

*Town of Sylva*  
**CONSENT AGENDA**  
*January 12, 2023*

**1- APPROVE MINUTES:** December 8, 2022, **Regular Board Meeting**

**2- BUDGET AMENDMENTS:**

#24 10-394-0000 Contributed Capital	\$ 20,000 C
10-420-7400 Adm. Capital Outlay	\$ 20,000 D

**REF: To record the Allen Street/Chipper Curve property (7641-38-0682) deeded from Jackson Paper.**

#25 10-399-0000 Fund Balance Appropriation	\$ 4,800 C
10-335-0200 Sale of Fixed Assets – Capital	9,800 C
10-560-7400 Street Department Capital	14,600 D

**REF: Budgeted vs actual cost difference for the 2023 Ford F-250.**

#26 10-367-0200 Federal Grant	\$ 24,485 C
10-510-7100 PD Grant Expense	\$ 24,485 D

**REF: To appropriate the 2022 Governor’s Crime Commission Grant into the 2022-2023 budget.**

**3- REPORTS:**

- 1- Business Registration Permit – **November 2022**
- 2- Vehicle Tax Report as of **November 30, 2022**
- 3- Ad Valorem Tax Report as of **November 30, 2022**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **November 30, 2022**

**4- OTHER:**

• **Bank Account Closures:**

Closed First Bank money market accounts 561096868 and 561094608. Money was consolidated into the First Bank central depository account 561096876. The reason for the consolidation was the interest rate was no longer varied across the different accounts.

# Business Registration Permit Application December 2022

**Date Submitted**

**Business Name**

**Business Location**

**Owner**

12/2/2022

Josh's Backstreet Takeout

605 Mill Street

Josh Cecero

12/7/2022

Organic BodyWorkx, Inc.

492 W. Main Street

Jennifer McMahan

12/7/2022

Freedom Pavilion

581 W. Main Street

Jack Jawitz

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	481.39		481.39	481.39
<b>Totals For Year 2022</b>			<b>0.00</b>	<b>481.39</b>		<b>481.39</b>	<b>481.39</b>
<b>Grand Totals</b>			<b>0.00</b>	<b>481.39</b>		<b>481.39</b>	<b>481.39</b>

**Tax Summary**  
as of November 30, 2022

(10-301-XX)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	Total	Current Year	TOTALS	
<b>Starting Balances</b>	47803.32	25739.87	11355.89	7814.42	6305.23	4092.75	2964.2	2037.46	3,828.52	1,333.46	113,275.12	\$2,205,268.51	10-281-0000	
July	-2875.7	-482.5	-286.21	-239.4	-239.4	-239.4	-248.36	-248.36	-248.36	-248.36	-5,356.05		-5,356.05	
August	-1561.35	-389.12	-203.69	-155.9	-155.9	-155.9	-144.29	-144.29	-132.93		-3,043.37		-3,043.37	
September	-2282.79	-1238.64	-1287.9	-896.66							-5,705.99		-184,610.24	
October	-754.67	-150.41	-73.27								-978.35		-253,323.19	
November	-506.6	-89.18	-394.56								-990.34		-331,138.18	
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>	-7981.11	-2349.85	-2245.63	-1291.96	-395.3	-395.3	-392.65	-392.65	-381.29	-248.36	-16,074.10	-761,396.93	-777,471.03	
Releases											0.00		0.00	
Add to Original Levy											0.00		0.00	
Under Original Appeal	-3256.02	-2439.98									-5,696.00	7,547.90	-5,696.00	
Bankruptcy											0.00		0.00	
Refund/Adj											0.00		0.00	
Subtotals	-11,237.13	-4,789.83	-2,245.63	-1,291.96	-395.30	-395.30	-392.65	-392.65	-381.29	-248.36	-21,770.10	-753,849.03	-775,619.13	
EOY Adjustment														
<b>(10-110-XX) Balance</b>	\$36,566.19	\$20,950.04	\$9,110.26	\$6,522.46	\$5,909.93	\$3,697.45	\$2,571.55	\$1,644.81	\$3,447.23	\$1,085.10	91,505.02	\$1,451,419.48	\$1,542,924.50	
<b>Interest</b>	185.51	74.81	59.56	78.35	99.71	121.07	147.69	169.89	192.09	214.30	1,342.98	236.50	1,579.48	
July	116.11	54.29	40.1	52.13	66.05	79.97	86.64	99.48	97.34		692.11		692.11	
August	193.83	210.37	322.41	306.26							1,032.87		1,032.87	
September	64.92	34.75	6.31								105.98		372.95	
October	19.13	190.79	38.47								248.39		248.39	
November														
December														
January														
February														
March														
April														
May														
June														
<b>Interest Collected</b>	\$579.50	\$565.01	\$466.85	\$436.74	\$165.76	\$201.04	\$234.33	\$269.37	\$289.43	\$214.30	\$3,422.33	\$503.47	\$3,925.80	
Submitted by: Amanda Murajda, Tax Collector													<b>Collection Rate</b>	34.4085%

