



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, November 13, 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.](#) November 13, 2025 Consent Agenda

PUBLIC COMMENTS

REPORTS

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

PUBLIC HEARING

- [5.](#) Zoning Map Amendment Request: OPM Holdings, LLC

NEW BUSINESS

6. Zoning Map Amendment Request: OPM Holdings, LLC
7. Fire Department Request to Purchase New Pumper Truck
- [8.](#) TWSA Board Appointment
- [9.](#) Amended Audit Contract FY 2024-2025
10. Audit Report--FY2024-2025

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
November 13, 2025

1- APPROVE MINUTES: October 9, 2025, **Regular Board Meeting**; October 23, 2025 **Regular Board Meeting**

2- BUDGET:

#18 24-399-0000 FC Fund Balance Appropriation	\$ 750,646 C
24-420-0900 FC Transfer Out	750,646 D
36-392-0000 PARTF Transfer In	750,646 C
36-329-0200 PARTF Match/Cash Flow	750,646 D

REF: Accounting to reflect Fisher Creek Fund Balance (non-water quality) that was appropriated into the Pinnacle Park – NC Parks and Recreation Trust Fund (PARTF) Grant Project Ordinance on 10/23/2025.

3- REPORTS:

- 1- Business Registration Permits as of **October 2025**
- 2- Ad Valorem Tax Report as of **September 30, 2025**
- 3- Statement of Revenues, Expenditures, Changes in Fund Balance as of **September 30, 2025**
- 4- Quarterly Special Revenue/Capital and Grant Project Report as of **September 30, 2025**
- 5- Quarterly Finance Report as of **September 30, 2025**

4- OTHER:

- **Closeout Public Restroom Grant Project Ordinance** (see attached). *This ordinance closes out the project and authorizes the remaining funds of \$81,482 to be appropriated into the Poteet Park Restroom Renovation Project.*
- **Amended Poteet Park Restroom Renovation Project** (see attached). *This amendment appropriated the closeout of \$81,482 from the Public Restroom Grant Project into the Poteet Park Restroom Renovation Project.*
- **Amended Bryson Park and Playground Equipment Grant Project Ordinance** (see attached). *This amendment appropriated the SCIF interest and SCIF sales tax refund into the project. The project budget has been amended to reflect remaining SCIF Grant funding that can be used within the scope of the project. Administration plans on replacing steps, adding an automatic lock gate, spare sunshades and park equipment, installing a sink, paying for single audit that is required by the grant and other additions or improvements.*

Business Registration Permit Application
October 2025

Item 1.

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
10/23/25	Speedy's Pizza	1070 Skyland Drive	Craig and Natalie Czymanski
10/28/25	Lola's Gifts	619 E. Main Street	Lora and Jozef Lenders

Tax Summary
as of September 30, 2025

(10-301-XX)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	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	132,172.68	\$2,827,207.32	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	-8071.28	-664.71	-512.45	-376.82	-273.58	-273.58	-275.64	-275.64			-10,723.70	-407,376.28	-418,099.98
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	-9922.6	-760.54	-946.12	-723.49	-273.58	-273.58	-275.64	-275.64	0	0	-13,451.19	-407,376.28	-420,827.47
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	-9,922.60	-760.54	-946.12	-723.49	-273.58	-273.58	-275.64	-275.64	0.00	0.00	-13,451.19	-407,376.28	-420,827.47
EOY Adjustment													
(10-110-XX) Balance	\$44,357.55	\$26,746.82	\$13,458.55	\$8,469.59	\$8,140.09	\$5,058.38	\$4,325.22	\$4,006.43	\$2,411.82	\$1,747.04	118,721.49	\$2,419,831.04	\$2,538,552.53
Interest	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	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	678.66	70.72	193.40	114.71	120.83	145.55	168.21	192.93	1.13	1.54	1,687.68	1.54	1,689.22
October											-		-
November											-		-
December											-		-
January											-		-
February											-		-
March											-		-
April											-		-
May											-		-
June											-		-
Interest Collected	\$865.74	\$72.16	\$347.34	\$162.04	\$120.83	\$145.55	\$168.21	\$192.93	\$1.13	\$1.54	\$2,077.47	\$1.54	\$2,079.01
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	14.4091%

Top 10 Delinquent Accounts (2024 & prior)

Name	Balance 9/30/2025
JTS Transport	\$ 11,129.54
Gretta Worley	\$ 6,648.89
Kelly Robinson	\$ 5,934.14
Marjorie Herbert Smith	\$ 5,773.69
Joe Wilson	\$ 5,705.50
David George Howell	\$ 5,474.92
Jimmy Ray Wilson	\$ 4,259.66
Nantahala Brewing	\$ 3,617.10
Mountain Park Urgent Care	\$ 3,300.40
Fern Carolina #1 LLC	\$ 2,884.72

