ (112,886.76)	264.58%	66.67%	197.92%
Other revenues	\$	45,132	33,530.03	45,938.07	\$ 12,408.01	\$ (806.07)	101.79%	66.67%	35.12%
Total revenues	\$	5,460,854	4,054,796.90	4,414,066.95	341,612.09	\$ 1,046,787.05	80.83%	66.67%	14.16%
Expenditures:									
General Government	\$	999,966	542,267.23	622,919.56	80,652.33	377,046.44	62.29%	66.67%	4.37%
Salaries & Benefits	\$	426,778	239,777.54	293,628.55	53,851.01				
Capital outlay	\$	26,000	26,000.00	26,000.00	-				
All other expenditures	\$	547,188	254,726.29	303,291.01	26,801.32				
Public Safety	\$	3,295,042	1,627,450.77	1,890,540.14	263,089.37	1,404,501.86	57.38%	66.67%	9.29%
Salaries & Benefits	\$	1,817,996	624,477.66	624,477.66	45,979.14				
Capital outlay	\$	151,973	54,277.39	65,508.28	11,230.89				
All other expenditures	\$	1,325,073	28,773.70	28,773.70	205,879.34				
Culture and Recreation	\$	111,090	32,031.07	36,492.79	4,461.72	74,597.21	32.85%	66.67%	33.82%
Salaries & Benefits	\$	31,990	10,159.99	14,876.77	2,287.77				
Capital outlay	\$	7,000	-	-	-				
All other expenditures	\$	72,100	21,871.08	21,616.02	2,173.95				
Transportation	\$	841,005	402,284.76	462,987.78	60,703.02	378,017.22	55.05%	66.67%	11.61%
Salaries & Benefits	\$	350,246	189,228.87	227,655.13	38,426.26				
Capital outlay	\$	131,538	47,805.54	47,805.54	-				
All other expenditures	\$	359,221	165,250.35	187,527.11	22,276.76				
Economic and Physical Development	\$	-	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits	\$	-	-	-	-				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	-	-	-	-				
Environmental Protection	\$	207,581	105,231.11	119,701.92	14,470.81	87,879.08	57.67%	66.67%	9.00%
Salaries & Benefits	\$	92,154	49,724.16	49,724.16	6,618.50				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	115,427	55,506.95	69,977.76	7,852.31				
Total expenditures	\$	5,454,684	2,709,264.94	3,132,642.19	423,377.25	2,322,041.81	57.43%	66.67%	9.24%
Revenues over expenditures	\$	6,170	1,345,531.96	1,281,424.76	(81,765.16)	(1,275,254.76)	-23.38%		
Other financing sources (uses):									
Transfers in	\$	423,085	423,085.00	423,085.00	-	-			
Appropriated fund balance	\$	845,000	-	-	-	-			
ARPA Related Appropriations	\$	314,196	-	-	-	-			
PB Appropriated fund balance	\$	35,000	-	-	-	-			
Fund Balance rollover	\$	42,561	-	-	-	-			
Contributed Capital	\$	-	-	-	-	-			
Sale of Assets	\$	20,000	13,405.00	13,405.00	-	-			
Loan Proceeds	\$	-	-	-	-	-			
	\$	1,679,842	436,490.00	436,490.00	-	-			
Transfers to other funds:	\$	-	-	-	-	-			
Contributed to GF fund balance	\$	-	-	-	-	-			
Transfers out	\$	862,281	923,870.64	862,281.00	-	-			
Transfer to Capital Reserve	\$	823,731	823,731.00	823,731.00	(61,589.64)	-			
	\$	1,686,012	1,747,601.64	1,686,012.00	-	-			
Total other financing sources (uses)	\$	(6,170)	(1,311,111.64)	(1,249,522.00)	(61,589.64)	-			
Revenues and other sources over expenditures and other uses	\$	-	34,420.32	31,902.76	(143,354.80)	(1,275,254.76)			

Analysis:

Timing of revenues

**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	55,140
Supplies and Expense	2,500
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 11th day of April 2024.

