

Town of Sylva
CONSENT AGENDA
May 8, 2025

1- APPROVE MINUTES: April 10, 2025, **Regular Board Meeting;** April 24, 2025,
Regular Board Meeting; April 24, 2025, **Budget Work Session**

2- BUDGET AMENDMENT:

#19 10-367-0400 Misc Grants	\$ 5,500 C
10-510-7104 PD BCBS Grant	5,500 D

REF: To appropriate a BCBS NC Grant into the Police Department.

#20 10-320-0000 Interest on Investments	\$ 2,500 C
10-590-3200 FM Electric	2,500 D

REF: To amend Facility Maintenance electric due to underbudgeting.

#21 10-690-9800 Separation Allowance	\$ 38,481.84 C
10-510-0400 PD Separation Allowance	35,747.28 D
10-510-0500 PD FICA	2,734.56 D

REF: EOY accounting entry to move the budget for Separation Allowance expenses into the Police Department to be reflected as of June 30th.

#22 10-335-0200 Sale of FA (Capital)	\$ 20,370 C
10-335-0300 Sale of Non- Fixed Capital	1,630 C
10-510-7400 PD Capital	22,000 D

REF: To appropriate the Sale of Capital Asset into the Police Department to purchase a used vehicle.

#23 10-580-0900 Sanitation Liability Insurance	\$ 2,000 C
10-590-3400 FM Building Maintenance	2,000 D

REF: To appropriate additional funding into FM Building Maintenance due to unexpected repairs.

#24 20-399-0200 FD Capital Reserve Fund	\$ 40,000 C
20-415-0000 FD Capital Reserve Fund Transfer Out	40,000 D
19-391-0000 FD Transfer In	40,000 C
19-530-7400 FD Capital Expense	40,000 D

REF: To appropriate a transfer from FD Capital Reserve Fund to FD Operational account to allow for an emergency repair needed on the ladder truck.

3- TAX REFUND:

Tax Refund ~ Eric and Misty Cooley ~ 2024 ~ Pin # 7632-80-4777 ~ \$38.10 ~ GIS mapping incorrectly showed a portion of this parcel inside city limits. The parcel is 100% outside city limits.

4- REPORTS:

1. Business Registration Permits **April 2025**
2. Vehicle Tax Report as of **March 31, 2025**
3. Ad Valorem Tax Report as of **March 31, 2025**
4. Statement of Revenues, Expenditures, Changes in Fund Balance as of **March 31, 2025**
5. Quarterly Finance Report as of **March 31, 2025**
6. Quarterly Special Revenue Report as of **March 31, 2025**

5-OTHER:

- ***The following Personal Property was declared surplus by (R2025-05) and sold by public auction (GovDeals) on April 24, 2025:***
 - ~ NAPA Air Compressor Model #82309VBTF - **\$310**
 - ~ Coats Tire Changer Model #5040a - **\$1,320**
 - ~ 4 Hercules 12R22.5 Tires - **\$755**
 - ~ TOA Conference System CA# 0149 - **\$14**
 - ~ 2016 Ford Police Interceptor (Vehicle #13) CA# 0554 (VIN# 1FM5K8AR4GGB12860) - **\$3,506** – **Buyer defaulted on payment. Vehicle was relisted for 7 days with auction ending on May 8, 2025 @ 7 p.m.**
 - ~ 2015 Ford Police Interceptor (Vehicle #5) CA# 0552 (VIN# 1FM5K8AR8FGA78243) - **\$6,600**
 - ~ 2014 Ford Police Interceptor (Vehicle #6) CA# 0549 (VIN# 1FM5K8AR8EGA70643) - **\$3,560**
 - ~ 2010 Ford Crown Victoria (Hope) CA# 0541 (VIN# 2FABP7BVXAX106485) - **\$4,575**
 - ~ 2006 Ford Explorer (Blue) CA# 0543 (VIN# 1FMEU73E06UA41705) - **\$2,825**
- **Closeout of Bridge Park Stormwater Project Ordinance – (see attached)**
- **Amended Scotts Creek Slope Stabilization Capital Project – (see attached)**
Appropriates \$57,328.84 from the closeout of the Bridge Park Stormwater Project and adjusts the expenditures to reflect the pay back portion of the NCDTS Cashflow loan.