**Top 10 Delinquent Accounts (2021 & prior)**

Name	Balance 11/30/2022
Angela George	\$ 9,461.12
Joe Wilson	\$ 4,638.43
Dorothy Worley	\$ 3,897.33
AFN ABSPROP002 LLC	\$ 3,740.26 Under Appeal
Aarons LLC	\$ 3,589.76 Under Appeal
Reginald Holland	\$ 3,393.19
Ray Worley	\$ 3,375.75
Aarons Inc	\$ 3,182.26 Under Appeal
Dorothy Franklin	\$ 2,941.84
Marjorie Herbert	\$ 2,852.30

**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**11/30/2022**

		General Fund				Actual to	Statement	Variance	
		2022-2023	Previously	2022-2023	Current	2022-2023	Budget	Period	
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	5	
<b>Revenues:</b>									
Ad valorem taxes	\$	2,257,082	\$ 480,635.02	\$ 822,401.40	\$ 341,766.38	\$ 1,434,680.60	36.44%	41.67%	-5.23% *
Other taxes and licenses	\$	6,000	4,930.00	5,140.00	\$ 210.00	\$ 860.00	85.67%	41.67%	44.00%
Unrestricted intergovernmental	\$	2,842,108	780,645.23	989,122.78	\$ 208,477.55	\$ 1,852,985.22	34.80%	41.67%	-6.86% *
Permits and Fees	\$	21,290	8,800.63	9,751.70	\$ 951.07	\$ 11,538.30	45.80%	41.67%	4.14%
Restricted intergovernmental	\$	191,720	104,179.80	104,179.80	\$ -	\$ 87,540.20	54.34%	41.67%	12.67%
Investment earnings	\$	23,192	34,429.81	38,492.80	\$ 4,062.99	\$ (15,300.80)	165.97%	41.67%	124.31%
Other revenues	\$	23,150	5,686.46	9,041.77	\$ 3,355.31	\$ 14,108.23	39.06%	41.67%	-2.61% *
<b>Total revenues</b>	\$	<b>5,364,542</b>	<b>1,419,306.95</b>	<b>1,978,130.25</b>	<b>558,823.30</b>	<b>\$ 3,386,411.75</b>	<b>36.87%</b>	<b>41.67%</b>	<b>-4.79%</b>
<b>Expenditures:</b>									
General Government	\$	924,337	328,703.90	369,183.23	40,479.34	555,153.77	39.94%	41.67%	1.73%
Salaries & Benefits	\$	368,560	123,892.32	84,385.00	6,795.00				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	555,777	204,811.58	284,798.23	33,684.34				
Public Safety	\$	3,300,787	990,095.44	1,274,780.10	284,684.66	2,026,006.90	38.62%	41.67%	3.05%
Salaries & Benefits	\$	1,885,251	443,102.67	648,294.44	119,807.25				
Capital outlay	\$	208,635	77,590.00	84,385.00	6,795.00				
All other expenditures	\$	1,206,901	469,402.77	542,100.66	158,082.41				
Culture and Recreation	\$	114,899	24,671.85	28,289.63	3,617.78	86,609.37	24.62%	41.67%	17.05%
Salaries & Benefits	\$	31,400	7,877.97	9,543.48	1,665.51				
Capital outlay	\$	10,000	-	-	-				
All other expenditures	\$	73,499	16,793.88	18,746.15	1,952.27				
Transportation	\$	760,523	207,954.25	243,147.88	35,193.63	517,375.12	31.97%	41.67%	9.70%
Salaries & Benefits	\$	336,650	96,191.85	120,920.81	21,959.89				
Capital outlay	\$	73,664	-	10,464.67	-				
All other expenditures	\$	350,209	111,762.40	111,762.40	13,233.74				
Economic and Physical Development	\$	-	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits	\$	-	-	-	-				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	-	-	-	-				
Environmental Protection	\$	201,315	68,333.03	81,438.77	13,105.74	119,876.23	40.45%	41.67%	1.21%
Salaries & Benefits	\$	87,750	28,387.22	35,530.81	7,143.59				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	113,565	39,945.81	45,907.96	5,962.15				
<b>Total expenditures</b>	\$	<b>5,301,861</b>	<b>1,619,758.47</b>	<b>1,996,839.61</b>	<b>377,081.15</b>	<b>3,305,021.39</b>	<b>37.66%</b>	<b>41.67%</b>	<b>4.00%</b>
<b>Revenues over expenditures</b>	\$	<b>62,681</b>	<b>(200,451.52)</b>	<b>(18,709.36)</b>	<b>181,742.15</b>	<b>81,390.36</b>	<b>1.54%</b>		
<b>Other financing sources (uses):</b>									
Transfers in	\$	883,107	-	892,906.50	892,906.50	-			
Appropriated fund balance	\$	587,819	-	-	-	-			
Contributed Capital	\$	-	-	-	-	-			
Sale of Assets	\$	-	-	-	-	-			
Loan Proceeds	\$	-	-	-	-	-			
	\$	1,470,926	-	892,906.50	892,906.50	-			
Transfers to other funds:	\$	-	-	-	-	-			
Contributed to fund balance	\$	-	-	-	-	-			
Transfers out	\$	1,533,607	-	-	-	-			
Transfer to Capital Reserve	\$	-	-	-	-	-			
	\$	1,533,607	-	-	-	-			
<b>Total other financing sources (uses)</b>	\$	<b>(62,681)</b>	<b>-</b>	<b>892,906.50</b>	<b>892,906.50</b>	<b>-</b>			
<b>Revenues and other sources over expenditures and other uses</b>	\$	<b>-</b>	<b>(200,451.52)</b>	<b>874,197.14</b>	<b>1,074,648.65</b>	<b>81,390.36</b>			

