

*Town of Sylva*  
**CONSENT AGENDA**  
*January 8, 2026*

**1- APPROVE MINUTES:** December 11, 2025, Regular Board Meeting

**2- BUDGET AMENDMENTS:**

#22 10-660-0600 Contingency	\$ 2,000 C
10-590-7400 FM Capital	2,000 D

**REF: Town Manager authorized a \$2,000 contingency appropriation to the facilities maintenance capital account for the emergency replacement of a heat pump in the Public Works Department.**

#23 10-660-0600 Contingency	\$ 7,644 C
10-590-3400 FM Building Maintenance	7,644 D

**REF: To appropriate from contingency the difference for the emergency replacement of a heat pump in the Public Works Department. The appropriation will replace the budget in the building maintenance line that was used to cover emergency expenses.**

#24 10-367-0000 Sales Tax Refund	\$ 5,500 C
10-329-0000 Interest on Investments	5,000 C
10-660-3700 NC Sales Tax	7,125 D
10-660-3900 JC Sales Tax	3,375 D

**REF: To appropriate additional sales tax into the General Fund to allow for Bryson Park Project sales tax expenses to be paid out of out of General Fund. This will allow the project to be closed out without having a sales tax receivable in future fiscal year.**

**3- REPORTS:**

- 1- Business Registration Permit – **December 2025**
- 2- Ad Valorem Tax Report as of **November 30, 2025**
- 3- Statement of Revenues, Expenditures, Changes in Fund Balane as of **November 30, 2025**

## Business Registration Permit Application

December 2025

<u>Date</u> <u>Submitted</u>	<u>Business Name</u>	<u>Location</u>	<u>Owner</u>
12/16/25	Calliope Stage Company	513 Mill Street	Joyce Pope
12/8/25	Quality Parts Express	509 Asheville Highway	Steve Corino
12/8/25	Sweet Tea Boba	642 W. Main Street	Jiramanat Ramsden
12/4/25	Eagle Tax Breaks	583 Asheville Highway	Bill Owens

Tax Summary  
as of November 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	-2443.33	-545.9	-440.95								-3,430.18	-166,657.75	-170,087.93
November	-1838.84	-1031.6	-239.14								-3,109.58	-487,585.15	-490,694.73
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	-14204.77	-2338.04	-1626.21	-723.49	-273.58	-273.58	-275.64	-275.64	0	0	-19,990.95	-1,061,619.18	-1,081,610.13
Releases											0.00		-298.44
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	-14,204.77	-2,338.04	-1,626.21	-723.49	-273.58	-273.58	-275.64	-275.64	0.00	0.00	-19,990.95	-741,664.75	-761,655.70
EOY Adjustment													
(10-110-XX) Balance	\$40,075.38	\$25,169.32	\$12,778.46	\$8,469.59	\$8,140.09	\$5,058.38	\$4,325.22	\$4,006.43	\$2,411.82	\$1,747.04	112,181.73	\$2,085,542.57	\$2,197,724.30
Interest											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	1,667.68	1.54	1,669.22
October	210.66	96.81	17.64								325.11		325.11
November	167.57	190.92									378.35		378.35
December											-		-
January											-		-
February											-		-
March											-		-
April											-		-
May											-		-
June											-		-
Interest Collected	\$1,243.97	\$359.89	\$384.84	\$162.04	\$120.83	\$145.55	\$168.21	\$192.93	\$1.13	\$1.54	\$2,780.93	\$1.54	\$2,782.47
Submitted by: Amanda Murajda, Tax Collector											Collection Rate		33.7389%

Top 10 Delinquent Accounts (2024 & prior)

Name	Balance 11/30/2025
JTS Transport	\$ 11,273.72
Gretta Worley	\$ 6,717.91
Kelly Robinson	\$ 6,002.48
Marjorie Herbert Smith	\$ 5,838.17
Joe Wilson	\$ 5,763.50
David George Howell	\$ 5,534.82
Jimmy Ray Wilson	\$ 4,310.06
Nantahala Brewing	\$ 3,663.16
Mountain Park Urgent Care	\$ 3,345.92
Western Carolina #1 LLC	\$ 2,924.42