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
9/30/2025

General Fund									
	2025-2026	Previously	2025-2026	Current	2025-2026	Actual to	Statement	Variance	
	Budgeted	Reported	YTD Actual	Month	Budget Balance	Budget Percent	Period 3		
Revenues:									
Ad valorem taxes	\$ 2,713,680	\$ 29,129.97	\$ 462,291.13	\$ 433,161.37	\$ 2,251,388.87	17.04%	25.00%	-7.96%	*
Other taxes and licenses	\$ 2,200	200.00	200.00	\$ -	\$ 2,000.00	9.09%	25.00%	-15.91%	*
Unrestricted intergovernmental	\$ 3,131,761	509,839.31	847,701.69	\$ 337,862.38	\$ 2,284,059.31	27.07%	25.00%	2.07%	
Permits and Fees	\$ 15,000	2,279.50	2,920.00	\$ 640.50	\$ 12,080.00	19.47%	25.00%	-5.53%	*
Restricted intergovernmental	\$ 315,488	10,958.56	59,713.81	\$ 48,755.25	\$ 255,774.19	18.93%	25.00%	-6.07%	*
Investment earnings	\$ 112,000	51,980.06	75,820.99	\$ 23,840.93	\$ 36,179.01	67.70%	25.00%	42.70%	
Other revenues	\$ 56,445	9,692.66	18,313.36	\$ 8,600.49	\$ 38,131.64	32.44%	25.00%	7.44%	
Total revenues	\$ 6,346,574	614,080.06	1,466,960.98	852,860.92	\$ 4,879,613.02	23.11%	25.00%	-1.89%	
Expenditures:									
General Government	\$ 1,098,700	245,607.16	337,948.80	92,341.64	760,751.20	30.76%	25.00%	-5.76%	**
Salaries & Benefits	\$ 444,310	88,791.22	116,229.16	34,084.91					
Capital outlay	\$ -	-	-	-					
All other expenditures	\$ 562,767	156,815.94	221,719.64	58,256.73					
Public Safety	\$ 4,245,796	695,979.57	931,071.09	235,091.52	3,314,724.91	21.93%	25.00%	3.07%	
Salaries & Benefits	\$ 1,827,655	312,829.13	432,266.83	125,924.56					
Capital outlay	\$ 745,246	11,762.98	41,210.85	11,762.98					
All other expenditures	\$ 1,325,073	371,387.46	457,593.41	97,403.98					
Culture and Recreation	\$ 141,112	17,816.91	21,033.41	3,216.50	120,078.59	14.91%	25.00%	10.09%	
Salaries & Benefits	\$ 36,300	2,669.43	6,246.63	1,843.61					
Capital outlay	\$ 10,474	-	-	-					
All other expenditures	\$ 94,338	15,147.48	14,786.78	1,372.89					
Transportation	\$ 990,388	144,494.23	202,951.37	58,457.14	787,436.63	20.49%	25.00%	4.51%	
Salaries & Benefits	\$ 358,500	62,569.46	87,642.70	25,073.24					
Capital outlay	\$ 180,000	8,786.58	5,883.98	5,883.98					
All other expenditures	\$ 451,888	73,141.19	109,424.69	27,499.92					
Economic and Physical Development	\$ -	-	-	-	-	0.00%	0.00%	0.00%	
Salaries & Benefits									
Capital outlay									
All other expenditures	\$ -	-	-	-					
Environmental Protection	\$ 486,323	47,449.46	62,364.98	14,915.52	423,958.02	12.82%	25.00%	12.18%	
Salaries & Benefits	\$ 104,500	10,592.76	25,790.38	7,365.29					
Capital outlay	\$ 261,508	-	-	-					
All other expenditures	\$ 120,315	36,856.70	36,574.60	7,550.23					
Total expenditures	\$ 6,962,319	1,151,347.33	1,555,369.65	404,022.32	\$ 5,406,949.35	22.34%	25.00%	2.66%	
Revenues over expenditures	\$ (615,745)	(537,267.27)	(88,408.67)	448,838.60	(527,336.33)	-7.57%			
Other financing sources (uses):									
Transfers in	\$ 39,000	39,000.00	-	-	-				
Appropriated fund balance	\$ 9,093	-	-	-					
Transfers to other depts	\$ 374,236	-	-	-					
ARPA Appropriations	\$ 30,000	-	-	-					
Fund Balance rollover	\$ 825,652	-	-	-					
Capital reserve fund	\$ 60,000	-	-	-					
Lease Liability	\$ -	-	-	-					
Sale of Assets	\$ 37,000	-	-	-					
Loan Proceeds	\$ 1,374,981	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)	\$ 615,745	(346,000.00)	-	-	-				
Revenues and other sources over expenditures and other uses	\$ -	(883,267.27)	(88,408.67)	448,838.60	(527,336.33)				

Analysis:

*	Timing of revenues - grants and taxes
**	Skate Park, Parking Lot Rental, ABC Rehab,

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
September 30, 2025

Item 1.

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

Original Ordinance (2017-01)	\$0
Fund Balance (6/30/2024)	\$4,216
Revenue - Donations/ Interest	\$242
Fund Balance Appropriation (Operating Budget)	-\$2,000
Expenditures	\$0
Balance to Date	\$2,458

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		65,447
Expenditures (Skyland Drive)		-114,974
Highway 107 Prepaid NCDOT		\$45,311.77
Encumbrances Remaining DOT Contract Skyland Drive	295,400	Subsequent -300,000
Balance to Date		\$191,542

As of 10/31/2025

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

Original Ordinance (SCIF Grant 11612) (2/24/22)		3,000,000
Expenditures		-3,043,782
Encumbrances (CDC Contract 7/28/2022)		
Encumbrances (Wurster Contract)		0
Encumbrances (Kessel Contract)		0
Encumbrances (Bliss Products - Playground Equipment and Rubber)		0
Encumbrances (Odell)		-75
Encumbrances (Bliss Products - Site Furnishings and Shade)		0
Encumbrance Bartlett		-2,997
Amendment - Sales Tax Refund (11-14-2024)		13,510
Amendment -Interest thru (9/30/2024)(11-14-2024)		115,643
Encumbrances (Parker Paving)		
Sales Tax Refund	(13,510-13,510)	\$43,202
Interest	(134,703.81-115,643)	\$19,061
Balance to Date		\$82,299

As of 10/31/2025

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			-579,399
Sales Tax Refund	(1,259 -1,259)	\$3,534	
Interest	(32,411.12-27,884)	\$4,527	
Balance to Date			\$77,493

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			-28,910
Interest		\$1,067	
Balance to Date			\$1,090