**Analysis:**  
 \* Timing of Revenues



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, December 8, 2022 at 5:30 PM  
Board Room, 83 Allen Street Sylva, North Carolina

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## MINUTES

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**PRESENT:** Mary Gelbaugh, Commissioner  
Ben Guiney, Commissioner  
Greg McPherson, Commissioner  
David Nestler, Vice-Mayor  
Natalie Newman, Commissioner  
Paige Dowling, Town Manager  
Amanda Murajda, Town Clerk  
Eric Ridenour, Town Attorney

**ABSENT:** Lynda Sossamon, Mayor

### CALL TO ORDER

*Vice-Mayor Nestler called the meeting to order at 5:30 p.m.*

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

### VISITORS:

### APPROVAL OF AGENDA

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

### APPROVAL OF CONSENT AGENDA

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

### PUBLIC COMMENTS

None.

**MAYOR'S REPORT:** None.

### COMMISSIONER'S REPORT

Commissioner Nestler reported that the Pinnacle Park Foundation received preliminary report from Equinox on the botanical survey and there were a number of rare and unique species found. Also, a large number of American Chestnut trees that were fruiting. Commissioner Gelbaugh thanked everyone who helped with the Christmas Parade. Commissioner Guiney also everyone who helped with the parade. He noted that there was a NC Bradford Pear bounty out that the state will pay owners to get rid of. He would also like to have a discussion in the future on priorities that will not affect the budget. Commissioner McPherson added that he was interested in learning more about the Bradford Pear bounty. Commissioner Newman presented to the board a fundraising idea for Bryson Park. She would like to sell bricks with engraving as a way of fundraising for Bryson Park.

### NEW BUSINESS

**AUDIT REPORT:** Bronwyn Burluson of Burluson and Earley, PA presented the financial statements and auditor's report for the fiscal year ended June 30, 2022. A clean audit opinion was given with no findings. Burluson encouraged the board to review the report and to read the management discussion.

**FY 2023-2024 BUDGET CALENDAR:** *Commissioner Newman made a motion to approve the FY 2023-2024 budget calendar. The motion carried with a unanimous vote.*

**Fire Department Personnel Request:** Mike Beck, Fire Chief, addressed the board and noted that in 2021 there were 762 calls for the year. As of November 30, 2022, there have been 1,151 calls. He requested from the board permission to approach Jackson County Commissioners and staff about adding additional personnel to the fire department staff. Currently,

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there is money built into the budget appropriations from the county for truck and building payments. One truck has been paid off and the building will soon be paid off. He would like to reallocate that money to personnel and that would leave a shortfall of about \$40,000. *After discussion, Commissioner Guiney made a motion to authorize Mike Beck and Manager Dowling to approach Jackson County about such changes. The motion carried with a unanimous vote.*

**CANCEL DECEMBER 22, 2022 REGULAR BOARD MEEITNG:** *Commissioner Guiney made a motion to cancel the December 22, 2022 regular board meeting. The motion carried with a unanimous vote.*

**CANCEL DECEMBER 22, 2022 PLANNING BOARD MEEITNG:** *Commissioner Guiney made a motion to cancel the December 22, 2022 regular board meeting. The motion carried with a unanimous vote.*

**SCHEDULE HOLIDAY LUNCH FOR DECEMBER 15, 2022:** *Commissioner Guiney made a motion to schedule the 2022 Holiday Lunch for December 15, 2022, at noon. The motion carried with a unanimous vote.*

**ADJOURNMENT:** *Commissioner Guiney made a motion to adjourn the meeting at 6:46 p.m. The motion carried with a unanimous vote.*

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David Nestler  
Vice-Mayor

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Amanda W. Murajda  
Town Clerk