Johnny Phillips, 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)	40,000
Interest (SCIF #11611 and SCIF#11613)	8,900
Town of Sylva ARPA Related Funds (10/26/2023)	209,773
Town of Sylva ARPA Related Funds (12/14/2023)	5,976
Town of Sylva ARPA Related Funds (3/14/2024)	<u>22,000</u>
	\$ 636,649

Expenditures:

Professional Services	32,500
Construction (\$22,000 Contingency)	529,292
Utility Relocation	5,000
Property Lease	10,000
Misc. Supplies and Expense	3,000
Sales Tax	2,000
Landscape/Tables/Benches	20,000
TWSA Allocation/Associated Services	5,976
Contingency	<u>28,881</u>
	\$ 636,649

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 11th day of April 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 **69,468**

Construction/Repair **2,042,432**

Playground, Equipment, and Facility Upgrades **652,819**

Sidewalk Professional **27,700**

Contingency **156,664**

Additional Testing and Inspection (Kessel) **12,832**

Miscellaneous Expense **3,668**

Sales Tax (NC and County) **34,417**

\$ 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 11th day of April 2024

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

Fund Balance Policy – General Fund

Financial Administrative Policy (9)(d)
Prepared by: Lynn Bryant, Finance Officer
Adopted by Board of Commissioners
Effective February 10, 2022

(1) Objectives

- a. To establish minimum and targeted goal unassigned fund balance levels for the general operating fund that will provide sufficient financial flexibility and stability to meet future obligations, take advantage of opportunities, and avoid excessive interest expense through use of capital reserves in lieu of debt;
- b. To enhance the financial position of the Town in order to maintain the highest credit and bond ratings;
- c. To maintain reserves for periods of declining revenues and for emergencies such as weather related disasters and unforeseen expenditures;
- d. To generate investment income that helps to diversify revenue streams;
- e. To ensure adequate availability of cash throughout the year;
- f. Create a shared understanding through a formal policy that clearly outlines intended use of excess fund balance.

(2) Definitions

- a. In accordance with governmental accounting standards, the total fund balance of the Town's governmental funds could be comprised of five possible components:
 - **Non-spendable Fund Balance** – resources that are physically or legally in a non-spendable form such as inventory;
 - **Restricted Fund Balance** – resources limited by state law or the provider such as grants or resources reported as "Stabilization by State Statute";
 - **Committed Fund Balance** – resources previously committed by the Board of Commissioners for a particular purpose such as sidewalks;
 - **Assigned Fund Balance** – resources assigned less formally for a particular purpose such subsequent year spending and postemployment benefits;
 - **Unassigned Fund Balance** – all remaining resources.
- b. **Available Fund Balance** is the legal Fund Balance available for appropriations of the General Fund as defined by North Carolina General Statute 159-8(a). The official Available Fund Balance shall be calculated annually on June 30th and reflected in the Town's annual audit.
- c. **Unrestricted Fund Balance** is the combination of committed, assigned and unassigned fund balances.

(3) The North Carolina State Treasurer's Performance Indicators

- a. Annually as of June 30th, an audited fund balance available will be calculated and submitted to the State Treasurer's Office as part of the audit submission process.
- b. The calculation will look at fund balance available as a percentage of expenditures (available fund balance plus debt service fund balance (if applicable) less Powell Bill. The number is then divided by the total of expenditures plus transfers out less bond proceeds).
- c. Municipalities will be grouped by General Fund Expenditures.
- d. A median fund balance available without Powell Bill will be determined for each grouping.

- e. A minimum threshold fund balance available as of expenditures will be determined for each grouping.
- f. If the Town does not meet the median and minimum threshold for its expenditure grouping, they will likely be required to communicate a corrective plan of action to the State Treasurer's Office.

(4) Unassigned Fund Balance Reserves

Internally, the Town will look at unassigned fund balance divided by current year expenditures when determining minimum and target goal fund balances. Management feels this is a better indicator of the Town's financial needs and more restrictive than the North Carolina State Treasurer's performance indicators which encompass a broad range for their groupings. Past performance indicators tend to reflect that smaller municipalities like the Town of Sylva need higher fund balances.

(5) Unassigned Fund Balance Reserve Levels

- a. The Town shall maintain an unassigned **minimum** threshold of **40%** of the general operating budget.
- b. The Town's **target goal** is to maintain an unassigned balance of **73%** of the general operating budget.