Business Registration Permit Application
April 2025

Date Submitted

Business Name

Business Location

Owner

4/16/2025

Studio 505

174 E. Sylva Shopping Center

Crystal Snover

4/22/2025

Jack the Dipper

280 Asheville Hwy

Andrew Ledford

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest
SGR Sylva Gross Receipts			0.00	370.30	
Totals For Year 2022			0.00	370.30	
Grand Totals			0.00	370.30	

Tax Summary
as of March 31, 2025

(10-301-XX)	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total	Current Year	TOTALS
Starting Balances	48668.17	20666.09	11217.88	9177.7	6102.32	5377	4626.93	2726.05	1747.04	1275.7	111,584.88	\$2,176,717.75	10,281,000.00
July	-855.67	-202.88					-6.55				-1,065.10		-1,065.10
August	-833.26	-470.15	-760.85			-50.85					-2,115.11		-2,115.11
September	-4286.56	-232.91				-120.18					-4,639.65	-265,742.26	-270,381.91
October	-97.91	-197.31				-128.49					-423.71	-135,849.18	-136,272.89
November	-897.29	-1279.83				-73.13					-2,250.25	-328,991.79	-331,242.04
December	-2461	-216.56									-2,727.37	-1,130,306.05	-1,133,033.42
January	-2905.12	-668.27	-49.81		-73.72						-3,791.30	-228,005.28	-231,796.58
February	-997.25	-1.4	-145.27		-207.78						-1,351.70	-57,113.87	-58,465.57
March	-2244.11	-1907.71	-365.22	-61.06	-88.38						-4,686.48	-44,926.35	-49,592.83
April											0.00		0.00
May											0.00		0.00
June											0.00		0.00
July - June Totals	-15578.17	-5177.02	-1465.34	-61.06	-369.88	-372.65	-6.55	0.00	0.00	0.00	-23,030.67	-2,190,934.78	-2,213,965.45
Releases	-569.96	-554.74									-1,124.70	-2,294.89	-3,419.59
Add to Original Levy											0.00	102,803.24	102,803.24
Under Appeal											0.00		0.00
Bankruptcy											0.00		0.00
Refund/Adj											0.00		0.00
Subtotals	-16,148.13	-5,731.76	-1,465.34	-61.06	-369.88	-372.65	-6.55	0.00	0.00	0.00	-24,155.37	-2,090,426.43	-2,114,581.80
EOY Adjustment													
(10-110-XX) Balance	\$32,520.04	\$14,934.33	\$9,752.54	\$9,116.64	\$5,732.44	\$5,004.35	\$4,620.38	\$2,726.05	\$1,747.04	\$1,275.70	87,429.51	\$86,291.32	\$173,720.83
Interest	25.09	5.08				118.40	0.05				148.62		148.62
July						70.15					299.24		299.24
August	60.48	105.57	13.04	50.00		4.82					353.86		353.86
September	338.54	10.50				1.51					157.11		157.11
October	34.12	1.48	120.00			0.55					401.43		401.43
November	119.37	230.19			51.32						402.90	86.37	489.27
December	270.79	37.92	94.19								590.86	1,365.52	1,976.38
January	359.97	102.8	5.81		122.28						147.27	1,539.89	1,687.16
February	140.21	0.11	4.73		2.22						898.45	1,567.89	2,466.34
March	271.57	409.98	70.34	145.9	0.66								
April													
May													
June													
Interest Collected	\$1,620.14	\$903.63	\$308.11	\$195.90	\$176.48	\$195.43	\$0.05	\$0.00	\$0.00	\$0.00	\$3,399.74	\$4,579.67	\$7,979.41
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	96.2145%

Top 10 Delinquent Accounts (2024 & prior)

Name	Balance 3/31/2025
JTS Transport	\$ 10,697.00
Dorothy Worley	\$ 6,441.83
Joe Wilson	\$ 6,157.85
Kelly Robinson	\$ 5,729.12
Marjorie Herbert Smith	\$ 5,580.25
David George Howell	\$ 5,295.22
Angela George	\$ 4,763.11
Joyce Stratton	\$ 4,747.99
FRC, LLC	\$ 4,368.17
Jimmy Ray Wilson	\$ 4,108.46

