

*Town of Sylva*  
**CONSENT AGENDA**  
*December 14, 2023*

**1- APPROVE MINUTES:** November 9, 2023, **Regular Board Meeting**

**2- BUDGET AMENDMENT:**

#15 10-399-0300 Fund Balance	\$ 98,447 C
10-690-0800 Transfer out of GF	98,447 D
32-392-0000 Transfer in from ARPA Related Funds	98,447 C
32-413-0300 Stormwater Project Construction	98,447 D

**REF: Accounting to reflect a Board approved amendment on 11/9/2023 to appropriate ARPA Related Funds into the construction of the Bridge Park Stormwater Project.**

**3- REPORTS:**

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

**4-OTHER:**

- The Finance Officer is directed to add Mayor, Johnny Phillips name to the First Bank signature resolution to allow for check signing. This authorization will serve as a backup only when needed to the Finance Officer and Town Manager dual signature requirement.
  
- **Resolution Authorizing the Disposition of Town Personal Property (R2023-11 (see attached)).** This resolution authorizes the Town Manager to dispose of a radial screw compressor located at the Fire Department. The equipment is not in workable condition.

**Business Registration Permit Application  
November 2023**

Date Submitted

Business Name

Business Location

Owner

11/20/2023

Resolute Physiotherapy

439 W. Main Street

Josh Jones

JACKSON COUNTY ACTIVITY TOTALS REPORT  
 ACTIVITY FROM 10/1/23 THRU 10/31/23

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	466.50		466.50	466.50
Totals For Year 2022			0.00	466.50		466.50	466.50

Grand Totals	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
			0.00	466.50		466.50	466.50

Tax Summary  
as of October 31, 2023

(10-301-XX)	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	Total	Current Year	TOTALS
<b>Starting Balances</b>	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	-486.62	-43.35								-2,038.13		-2,038.13
August	-1256.79	-134.46	-328.37	-101.49	-102.25	-102.25	-102.25	-101.74	-101.74	-101.74	-2,433.08	-14,662.01	-17,095.09
September	-1041.67	-29.46	-35.99	-36.68	-38.25						-1,182.05	-359,534.01	-360,716.06
October	-1174.94	-112.52	-150.29								-1,437.75	-113,536.11	-114,973.86
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
<b>July - June Totals</b>	-4971.56	-773.06	-558	-138.17	-140.5	-102.25	-102.25	-101.74	-101.74	-101.74	-7,091.01	-487,732.13	-494,823.14
<b>Releases</b>											0.00		0.00
<b>Add to Original Levy</b>											0.00		0.00
<b>Under Appeal</b>											0.00		0.00
<b>Bankruptcy</b>											0.00		0.00
<b>Refund/Adj</b>											0.00		0.00
<b>Subtotals</b>	-4,971.56	-773.06	-558.00	-138.17	-140.50	-102.25	-102.25	-101.74	-101.74	-101.74	-7,091.01	-487,732.13	-494,823.14
<b>EOY Adjustment</b>													
<b>(10-110-XX) Balance</b>	\$49,646.58	\$18,474.69	\$14,154.84	\$6,640.70	\$5,658.82	\$5,079.85	\$2,803.56	\$1,822.48	\$1,351.14	\$3,345.49	109,978.15	\$1,710,102.37	\$1,819,080.52
<b>Interest</b>											<b>Total</b>		
July	105.39	37.1	0.33								142.82		142.82
August	50.45	192.96	39.68	33.19	41.97	51.09	60.21	68.90	78.02	87.14	703.61	96.26	799.87
September	77.33	4.97	9.36	13.05	17.01						121.72		121.72
October	89.26	11.57	29.19								130.02		130.02
November											-		-
December											-		-
January											-		-
February											-		-
March											-		-
April											-		-
May											-		-
June											-		-
<b>Interest Collected</b>	\$246.60	\$78.56	\$78.56	\$46.24	\$58.98	\$51.09	\$60.21	\$68.90	\$78.02	\$87.14	\$1,098.17	\$96.26	\$1,194.43
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	22.1915%