(6) Use of Excess Fund Balance

If upon completion of the annual audit of Town finances, there is an unassigned fund balance above the **73%** target goal, the Finance Officer with the approval of the Town Manager will make a recommendation to the Town Board of Commissioners to transfer the excess funds to the General Fund Capital Reserve Fund, a Capital Project Fund or other capital needs. Additionally, any fund balance remaining in the Fire Department budget at year end will be transferred into the Fire Department Capital Reserve Fund.

(7) Fund Balance Below Policy Limits

- a. Unassigned Fund Balance may not go below the minimum established in section (6)(a) except at the discretion of the Board of Commissioners and based on a dire financial circumstance such as unforeseen revenue shortfalls due to a downturn in the economy or emergency expenditures needed during a disaster.
- b. When adopting appropriations reducing Unassigned Fund Balance below the minimum level, the Board of Commissioners shall first look at expenditure reductions. If this is not feasible, then a plan of specific actions shall be adopted that will allow for the restoration of the Unassigned Fund Balance to the minimum set forth in this policy.

Notes:

Amended (75% Target Goal to 68%) February 9, 2023 by Resolution (R2023-02)

Amended (68% Target Goal to 73%) April 11, 2024 by Resolution (R2024-04)

**RESOLUTION TO AMEND
THE FUND BALANCE POLICY FOR THE GENERAL FUND**

WHEREAS, the Town of Sylva Board of Commissioners wish to maintain sound fiscal policies; and

WHEREAS, sound fiscal policy dictates that written policies exist to guide and control the level of fund balance maintained in the General Fund; and

WHEREAS, the current Fund Balance Policy section (9)(d) of the Financial Administrative Policy was adopted by the Town of Sylva Board of Commissioners February 10, 2022 by Resolution (2022-01); and

WHEREAS, the current Fund Balance Policy **Section (5) Unassigned Fund Balance Reserve Levels** and **Section (6) Use of Excess Fund Balance** state the Fund Balance target goal as **68%**; and

WHEREAS, management feels it is necessary to update the Fund Balance target goal to **73%** for **Section (5) Unassigned Fund Balance Reserve Levels and Section (6) Use of Excess Fund Balance** in anticipation of the R-5600/107 Highway Project.

WHEREAS, the Town of Sylva Board of Commissioners have reviewed the proposed policy and wish to adopt it.

NOW, THEREFORE, BE IT RESOLVED BY SYLVA BOARD OF COMMISSIONERS THAT:

1. The Fund Balance Policy – General Fund, which is attached hereto and incorporated herein by reference, is hereby adopted; and
2. The Fund Balance Policy – General Fund, will be updated in the Financial Administrative Policy under section (9)(d) and will now state the target goal of the Fund Balance Reserve to be **73%** under **Section (5) Unassigned Fund Balance Reserve Levels and Section (6) Use of Excess Fund Balance**.
3. This policy shall be effective on the date of adoption.

Adopted this the 11th day of April, 2024.

ATTEST:

Johnny Phillips, Mayor

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, March 14, 2024 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Blitz Estridge, Commissioner
Mark Jones, Commissioner
Natalie Newman, Commissioner
Johnny Phillips, Mayor

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk

ABSENT: Mary Gelbaugh, Mayor Pro-Tem
Brad Waldrop, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Jake Scott (Public Works Director), Robbie Carter (Police Lieutenant), and Chris Hatton (Police Chief).

VISITORS: Chuck Hall, Carol Hall, Luther Jones, and Nelia Waldrum.

APPROVAL OF AGENDA

Commissioner Newman 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 he had met with NCDOT representatives regarding landscaping for the new Highway 107 construction project. He noted that NCDOT would be willing to entertain funding for the landscaping part of the project if the Town of Sylva submitted a letter of request. *Commissioner Jones made a motion to send a letter of request for funding for landscaping to NCDOT for the Highway 107 construction project. The motion carried with a unanimous vote.*

COMMISSIONER'S REPORT: Commissioner Newman reported that she attended the Mainstreet Conference in Goldsboro, NC.

MANAGER'S REPORT: Richard Hicks, Interim Town Manager, reported the following:

- The next regular board meeting will be, Thursday, March 21, 2024 at 9:00 a.m. This meeting will be followed by a budget work session.
- Jay Coward will present a history of Pinnacle Park at the March 21, 2024 regular board meeting.
- The Bridge Park Green Infrastructure project is progressing quickly. The grant report has been submitted to the TDA.
- Odell Thompson is working on drawings for the Bryson Park restrooms for the Town to provide to interested contractors.
- Employment Update: Officer Abbygayle Swayney has accepted a position with Cherokee PD.