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
3/31/2025

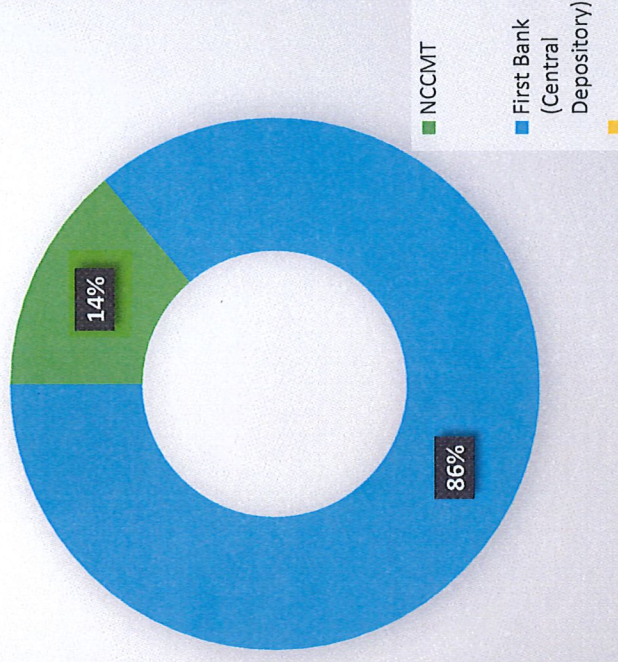
		General Fund					Actual to	Statement	
		2024-2025	Previously	2024-2025	Current	2024-2025	Budget	Period	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	9	
Revenues:									
Ad valorem taxes	\$	2,309,930	\$ 2,249,715.24	\$ 2,314,555.30	\$ 64,840.06	\$ (4,625.30)	100.20%	75.00%	25.20%
Other taxes and licenses	\$	6,200	5,325.00	5,880.00	\$ 535.00	\$ 320.00	94.84%	75.00%	19.84%
Unrestricted intergovernmental	\$	2,853,147	1,730,121.09	2,053,679.69	\$ 323,558.60	\$ 799,467.31	71.98%	75.00%	-3.02% *
Permits and Fees	\$	18,000	10,516.30	13,871.81	\$ 3,355.51	\$ 4,128.19	77.07%	75.00%	2.07%
Restricted intergovernmental	\$	188,542	147,772.89	120,333.93	\$ -	\$ 68,208.07	63.82%	75.00%	-11.18% **
Investment earnings	\$	74,750	210,354.97	239,376.16	\$ 29,021.19	\$ (164,626.16)	320.24%	75.00%	245.24%
Other revenues	\$	51,585	51,292.11	55,052.18	\$ 3,760.07	\$ (3,467.18)	106.72%	75.00%	31.72%
Total revenues	\$	5,502,154	4,405,097.60	4,802,749.07	425,070.43	\$ 699,404.93	87.29%	75.00%	12.29%
Expenditures:									
General Government	\$	987,227	595,164.29	641,422.66	46,258.37	345,804.34	64.97%	75.00%	10.03%
Salaries & Benefits	\$	424,460	260,779.06	352,299.12	32,258.44				
Capital outlay	\$	-	-	-	-				
All other expenditures	\$	562,767	334,385.23	289,123.54	13,999.93				
Public Safety	\$	3,865,953	1,960,864.20	2,183,607.71	222,743.51	1,682,345.29	56.48%	75.00%	18.52%
Salaries & Benefits	\$	1,691,516	922,934.95	1,189,745.03	114,762.95				
Capital outlay	\$	749,977	114,039.43	174,303.96	32,771.30				
All other expenditures	\$	1,325,073	923,889.82	819,558.72	75,209.26				
Culture and Recreation	\$	127,650	39,703.06	85,681.53	45,978.47	41,968.47	67.12%	75.00%	7.88%
Salaries & Benefits	\$	36,050	13,679.60	17,075.57	1,713.28				
Capital outlay	\$	10,474	-	10,473.95	10,473.95				
All other expenditures	\$	81,126	26,023.46	58,132.01	33,791.24				
Transportation	\$	863,475	460,742.28	511,180.31	50,438.03	352,294.69	59.20%	75.00%	15.80%
Salaries & Benefits	\$	367,910	163,524.34	249,527.23	23,791.66				
Capital outlay	\$	85,500	14,699.00	14,699.00	-				
All other expenditures	\$	410,065	282,518.94	246,954.08	26,646.37				
Economic and Physical Development	\$	-	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits									
Capital outlay									
All other expenditures	\$	-	-	-	-				
Environmental Protection	\$	481,132	130,604.63	150,318.18	19,713.55	330,813.82	31.24%	75.00%	43.76%
Salaries & Benefits	\$	96,150	55,801.32	55,801.32	9,409.24				
Capital outlay	\$	259,502	-	-	-				
All other expenditures	\$	125,480	74,803.31	94,516.86	10,304.31				
Total expenditures	\$	6,325,437	3,187,078.46	3,572,210.39	385,131.93	2,753,226.61	56.47%	75.00%	18.53%
Revenues over expenditures	\$	(823,283)	1,218,019.14	1,230,538.68	39,938.50	(2,053,821.68)	-32.47%		
Other financing sources (uses):									
Transfers in	\$	852,258	807,508.00	-	-	-			
Appropriated fund balance	\$	836,200	-	-	-				
Transfers to other depts	\$	369,511	369,511.00	-	-				
PB Appropriated fund balance	\$	32,000	-	-	-				
Fund Balance rollover	\$	228	-	-	-				
Contributed Capital	\$	-	-	-	-				
Lease Liability	\$	57,097	-	-	-				
Sale of Assets	\$	-	-	-	-				
Loan Proceeds	\$	2,147,294	1,177,019.00	-	-				
Transfers to other funds:	\$	-	-	-	-	-			
Contributed to GF fund balance	\$	494,511	494,511.00	-	-				
Transfers out	\$	829,500	829,500.00	-	-				
Transfer to Capital Reserve	\$	1,324,011	1,324,011.00	-	-				
Total other financing sources (uses)	\$	823,283	2,648,022.00	-	-	-			
Revenues and other sources over expenditures and other uses	\$	-	3,866,041.14	1,230,538.68	39,938.50	(2,053,821.68)			