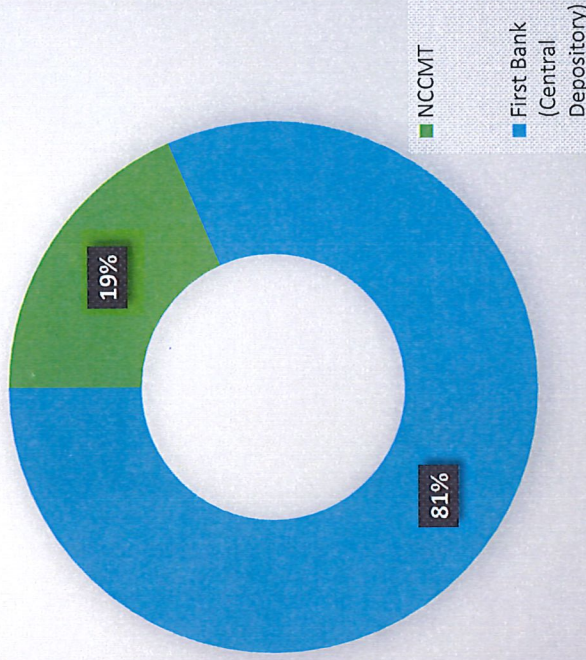
Poteet Park Restroom Project (Fund 34) - Grant Project Fund:

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund			200,000
Expenditures			1,200
Interest		\$10,547	
Balance to Date			\$201,200

Scotts Creek Bridge 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
Closeout Bridge Park Project (May 8, 2025)			57,329
Transfer In GF FY 25-26			385,000
Expenditures			0
Interest		\$45,831	
Balance to Date			\$1,600,758

INVESTMENT PORTFOLIO:		3 Month Avg
	BANK	INVESTMENTS
NCCMT		INTEREST
		4.20%
		4.21%
	First Bank (Central Depository)	
		\$15,858,704



STATE REVENUE ANALYSIS:		
	Revenue	% Collected
Telecommunication	\$6,995	32.38%
Natural Gas	\$2,916	36.44%
Video Programming	\$1,938	21.54%
Franchise on Power	\$77,753	25.00%
Total 1 QTR (Avg should be 25%)		
	\$89,602	
Article 40 (.50% pooled - per capita)	\$22,295	9.91%
Article 42 (.50% point of sale)	\$24,607	10.47%
Article 39 (1% point of sale)	\$49,577	11.02%
Hold Harmless (related to county medicaid)	\$19,142	9.67%
total 1 Month (Avg should be 8.33%)		
	\$115,621	

FUND BALANCE ANALYSIS:		What does 1 cent =	\$49,410	Estimated
Unassigned - 6/30/2024 (ESTIMATED ONLY)	\$5,305,808	# ARPA Related Approp	1	ARPA Related:
Subsequent appropriation/rollover	\$0	# GF Approp. after 7/1	1	\$93,906
Appropriated/rollover after 7/1/25	-\$9,093	# Contingency Approp.	1	Cont Bal \$26,415
Transfer Slope Stabilization (Over Goal)	-\$829,500	# GF Rollovers after 7/1	1	
ARPA related funds	-\$93,906	Note: Board policy states that Fund Balance will not drop below 40% and the goal is to have Fund Balance at 73% of expenditures.		
Available Fund Balance	\$4,373,309			
	73.26%	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:		ESTIMATE
General Fund	ESTIMATE	Fire Department	ESTIMATE	RLF Balance 6/30/24		\$108,621
GF Res 6/30/2024	\$1,080,694	FD Res. 6/30/2024	\$757,864	Interest Prior		\$2,318
Transfer In GF (Over Goal)	\$0	FD DOI Earmarked	\$10,843	Investment in Real Estate		-\$52,435
Interest/Sales Tax Prior/Current	\$85,365	Subsequent Approp.	-\$40,706	Subsequent Year Approp.		-\$6,000
Closeout Allen Street Project	\$338,593	Interest/Dol	\$18,247	Interest Current		\$559
Appropriation 7/1/2024	-\$304,252	Appropriation 7/1/24	-\$615,006			
GF Available Funds	\$1,200,400	FD Available Funds	\$131,242	RLF Available Funds		\$53,064
		Minus \$40,000 5/8/25				
FISHER CREEK ANALYSIS:				Fisher Creek Funds Available		
Bank Investments	Current Invested	FY Interest as of 9/30/2025	Current Interest Rate	Total Interest starting 10/2007		
NCCMT	\$9,076	\$95.51	4.17%	\$178,248	Available Cash	3,328,007
Entegra/Select Bank/First Bank	\$3,318,932	\$34,990.59	4.13%	\$275,558	Subsequent/Roll Over	-95,771
Community 1st/Dogwood Bank	\$0			\$153,369	Water Quality	-1,217,859
UICB	\$0			\$71,236	Revenues	35,338
HomeTrust	\$0			\$55,723	Expenditures	-2,202
Wachovia	\$0			\$66,937	Funds Available	\$2,047,513
1st Citizen	\$0			\$13,844	ARPA Funds/Interest	123,906
	\$3,328,007	\$35,086.10		\$814,914	Appropriations	-\$30,000
					Balance Remaining	\$93,906
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.				Total H2O Quality Interest		\$139,424.87
PROPERTY TAX ANALYSIS (51% Budget)				OUTSTANDING LOANS		
Budgeted	\$2,581,280	Loan	P/I	Loan Payoff Year	Annual Debt	
Original Billing	\$2,817,079				\$0	
Est. 97.88% Collection	\$2,767,271				\$0	
Collection/Releases	-\$407,376				\$0	
Discovery/Penalties	\$10,129					
Appeals (Total)	\$0					
Outstanding	\$2,173,904					
Collection % Rate	14.41%					
Prior Year Collection % Rate	12.21%					

Submitted by: Lynn Bryant, Finance Officer

**Closeout
Town of Sylva
Public Restrooms Grant Project Ordinance**

WHEREAS, the Town of Sylva adopted a Capital Project Ordinance on May 12, 2022, for the project known as Public Restrooms Grant Project, pursuant to the requirements of North Carolina General Statutes, Chapter 159, Article 6, Section 13.2.

WHEREAS, the project has now been fully completed, all associated revenues and expenditures have been accounted for, and there remains a balance of **\$81,482**.

WHEREAS, the Finance Officer is authorized to transfer amounts between line items within the project ordinance, including contingency appropriation, provided that the total project budget remains unchanged.

WHEREAS, it is appropriate to formally close the capital project ordinance and to appropriate any remaining funds.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Sylva that:

1. The Capital Project Ordinance for Public Restrooms Grant Project Ordinance last amended on November 14, 2024, is closed based on the following:

2. The revenues originally authorized and then amended are adjusted as follows:

Revenue Source	Budget	Actual	Closeout
SCIF (11611&11613)	350,000	350,000	0
SCIF Interest	18,562	18,562	0
SW Commission	40,000	40,000	0
Interest	5,788	14,132	8,344
Sales Tax Reimb	4,793	4,793	0
ARPA Related Funds	<u>237,749</u>	<u>237,749</u>	<u>0</u>
Totals	\$656,892	\$665,236	\$8,344

3. The expenditures originally authorized and then amended are adjusted as follows:

Expenditure Source	Budget	Actual	Closeout
Professional	32,500	32,500	0
Construction	<u>624,392</u>	<u>551,254</u>	<u>73,138</u>
Totals	\$656,892	\$583,754	\$73,138

4. The remaining unexpended balance of **\$81,482** is hereby transferred to the **Poteet Park Restroom Renovation Project (34)** of the Town of Sylva.

5. A certified copy of this ordinance shall be furnished to the Finance Officer and Town Clerk.

6. This ordinance shall become effective immediately upon its adoption.

Adopted the 13th day of November, 2025.

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

**AMENDED
TOWN OF SYLVA
POTEET PARK RESTROOM RENOVATION PROJECT
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 amended:

Section 1. The project authorized is the for the improvement of the Poteet Park Restrooms.

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 the Town are hereby authorized and directed to carry out the project in accordance with the provisions of this ordinance and within the total budget authorized amount.

Section 4. The following amounts are authorized and appropriated for the project.

Revenue Source	Budget	Actual	Variance
Closeout of Allen Street	200,000	200,000	0
Interest	10,547	10,547	0
Closeout Public Restroom	<u>81,982</u>	<u>81,982</u>	<u>0</u>
	\$ 292,529	\$ 292,529	\$ 0
Expenditure Source			
Professional Services	5,000	0	5,000
Facility Upgrades/Construction	<u>287,529</u>	<u>0</u>	<u>287,529</u>
	\$ 292,529	\$ 0	\$ 292,529

Section 5. The Finance Officer is directed to maintain accounting records for this project in a manner sufficient to satisfy the requirements of any granting agencies and to ensure compliance with all applicable federal and state regulations.

Section 6. The Finance Officer is authorized to transfer amounts between line items within the project ordinance, including the contingency appropriation, provided that the total project budget remains unchanged.

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 34 (Poteet Park Restroom Renovation Project) will account for the bookkeeping records of this project.

Adopted the 13th day of November 2025

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk

**AMENDED
TOWN OF SYLVA
BRYSON PARK AND PLAYGROUND EQUIPMENT GRANT 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 grant project is amended:

Section 1. The project authorized is the for the engineering, repair, and construction, facility upgrades, and playground equipment at Bryson Park.

Section 2. The project may be funded by financing through debt, grant funding, fund balance reserves, earmarked monies or other revenue sources that are applicable.

Section 3. The officers of the Town are hereby authorized and directed to carry out the project in accordance with the provisions of this ordinance and the total budget authorized amount.

Section 4. The following amounts are authorized and appropriated for the project:

Revenues Source	Budget	Actual	Variance
SCIF Grant	3,000,000	3,000,000	0
SCIF Interest	134,703	134,703	0
SCIF Sales Tax Refund	<u>56,712</u>	<u>56,712</u>	<u>0</u>
	\$ 3,191,415	\$ 3,191,415	\$ 0
Expenditure Source			
Professional Services	85,668	75,342	10,326
Construction/Repair	2,257,420	2,236,637	20,783
Playground/ Equipment	<u>848,327</u>	<u>731,803</u>	<u>116,523</u>
	\$ 3,191,415	\$ 3,043,782	\$ 147,633

Section 5. The Finance Officer is hereby directed to maintain accounting records for this project in a manner sufficient to satisfy the requirements of any granting agencies and to ensure compliance with all applicable federal and state regulations.

Section 6. The Finance Officer is authorized to transfer amounts between line items within the project ordinance, including contingency appropriation, provided that the total project budget remains unchanged.

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 grant 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 31 (Bryson Park and Playground Equipment Grant Project Ordinance) will account for the bookkeeping records of this project.

Section 11. Per SCIF Grant requirements, investment earnings received on grant monies must be used for the same purpose as the authorized uses.

Section 12. Per SCIF Grant requirements, monies will not revert until the end of the project.

Section 13. Per SCIF Grant requirements, all records related to the grant project must be retained at least five years after the close of the project.

Adopted the 13th day of November 2025

Johnny Phillips, Mayor

ATTEST:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, October 9, 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
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), Jake Scott (Public Works Director) and Bernadette Peters (Econ. Development Director).

VISITORS: Beth Baxley, Steve Baxley, Luther Jones, Paige Christie, Rachel Byrd, Sarah Hiseay, John Hurrera, Susan Barsheskie, and Shawn Oberlies.

APPROVAL OF AGENDA:

Commissioner Waldrum 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:

- Luther Jones spoke to clarify his position on the Sylva Support Stop and his interaction with the Community Table.
- Paige Christie spoke in support of the Sylva Support Stop and believes it is a vital resource for people of the community.
- Rachel Byrd is the Client Services Coordinator for Circles of Jackson County. She invited the board to a poverty simulation at WCU on November 15, 2025.
- Sarah Hiseay distributed information in conjunction with Rachel Byrd.
- John Hurrera spoke in support of the Sylva Support Stop.
- Susan Barsheskie requested that the board not move the Sylva Support Stop.

MAYOR'S REPORT: None.

COMMISSIONER'S REPORT: Commissioners reported the following:

- Waldrop—Hands on Jackson event was a great success and very commendable. Over 200 volunteers participated.
- Waldrum—Visits the Sylva Support Stop on a regular basis to check on it.
- Brown—Also commended the community for participating in Hands on Jackson.

MANAGER'S REPORT: Manager Dowling reported the following:

- We are pleased to officially announce that the Town is going to receive a \$341,323 PARTF grant for Pinnacle Park through the Dept. of Natural and Cultural Resources. This is a matching grant. The grant is for elements of the

master plan including additional trails, trail improvements, campsite improvements, a viewing platform, parking lot and stormwater improvements, and a vault toilet. We are hopeful that our TDA grant application will be successful in helping with the dollar-for-dollar matching funds. The Town has not received an award letter from PARTF but the announcement of awarded grants is online.

- The Town has received a lot of positive feedback about Bryson Park.
- Odell Thompson has completed the preliminary drawings for the Poteet Park restrooms. We hope to have proposals later this month so that work can begin in late November. Poteet Park will be closed while the restrooms are being remodeled. We anticipate this will take two months to complete.
- The Town has contracted with the MAPS Group to update the pay and classification plan and review the personnel policy. This is updated every 5-7 years depending on the market. The MAPS group met with employees last week to explain the salary study process. All town employee position questionnaires are due to their department heads by October 10th. The goal is to have the MAPS Group present their findings and recommendations to the Town Board in March or April.
- We still have a maintenance technician position open in Public Works.
- The Christmas Parade is Sunday, December 7th at 3:00 p.m.
- The Essentials of Municipal Government course is January 15th and 16th in Asheville.

NEW BUSINESS:

SYLVA SUPPORT STOP: Commissioner Gelbaugh noted that she visited everyday to take pictures of the condition. It has been in good shape. She suggested a screen door hinge and pavers for the mud. The location serves well, and volunteers are willing to help. Commissioner Waldrop supports the location. The benefits outweigh any potential drawbacks. What it does and where it is does not need to be changed. Commissioner Waldrum agrees with Commissioners Gelbaugh and Waldrop and believes the board should listen to those who supply and use it. Commissioner Estridge is ok with leaving the box where it is. Commissioner Brown supports the box but would also like to work on the maintenance and condition of it.

Commissioner Waldrum made a motion to leave the Sylva Support Stop in its current location. Gelbaugh encouraged the board to financially support it. Jake Scott, Public Works Director, reminded the board that the Sylva Support Stop is not currently owned by the Town. He noted it most likely needs a new roof, concrete pad and caulking work. The motion carried with a unanimous vote.

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 6:04 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, October 23, 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: Keith Buchanan (Asst. Fire Chief), Robbie Carter (Asst. Police Chief) and Bernadette Peters (Econ. Development Director).

VISITORS: Sam McGuire

APPROVAL OF AGENDA

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

PUBLIC COMMENTS: None.

MAYOR'S REPORT: None.

COMMISSIONER'S REPORT: Commissioners reported the following:

Gelbaugh—Reminded everyone to vote.

Waldrop—Gave an update on the Mountain Projects Board meeting and the programs that could be affected by the government shutdown.

Waldrum—Encouraged everyone to vote and reminded the board members to read their oath.

Estridge—Thanked the Public Works Department for restriping the loading zone on Mill Street.

Brown—Shared that the Pinnacle Park Board is working on several trail ideas and improvements.

MANAGER'S REPORT: Manager Dowling reported the following:

- The Town received one proposal for the RTP trails. RYU Contracting Inc.'s proposal was for \$115,000. This is the amount of the RTP grant award. The Town used this company in 2019 to build the Shelter Rock Trail.
- The Town's FEMA Public Assistance amount is still under review since the engineer's estimate was submitted.
- The maintenance technician position in Public Works has been filled. Ben Bailey started on Monday.
- Congratulations to Chief Hatton, Galadriel LaVere, and Dr. Cyndy Caravelias who are in Denver, Colorado presenting at the International Association of Chiefs of Police annual conference. They are presenting two sessions on the community care program.
- Treat Street is October 31 from 5:00-7:00 p.m.
- The WCU Homecoming Parade is November 7 at 5:30 p.m.
- The WNC Pottery Festival is November 8 from 10:00 a.m. – 4:00 p.m.
- The Veteran's Day holiday is November 11th and Town offices will be closed.
- Reminder: The Essentials of Municipal Government course through the School of Government is January 15-16th in Asheville.

PUBLIC WORKS DEPARTMENT REPORT: Paige Dowling, reported the following:

- Mill Street restriping of loading zone complete
- Leaf collection has begun.
- The deadline for proposals for Poteet Park Restroom has been extended till 11/8/2025.
- The department recently hired Ben Bailey to fill the Maintenance Tech vacancy.

POLICE DEPARTMENT REPORT: Robbie Carter, Asst. Police Chief, reported the following:

- 619 calls in the last month
- Lt. Sumner, Sgts. Mathis and Waldroup completed CIT training.
- Lt. Pavey completed the advanced law certificate.
- Sgt. Geiger completed the intermediate law certificate.
- The department is preparing for a visit from the NC Governor's office to showcase the Community Care Program

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

- Calls for service are just above 1,300 for the year.
- The department has completed Fire and Life Safety programs in all schools.

MAIN STREET REPORT: Bernadette Peters, Economic Development Director, reported the following:

- A new economic impact report is now published. She reviewed the statistics included in the report

PLANNING BOARD REPORT: Paige Dowling reported that the board discussed the mural maintenance guidelines at their September meeting. The board will review a zoning map amendment request at their October meeting. The Town Board will hear the same request at the November 13th meeting.

TWSA BOARD REPORT:

- Rehabilitation of the treatment plant near Harold's Supermarket is underway and is expected to take approximately a year to complete.
- Applying for sewer rehabilitation project funding to improve old clay lines.

NEW BUSINESS

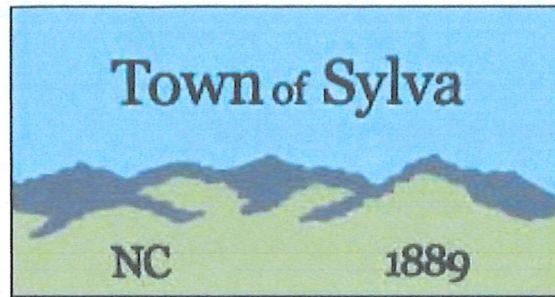
PARKS AND RECREATION TRUST FUND (PARTF) GRANT CONTRACT: Manager Dowling explained that the board needs to vote to authorize the mayor to sign the contract. This grant award amount is \$341,323 and it requires a \$341,323 match. The Town is applying for a TDA grant to help with the matching funds. The Fisher Creek fund will cover the rest of the match. The initial Project Budget shows the entire match coming from the Fisher Creek fund because we have not completed the TDA application. The Project Scope includes Outdoor Classroom, Campsite Improvements, Viewing Platform, Accessible Platform, Accessible Trail (303 LFT, 6 ft wide), Site furnishings, Vault Toilet, Trailhead Kiosk, Benches, Signage at Accessible Platform, Trash Receptacles, Entrance Sign, Stone Wall in Parking Area, Parking Area + Stormwater, Trail Improvements, Hiking Trail (5940 LFT). The Town will have until October 31, 2028, to complete the grant work. The Town will need to contract with a grant administrator to administer all or a portion of this grant because of the amount of work and multiple projects that will coincide with this project. The three grant awards the Town has received in the last few months for Pinnacle Park total \$458,323 and \$822,646 in projects will be completed over the next 3 years. This is incredibly exciting for Pinnacle Park. *Commissioner Brown made a motion to authorize the mayor to sign the contract. The motion carried with a unanimous vote.*

PARTF GRANT PROJECT ORDINANCE: Manager Dowling explained that this project ordinance is the financial piece to the PARTF Grant Contract. *Commissioner Brown made a motion to approve the project ordinance. The motion carried with a unanimous vote.*

ADJOURNMENT: Commissioner Waldrop made a motion to adjourn the meeting at 9:23 a.m. *The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



83 Allen Street, Sylva, NC 28779

APPLICATION FOR ZONING TEXT OR MAP AMENDMENT

Submit this completed application and all supporting documentation that may be helpful in the review process. In order to ensure that the proposed text amendment or map amendment complies with the Town of Sylva's regulations, we recommend that the applicant review the Town of Sylva Zoning Ordinance prior to application submittal. The request for a Zoning text or Zoning Map amendment may only be initiated by the Town Board of Commissioners, the Town Planning Board, Planning Staff, the owner of property in the Town of Sylva or a citizen of the Town of Sylva.

All responses in this application must be legible and filled out completely. Illegible and/or incomplete applications will be returned to the applicant. The application fee for a text amendment or map amendment is set forth in the Town of Sylva's fee schedule, is non-refundable and must be submitted with the completed application. For map amendment requests, a current survey prepared and sealed by an NC Registered Surveyor will be required. Applications are not accepted via facsimile or email. Please submit application, fees and supporting documentation to the Town of Sylva, 83 Allen Street, Sylva, NC 28779 via hand delivery or U.S. Mail.

Application deadlines are 30 days prior to the Town of Sylva's Planning Board next scheduled meeting. The applicant will be notified of scheduled hearing dates and times. The average text or map amendment petition timeline is 45 days from date of application to Town Hall. Depending on the complexity of the request, it is not unusual for a petition to take up to 6 months to be considered before the Town Board of Commissioners. Hearing schedules are not guaranteed and subject to change.

Conditional Zoning Districts (CD) are a zoning tool, permitted in accordance with NCGS 160D-703.b., which may be utilized to create new unique, site-specific districts for uses or developments that may have particular benefits and/or impacts on both the immediate area and the community as a whole. The development of these uses may require deviation of the general district standards. The applicant must provide an initial Master Site Plan and zoning proposal that includes all proposed uses and standards for the conditional zoning district being proposed. It is not the intention of Conditional Zoning to circumvent, reduce, or eliminate particular regulations as they would normally be applied to any particular district or use but rather provide flexibility and design standards unique to the subject property and use.

This negotiated approach between the applicant and the Town through a legislative decision allows maximum flexibility to tailor regulations to a particular site and project. Special restrictions have been placed on Conditional zoning. Conditional Zoning Districts occur at the owner's request and conditions cannot be imposed without the owner's agreement. The individual conditions and site-specific standards that can be imposed are limited to those that are needed to bring a project into compliance with town ordinances and adopted plans and to those addressing the impacts reasonably expected to be generated by the use of the site. The town must assure that all of the factors defining reasonable spot zoning are fully considered and that the public hearing record reflects that consideration.

Conditional Zoning shall be subject to the specific procedural rules located in Articles 3 and 5.

**PLEASE COMPLETE ALL SECTIONS OF THE APPLICATION;
INCOMPLETE APPLICATIONS WILL BE RETURNED TO THE APPLICANT;
INDICATE "NOT APPLICABLE" OR "N/A" WHERE APPROPRIATE**

Contact Information:Applicant/Agent: Kole and Kim Clapsaddle

(This person will be the contact person and will receive all mailings)

Address: 3205 North River Road Sylva, NC, 28779Phone: Kole - (828)-506-8665

Fax: _____

Email: KoleClapsaddle@gmail.comProperty Owner(s): OPM Holdings LLC

(If the owner is different than the applicant)

Address: 3205 North River Road Sylva, NC, 28779Phone: Kole (828)-506-8665

Fax: _____

Email: koleclapsaddle@gmail.com**Property Information:**Property Location/Address(es): 89 Apollo Drive Sylva, NC, 28779Tax Parcel Identification Number(s): 7641 - 48 - 6031Current Use of Property(ies): ResidentialAcreage to be Rezoned: 0.48Deed Book: 20 Page: 624 Lot / Tract Size: 0.48 (acres)Property Street Frontage / Width: ~150 - Property Depth: ~183 -

Flood Plain: _____ FIRM Panel: _____

Zoning Information:Current Zoning District(s): Sylva HDR - High Density ResidentialRequested Zoning District(s): Sylva GB - General Business DistrictPurpose of Zoning Change (optional): Dr. Office - Psychological

Spot Zoning Statement:

In the space below, please indicate whether the proposed rezoning *will* or *will not* constitute a spot zoning and explain *why* the proposed rezoning *will* or *will not* constitute a spot zoning. (For more information on spot zoning, refer to the attachment on spot zoning).

Will not be Spot Zoning because adjacent properties are already Zoned GB.

Town of Sylva LAND USE PLAN CONSISTENCY

All rezoning requests must be consistent with the Town of Sylva's Land Use Map

Current Land Use Classification(s): *107 corridor*

This rezoning request is:



Consistent with the Town's Land Use Map.



NOT consistent with the Town's Land Use Map.

IF THE REZONING REQUEST IS NOT CONSISTENT WITH THE LAND USE MAP:

A Land Use Map Amendment is *REQUIRED*. All rezoning requests **MUST BE CONSISTENT** with the Town of Sylva's Land Use Map and/or the Town's Land Use Plan. All Land Use Amendments must be consistent with one or more of the adopted Land Use Plan Policies located within the Town's Land Use Plan Update document and/or demonstrate a change in the character of the area that warrants a departure from the adopted Land Use Plan. In the space below, please explain *why* the proposed Land Use Amendment will be consistent with the Town of Sylva's Land Use Plan and how the character of the area has changed (A copy of the Town of Sylva's Land Use Plan and Map can be viewed at Town Hall).

Authorization:

Note: If the person requesting of The Town of Sylva, to take action on a particular piece of property is not the owner of the property, or under contract to purchase, then the actual owner of the land must complete this form with his/her signature notarized. If the property owner is the applicant please complete the section below and sign as indicated.

Fax, Scan or Copied images of the original document will not be accepted.

I, OPM Holdings LLC (Land owner name) am the owner of the property located in the Town of Sylva Zoning Jurisdiction at:

Street address: 89 Apollo Drive Sylva, NC, 28779 Property PIN: 7641-48-6031

I hereby authorize Kole Clapsaddle (owner or applicant's name) to appear with my consent before the Town of Sylva Planning Board and Board of Commissioners in order to request a rezoning for the above noted location. I authorize the Town of Sylva to advertise and the applicant to present this matter in my name as the owner of the property. I hereby authorize the Town Officials to enter my property to conduct relevant site inspections as deemed necessary to process the application. All information submitted and required as part of the approval process shall become public records. I, as the land owner, hereby CERTIFY THAT THE INFORMATION CONTAINED HERIN IS TRUE TO THE BEST OF MY KNOWLEDGE; AND BY ACCEPTING THIS REZONING, if approved, shall in every respect conform to the terms of this application and to provisions of the Statutes and Ordinances regulating development in the Town of Sylva. Any VIOLATION of the terms above stated and/or Town Ordinances or Regulations will result in civil penalties. If there are any questions, you may contact me at:

Street Address: 3205 N. River Rd

City / State / Zip Code: Sylva N.C. 28779

Phone Number: 828-506-8665

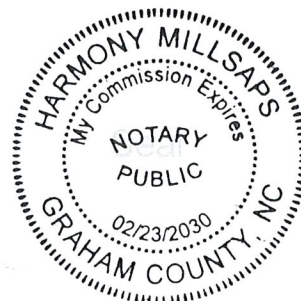
Email Address: Kole CLAPSaddle@gmail.com

Owners Signature: 

Sworn to and subscribed before me, this the 18th day of September, 2025


Notary Public

My commission expires: 2/23/2030



**Town of Sylva, North Carolina
Zoning Map Amendment Request
Staff Report – October 15, 2025**

Applicant: OMP Holdings, LLC (Kole and Kim Clapsaddle) – Property Owners

Property Location: 89 Apollo Drive, Sylva NC 28779; PIN 7641-48-6031

Current Property Zoning: High Density Residential - HDR

Ordinance Section for which the Text Amendment is requested: Article 3 - Procedures - Section 3.9.B – Zoning and Map Amendments

Description of Request:

The applicant is requesting a map amendment that would designate the subject property as General Business (GB) District.

Background:

The General Business District (GB) is the largest district within Sylva's commercially zoned jurisdiction. The GB District offers a broad range of permitted (use-by-right) and special uses (SUP) such as lodging, retail/commercial, restaurants, public/civil and recreational uses. Property improvements in this district are subject to development standards as set forth in the zoning ordinance including building setbacks, landscaping, architectural standards, sidewalk construction, parking, storm water treatment, etc.

The subject property is located on the northeast side of the Highway 107/Asheville Highway (Business 23) intersection just behind vacant property that is currently zoned as General Business (GB) and in the Hall Heights neighborhood. This property is a total of 0.48 acres in land area with one existing residential dwelling. Access to this property is from the public right-of-way of Apollo Drive (Town road). This property is adjacent to properties to the west and south that are in the GB District and are not located within the 100-year flood plain. This property is served by Tuckasegee Water & Sewer Authority for public utilities.

Application Response:

The applicant is requesting that the existing Town of Sylva Zoning Map be amended to designate this property (0.48 acres total) to the General Business District.

Staff Findings:

The requested map amendment would not constitute "spot zoning" as the properties to the west and south are zoned GB District.

The Town's adopted Land Use Plan for 2040 establishes that this property will be in the future *Urban Neighborhood District*. The encouraged land uses for this future district include: primarily residential: small lot single family, townhome residential, two-, three- or four-family units, and multifamily; civic and educational uses that support community residents, live-work units, small scale in-home businesses and small scale public open space (e.g. active pocket parks, passive open space, greenways). However, if the map amendment request is approved, this property will be in the future *Community Corridors District* with encouraged land uses for this district being mixed-use buildings, institutional uses, walkable neighborhood commercial (retail, office, personal services), large scale commercial, business centers, community services and civic/educational services. In addition, this requested map amendment will create available property and opportunity in the GB District that may be needed to serve the community during/after the proposed Highway 107 improvement project.



October 23, 2025

TOWN OF SYLVA PLANNING BOARD

Statement of Consistency pursuant to G.S. 160D

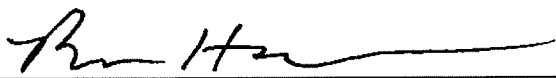
Re: Proposed zoning map amendment from High Density Residential (HDR) to General Business (GB) for parcel identified by PIN# 7641-48-6031.

The Town of Sylva Planning Board has found the zoning map amendment to parcel identified by PIN# 7641-48-6031 to be supported by the Town of Sylva 2040 Land Use Plan.

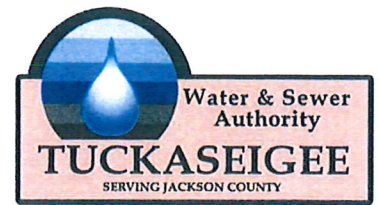
We find the proposed amendment to to be consistent with The Plan for Sylva corridor specifications found on page 32 of the Town of Sylva 2040 Land Use Plan. More specifically:

- Community Corridor: The requested map amendment would not constitute “spot zoning” as the subject properties will be in accordance with the Town’s adopted Land Use Plan for 2040. This plan establishes that these properties will be in the future Community Corridor District. The encouraged land uses for this future district include:
 - Mixed-use buildings
 - Institutional uses
 - Walkable neighborhood commercial (retail, office, personal services)
 - Large scale commercial, business centers, community services and civic/educational services

We therefore consider the proposed zoning map amendment to be reasonable and in the public interest.

Signed: 

Russ Harris, Vice-Chairman



1246 West Main Street
Sylva, NC 28779

October 22, 2025

Paige Dowling, Town Manager
Town of Sylva
83 Allen Street
Sylva, NC 28779

RE: Mick McCardle – TWSA Board Appointment

Dear Ms. Dowling,

I hope this letter finds you well.

As you are aware, the Tuckaseegee Water and Sewer Authority (TWSA) conducts the swearing-in of new or reappointed Board Members during its January Business Meeting each year. Mick McCardle's current term on the TWSA Board is set to expire on December 31, 2025. At that time, he will have completed his second full term and, in accordance with TWSA policy, remains eligible for reappointment.

At your earliest convenience, we kindly request that the Town provide an appointment to fill this upcoming vacancy. This will allow us to make the necessary preparations in advance of the January meeting.

Should you have any questions or require further information, please do not hesitate to reach out.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Daniel Manring".

Daniel Manring
Executive Director

LGC-205 Amendment

AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS

Rev. 08/2025

Whereas	Primary Government Unit Town of Sylva, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor Sheila Gahagan CPA

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending 06/30/25	and originally to be submitted to the LGC on	Date 10/31/25
-----	--------------------------------	---	------------------

hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC

Original date 10/31/25	Modified date 12/31/25
Original fee	Modified fee

☐ Modification to fee

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

- | | | |
|----------------------------------|--------------------------|--|
| <input type="radio"/> | <input type="checkbox"/> | Change in scope |
| <input type="radio"/> | <input type="checkbox"/> | Issue with unit staff/turnover/workload |
| <input type="radio"/> | <input type="checkbox"/> | Issue with auditor staff/turnover/workload |
| <input type="radio"/> | <input type="checkbox"/> | Third-party financial statements not prepared by agreed-upon date |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have bank reconciliations complete for the audit period |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have reconciliations between subsidiary ledgers and general ledger complete |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| <input type="radio"/> | <input type="checkbox"/> | Unit did not have information required for audit complete by the agreed-upon time |
| <input type="radio"/> | <input type="checkbox"/> | Delay in component unit reports |
| <input type="radio"/> | <input type="checkbox"/> | Software - implementation issue |
| <input type="radio"/> | <input type="checkbox"/> | Software - system failure |
| <input type="radio"/> | <input type="checkbox"/> | Software - ransomware/cyberattack |
| <input type="radio"/> | <input type="checkbox"/> | Natural or other disaster |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Other (please explain) |

Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due six months after fiscal year end (ten months after fiscal year end for housing authorities). Indicate NA if this is an amendment due to a change in cost only.

Although the Town will plan to have an audit completed as close to the end of October each year as possible, they will prepare audit contracts with the state required due date of December 31 to allow for unexpected time constraints.

Additional Information

Please provide any additional explanation or details regarding the contract modification.

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Sheila Gahagan CPA	
Authorized Firm Representative* (typed or printed) Sheila Gahagan	Signature*
Date* 11/12/25	Email Address sheila@gahagancpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Sylva, North Carolina	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Johnny Phillips, Mayor	Signature*
Date 11/13/25	Email Address jphillips@townofsylva.org

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* Lynn Bryant	Signature*
Date of Pre-Audit Certificate* 11/13/25	Email Address* lbryant@townofsylva.org