

THE TOWN OF SYLVA  
 FY 2023-2024  
**BUDGET ORDINANCE**

**BE IT ORDAINED** by the Board of Commissioners of the Town of Sylva, North Carolina:

**Section 1.** The following amounts are hereby appropriated in the General Operating Budget for the operation of the town government and its activities for the fiscal year beginning **July 1, 2023** and ending **June 30, 2024** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	38,977
Administration	486,176
Highway Patrol Electric	1,000
Tax Collection Fees	7,500
Main Street Program	136,618
Professional Services	76,661
Police Department	1,710,225
Street Department	622,751
Powell Bill Department	107,000
Street Lights	100,000
Planning/Land use Department	22,300
Sanitation Department	186,181
Facilities Maintenance	79,810
Cemetery Department	23,400
Non-Departmental	160,724
Grants	64,485
<u>Miscellaneous Appropriations</u>	<u>583,816</u>
<b>Total Expenses</b>	<b>\$4,407,624</b>

**Section 2.** It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2023** and ending **June 30, 2024**.

Current Year's Property Tax	2,181,525
Prior Year's Property Tax	20,000
Interest on Taxes	10,600
Tax Advertising Penalties	800
Scrap Metal	500
Business Registration Permit	5,000
ABC License / Privilege License	1,200
Vehicle Taxes	106,000
Interest on Investments	60,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	30,300
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	10,000
Franchise Tax on Power	285,000

Sales Tax Art 40	206,000
Sales Tax Article 42	219,000
Sales Tax Article 39	440,000
Solid Waste Disposal	2,000
Hold Harmless	185,000
Wine and Beer	11,500
Powell Bill	72,000
ABC Revenue	331,000
Occupancy Use Tax	3,000
Police Department Fines and Fees	9,000
Conditional Use/Appeals	1,000
Sales Tax Refund	15,264
Grants	64,485
Sale of Assets	20,000
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	24,650
Fund Balance (Powell Bill)	35,000
Fund Balance Appropriation	23,500
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
<b>Total Revenues</b>	<b>\$4,407,624</b>

**Section 3.** The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Personnel Expense	31,900
Operating Expenses	42,090
<u>Pool Expense</u>	<u>31,600</u>
<b>Total Expenses</b>	<b>\$105,590</b>

**Section 4:** It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Interest	4,590
Park Rental	4,000
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>97,000</u>
<b>Total Revenues</b>	<b>\$105,590</b>

**Section 5.** The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Payroll – Separation Allowance	58,400
<u>Fund Balance Contribution</u>	<u>66,600</u>
<b>Total Expenses</b>	<b>\$125,000</b>

**Section 6.** It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>Transfer from General Fund</u>	<u>125,000</u>
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<b>Total Revenues</b>	<b>\$125,000</b>
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**Section 7.** The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>RLF Expenses</u>	<u>6,000</u>
<b>Total Expenses</b>	<b>\$6,000</b>

**Section 8.** It is estimated that the following revenues will be available in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>Fund Balance Appropriation</u>	<u>6,000</u>
<b>Total Revenues</b>	<b>\$6,000</b>

**Section 9.** The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Operating Expense	429,035
Personnel Expense	767,150
Building Debt	102,071
<u>Debt – Other</u>	<u>31,019</u>
<b>Total Expenses</b>	<b>\$1,329,275</b>

**Section 10.** It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Sylva Contribution	201,085
Dillsboro Contribution	20,829
Webster Contribution	19,571
Jackson County Contribution	1,074,290
Sales Tax Refund	8,000
<u>Miscellaneous Revenue</u>	<u>2,500</u>
<b>Total Revenues</b>	<b>\$1,329,275</b>

**Section 11.** The following amounts are hereby appropriated in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>Public Art Fund Expenditures</u>	<u>2,000</u>
<b>Total Expenses</b>	<b>\$2,000</b>

**Section 12.** It is estimated that the following revenues will be available in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>Public Art Fund Balance Appropriation</u>	<u>2,000</u>
<b>Total Revenues</b>	<b>\$2,000</b>

**Section 13.** The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Capital	0
Professional Services	20,000
<u>Maintenance</u>	<u>35,000</u>
<b>Total Expenses</b>	<b>\$55,000</b>

**Section 14.** It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Interest	35,000
FC Fund Balance Rollover	
<u>FC Fund Balance Appropriation</u>	<u>20,000</u>
<b>Total Revenues</b>	<b>\$55,000</b>

**Section 15.** The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Retiree Insurance	32,900
<u>Fund Balance Contribution</u>	<u>92,100</u>
<b>Total Expenses</b>	<b>\$125,000</b>

**Section 16.** It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

<u>Revenue from General Fund</u>	<u>125,000</u>
<b>Total Revenues</b>	<b>\$125,000</b>

**Section 17.** The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Contingency	27,000
<u>Sidewalk Expense</u>	<u>320,308</u>
<b>Total Expenses</b>	<b>\$347,308</b>

**Section 18.** It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2023** and ending **June 30, 2024**.

Transfer in General Fund	
<u>Fund Balance Appropriation</u>	<u>347,308</u>
<b>Total Revenues</b>	<b>\$347,308</b>

**Section 19.** There is hereby levied a tax at the **rate of forty-five cents (.45)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2023** for the purpose of raising the revenue listed as “Current Year’s Property Taxes” in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of **494,878,823** with an estimated rate of collection of **97.96%**. The revenue listed as “Vehicle Taxes” in the General Fund in Section 2 of this Ordinance is based on a total estimated valuation of property of **23,555,555** with

an estimated rate of collection of **100%**.

**Section 20.** The capitalization threshold for 2022-2023 is **\$5,000** for all capital asset classes.

**Section 21.** The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to **\$2,000** dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

**Section 22.** The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

**ADOPTED THIS THE 8th DAY OF JUNE 2023.**

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**David Nestler, Mayor**

**ATTEST:** \_\_\_\_\_  
**Amanda Murajda, Town Clerk**