Analysis:

* Timing of Sales Tax and Grants

INVESTMENT PORTFOLIO:		3 Month Avg
BANK	INVESTMENTS	INTEREST
NCCMT	\$2,234,640	4.26%
First Bank (Central Depository)	\$13,837,593	4.25%
	\$16,072,234	

DIVERSIFICATION OF INVESTMENTS



STATE REVENUE ANALYSIS: (75% Budget)		
	Revenue	% Collected
Telecommunication	\$17,459	80.83%
Natural Gas	\$5,617	70.22%
Video Programming	\$6,962	77.35%
Franchise on Power	\$80,742	85.59%
Total 1ST QTR (Avg should be 50%)	\$110,780	
Article 40 (.50 % pooled - per capita)	\$166,367	79.22%
Article 42 (.50% point of sale)	\$171,384	77.20%
Article 39 (1% point of sale)	\$345,590	81.32%
Hold Harmless (related to county medicaid)	\$148,798	78.31%
Total 8 Months (Avg should be 66.64%)	\$832,139	

FUND BALANCE ANALYSIS:		What does 1 cent =	Estimated
Unassigned - 6/30/2024	\$5,305,808	# ARPA Related Approp	0
Subsequent appropriation/rollover	\$0	# GF Approp. after 7/1	1
Appropriated/rollover after 7/1/23	-\$228	# Contingency Approp.	1
Transfer Slope Stabilization (Over Goal)	-\$829,500	# GF Rollovers after 7/1	1
ARPA related funds	-\$122,814	ARPA Related:	
Available Fund Balance	\$4,353,266	Balance \$27,000	
	72.93%		
	Goal		
	73.00%		

Note: Board policy states that Fund Balance will not drop below 40% and the goal is to have Fund Balance at 73% of expenditures.

CAPITAL RESERVE FUNDS:				REVOLVING LOAN FUND:			
General Fund		Fire Department					
GF Res 6/30/2024	\$1,080,694	FD Res. 6/30/2024	\$728,813	RLF Balance 6/30/24			\$108,621
Transfer In GF (Over Goal)	\$0	FD DOI Earmarked	\$8,149	Interest			\$1,766
Interest/Sales Tax	\$60,217	Subsequent Approp.	-\$40,706	Investment in Real Estate			-\$52,435
Closeout Allen Street Project	\$338,593	Interest	\$15,577	Subsequent Year Approp.			-\$6,000
Appropriation 7/1/2024	-\$519,004	Appropriation 7/1/24	-\$507,300				
GF Available Funds	\$960,501	FD Available Funds	\$204,533	RLF Available Funds			\$51,952
FISHER CREEK ANALYSIS:				Fisher Creek Funds Available			
Bank Investments	Current Invested	FY Interest as of 3/31/2025	Current Interest Rate	Total Interest starting 10/2007			
NCCMT	\$8,887	\$310.50	4.23%	\$178,059	Available Cash		3,266,282
Entegra/Select Bank/First Bank	\$3,257,396	\$65,225.41	4.25%	\$205,974	Subsequent/Roll Over		-103,560
Community 1st/Dogwood Bank	\$0	\$31,129.21		\$153,369	Water Quality		-1,331,762
UICB	\$0			\$71,236	Revenues		96,954
HomeTrust	\$0			\$55,723	Expenditures		-47,871
Wachovia	\$0			\$66,937	Funds Available		\$1,880,044
1st Citizen	\$0			\$13,844	ARPA Funds/Interest		122,814
	\$3,266,282	\$96,665.12		\$745,142	Appropriations		\$0
Note: \$3,500,000 received from Clean Water Management Trust Grant 10/2007. The grant requires that \$1,400,000 (40%) be spent on water quality. Currently \$182,141 has been expended towards this purpose leaving \$1,217,859 remaining.				Balance Remaining			\$122,814
PROPERTY TAX ANALYSIS (51% Budget)				Total H2O Quality Interest \$125,443.61			
OUTSTANDING LOANS							
	Loan	P/I	Loan Payoff Year	Annual Debt			
Budgeted	\$2,167,530			\$0			
Original Billing	\$2,247,006			\$0			
Est. 97.54% Collection	\$2,223,445			\$0			
Collection/Releases	-\$2,090,426			\$0			
Discovery/Penalties	\$32,515						
Appeals (Total)	\$0						
Outstanding	\$86,291						
Collection % Rate	96.21%						
Prior Year Collection % Rate	96.70%						