PUBLIC HEARING

RENAMING OF A PORTION OF MUNICIPAL DRIVE TO VANCE STREET: Mayor Phillips opened the public hearing and explained that at the February 8, 2024 board meeting, the board approved a resolution of intent to schedule a public hearing on March 14, 2024 to consider a proposed street name change in honor of long-time Sylva resident and

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business owner R.O. Vance. This proposed street name change would be for a portion of Municipal Drive from the Sylva Fire Department to the intersection of Allen Street. *Being no comment, Commissioner Estridge made a motion to close the hearing at 5:37 p.m.*

NEW BUSINESS

RENAMING OF A PORTION OF MUNICIPAL DRIVE TO VANCE STREET: *Commissioner Jones made a motion to approve a resolution to rename a portion of Municipal Drive from the Sylva Fire Department to the intersection of Allen Street to Vance Street in honor of R.O. Vance. The motion carried with a unanimous vote.*

PUBLIC RESTROOM PROJECT ORDINANCE AMENDMENT: Manager Dowling explained that there needs to be a transfer of an additional \$22,000 from ARPA related funds to increase the contingency set aside for the project. The additional contingency is needed to mediate the unsuitable soil. It has been requested that the contractor hire a local subcontractor to do the site and gravel work at a more cost-effective price. *Commissioner Estridge made a motion to appropriate \$22,000 from fund balance using ARPA related funds for the contingency. The motion carried with a unanimous vote.*

FY 2024-2025 AUDIT CONTRACT: Audit bids were recently requested, and the Town received three bids. Sheila Gahagan, CPA was the lowest bid at \$24,500. This is a three-year contract. *Commissioner Newman made a motion to approve the FY 2024-2025 audit contract with Shelia Gahagan, CPA. The motion carried with a unanimous vote.*

DOWNTOWN PUBLIC RESTROOM—EXTERIOR PAINT COLOR—DISCUSSION ONLY: Mayor Phillips reported that he had verified from history books on the Town, that the original color of the Depot was gray. Commissioner Newman noted that she preferred the gray and did not know it was the original color. The board discussed the sign background color of red versus the green presented. A decision on the colors will be made at the next meeting.

ADJOURNMENT: *Commissioner Jones made a motion to adjourn the meeting at 5:46 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



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MINUTES

PRESENT: Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Mark Jones, Commissioner
Natalie Newman, Commissioner
Johnny Phillips, Mayor
Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Brad Waldrop, Commissioner

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), Keith Buchanan (Assistant Fire Chief) and Chris Hatton (Police Chief).

VISITORS: Dustin Hayes, Destri Leger, Terri Clark, Leigh Ann Young, Lauren Baxley, Beth Baxley, Burgin Mackey, and Keith Blaine.

APPROVAL OF AGENDA

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

PUBLIC COMMENTS

Leigh Ann Young shared a letter with the board in support of the Sylva Pride Parade Event signed by several downtown businesses. Burgin Mackey, coordinator of Sylva Pride, spoke in support of the Sylva Pride Parade Event.

MAYOR'S REPORT

Mayor Phillips reported that he reached out to Jackson Paper and they are willing to give tours to the public when requested.

COMMISSIONER'S REPORT

Commissioner Gelbaugh apologized for missing the last meeting to attend a school function for her son. She reminded everyone of the UCM Superhero Stroll happening on Saturday, March 23, 2024. Commissioner Jones extended his thoughts to Commissioner Waldrop's father during a time of illness. Commissioner Estridge thanked Jay Coward for sending the board the history of Pinnacle Park.

MANAGER'S REPORT: Interim Manager Hicks reported the following:

- The Bridge Park project is still on track. Bioretention is being installed this week. Planting should begin April 1st. Paving will happen around April 15th.
- Dowling has finalized a written agreement for the cat sculpture's permanent loan at Bridge Park.
- The Chamber's Friends Night Out is March 28th from 12:00 p.m.-6:30 p.m. downtown.
- Town offices will be closed March 29th in observance of Good Friday.

