

TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, May 08, 2025 at 5:30 PM Board Room, 83 Allen Street Sylva, North Carolina

AGENDA

CALL TO ORDER

APPROVAL OF AGENDA

All items listed and adopted are for discussion or possible action

APPROVAL OF CONSENT AGENDA

1. May 8, 2025 Consent Agenda

PUBLIC COMMENTS

REPORTS

- 2. Mayor's Report
- 3. Commissioner's Report
- 4. Manager's Report

PUBLIC HEARING

5. Street Closing: Portion of Unnamed Street Off Walter Ashe Road

NEW BUSINESS

- 6. Street Closing: Portion of Unnamed Street Off Walter Ashe Road
- 7. Formal Presentation of FY 2025-2026 Budget
- 8. Event Resolution--July 4, 2025
- 9. Cancel June 26, 2025 Regular Board Meeting

CLOSED SESSION

10. Pursuant to NCGS. 143-318.11(a)2

ADJOURNMENT

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 \sim Eric and Misty Cooley \sim 2024 \sim Pin # 7632-80-4777 \sim \$38.10 \sim 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 #82309VBTFF \$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**
 - \sim 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.

Item 1.

Business Registration Permit Application April 2025

Date Submitted	Business Name	Business Location	<u>Owner</u>
4/16/2025	Studio 505	174 E. Sylva Shopping Center	Crystal Snover
4/22/2025	Jack the Dipper	280 Asheville Hwy	Andrew Ledford

JACKSON COUNTY ACTIVITY TOTALS REPORT ACTIVITY FROM 3/1/25 THRU 3/31/25

RUN DATE: 4/2/2025 9:55 AM

Sharges Interest.	0.00 370.30	370.30	
Levy Penalty Subtotal Charges Int	0.00	0.00	- estimos con construction de des exemplitacións de despresarios es constituiras de despresa. A estima esta de
Penalty			an financia de esta esta esta esta esta esta esta est
Levy			mandericipa (Cipparicipa and America and French America and Capparica an
Tax Year 2022	SGR Sylva Gross Receipts	Totals For Year 2022	довой применя на применя приме

lax Teal 2022	ouncial	
	00.0	
Totals For Year 2022	0.00 370.30	370.30
	en de l'element de la familie de la companie de la	ne enne fan e dat syffethyngelyffdaeu wysense sû keismonflykenstyle 's feinefenne fry en en enemene
Levy Penalty S	Subtotal	Charges Interest
	00.0	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	7.7716	6102.32	5377	4626.93	2726.05	1747.04	1275.7	111,584.88	\$2,176,717.75	10-281-0000
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					-128.49					-423.71	-135,849.18	-136,272.89
November	-897.29					-73.13					-2,250.25	-328,991.79	-331,242.04
December	-2461	-216.56	-49.81								-2,727.37	-1,130,306.05	-1,133,033.42
January	-2905.12	-668.27	-144.19		-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						4,666.48	-44,926.35	-49,592.83
April				`							0.00		0.00
Mav											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	0	0	-23,030.67	-2,190,934.78	-2,213,965.45
Releases	-569.96										-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
Bankruptcv											0.00		0.00
Refund/Adi											0.00		00:00
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												and the second	
(10-110-XX) Balance	\$32,520.04	07	\$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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total		
July	25.09	5.08				118.40	0.05				148.62		148.62
August	160.48	105.57	13.04	50.00		70.15					299.24		299.24
September	338.54	10.50				4.82					353.86		353.86
October	34.12	1.48	120.00			1.51					157.11		157.11
November	119.37	230.19			51.32	0.55					401.43		401.43
December	270.79	37.92	94.19								402.90	86.37	489.27
January	359.97		5.81		122.28						590.86	1,385.52	1,976.38
February	140.21	0.11	4.73		2.22						147.27	1,539.89	1,687.16
March	271.57	409.98	70.34	145.9	0.66						898.45	1,567.89	2,466.34
April													
May											•		
June											1	inner	
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	Murajda, Tax C	Collector										Collection Rate	96.2145%

٤	Top 10 Delinquent Accounts (2024 & prior)		
	Name	ш	Balance
		33	3/31/2025
Ë	JTS Transport	49	10,697.00
8	Dorothy Worley	69	6,441.83
Š	Joe Wilson	69	6,157.85
Α e	Kelly Robinson	69	5,729.12
Ma	Marjorie Herbert Smith	69	5,580.25
Da	David George Howell	€9	5,295.22
Ā	Angela George	€\$	4,763.11
4	Lowce Stratton	€9	4,747.99
6	9 X, LLC	↔	4,368.17
	my Ray Wilson	↔	4,108.46

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

				Genera	al Fund	Actual to		
	2024 2025	Donatanala	2024-2025	Current	2024-2025	Budget Percent	Statement Period	Variance
	Budgeted	Previously Reported	YTD Actual	Month	Budget Balance	rereent	9	,
Revenues:					-			
Ad valorem taxes	\$ 2,309,930	\$ 2,249,715.24	\$2,314,555.30	\$ 64,840.06			75.00%	
Other taxes and licenses	\$ 6,200	5,325.00	5,880.00	\$ 535.00		94.84% 71.98%	75.00% 75.00%	
Unrestricted intergovernmental	\$ 2,853,147 \$ 18,000	1,730,121.09 10,516.30	2,053,679.69 13,871.81	\$ 323,558.60 \$ 3,355.51	\$ 799,467.31 \$ 4,128.19	77.07%	75.00%	600
Permits and Fees Restricted intergovernmental	\$ 18,000 \$ 188,542	147,772.89	120,333.93	\$ -	\$ 68,208.07	63.82%		ROOM:
Investment earnings	\$ 74,750	210,354.97	239,376.16	\$ 29,021.19			75.00%	245.24%
Other revenues	\$ 51,585	51,292.11	55,052.18	\$ 3,760.07	\$ (3,467.18)	106.72%		
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	\$ -	-	-	-	1			
All other expenditures	\$ 562,767	334,385.23	289,123.54	13,999.93	1			
					7			
Public Safety	\$ 3,865,953	1,960,864.20	2,183,607.71	222,743.51		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	10,017100	10,473.95	10,473.95				
All other expenditures	\$ 81,126	26,023.46	58,132.01	33,791.24	_			
·					-			4 = 0004
Transportation	\$ 863,475	460,742.28	511,180.31	50,438.03		59.20%	75.00%	15.80%
Salaries & Benefits	\$ 367,910	163,524.34	249,527.23	23,791.66	4			
Capital outlay	\$ 85,500	14,699.00	14,699.00 246,954.08	26,646.37	_			
All other expenditures	\$ 410,065	282,518.94	240,954.08	20,040.37				
Economic and Physical Development	\$ -			-	7 -	0.00%	0.00%	0.00%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ -	-	-	-				
	101 100	120 (01 (2	150 210 10	10.712.55	330,813.82	31.24%	75.00%	43.76%
Environmental Protection	\$ 481,132	130,604.63 55,801.32	150,318.18 55,801.32	19,713.55 9,409.24		31.24 /0	75.007	43.7070
Salaries & Benefits	\$ 96,150 \$ 259,502	55,001.52	33,801.32	2,402.24	-			
Capital outlay All other expenditures	\$ 125,480	74,803.31	94,516.86	10,304.31	_			
An other expenditures	5 120,100	, 1,000101	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,				
						-		
Total expenditure	s_\$ 6,325,437	3,187,078.46	3,572,210.39	385,131.93	2,753,226.61	_ 56.47%	75.00%	18.53%
_	0 (022 202	1 210 010 14	1 220 520 60	39,938.50	(2,053,821.68)	-32.47%		
Revenues over expenditures	\$ (823,283)	1,218,019.14	1,230,538.68	39,938.50	(2,055,621.06)	-32.4770	,	
Other financing sources (uses):								
Other mancing 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	S 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	\$ -	404 511 00						
Transfers out Transfer to Capital Reserve	\$ 494,511 \$ 829,500				_			
Transfer to Capital Reserve	\$ 1,324,011	1,324,011.00		-				
Total other financing sources (uses)	\$ 823,283		-	-		_		
•				4				
Revenues and other sources over		206604111	1 220 520 70	39,938.50	0 (2,053,821.68	Y		
expenditures and other uses	\$ -	3,866,041.14	1,230,538.68	32,230,30	(2,033,021.00	,		

Analysis:

* Timing of Sales Tax and Grants

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Town of Sylva Financial Report as of March 31, 2025

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CAPITAL RESERVE FUNDS:				REVOLVING LOAN FUND:	ND:	
General Fund		Fire Department		RLF Balance 6/30/24		\$108,621
GF Res 6/30/2024	\$1,080,694	FD Res. 6/30/2024	\$728,813	Interest		\$1,766
Transfer In GF (Over Goal)	\$0	FD DOI Earmarked	\$8,149	Investment in Real Estate		-\$52,435
Interest/Sales Tax	\$60,217	Subsequent Approp.	-\$40,706	Subsequent Year Approp.		-\$6,000
Closeout Allen Street Project	\$338,593	Interest	\$15,577			
Appropriation 7/1/2024	-\$519,004	Appropropriation 7/1/24	-\$507,300			
GF Available Funds	\$960,501	FD Available Funds	\$204,533		•	
			administration of the contract	RLF Available Funds		\$51,952
FISHER CREEK ANALYSIS:			Current			Fisher Creek
Bank Investments	Current	FY Interest as of	Interest	Total Interest		Funds Available
	Invested	3/31/2025	Rate	starting 10/2007	Available Cash	3,266,282
NCCMT	\$8,887	\$310.50	4.23%	\$178,059	Subsequent/Roll Over	-103,560
Entegra/Select Bank/First Bank	\$3,257,396	\$65,225.41	4.25%	\$205,974	Water Quality	-1,331,762
Community 1st/Dogwood Bank	\$0	\$31,129.21		\$153,369	Revenues	96,954
UICB	\$0			\$71,236	Expenditures	-47,871
HomeTrust	\$0			\$55,723	Funds Available	\$1,880,044
Wachovia	\$0			\$66,937	ARPA Funds/Interest	122,814
1st Citizen	\$0			\$13,844	Appropriations	0\$
	\$3,266,282	\$96,665.12		\$745,142	Balance Remaining	\$122,814
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	Clean Water Mai	nagement Trust Grant 10/20	07. The grant I	equires that \$1,400,000 (4	0%) be spent on water	L
quality. Currently \$182,141 has been expended towards this purpose leaving \$1,217,859 remaining.	been expended t	owards this purpose leaving	\$1,217,859 ren	aining.	Total H20 Quality Interest \$125,443.61	est \$125,443.61
PROPERTY TAX ANALYSIS (51% Budget)	1% Budget)	OUTSTANDING LOANS				
Budgeted	\$2,167,530	Loan	P/I	Loan Payoff Year		Annual Debt
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%			Submitted by: Lynn Bryant, Finance Officer	ant, Finance Officer	
Prior Year Collection % Rate	96.70%					

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

Public Art Fund (Fu	nd 23) - Special F	Revenue Fund:
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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: A	mended from RLF		103,713
Budget Amendment #1 (Skyland Drive 7/11 Budget Amendment #2 (Skyland Drive 3/12		22)	174,687 2,800
GF Transfer In from GF (Hwy 107) - (Prepaid	d 40,131.38)		159,869
Budget Amendment #3 (Skyland Drive 11/1	12/22)		100,000
Revenue/Interest			55,150
Expenditures (Skyland Drive)			-114,974
Highway 107 Prepaid NCDOT		\$40,131.38	
Encumbrances Remaining DOT Contract Sk	yland 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 DOT \$978,743 \$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:** 250,000 Original Ordinance (SCIF Grant 11611) (2/24/22) 40,000 Amended - SWC Grant (Reimbursable) (5/12/22) 100,000 Amended - (SCIF Grant 11613) (10/27/2022) 8,900 Amended - Project Interest (SCIF #11611) (October 26, 2023) 209,773 Amended - ARPA Related Funds (10/26/2023) 5,976 Amended - ARPA Related Funds (12/14/2023) 22,000 Amended - ARPA Related Funds (3/14/2024) 3,573 Amended - SCIF Interest (SCIF #11611) 10/10/2024 5,949 Amended - SCIF Interest (SCIF #11613) 10/10/2024 1,259 Amended -Sales Tax Reimbursement (SCIF#11611) Amended - Interest (11/14/2024) 9,462 -576,516 Expenditures (1,259 - 1,259)\$0 Sales Tax Refund \$2,797 Interest (30,681.08-27,884) \$80,377 Bridge Park Stormwater Project (Fund 32) - Capital Project Fund: Original Ordinance (10/27/2022) ARPA Related Funds 421,000 -3,000 Amended Ordinance (11/10/2022) ARPA Related Funds 98,447 Amended Ordinance (11/9/2023) ARPA Related Funds Amended Ordinance (9/14/2023) JCTDA 367,757 9,500 Amended Ordinance Bridge Park Interest (11/9/2023) -853,564 Expenditures \$6,602 Sales Tax Refund \$10,861 (20,361.03-9,500)Interest \$40,140 Facade Grant Improvement Program (Fund 33) - Grant Project Fund: 20,000 Original Ordinance (4/25/2024) JC TDA 10,000 Original Ordinance (4/25/2024) Community Foundation

Expenditures

Interest

-21,492

\$8,508

\$1,008

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

Expenditures
Interest

\$6,140

\$200,000

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

	\$1 159 //20
Interest \$	15,586
Expenditures	0
NCDTS Cashflow Loan 4/10/2025)	203,929
Transfer In GF Year End (6/30/2024)	829,500
Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project	Fund 125,000

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 Statues 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)	57,328.84
	\$ 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	203,928.93
• •	\$ 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 8 th day of May 2025	
ATTEST:	Johnny Phillips, Mayor

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Paige Dowling, Town Manager

Amanda Murajda, Town Clerk

Eric Ridenour, Town Attorney

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

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.

- 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: Counanimous vote.	ommissioner Waldrop made a motion to adjoi	ern the meeting at 5:51 p.m.	The motion carried with a
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 a 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.
 - o 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 lineitems 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.

- 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.

	Amanda W. Murajda Town Clerk
Mayor	TOWIT CICIK



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	Amanda W. Murajda
Mayor	Town Clerk

Street Closing Order

A RESOLUTION ORDERING THE CLOSING OF A PORTION OF AN UNNAMED STREET OFF OF WALTER ASHE ROAD

WHEREAS, on the 13th day of March, 2025, the Board of Commissioners of the Town of Sylva directed the Town Clerk to publish the Resolution of Intent of the Town of Sylva to consider closing a portion of an unnamed street off of Walter Ashe Road, in the Sylva Herald newspaper once each week for four consecutive weeks, such resolution advising the public that a meeting would be conducted at Sylva Municipal Hall on May 8, 2025; and

WHEREAS, the Town of Sylva Board of Commissioners on the 13th day of March, 2025, ordered the Town Clerk to notify all persons owning property abutting on a portion of an unnamed street off of Walter Ashe Road, as shown on the county tax records, by registered or certified mail, enclosing with such notification a copy of the Resolution of Intent; and

WHEREAS, the Town Clerk has advised the Board of Commissioners that she sent a letter by registered or certified mail to each of the abutting property owners and advised such property owners of the Town Board's intent to decide, at the May 8, 2025 Sylva Town Board meeting scheduled for 5:30 pm, whether to close that certain portion of an unnamed street off of Walter Ashe Road, that she enclosed a copy of the Resolution of Intent with such letter, and that she prominently posted a copy of such Resolution in at least two places along said street in accordance with the provisions of G.S. §160A-299; and

WHEREAS, after full and complete consideration of the matter and after having granted full and complete opportunity for all interested persons to appear and register any objections that they might have with respect to the closing of said streets at the public hearing held on May 8, 2025; and

WHEREAS, it now appears to the satisfaction of the Board of Commissioners that the closing of said streets is not contrary to the public interest, and that no property owner that abuts the street or owns property in the vicinity of the street or in the subdivision in which the street is located, shall, as a result of said closing, be deprived of reasonable means of ingress and egress to his or her property.

NOW, THEREFORE, IT IS ORDERED:

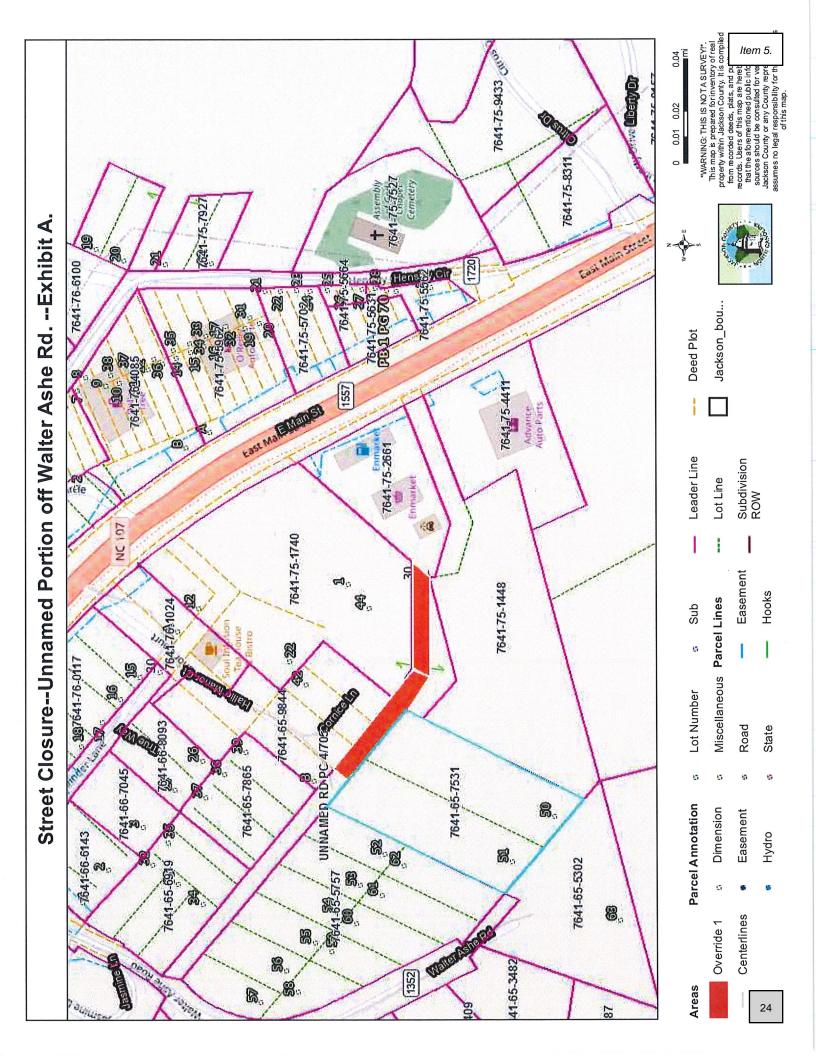
1. That portion of the platted street described below is hereby CLOSED.

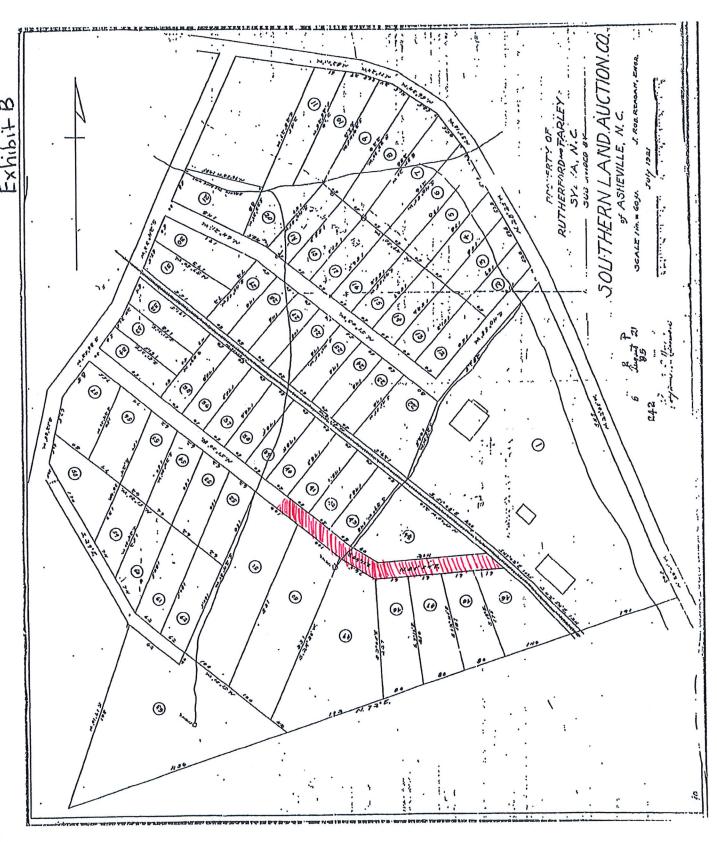
BEING a portion of that approximate 30' strip of real property lying between the lands of Dowdy Bradley (Deed Book 570, Page 686 bearing PIN# 7641-65-7531) and OPM Holdings LLC (Deed Book 2368, Page 1456 bearing PIN# 7641-65-9844) and bisecting the southern portion of the lands of BT OH, LLC (Book 2386, Page 359 bearing PIN# 7641-75-1740) as shaded on the attached **EXHIBIT A** and more particularly described as follows:

BEGINNING at a point in the road lying an approximate 50' southeast of the northwest corner of Lot 50, the same being the southeast corner of Lot 40 and southwest corner of Lot 41, thence in a southeasterly direction an approximate 226' to the bend in the street at the corner of lots 48 and 49, thence extending in an easterly direction an approximate 204' to the previously existing railroad tracks as shaded on that certain survey prepared for Southern Land Auction Company dated July, 1921, recorded in Plat Cabinet 2, Slide 6 of the Jackson County Registry attached hereto as **EXHIBIT B**.

- 2. All right, title, and interest that may be vested in the public to said area for street purposes is hereby released and quitclaimed to the abutting property owners in accordance with the provisions of G.S. §160A-299.
- 3. The Mayor and the Town Clerk are hereby authorized to execute quitclaim deeds or other necessary documents in order to evidence vesting of all right, title and interest in those persons owning lots or parcels of land adjacent to the street or alley, such title, for the width of the abutting land owned by them, to extend to the centerline of the herein closed street in accordance with the provision of G.S. §160A-299.
- 4. The Town Clerk is hereby ordered and directed to file in the Office of the Register of Deeds of Jackson County a certified copy of this resolution and order.

Upon motion duly made by Commissioner adopted by the Board of Commissioners at a mee Sylva Municipal Hall.	the above resolution was duly ting held on the 8 th day of May 2025, in the
This the 8 th day of May 2025 at o'clock pr	n.
ATTEST:	Mayor
Town Clerk	





RESOLUTION TO REQUEST A FESTIVAL PERMIT FOR JULY 4TH CELEBRATION IN SYLVA. NORTH CAROLINA

WHEREAS, the Town of Sylva Board of Commissioners has received a request that they undertake the formal steps necessary for the citizens of Sylva, North Carolina to conduct a July 4th celebration in the downtown area on Main Street (NC 107/US 23 BUS.) and Mill Street, on Friday, July 4, 2025, from 5:00 P.M. to 10:30 P.M.; and

WHEREAS, the Town of Sylva Board of Commissioners believes that it is in the best interest of the citizens of the Town of Sylva that they act favorably on said request and formally notify the NC Department of Transportation for the closing of said streets at said times for the conducting of a July 4th celebration in Sylva, North Carolina.

NOW, THEREFORE, the Town of Sylva Board of Commissioners does hereby resolve as follows:

- 1. The North Carolina Department of Transportation be advised that the Town of Sylva Board of Commissioners hereby agrees to serve as the sponsoring governmental entity for the July 4th celebration to be held in Sylva, North Carolina on Friday, July 4, 2025, from 5:00 P.M. to 10:30 P.M., with no rain date and at the location of downtown Sylva on Mill Street.
- 2. That the Town of Sylva Board of Commissioners agrees to be the governmental entity making a request for the closing of said streets at said times and for obtaining compliance with those requirements of the North Carolina Department of Transportation for the conducting of said celebration and the rerouting traffic during those times when said streets are closed.
- 3. The Town of Sylva Board of Commissioners accepts full responsibility for the special event and recognizes that the Town of Sylva will be responsible for safety, traffic flow, traffic control, signage, and ensuring that decorations and all debris will be removed following the event.
- 4. Social District: During the Independence Day Celebration, only July 4, 2025, social district hours will be extended until 10:30 P.M.

Date: July 4, 2025

Time: 5:00 p.m. - 10:30 p.m.

Route Description: The July 4th celebration will take place in the downtown area of Mill Street.

Keener Street will be closed from the intersection of Savannah Drive to the intersection of Jackson Street. Traffic traveling East coming into town on West Main Street (US 23) will be diverted up Savannah Drive where it will then follow the detour by turning left behind the Jackson County Library. The detour will continue behind the library passing Ridgeway Street and onto Keener Street. As traffic travels down the hill on Keener Street it will be diverted right onto Jackson Street. From Jackson Street, Main Street can be accessed from Landis, Spring, or Evalina Street.

Keener Street between Savannah Drive and Jackson Street at the fountain and the portion of Main Street (US 23B) located on the 700 block will be closed due to heavy pedestrian traffic.

In the event excess traffic warrants a full closure, the following will take place: Mill Street will be closed from 5:00 p.m. to 10:30 p.m. from the intersection of Allen Street to the intersection of Grindstaff Cove Road. Railroad Avenue will be closed from the intersection of Allen Street to the intersection of Grindstaff Cove Road. All traffic on both streets will be rerouted from Allen Street to Grindstaff Cove Road for the celebration. Chipper Curve Road will be closed from the intersection of Harold Street to the intersection of Highway 107. Municipal Drive will be closed from the intersection of Highway 107 to the intersection of Allen Street.

Item 8.

Spring Street, Landis Street, and Schulman Street will be closed between Mill Street and Street. Savannah Drive will be closed from the Jackson County Library to Main Street.

Adopted this the 8 th day of May 2025.	
	Johnny Phillips, Mayor Town of Sylva
Amanda W. Murajda, Town Clerk Town of Sylva	