Submitted by: Lynn Bryant, Finance Officer

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
March 31, 2025

Public Art Fund (Fund 23) - Special Revenue Fund:

Original Ordinance (2017-01)	0
Fund Balance (6/30/2024)	4,216
Revenue - Donations/ Interest	148
Fund Balance Appropriation (Operating Budget)	-2,000
Expenditures	0.00
Balance to Date	\$2,364

Sidewalk SRF (Fund 27) - Special Revenue Fund:

Original Ordinance (2017-02)	Note: Amended from RLF	103,713
Budget Amendment #1 (Skyland Drive 7/11/19)		174,687
Budget Amendment #2 (Skyland Drive 3/12/20 - Note: Reapproved on 2/10/22)		2,800
GF Transfer In from GF (Hwy 107) - (Prepaid 40,131.38)		159,869
Budget Amendment #3 (Skyland Drive 11/12/22)		100,000
Revenue/Interest		55,150
Expenditures (Skyland Drive)		-114,974
Highway 107 Prepaid NCDOT		\$40,131.38
Encumbrances Remaining DOT Contract Skyland Drive	295,400	Subsequent -300,000
Balance to Date		\$181,245

Allen Street Landslide (Fund 22) - Capital Project Fund:

Project Closed 7/31/2024

Total Costs	\$1,728,743
Town	\$978,743
DOT	\$750,000

Bryson Park/Playground (Fund 31) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11612) (2/24/22)	3,000,000
Expenditures	-2,650,517
Encumbrances (CDC Contract 7/28/2022) Contract Balance	-1,251
Encumbrances (Wurster Contract)	
Encumbrances (Kessel Contract)	0
Encumbrances (Bliss Products - Playground Equipment and Rubber)	0
Encumbrances (Odell)	-375
Encumbrances (Bliss Products - Site Furnishings and Shade)	-118,423
Encumbrance Bartlett	-164,957
Amendment - Sales Tax Refund (11-14-2024)	13,510
Amendment -Interest thru (9/30/2024)(11-14-2024)	115,643
Sales Tax Refund	(13,510-13,510) \$0
Interest	(129,455.30-115,643) \$13,812

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report

\$193,629

Public Restrooms (Fund 30) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11611) (2/24/22)	250,000
Amended - SWC Grant (Reimbursable) (5/12/22)	40,000
Amended - (SCIF Grant 11613) (10/27/2022)	100,000
Amended - Project Interest (SCIF #11611) (October 26, 2023)	8,900
Amended - ARPA Related Funds (10/26/2023)	209,773
Amended - ARPA Related Funds (12/14/2023)	5,976
Amended - ARPA Related Funds (3/14/2024)	22,000
Amended - SCIF Interest (SCIF #11611) 10/10/2024	3,573
Amended - SCIF Interest (SCIF #11613) 10/10/2024	5,949
Amended -Sales Tax Reimbursement (SCIF#11611)	1,259
Amended - Interest (11/14/2024)	9,462
Expenditures	-576,516

Sales Tax Refund	(1,259 -1,259)	\$0
Interest	(30,681.08-27,884)	\$2,797

\$80,377

Bridge Park Stormwater Project (Fund 32) - Capital Project Fund:

Original Ordinance (10/27/2022) ARPA Related Funds	421,000
Amended Ordinance (11/10/2022) ARPA Related Funds	-3,000
Amended Ordinance (11/9/2023) ARPA Related Funds	98,447
Amended Ordinance (9/14/2023) JCTDA	367,757
Amended Ordinance Bridge Park Interest (11/9/2023)	9,500
Expenditures	-853,564

Sales Tax Refund		\$6,602
Interest	(20,361.03-9,500)	\$10,861

\$40,140

Facade Grant Improvement Program (Fund 33) - Grant Project Fund:

Original Ordinance (4/25/2024) JC TDA	20,000
Original Ordinance (4/25/2024) Community Foundation	10,000
Expenditures	-21,492
Interest	\$1,008

\$8,508

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
March 31, 2025

Poteet Park Restroom Project (Fund 34) - Grant Project Fund:

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund	200,000
Expenditures	0
Interest	\$6,140
	\$200,000

Scotts Creek Slope Project (Fund 35) - Grant Project Fund:

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund	125,000
Transfer In GF Year End (6/30/2024)	829,500
NCDTS Cashflow Loan 4/10/2025)	203,929
Expenditures	0
Interest	\$15,586
	\$1,158,429

**CLOSEOUT
TOWN OF SYLVA
Bridge Park Stormwater Project Ordinance
May 8, 2025**

- **Total Budgeted Costs of Project \$893,704**
- **Total Expenditures \$853,564 +527.40 (A/P) \$854,091.40**
- **Remaining Project Balance \$39,612.60**
Accumulated Interest \$10,861 + 253 = \$11,114.03 (April Interest)
Refunded Sales Tax \$6,602.21
- **Appropriations of Remaining Funding**
~ Scotts Creek Slope Stabilization Project (Fund 35) **\$ 57,328.84**

**Note: Any revenue received after closeout will be directly appropriated into the
Scotts Creek Slope Project.**

**AMENDED
TOWN OF SYLVA
SCOTTS CREEK SLOPE STABILIZATION CAPITAL 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 is the for the planning, budgeting, and procurement of a qualified contractor to repair the Scott's Creek retaining wall failure. The project will stabilize Scott's Creek along the bank adjacent to Town property from the Allen Street Bridge to Poteet Park.

Section 2. The project may be funded by financing through debt, grant funding, fund balance reserves, fund balance, earmarked monies 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:

Closeout of Allen Street Capital Project Fund (In lieu Capital Reserve Fund)	\$ 125,000.00
Transfer GF Fund Balance (In lieu Capital Reserve Fund)	829,500.00
NCDTS Cashflow Loan	203,928.93
Closeout Bridge Park Stormwater Project (ARPA Related Funds)	<u>57,328.84</u>
	\$ 1,215,757.77

Expenditures:

Professional Services	120,000.00
Construction/Repair	762,829.84
Contingency	118,000.00
Miscellaneous Expense	10,000.00
Sales Tax (NC and County)	1,000.00
NCDTS Cashflow Loan Repayment	<u>203,928.93</u>
	\$ 1,215,757.77

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 35 (Scotts Creek Slope Stabilization Project) will account for the bookkeeping records of this project.

Adopted this the 8th day of May 2025

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, April 10, 2025 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Johnny Phillips, Mayor
Brad Waldrop, Commissioner
Joseph Waldrum, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT:

CALL TO ORDER

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

STAFF PRESENT: Robbie Carter (Asst. Police Chief) and Chris Hatton (Police Chief).

VISITORS: Nelia Waldrum and Kate McKittrick.

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS: Kate McKittrick addressed the board regarding a new gas station proposed on Highway 107 in the Town of Sylva ETJ and noted that she was not in favor of such construction.

SWEARING-IN CEREMONY: Amanda Murajda, Town Clerk, administered the oath of office to the newly appointed Commissioner, Joseph Waldrum.

MAYOR'S REPORT: Mayor Phillips expressed his thanks to the Public Works department for repairing a sink hole on Main Street that impacted business. He also thanked TWSA for their partnership with the repairs.

COMMISSIONER'S REPORT: Commissioners reported the following:

Gelbaugh—The 41st annual Tuck Clean-up is Saturday, April 12, 2025, at 9:00 a.m.

Estridge—Welcomed Joe Waldrum to the board.

Brown—Welcomed Joe Waldrum to the board. Brown thanked the MSSA Board for their efforts in cleaning up the downtown area.

MANAGER'S REPORT: Manager Dowling reported the following:

- Dowling thanked Public Works and TWSA for their work on repairing a sink hole on Main Street.
- The consent agenda included an item for a budget amendment to appropriate \$7,000 for the sink hole repair.
- Budget Update: The balanced draft budget will be emailed Thursday, April 17th. The next budget work session is April 24th following the meeting. The draft budget and fee schedule will be reviewed.

Regular Board Meeting April 10, 2025

- Employment Update: Public Works is still accepting applications for the vacant maintenance technician position. Sgt. Ryan Griffin submitted a resignation letter.
- Bryson Park: The tile in the restrooms is complete. Siding will be painted soon. The target date to reopen the park is still June.
- The ribbon cutting for the public restroom is Saturday, April 26th at 2:00 p.m. during Greening Up the Mountains. Odell Thompson, the architect on the project, is going to cut the ribbon.
- Town offices will be closed April 18th for Good Friday.

NEW BUSINESS:

FY 2024-2025 AUDIT CONTRACT: The audit fee is \$25,000 with Sheila Gahagan, CPA. *Commissioner Waldrop made a motion to approve the audit contract. The motion carried with a unanimous vote.*

LIBRARY BOARD APPOINTMENT: The Town appoints a commissioner to fill the Town's vacant seat on the Jackson County Public Library Board of Trustees. Their next meeting is May 20th in Cashiers. Commissioner Waldrop volunteered to serve on the library board. *Commissioner Estridge made a motion to appoint Commissioner Waldrop to the Library Board. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 5:51 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, April 24, 2025 at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Johnny Phillips, Mayor
Brad Waldrop, Commissioner
Joseph Waldrum, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT:

CALL TO ORDER

Mayor Phillips called the meeting to order at 9:00 a.m.

STAFF PRESENT: Bernadette Peters (Main Street Director), Keith Buchanan (Asst. Fire Chief), Robbie Carter (Asst. Police Chief) and Chris Hatton (Police Chief).

VISITORS: Hannah Yarrington and Dave Russell.

APPROVAL OF AGENDA

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS

None.

MAYOR'S REPORT

Mayor Phillips thanked all those involved in Greening Up the Mountains.

COMMISSIONER'S REPORT: Commissioners reported the following:

Gelbaugh—The annual bike rodeo will be held at Cullowhee Valley School on 5/4/2025.

MANAGER'S REPORT: Manager Dowling reported the following:

- The GUTM festival is from 10:00 a.m.-4:00 p.m. The festival is rain or shine. There are 156 vendors on Main Street and at Bridge Park. There are more food vendors than in previous years. The festival is a fun day for the community. Tammy and Mark Haskett have done an incredible job organizing the festival. It takes every Town employee to make this event possible. It is a big day for the Town.
 - The ribbon cutting for the public restroom is at 2:00 p.m. Odell Thompson is cutting the ribbon.
- We have a budget work session immediately after the meeting to review the draft budget and fee schedule. The line-items have not changed since the last work session, but the budget message explains the highlights of the proposed budget.
- PARTF Grant submitted by 5/1/25--\$341,320 would come from the Pinnacle Park Fund and matched per dollar. The grant would cover improvements that have been identified in the master plan like trails, parking lot signage and a viewing area.

PUBLIC WORKS DEPARTMENT REPORT:

- Bryson Park construction work is on schedule and progressing daily.

Regular Board Meeting April 24, 2025

- Scott thanked TWSA for their help repairing the sink hole on Main Street as well as Carly and Cass for their patience during the repair.
- The recent storm damaged the lower west fork and Pinnacle Park parking lot and the department has been working to clean it up.
- Spring mowing has commenced.

POLICE DEPARTMENT REPORT: Chris Hatton, Police Chief, reported the following:

- Two vacancies open.
- Several members of the department are involved in training classes.
- Reviewed calls for service.

FIRE DEPARTMENT REPORT: Keith Buchanan, Assistant Fire Chief, reported the following:

- Calls for service have increased and currently stand at around 500 since January.
- The Sylva FD sent a crew and equipment to Swain County to assist with a recent forest fire.

MAIN STREET REPORT: Bernadette Peters reported the following:

- The Sylva Supply mural has been completed.
- The new restroom signage is complete.
- The tiny home study is complete and will aid in development strategies.
- Joel and Janine Sowers and Robin Bailey, of Sundog Commercial Properties, were recognized as Mainstreet Champion for their impact on the Sylva community.

PLANNING BOARD REPORT: None.

TWSA BOARD REPORT:

- NCDOT and TWSA continue to work together to finalize the relocation of nearly all underground water and sewer lines with the R5600 project area.
- The Clearwell project is moving forward and on schedule.

PINNACLE PARK REPORT:

- The Foundation will be present at GUTM distributing information and items for sale.

NEW BUSINESS

PROCLAMATION HONORING THE SYLVA HERALD'S 100TH ANNIVERSARY: Manager Dowling read the proclamation honoring the Sylva Herald. *Commissioner Gelbaugh made a motion to approve the proclamation. The motion carried with a unanimous vote.*

PLANNING BOARD APPOINTMENT: The current vacancy on the Planning Board will expire on December 31, 2026. The Town received an application for the appointment from Taylor Armstrong. *Commissioner Brown made a motion to appoint Taylor Armstrong to the Planning Board. The motion carried with a unanimous vote.*

SPECIAL EVENT REQUEST—THE SUMMIT CHURCH EVENT—ALCOHOL SERVICE: The Summit Church has submitted an alcohol request for a concert at Bridge Park May 17th from 6:00 p.m.-8:30 p.m. Lazy Hiker, Innovation, and Balsam Falls are the alcohol providers. This application is before the board because it is a request to have alcohol on town owned property. *Commissioner Waldrop made a motion to approve the request. The motion carried with a unanimous vote.*

RESCHEDULE THE MAY PLANNING BOARD MEETING TO MAY 15, 2025: *Commissioner Waldrop made a motion to reschedule the May Planning Board meeting to May 15, 2025. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 9:21 a.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS BUDGET WORK SESSION

Thursday, April 24, 2025 at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Johnny Phillips, Mayor
Brad Waldrop, Commissioner
Joseph Waldrum, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT:

CALL TO ORDER

Mayor Phillips called the meeting to order at 9:30 a.m.

STAFF PRESENT: Lynn Bryant (Finance Officer), Mike Beck (Fire Chief), Bernadette Peters (Main Street Director), Keith Buchanan (Asst. Fire Chief), Robbie Carter (Asst. Police Chief) and Chris Hatton (Police Chief).

DRAFT BUDGET REVIEW: Manager Dowling reviewed the draft budget.

The proposed Fiscal Year 2025-2026 budget is prepared without a tax rate increase. This proposed budget is balanced with a tax rate of \$0.45 cents per \$100 of property valuation. One cent on Sylva's tax rate currently generates \$52,266.80. Including ad valorem and motor vehicle values, in the proposed upcoming budget, one cent will increase the value of a penny to \$60,715.29. This budget does include fee increases in the General Fund. This budget was built to address current needs along with strategic planning, which will put Sylva in a position for future growth and improvements.

The Town's proposed General Fund budget totals \$7,525,677. This is an increase of \$1,556,458 or 26 percent from the original Fiscal Year 2024-2025 budget, which totaled \$5,969,219. (This figure includes grants and other proceeds.) While general operating expenses have increased in all departments, this increase is attributed to the property tax revaluation, adding the community care social work position in the Police Department, adding two fire fighters funded by Jackson County, prefunding post-employment benefits, and large capital purchases. The proposed budget includes a commercial pumper fire truck, two patrol vehicles, a garbage truck, leaf vacuum, and snowplow. Not including grants and other proceeds, the General Government budget totals \$5,261,402, which is an increase of \$872,547 or 19.88 percent from the FY 2024-2025 General Government budget.

This proposed budget maintains the Town's capital replacement schedule. Post-employment benefit contributions are funded at the recommended level. A pay and classification plan was adopted in 2022. The proposed budget includes a 3 percent cost of living adjustment for all employees and a merit increase of up to 2 percent for full-time employees based on performance.

With the 2025 tax revaluation, tax valuations within city limits are expected to increase 28.03 percent, but the average Jackson County valuations increased 75.07 percent. Sylva's current total property value including motor vehicles is \$522,668,061. The 2025 revaluation produced an estimated tax base of \$607,153,003 allowing for estimated appeals. This is an increase of 84,484,942 from our current fiscal year value. Although the value has increased, there is limited or negative annual growth. In accordance with N.C.G.S. 159-11, using a 0.18 percent growth rate to the revaluation tax base, a tax rate of 0.402 cents per \$100 of property valuation is needed to be revenue neutral. The revenue neutral tax rate is used for comparison purposes. The revenue neutral tax rate is a comparison of the rate that would produce revaluation revenues that equal revenues in the current budget. The revenue neutral tax rate does not consider whether the levy was sufficient to satisfy the budget needs for the current fiscal year. In Sylva's case, a revenue neutral tax rate would require us to appropriate a significant amount from fund balance to balance the budget.

The proposed budget provides funding for the following:

1. Post Employment
2. Additional Personnel
 - a. Community Care Social Worker
 - b. Fire Department additional personnel—funding has been requested from Jackson County for 2 employees
3. Streetlights
4. Capital & Equipment
 - a. Garbage Truck
 - b. 2 Police Vehicles
 - c. Commercial Pumper Fire Truck
5. Funding for Scotts Creek Slope Stabilization

The proposed budget has been reduced to meet imperative needs and utilize revenue in the most fiscally responsible manner. Reductions have been made in capital, equipment and other expenditures.

Future Concerns:

1. NC 107/R-5600 Construction Project
2. Scotts Creek Slope Stabilization
3. Paving
4. Healthcare

Capital and grant project ordinances were reviewed as well as the reserve funds.

FEE SCHEDULE:

Manager Dowling explained that new business permitting, in the past, consisted of an occupancy use fee and a registration fee. Effective July 1st, it is proposed to change this to a flat fee of \$200 to include all permits and fees for the Town. Other changes in the fee schedule include updating the hourly rate costs for personnel.

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

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk