

THE TOWN OF SYLVA  
FY 2025-2026  
**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, 2025** and ending **June 30, 2026** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	41,400
Administration	536,780
Highway Patrol Electric	1,000
Tax Collection Fees	8,000
Main Street Program	161,385
Professional Services	80,885
Police Department	2,012,436
Street Department	683,300
Powell Bill Department	82,000
Street Lights	161,600
Planning/Land use Department	26,300
Sanitation Department	460,323
Facilities Maintenance	64,200
Cemetery Department	26,000
Non-Departmental	156,557
Grants	40,000
Transfer In Capital Reserve Fund	60,000
<u>Miscellaneous Appropriations</u>	<u>759,236</u>
<b>Total Expenses</b>	<b>\$5,361,402</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, 2025** and ending **June 30, 2026**.

Current Year's Property Tax	2,581,280
Prior Year's Property Tax	20,000
Interest on Taxes	10,600
Tax Advertising Penalties	800
Scrap Metal	500
Food Truck Permit	1,000
ABC License /Itinerant Merchant	1,200
Vehicle Taxes	101,000
Interest on Investments	85,500
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	43,195
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	9,000
Franchise Tax on Power	311,000

Sales Tax Art 40	225,000
Sales Tax Article 42	235,000
Sales Tax Article 39	450,000
Solid Waste Disposal	2,000
Hold Harmless	198,000
Wine and Beer	11,500
Powell Bill	82,000
JC Economic Development	100,000
ABC Revenue	435,000
New Business Permitting	3,000
Police Department Fines and Fees	5,000
Conditional Use/Appeals	1,000
Sales Tax Refund	18,025
Grants	40,000
Sale of Assets	37,000
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	259,502
Fund Balance (Powell Bill)	0
Fund Balance Appropriation	0
Transfer In Capital Reserve Fund	60,000
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
<b>Total Revenues</b>	<b>\$5,361,402</b>

**Section 3.** The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Personnel Expense	35,300
Operating Expenses	48,512
<u>Pool Expense</u>	<u>51,800</u>
<b>Total Expenses</b>	<b>\$135,612</b>

**Section 4:** It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	8,000
Park Rental/Food Vendor	6,000
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>121,612</u>
<b>Total Revenues</b>	<b>\$135,612</b>

**Section 5.** The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Payroll – Separation Allowance	38,600
<u>Fund Balance Contribution</u>	<u>11,400</u>
<b>Total Expenses</b>	<b>\$50,000</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, 2025** and ending **June 30, 2026**.

<u>Transfer from General Fund</u>	<u>50,000</u>
<b>Total Revenues</b>	<b>\$50,000</b>

**Section 7.** The following amounts are hereby appropriated in the Revolving Loan **Fund 15** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<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, 2025** and ending **June 30, 2026**.

<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, 2025** and ending **June 30, 2026**.

Operating Expense	462,295
Personnel Expense	1,021,068
Debt	0
<u>Capital</u>	<u>566,150</u>
<b>Total Expense</b>	<b>\$2,049,513</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, 2025** and ending **June 30, 2026**.

Fund Balance Rollover	566,150
Sylva Contribution	202,624
Dillsboro Contribution	20,697
Webster Contribution	20,538
Jackson County Contribution	1,222,004
Sales Tax Refund	10,000
<u>Miscellaneous Revenue</u>	<u>7,500</u>
<b>Total Revenues</b>	<b>\$2,049,513</b>

**Section 11.** The following amounts are hereby appropriated in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Transfer to Fire Department GF</u>	<u>0</u>
	<b>\$0</b>
<b>Total Expenses</b>	

**Section 12.** It is estimated that the following revenues will be available in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

FD Capital Reserve Fund – Fund Balance Approp.	<u>0</u>
<b>Total Revenues</b>	<b>\$0</b>

**Section 13.** The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Transfer to General Fund</u>	<u>60,000</u>
<b>Total Expenses</b>	<b>\$60,000</b>

**Section 14.** It is estimated that the following revenues will be available in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Fund Balance Appropriation</u>	<u>60,000</u>
<b>Total Revenues</b>	<b>\$60,000</b>

**Section 15.** The following amounts are hereby appropriated in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

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

**Section 16.** It is estimated that the following revenues will be available in the Public Art **Fund 23** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

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

**Section 17.** The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Grant/Match	132,900
Professional Services	28,959
<u>Maintenance</u>	<u>119,312</u>
<b>Total Expenses</b>	<b>\$281,171</b>

**Section 18.** It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	93,400
Grant	92,000
<u>FC Fund Balance Appropriation</u>	<u>95,771</u>
<b>Total Revenues</b>	<b>\$281,171</b>

**Section 19.** The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Retiree Insurance	95,334
<u>Fund Balance Contribution</u>	<u>0</u>
<b>Total Expenses</b>	<b>\$95,334</b>

**Section 20.** It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Fund Balance Appropriation	95,334
<u>Revenue from General Fund</u>	<u>0</u>
<b>Total Revenues</b>	<b>\$95,334</b>

**Section 21.** The following amounts are hereby appropriated in the Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

Interest	0
<u>Sidewalk Expense</u>	<u>300,000</u>
<b>Total Expenses</b>	<b>\$300,000</b>

**Section 22.** It is estimated that the following revenues will be available in Sidewalk Special Revenue **Fund 27** for the Fiscal Year beginning **July 1, 2025** and ending **June 30, 2026**.

<u>Fund Balance Appropriation</u>	<u>300,000</u>
<b>Total Revenues</b>	<b>\$300,000</b>

**Section 23.** 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, 2025** 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 **586,041,892** with an estimated rate of collection of **97.88%**. 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 **21,111,111** with an estimated rate of collection of **100%**.

**Section 24.** The capitalization threshold for 2025-2026 is **\$5,000** for all capital asset classes.

**Section 25.** 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 26.** 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.

**Section 27.** Pursuant to NC General Statue 159-11(e) following the 2025 revaluation of real property, the revenue neutral rate adjusted for growth is .4020.

**ADOPTED THIS THE 12th DAY OF JUNE 2025.**

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**Johnny Phillips, Mayor**

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