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

Name	Balance 10/31/2023
Angela George	\$ 15,033.49
Joe Wilson	\$ 5,377.08
Dorothy Worley	\$ 4,751.88
Marjorie Herbert Smith	\$ 3,756.07
5 Grindstaff Cove (Nantahala Brewing)	\$ 3,725.80
David George Howell	\$ 3,534.63
Teena Marie Woodard	\$ 3,522.75
Joyce Straton	\$ 3,414.15
Virginia Beck	\$ 3,002.76
Aclem Realty LLC	\$ 2,924.89

**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**10/31/2023**

	General Fund					Actual to Budget Percent	Statement Period	Variance
	2023-2024	Previously	2023-2024	Current	2022-2023			
	Budgeted	Reported	YTD Actual	Month	Budget Balance			
<b>Revenues:</b>								
Ad valorem taxes	\$ 2,318,925	\$ 409,830.18	\$ 535,496.01	\$ 125,665.83	\$ 1,783,428.99	23.09%	33.33%	-10.24% *
Other taxes and licenses	\$ 6,200	4,755.00	4,925.00	\$ 170.00	\$ 1,275.00	79.44%	33.33%	46.10%
Unrestricted intergovernmental	\$ 2,847,272	751,990.32	1,121,342.95	\$ 369,352.63	\$ 1,725,929.05	39.38%	33.33%	6.05%
Permits and Fees	\$ 18,250	3,826.81	4,204.10	\$ 327.29	\$ 14,045.90	23.04%	33.33%	-10.30% *
Restricted intergovernmental	\$ 156,485	74,099.13	96,290.35	\$ 22,191.22	\$ 60,194.65	61.53%	33.33%	28.20%
Investment earnings	\$ 68,590	67,679.67	90,555.42	\$ 22,875.75	\$ (21,965.42)	132.02%	33.33%	98.69%
Other revenues	\$ 35,782	7,709.66	21,624.69	\$ 13,965.03	\$ 14,157.31	60.43%	33.33%	27.10%
<b>Total revenues</b>	<b>\$ 5,451,504</b>	<b>1,319,890.77</b>	<b>1,874,438.52</b>	<b>554,547.75</b>	<b>\$ 3,577,065.48</b>	<b>34.38%</b>	<b>33.33%</b>	<b>1.05%</b>
<b>Expenditures:</b>								
<b>General Government</b>	<b>\$ 1,009,966</b>	<b>305,087.71</b>	<b>365,902.09</b>	<b>60,814.38</b>	<b>644,063.91</b>	<b>36.23%</b>	<b>33.33%</b>	<b>-2.90% **</b>
Salaries & Benefits	\$ 426,778	104,037.80	135,022.45	30,984.65				
Capital outlay	\$ 26,000	26,000.00	26,000.00	-				
All other expenditures	\$ 557,188	175,049.91	204,879.64	29,829.73				
<b>Public Safety</b>	<b>\$ 3,273,692</b>	<b>782,488.11</b>	<b>985,557.05</b>	<b>203,068.94</b>	<b>2,288,134.95</b>	<b>30.11%</b>	<b>33.33%</b>	<b>3.23%</b>
Salaries & Benefits	\$ 1,762,178	437,091.17	389,998.16	81,850.62				
Capital outlay	\$ 127,993	46,547.39	46,547.39	-				
All other expenditures	\$ 1,383,521	28,773.70	28,773.70	121,218.32				