PUBLIC WORKS DEPARTMENT REPORT: Jake Scott reported the following:

- Scott is working with Bliss Products on finalizing the playground equipment order.
- Public Works is working on patching pot holes and cleaning out drains and ditches.

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POLICE DEPARTMENT REPORT: Chris Hatton reported the following:

- The department is currently planning for Town events coming up.
- They still have 3 job vacancies.
- There will be a Community Care symposium on March 4th.
- Hatton updated the board on calls for service.

FIRE DEPARTMENT REPORT: Keith Buchanan reported on the following:

- Just over 300 calls so far in 2024.
- Reminder everyone, in light of several brush fires recently, that the area is still dry.

MAIN STREET REPORT: Bernadette Peters reported the following:

- Greening Up the Mountains is full for all vendors. Still need volunteers.
- Updated Highway 107 project information is on the Town's website.
- Attended the Main Street Conference in Goldsboro.
- Received 2 grants for the Main Street work.

TWSA BOARD REPORT: Manager Dowling reported that the Clearwell project will be bid in June and they are currently working on the budget.

NEW BUSINESS

VANCE STREET PRESENTATION TO FAMILY: Manager Dowling read a resolution of appreciation for Mr. R.O. Vance. Mayor Phillips and board members presented the family with the resolution and street sign.

PINNACLE PARK REPORT: Jay Coward gave a report on the history of Pinnacle Park and the Foundation's mission and purpose.

SYLVA PRIDE EVENT APPLICATION: Manager Dowling gave a brief history in the Town Board has always approved temporary road closure permits to send to NCDOT for events that stop, block, or detour traffic on state-maintained roads. In 2022, Town staff updated the park application and procedure for outdoor special events. Town staff started working on special event changes in September 2022 because of increasingly large events being held at Bridge Park and requests for street closures along with 5k races. During the first Pride event, a car did not realize a parade was happening and followed closely behind the crowd before being stopped. During Walk for Hope, a car wasn't aware the walk was happening and started to back out of their parking space on Main Street. Town staff realized they needed to work to make these events safer. The revised outdoor special even application encourages bigger events to take place at Bridge Park due to safety and constraints on manpower. Larger events increase the need for more resources. Town staff can approve park rentals, but the authority to request closing the street still rests with the board. Currently, the Board approves road closure permits for the Christmas Parade, Greening Up, WCU Homecoming (WCU PD also works this detour), Treat Street, and July 4th (this is a temporary detour during the fireworks, if necessary). Walk for Hope and the Veteran's Day events have both been moved to Bridge Park to limit traffic disruptions.

Pride is requesting the two-block march on Main Street as they have done the last two years. The park rental for Pride is approved, but the Town Board will vote on approving the march only. Pride volunteers will staff the other events that weekend. Having a two-block march would involve staff time for planning, coordination, and overtime the day of the event, but a total road closure where we clear the street would use all our resources for a day like the Christmas Parade. The Board needs to vote on the temporary street closure resolution to submit to NCDOT for the same route Pride marched the last two years. When the Town submits the resolution to NCDOT, it is saying that the Town is responsible for managing the road closure and accepting liability. The Board also needs to decide whether to charge Pride for the Town resources involved in the road closure. The Board has charged groups in the past for large events, but this has mainly been for security and traffic control.

Mayor Phillips asked for the pleasure of the board. *Commissioner Jones made a motion to deny the application for the parade.* Board members had discussions in regard to the logistics of the parade, detour routes, etc., and general conversation. Commissioner Newman asked if the application could be postponed to a future meeting for further conversation or could a different application be submitted. Newman asked Commissioner Jones if he would amend his motion to accommodate a future meeting. Jones did not want to change his motion. *After discussion, Mayor Phillips continued that there was a motion on the floor and asked for votes. The motion carried with a 3-1 vote. Voting in the affirmative were Commissioners Estridge, Gelbaugh and Jones. Voting against the motion was Commissioner Newman.*

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DOWNTOWN PUBLIC RESTROOM—EXTERIOR PAINT COLOR: Mayor Phillips noted that at the last meeting the board reviewed the colors for the restrooms and there seemed to be a consensus of battleship gray. This would stand with the historical pictures of the old depot. *Commissioner Estridge made a motion to use the battleship gray color for the depot. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Jones made a motion to adjourn the meeting at 10:27 a.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk

