Town of Sylva
CONSENT AGENDA
October 9, 2025

1- APPROVE MINUTES: September 11, 2025, **Regular Board Meeting;** September 25, 2025**, Regular Board Meeting**

2- ***BUDGET AMENDMENT:***

#17	24-399-0000 FC Fund Balance	$ 92,000 C
	24-420-3401 FC RTP Cash Flow	92,000 D

REF: To appropriate cash flow monies into the budget since the RTP Grant is reimbursable. This will allow for some timing flexibility in requesting and receiving the grant.

3- TAX RELEASE:

#1 AUTOSTAR USA LLC ~ 2025 ~ Account #5650 ~$298.44 ~ Personal Property incorrectly listed by county.

4- REPORTS:

1-Ad Valorem Tax Report as of **August 31, 2025**

2-Statement of Revenues, Expenditures, Changes in Fund Balance as of **August 31, 2025**

Tax Summary
as of August 31, 2025

(10-301-XX)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total	Current Year	TOTALS
Starting Balances	54280.15	27507.36	14404.67	9193.08	8413.67	5331.96	4600.86	4282.07	2411.82	1747.04	1275.7	133,448.38		10-281-0000
July	-1709.47		-341.05	-148.53								-2,199.05		-2,199.05
August	-141.85	-95.83	-92.62	-198.14								-528.44		-528.44
September												0.00		0.00
October												0.00		0.00
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
July - June Totals	-1851.32	-95.83	-433.67	-346.67	0	0	0	0	0	0	0	-2,727.49	0.00	-2,727.49
Releases												0.00		**0.00**
Add to Original Levy												0.00		0.00
Under Appeal												0.00		**0.00**
Bankruptcy												0.00		0.00
Refund/Adj												0.00		0.00
Subtotals	**-1,851.32**	**-95.83**	**-433.67**	**-346.67**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	-2,727.49	**0.00**	**-2,727.49**
EOY Adjustment														
(10-110-XX) Balance	**$52,428.83**	**$27,411.53**	**$13,971.00**	**$8,846.41**	**$8,413.67**	**$5,331.96**	**$4,600.86**	**$4,282.07**	**$2,411.82**	**$1,747.04**	**$1,275.70**	**130,720.89**	**$0.00**	**$130,720.89**
Interest	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**Total**		
July	106.77		102.56	45.47								254.80		254.80
August	80.31	1.44	51.38	1.86								134.99		134.99
September												-		-
October												-		-
November												-		-
December												-		-
January												-		-
February												-		-
March												-		-
April												-		-
May												-		-
June												-		-
Interest Collected	**$187.08**	**$1.44**	**$153.94**	**$47.33**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$389.79**	**$0.00**	**$389.79**
Submitted by: Amanda Murajda, Tax Collector													**Collection Rate**	**#DIV/0!**

Top 10 Delinquent Accounts (2024 & prior)

Name	Balance 8/31/2025
JTS Transport	$ 11,057.45
Gretta Worley	$ 6,614.38
Joe Wilson	$ 6,314.95
Kelly Robinson	$ 5,899.97
Marjorie Herbert Smith	$ 5,741.45
David George Howell	$ 5,444.97
Angela George	$ 4,934.01
Jimmy Ray Wilson	$ 4,234.46
Nantahala Brewing	$ 3,594.07
Mountain Park Urgent Care	$ 3,277.64

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
8/31/2025

	2025-2026 Budgeted	Previously Reported	2025-2026 YTD Actual	General Fund Current Month	2025-2026 Budget Balance	Actual to Budget Percent	Statement Period	Variance	
							2		
Revenues:									
Ad valorem taxes	$ 2,713,680	$ 15,294.00	$ 29,129.97	$ 13,835.76	$ 2,684,550.03	1.07%	16.67%	-15.59%	*
Other taxes and licenses	$ 2,200	100.00	200.00	$ 100.00	$ 2,000.00	9.09%	16.67%	-7.58%	*
Unrestricted intergovernmental	$ 3,131,161	303,273.34	509,839.31	$ 206,565.97	$ 2,621,321.69	16.28%	16.67%	-0.38%	*
Permits and Fees	$ 15,000	1,403.50	2,279.50	$ 876.00	$ 12,720.50	15.20%	16.67%	-1.47%	*
Restricted intergovernmental	$ 257,000	10,358.56	10,958.56	$ 600.00	$ 246,041.44	4.26%	16.67%	-12.40%	*
Investment earnings	$ 98,500	26,569.56	51,980.06	$ 25,410.50	$ 46,519.94	52.77%	16.67%	36.10%	
Other revenues	$ 49,095	1,253.76	9,692.66	$ 8,439.11	$ 39,402.34	19.74%	16.67%	3.08%	
Total revenues	$ 6,266,636	358,252.72	614,080.06	255,827.34	$ 5,652,555.94	9.80%	16.67%	-6.87%	
Expenditures:									
General Government	$ 1,055,200	170,432.65	245,607.16	75,174.51	809,592.84	23.28%	16.67%	-6.61%	**
Salaries & Benefits	$ 444,310	49,336.32	88,791.22	40,159.58					
Capital outlay	$ -	-	-	-					
All other expenditures	$ 562,767	121,096.33	156,815.94	35,014.93					
Public Safety	$ 4,182,846	426,048.80	695,979.57	269,930.77	3,486,866.43	16.64%	16.67%	0.03%	
Salaries & Benefits	$ 1,768,598	189,293.17	312,829.13	126,742.78					
Capital outlay	$ 745,246	41,210.85	11,762.98	11,762.98					
All other expenditures	$ 1,325,073	195,544.78	371,387.46	131,425.01					
Culture and Recreation	$ 141,112	15,460.71	17,816.91	2,356.20	123,295.09	12.63%	16.67%	4.04%	
Salaries & Benefits	$ 36,300	2,669.43	2,669.43	2,669.43					
Capital outlay	$ 10,474	-	-	-					
All other expenditures	$ 94,338	12,791.28	15,147.48	(313.23)					
Transportation	$ 986,900	104,312.37	144,494.23	40,181.86	842,405.77	14.64%	16.67%	2.03%	
Salaries & Benefits	$ 358,500	37,247.15	62,569.46	25,322.31					
Capital outlay	$ 180,000	8,786.58	8,783.58	-					
All other expenditures	$ 448,400	58,278.64	73,141.19	14,859.55					
Economic and Physical Development	$ -	-	-	-	-	0.00%	0.00%	0.00%	
Salaries & Benefits									
Capital outlay									
All other expenditures	$ -	-	-	-					
Environmental Protection	$ 486,323	34,824.30	47,449.46	12,625.16	438,873.54	9.76%	16.67%	6.91%	
Salaries & Benefits	$ 104,500	10,592.76	10,592.76	10,592.76					
Capital outlay	$ 261,508	-	-	-					
All other expenditures	$ 120,315	24,231.54	36,856.70	2,032.40					
Total expenditures	$ 6,852,381	751,078.83	1,151,347.33	400,268.50	5,701,033.67	16.80%	16.67%	-0.14%	
Revenues over expenditures	$ (585,745)	(392,826.11)	(537,267.27)	(144,441.16)	(48,477.73)	-0.71%			
Other financing sources (uses):									
Transfers in	$ 39,000	39,000.00	-		-				
Appropriated fund balance	$ 9,093		-						
Transfers to other depts	$ 374,236	-							
PB Appropriated fund balance	$ -								
Fund Balance rollover	$ 825,652								
Capital reserve fund	$ 60,000	-		-					
Lease Liability	$ -								
Sale of Assets	$ 37,000	-							
Loan Proceeds									
	$ 1,344,981	39,000.00	-						
Transfers to other funds:					-				
Contributed to GF fund balance	$ -								
Transfers out	$ 759,236	385,000.00	-						
Transfer to Capital Reserve					-				
	$ 759,236	385,000.00	-	-					
Total other financing sources (uses)	$ 585,745	(346,000.00)	-	-	-				
Revenues and other sources over expenditures and other uses	$ -	(738,826.11)	(537,267.27)	(144,441.16)	(48,477.73)				

Analysis:

*	Timing of revenues - grants and taxes
**	Timing of expenses - insurance and capital expenditures

1

TOWN OF SYLVA
TAX RELEASE FORM

Date: 9-30-25

Name: Autostar USA LLC
36 Montgomery St.
Asheville NC 28806

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Tax Year(s)	Pin # or Account
2025	P# 175638/A# 5650

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	Released Valuation	Levy Released
Real Property		
Was $	$	$
Now $		
Personal Property		
Was $ 66319	$ 66319	$ 298.44
Now $		
Age & Disability	$	$
Interest	$	$
	Total Levy Released	$

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Reasons: Personal Property incorrectly listed by county.

______ **Letter Attached** ✓ **County Release Attached**

Approved by Board on this the ______ **day of** ______, ______
Posted to G.L. on ______ **10-110-___ C / 10-281-00 D**