<b>Culture and Recreation</b>	<b>\$ 111,090</b>	<b>19,386.60</b>	<b>23,225.55</b>	<b>3,838.95</b>	<b>87,864.45</b>	<b>20.91%</b>	<b>33.33%</b>	<b>12.43%</b>
Salaries & Benefits	\$ 31,990	1,771.39	7,565.56	1,632.79				
Capital outlay	\$ 7,000	-	-	-				
All other expenditures	\$ 72,100	17,615.21	15,659.99	2,206.16				
<b>Transportation</b>	<b>\$ 841,005</b>	<b>229,846.40</b>	<b>283,727.58</b>	<b>53,881.18</b>	<b>557,277.42</b>	<b>33.74%</b>	<b>33.33%</b>	<b>-0.40% **</b>
Salaries & Benefits	\$ 350,246	85,854.26	110,091.16	24,236.90				
Capital outlay	\$ 131,538	53,975.24	53,975.24	-				
All other expenditures	\$ 359,221	90,016.90	119,661.18	29,644.28				
<b>Economic and Physical Development</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ -	-	-	-				
<b>Environmental Protection</b>	<b>\$ 209,581</b>	<b>52,596.10</b>	<b>66,316.30</b>	<b>13,720.20</b>	<b>143,264.70</b>	<b>31.64%</b>	<b>33.33%</b>	<b>1.69%</b>
Salaries & Benefits	\$ 92,154	22,641.39	29,143.51	6,502.12				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ 117,427	29,954.71	37,172.79	7,218.08				
<b>Total expenditures</b>	<b>\$ 5,445,334</b>	<b>1,389,404.92</b>	<b>1,724,728.57</b>	<b>335,323.65</b>	<b>3,720,605.43</b>	<b>31.67%</b>	<b>33.33%</b>	<b>1.66%</b>
<b>Revenues over expenditures</b>	<b>\$ 6,170</b>	<b>(69,514.15)</b>	<b>149,709.95</b>	<b>219,224.10</b>	<b>(143,539.95)</b>	<b>-2.64%</b>		
<b>Other financing sources (uses):</b>								
Transfers in	\$ 423,085	125,000.00	-	-				
Appropriated fund balance	\$ 57,000	-	-	-				
ARPA Related Appropriations	\$ 209,773	-	-	-				
PB Appropriated fund balance	\$ 35,000	-	-	-				
Fund Balance rollover	\$ 42,561	-	-	-				
Contributed Capital	\$ -	-	-	-				
Sale of Assets	\$ 20,000	3,400.00	-	-				
Loan Proceeds	\$ -	-	-	-				
	\$ 787,419	128,400.00	-	-				
<b>Transfers to other funds:</b>								
Contributed to GF fund balance	\$ -	-	-	-				
Transfers out	\$ 757,858	-	-	-				
Transfer to Capital Reserve	\$ 35,731	-	35,731.00	-				
	\$ 793,589	-	35,731.00	-				
<b>Total other financing sources (uses)</b>	<b>\$ (6,170)</b>	<b>128,400.00</b>	<b>(35,731.00)</b>	<b>-</b>	<b>-</b>			
<b>Revenues and other sources over expenditures and other uses</b>	<b>\$ -</b>	<b>58,885.85</b>	<b>113,978.95</b>	<b>219,224.10</b>	<b>(143,539.95)</b>			

**Analysis:**

*	Timing of Revenues
**	Capital Outlay

## Resolution Authorizing the Disposition of Town Personal Property

**WHEREAS**, the Board of Commissioners of the Town of Sylva, North Carolina desire to declare surplus and dispose of certain Town owned personal property; and

**WHEREAS**, the Town has authorized the Town Manager to dispose of surplus personal property for less than \$5,000 by any means to yield the highest attainable sale price in money or other consideration; and

**WHEREAS**, the Fire Chief has determined that the 2006 Radial Screw Compressor (serial # A11649211) – CA# 0364 is not in workable condition; and

**WHEREAS**, the Fire Chief recommends that the equipment be sold as scrap metal at fair market value; and

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

- 2006 Radial Screw Compressor (serial #A11649211) – CA# 0364

**BE IT FURTHER RESOLVED** that the Town Manager is hereby authorized to dispose of the aforementioned personal property by means allowable by law. The Town Finance Officer shall keep a record of the destruction and report the fair market value obtained to the Board of Commissioners.

ADOPTED this 14<sup>th</sup> day of December 2023.

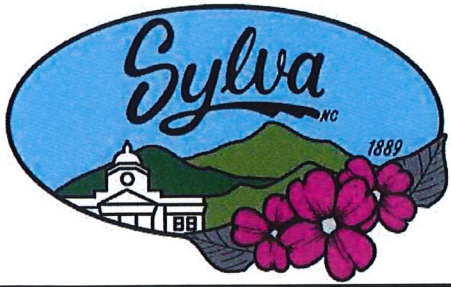
---

Daivd Nestler, Mayor

Attest:

---

Amanda W. Murajda, Town Clerk



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, November 9, 2023 at 5:30 PM  
Board Room, 83 Allen Street Sylva, North Carolina

---

## MINUTES

---

**PRESENT:** Mary Gelbaugh, Mayor Pro-Tem  
Greg McPherson, Commissioner  
David Nestler, Mayor  
Natalie Newman, Commissioner  
Brad Waldrop, Commissioner  
Paige Dowling, Town Manager  
Amanda Murajda, Town Clerk  
Eric Ridenour, Town Attorney

**ABSENT:** Ben Guiney, Commissioner

### CALL TO ORDER

*Mayor Nestler called the meeting to order at 5:30 p.m, following the Board of Adjustment meeting.*

**STAFF PRESENT:** Lynn Bryant (Finance Officer), Jake Scott (Public Works Director) and Chris Hatton (Police Chief).

**VISITORS:** Luther Jones and Jon Brown.

### APPROVAL OF AGENDA

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

### APPROVAL OF CONSENT AGENDA

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

**PUBLIC COMMENTS:** Luther Jones addressed the board and thanked them for their service. He also added that he reviewed the construction plans for the Bridge Park Green Infrastructure project and believes that there are areas where the town could save money including pavement and drain lines.

**MAYOR'S REPORT:** None.

**COMMISSIONER'S REPORT:** Commissioner Waldrop reported that he was pleased with the civility of election day. Hen thanked Greg McPherson for his service. Commissioner McPherson noted he had enjoyed his tenure as a commissioner. Commissioner Newman thanked voters for their support.

**MANAGER'S REPORT:** In the absence of the Town Manager, Amanda Murajda reported the following:

- The Christmas Parade will be Sunday, December 3, 2023 at 3:00 p.m. Board members participating will need to report to Town Hall no later than 2:00 p.m. The theme for the parade is "A Superhero Christmas".
- Employment Update: Police Officer Tanya Giordano has submitted her resignation. We are currently advertising/interviewing for the position.
- Jake Scott gave an Allen Street update, noting that the project is expected to be completed by the end of November.
- Jake Scott gave an update on the new downtown restroom project.

### NEW BUSINESS

**BRIDGE PARK GREEN INFRASTRUCTURE PROJECT:** Two bids were received after the re-bid of the project. The project ordinance amendment and resolution authorizing the mayor to sign the contract must be approved.

*Commissioner McPherson made a motion to appropriate \$98,447 from Fund Balance using funds set aside for ARPA related projects. The motion carried with a unanimous vote.*

*Commissioner Gelbaugh made a motion to approve the project ordinance as presented. The motion carried with a unanimous vote.*

Regular Board Meeting October 12, 2023

*Mayor Nester presented the resolution of approval awarding the contract to Buchanan and Sons, Inc. and authorizing the Mayor to sign the contract. He read an excerpt from the resolution as follows:*

*Whereas, on November 3, 2023, after the project was re-bid for a seven (7) day requirement, the Town of Sylva received and opened sealed bids from two (2) agencies and BH Graning Landscapes, Inc. was the lowest bid at \$738,433.57; and*

*Whereas, the Town did not receive a HUB Certificate from BH Graning Landscapes, Inc. and is required to go with the next lowest responsible bidder of Buchanan and Sons, Inc. and their proposal was selected and recommended for approval; and*

*Commissioner McPherson made a motion to approve the resolution. The motion carried with a unanimous vote.*

**SCHEDULE HOLIDAY LUNCH FOR DECEMBER 7, 2023:** *Commissioner Newman made a motion to schedule the holiday lunch for December 7, 2023 at 12:00 p.m. The motion carried with a unanimous vote.*

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

---

David Nestler  
Mayor

---

Amanda W. Murajda  
Town Clerk