

*Town of Sylva*  
**CONSENT AGENDA**  
*December 8, 2022*

**1- APPROVE MINUTES:** November 10, 2022, **Regular Board Meeting**

**2- BUDGET AMENDMENT:**

#22 19-367-0000 Sales Tax Refund	\$ 600 C
10-530-8400 FD Sales Tax Expense	600 D

**REF: To appropriate additional sales tax refund revenue into the Fire Department budget.**

#23 10-399-0100 Fund Balance Rollover	\$ 2,600 C
10-510-4300 PD ABC Rehab/Education	2,600 D

**Ref: To rollover the remaining ABC Rehab/Education money from 2021-2022 that was not expended.**

**3- REPORTS:**

- 1- Business Registration Permits as of **November 2022**
- 2- Vehicle Tax Report as of **October 31, 2022**
- 3- Ad Valorem Tax Report as of **October 31, 2022**
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of **October 31, 2022**

**Business Registration Permit Application  
November 2022**

Date Submitted

Business Name

Business Location

Owner

11/2/2022

The Love Nest

286 E. Main St--New location

Alicia Buckley

JACKSON COUNTY ACTIVITY TOTALS REPORT  
 ACTIVITY FROM 10/1/22 THRU 10/31/22

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	522.41		522.41	522.41
Totals For Year 2022			0.00	522.41		522.41	522.41
<b>Grand Totals</b>			0.00	522.41		522.41	522.41

**Tax Summary**  
as of October 31, 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	10,281,000.00
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	-1581.35	-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	-178,904.25	-184,610.24
October	-754.67	-150.41	-73.27								-978.35	-252,344.84	-253,323.19
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>	-7474.51	-2260.67	-1851.07	-1291.96	-395.3	-395.3	-392.65	-392.65	-381.29	-248.36	-15,083.76	-431,249.09	-446,332.85
<b>Releases</b>											0.00		0.00
<b>Add to Original Levy</b>											0.00		0.00
<b>Under Appeal</b>	-3256.02	-2439.98									-5,696.00	2,067.46	2,067.46
<b>Bankruptcy</b>											0.00		-5,696.00
<b>Refund/Adj</b>											0.00		0.00
<b>Subtotals</b>	-10,730.53	-4,700.65	-1,851.07	-1,291.96	-395.30	-395.30	-392.65	-392.65	-381.29	-248.36	-20,779.76	-429,181.63	-449,961.39
<b>EOY Adjustment</b>											0.00		0.00
<b>(10-110-XX) Balance</b>	\$37,072.79	\$21,039.22	\$9,504.82	\$6,522.46	\$5,909.93	\$3,697.45	\$2,571.55	\$1,644.81	\$3,447.23	\$1,085.10	92,495.36	\$1,776,086.88	\$1,868,582.24
<b>Interest</b>											<b>Total</b>		
July	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
August	116.11	54.29	40.1	52.13	66.05	79.97	86.64	99.48	97.34		692.11		692.11
September	193.83	210.37	322.41	306.26							1,032.87		1,032.87
October	64.92	34.75	6.31								105.98	266.97	372.95
November											-		-
December											-		-
January											-		-
February											-		-
March											-		-
April											-		-
May											-		-
June											-		-
<b>Interest Collected</b>	\$560.37	\$374.22	\$428.38	\$436.74	\$165.76	\$201.04	\$234.33	\$269.37	\$289.43	\$214.30	\$3,173.94	\$503.47	\$3,677.41
Submitted by: Amanda Murajida, Tax Collector												<b>Collection Rate</b>	19.5371%

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

Name	Balance 10/31/2022
Angela George	\$ 9,399.22
Joe Wilson	\$ 4,814.45
Dorothy Worley	\$ 3,875.51
AFN ABSPROPO02 LLC	\$ 3,714.86
Aarons LLC	\$ 3,565.34 Under Appeal
Reginald Holland	\$ 3,370.15
Ray Worley	\$ 3,356.94
Aarons Inc	\$ 3,162.24 Under Appeal
Dorothy Franklin	\$ 2,922.63
Marjorie Herbert	\$ 2,834.77

General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
10/31/2022

		General Fund				Actual to Budget		Statement	
		2022-2023	Previously	2022-2023	Current	2022-2023	Percent	Period	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance		4	
<b>Revenues:</b>									
Ad valorem taxes	\$	2,257,082	215,829.96	480,635.02	\$ 264,805.06	\$ 1,776,446.98	21.29%	33.33%	-12.04% *
Other taxes and licenses	\$	6,000	4,750.00	4,930.00	\$ 180.00	\$ 1,070.00	82.17%	33.33%	48.83%
Unrestricted intergovernmental	\$	2,959,432	473,874.21	780,645.23	\$ 306,771.02	\$ 2,178,786.77	26.38%	33.33%	-6.96% *
Permits and Fees	\$	16,000	8,229.12	8,800.63	\$ 571.51	\$ 7,199.37	55.00%	33.33%	21.67%
Restricted intergovernmental	\$	130,000	86,600.84	104,179.80	\$ 17,578.96	\$ 25,820.20	80.14%	33.33%	46.80%
Investment earnings	\$	23,192	20,296.20	34,429.81	\$ 14,133.61	\$ (11,237.81)	148.46%	33.33%	115.12%
Other revenues	\$	23,150	10,544.55	5,686.46	\$ (4,858.09)	\$ 17,463.54	24.56%	33.33%	-8.77%
<b>Total revenues</b>	\$	<b>5,414,856</b>	<b>820,124.88</b>	<b>1,419,306.95</b>	<b>599,182.07</b>	<b>\$ 3,995,549.05</b>	<b>26.21%</b>	<b>33.33%</b>	<b>-7.12%</b>
<b>Expenditures:</b>									
<b>General Government</b>	\$	<b>883,838</b>	<b>258,499.20</b>	<b>328,703.90</b>	<b>75,704.69</b>	<b>555,134.10</b>	<b>37.19%</b>	<b>33.33%</b>	<b>-3.86% **</b>
Salaries & Benefits	\$	368,560	95,591.07	123,892.32	28,301.25				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	515,278	162,908.13	204,811.58	47,403.44				
<b>Public Safety</b>	\$	<b>3,315,180</b>	<b>776,774.77</b>	<b>990,095.44</b>	<b>213,320.67</b>	<b>2,325,084.56</b>	<b>29.87%</b>	<b>33.33%</b>	<b>3.47%</b>
Salaries & Benefits	\$	1,826,851	346,329.91	443,102.67	114,926.77				
Capital outlay	\$	196,220	73,760.00	77,590.00	3,830.00				
All other expenditures	\$	1,292,109	356,684.86	469,402.77	94,563.90				
<b>Culture and Recreation</b>	\$	<b>109,000</b>	<b>13,784.89</b>	<b>24,671.85</b>	<b>5,386.96</b>	<b>84,328.15</b>	<b>22.63%</b>	<b>33.33%</b>	<b>10.70%</b>
Salaries & Benefits	\$	31,400	6,140.21	7,877.97	1,737.76				
Capital outlay	\$	10,000	-	-	-				
All other expenditures	\$	67,600	7,644.68	16,793.88	3,649.20				
<b>Transportation</b>	\$	<b>760,523</b>	<b>150,925.31</b>	<b>207,954.25</b>	<b>57,028.94</b>	<b>552,568.75</b>	<b>27.34%</b>	<b>33.33%</b>	<b>5.99%</b>
Salaries & Benefits	\$	336,650	74,231.96	96,191.85	21,959.89				
Capital outlay	\$	73,664	-	-	-				
All other expenditures	\$	350,209	76,693.35	111,762.40	35,069.05				
<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>201,315</b>	<b>55,825.21</b>	<b>68,333.03</b>	<b>12,507.82</b>	<b>132,981.97</b>	<b>33.94%</b>	<b>33.33%</b>	<b>-0.61% **</b>
Salaries & Benefits	\$	87,750	22,308.26	28,387.22	6,078.96				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	113,565	33,516.95	39,945.81	6,428.86				
<b>Total expenditures</b>	\$	<b>5,269,856</b>	<b>1,255,809.38</b>	<b>1,619,758.47</b>	<b>363,949.08</b>	<b>3,650,097.53</b>	<b>30.74%</b>	<b>33.33%</b>	<b>2.60%</b>
<b>Revenues over expenditures</b>	\$	<b>145,000</b>	<b>(435,684.50)</b>	<b>(200,451.52)</b>	<b>235,232.99</b>	<b>345,451.52</b>	<b>6.56%</b>		
<b>Other financing sources (uses):</b>									
Transfers in	\$	423,019	-	-	-	-			
Appropriated fund balance	\$	10,000	-	-	-	-			
Contributed Capital	\$	-	-	-	-	-			
Sale of Assets	\$	-	-	-	-	-			
Loan Proceeds	\$	-	-	-	-	-			
	\$	433,019	-	-	-	-			
<b>Transfers to other funds:</b>	\$	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Contributed to fund balance	\$	-	-	-	-	-			
Transfers out	\$	578,019	-	-	-	-			
Transfer to Capital Reserve	\$	578,019	-	-	-	-			
	\$	578,019	-	-	-	-			
<b>Total other financing sources (uses)</b>	\$	<b>(145,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Revenues and other sources over expenditures and other uses</b>	\$	<b>-</b>	<b>(435,684.50)</b>	<b>(200,451.52)</b>	<b>235,232.99</b>	<b>345,451.52</b>			

**Analysis:**

- \* Timing of Revenues
- \*\* Insurance and Postage Paid Early in Budget





# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, November 10, 2022 at 5:30 PM  
Board Room, 83 Allen Street Sylva, North Carolina

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## MINUTES

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

**ABSENT:** Paige Dowling, Town Manager

### CALL TO ORDER

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

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

**VISITORS:** Sarah Cochran, Garret Craig, Emory Schneider-Green, Mary Asgari, Cameron Walker, Ken Joseph, George Neslen, David Albaugh, Anne Link and Kevin Ritchie.

### APPROVAL OF AGENDA

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

### APPROVAL OF CONSENT AGENDA

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

### PUBLIC COMMENTS

None.

### MAYOR'S REPORT

Mayor Sossamon reported that Southern City magazine features an article on the Town of Sylva's ARPA plans. She also encouraged members to send letters of encouragement to newly elected representatives for the district.

### COMMISSIONER'S REPORT

Commissioner Gelbaugh reported that the traffic signal at Spring Street is still not operating correctly and requested Jake Scott investigate and report to NCDOT. Commissioner Nestler noted that he hoped to have a draft sidewalk ordinance ready for board members at the December meeting. Commissioner Guiney gave a community Covid update. He added that the crosswalk near Schulman Street needed to be repaired.

**PUBLIC HEARING—ORDINANCE AMENDMENT: SECTION 30 STREETS & SIDEWALKS (PUBLIC SOLICITATION):** Mayor Sossamon opened the public hearing at 5:38 p.m. Eric Ridenour, Town Attorney, gave an overview of the proposed panhandling ordinance and the intention behind it. He explained that it was brought to the Board's attention by several citizens and the Board decided to review panhandling in the Town of Sylva. Ridenour explained that the ordinance is designed to prevent people from soliciting aggressively.

Members of the public speaking against a panhandling ordinance were Sarah Cochran, Garrett Craig, Emory Schneider-Green, Mary Asgari, Ken Joseph, David Albaugh and Ken Richey. All expressed their concerns over the rights of citizens to participate in panhandling. George Neslen addressed the board and explained that he is one of the citizens who requested the Town look at panhandling actions. *Being no further comment, Commissioner Nestler made a motion to close the hearing at 6:19 p.m. The motion carried with a unanimous vote.*

**NEW BUSINESS**

**Ordinance Amendment: Section 30 Streets & Sidewalks (Public Solicitation):** Commissioner Guiney thanked those who attended the meeting. Guiney added that he had an issue with aggressive behavior and this ordinance doesn't address that. He does not agree with the ordinance. Commissioner Nestler believes this kind of ordinance makes the Town look bad. Commissioner Gelbaugh thinks it could work if some items were removed from the draft, including 3, 14, and 15. Commissioner McPherson added that he thought the ordinance placed judgement on others. *The amendment dies for lack of a motion.*

**Jackson County Municipal Grant Application:** Bernadette Peters, Main Street Director, addressed the board and explained that the grant application was for a Sylva Art Walk launch. It would include Murals on Mill with rotating artists to be compensated, a Sylva Art Walk rack card and Sylva Walk kiosks throughout the Town to hold maps and information. *Commissioner Nestler made a motion to approve the resolution to apply for the Jackson County Municipal Grant Application and if awarded accept the funds and authorize the Town Manager and Main Street Director to implement the project. The motion carries with a unanimous vote.*

**TWSA Board Appointment:** Amanda Murajda reported that Michael (Mick) McCardle's seat on the TWSA Board will expire December 31, 2022. McCardle is eligible for one more term and is interested in serving. *Commissioner McPherson made a motion to reappoint Michael (Mick) McCardle to a third term on the TWSA board. The motion carried with a unanimous vote.*

**CLOSED SESSION:** *Commissioner McPherson made a motion to enter closed session pursuant to NCGS. 143-318-11(a)(3) to consult with the town attorney at 6:49 p.m. The motion carried with a unanimous vote.*

*Commissioner Guiney made a motion to come out of closed session. The motion carried with a unanimous vote and the Board entered into regular session at 7:11 p.m. No action was taken during closed session.*

**ADJOURNMENT:** *Commissioner Guiney made a motion to adjourn the meeting at 7:11 p.m. The motion carried with a unanimous vote.*

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Lynda Sossamon  
Mayor

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Amanda W. Murajda  
Town Clerk