General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
11/30/2025

General Fund									
	2025-2026	Previously	2025-2026	Current	2025-2026	Actual to	Statement		
	Budgeted	Reported	YTD Actual	Month	Budget Balance	Budget Percent	Period	Variance	
							5		
<b>Revenues:</b>									
Ad valorem taxes	\$ 2,713,680	\$ 643,136.25	\$ 1,122,256.13	\$ 479,119.88	\$ 1,591,423.87	41.36%	41.67%	-0.31%	*
Other taxes and licenses	\$ 2,200	200.00	550.00	\$ 350.00	\$ 1,650.00	25.00%	41.67%	-16.67%	*
Unrestricted intergovernmental	\$ 3,131,761	1,171,592.46	1,059,234.12	\$ (119,951.32)	\$ 2,072,526.88	33.82%	41.67%	-7.84%	*
Permits and Fees	\$ 15,000	3,621.50	4,055.00	\$ 433.50	\$ 10,945.00	27.03%	41.67%	-14.63%	*
Restricted intergovernmental	\$ 315,488	146,622.86	123,201.40	\$ (15,828.48)	\$ 192,286.60	39.05%	41.67%	-2.62%	*
Investment earnings	\$ 112,000	101,112.39	125,110.65	\$ 23,998.26	\$ (13,110.65)	111.71%	41.67%	70.04%	
Other revenues	\$ 56,445	19,367.73	22,572.62	\$ 3,204.89	\$ 33,872.38	39.99%	41.67%	-1.68%	*
Total revenues	\$ 6,346,574	2,085,653.19	2,456,979.92	371,326.73	\$ 3,889,594.08	38.71%	41.67%	-2.95%	
<b>Expenditures:</b>									
General Government	\$ 1,098,700	404,930.58	447,143.63	42,213.05	651,556.37	40.70%	41.67%	0.97%	
Salaries & Benefits	\$ 444,310	152,359.42	191,880.02	38,111.02					
Capital outlay	\$ -	-	-	-					
All other expenditures	\$ 562,767	252,571.16	255,263.61	4,102.03					
Public Safety	\$ 4,245,796	1,149,842.12	1,469,474.59	319,632.47	2,776,321.41	34.61%	41.67%	7.06%	
Salaries & Benefits	\$ 1,827,655	587,057.84	704,011.20	140,658.85					
Capital outlay	\$ 745,246	41,210.85	27,339.22	(13,871.63)					
All other expenditures	\$ 1,325,073	521,573.43	738,124.17	192,845.25					
Culture and Recreation	\$ 141,112	31,617.65	35,655.20	4,037.55	105,456.80	25.27%	41.67%	16.40%	
Salaries & Benefits	\$ 35,300	8,043.27	9,839.91	1,796.64					
Capital outlay	\$ 10,474	-	-	-					
All other expenditures	\$ 95,338	23,574.38	25,815.29	2,240.91					
Transportation	\$ 990,388	249,433.29	309,843.80	60,410.51	680,544.20	31.29%	41.67%	10.38%	
Salaries & Benefits	\$ 358,500	111,563.62	140,375.28	28,211.66					
Capital outlay	\$ 180,000	8,783.58	8,783.58	-					
All other expenditures	\$ 451,888	129,086.09	160,684.94	32,198.85					
Economic and Physical Development	\$ -	-	-	-	-	0.00%	0.00%	0.00%	
Salaries & Benefits	\$ -	-	-	-					
Capital outlay	\$ -	-	-	-					
All other expenditures	\$ -	-	-	-					
Environmental Protection	\$ 486,323	74,687.59	88,944.77	14,257.18	397,378.23	18.29%	41.67%	23.38%	
Salaries & Benefits	\$ 104,500	32,255.20	40,264.46	8,009.26					
Capital outlay	\$ 261,508	-	-	-					
All other expenditures	\$ 120,315	42,432.39	48,680.31	6,247.92					
Total expenditures	\$ 6,962,319	1,910,511.23	2,351,061.99	440,550.76	4,611,257.01	33.77%	41.67%	7.90%	
Revenues over expenditures	\$ (615,745)	546,468.69	105,917.93	(69,224.03)	(721,662.93)	-10.37%			
<b>Other financing sources (uses):</b>									
Transfers in	\$ 39,000	39,000.00	-	-	-				
Appropriated fund balance	\$ 9,093	-	-	-					
Transfers to other depts	\$ 374,236	374,236.00	374,236.00						
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	413,236.00	374,236.00						
Transfers to other funds:					-				
Contributed to GF fund balance	\$ -	-	-	-					
Transfers out	\$ 759,236	759,236.00	374,236.00						
Transfer to Capital Reserve	\$ 759,236	759,236.00	374,236.00	-	-				
Total other financing sources (uses)	\$ 615,745	(346,000.00)	748,472.00	-	-				
Revenues and other sources over expenditures and other uses	\$ -	200,468.69	854,389.93	(69,224.03)	(721,662.93)				

**Analysis:**

*	Timing of revenues - grants and taxes
**	Timing of capital purchases





## TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, December 11, 2025 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

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### MINUTES

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**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 5:30 p.m.*

**STAFF PRESENT:** Lynn Bryant (Finance Officer), Jake Scott (Public Works Director), Robbie Carter (Police Lieutenant) and Chris Hatton (Police Chief).

**VISITORS:** Dave Russell, Nelia Waldrum, Heather McGuire, Luther Jones, Taylor Dills, Hazel Dills, Charlie Myers, Pam Myers, Donna Carpenter, Kathy McGuire, Lisa Leatherman, Judy Geiger, Dan Geiger, David McGuire, Tammy Matthews, Jeanell Youngbird, Shari Matthews, Caitlyn Fortenberry, Tammy Brown, Patric McGuire, Jeanne McGuire, David Nestler and Shawn Oberlies.

#### APPROVAL OF AGENDA

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

#### APPROVAL OF CONSENT AGENDA

*Commissioner Waldrum made a motion to approve the consent agenda. The motion carried with a unanimous vote.*

**PUBLIC COMMENTS:** None.

**MAYOR'S REPORT:** Mayor Phillips thanked board members for their service to the Town.

**COMMISSIONER'S REPORT:** Commissioner Gelbaugh thanked everyone and expressed her feelings on serving the last 12 years on the board. Commissioner Waldrop thanked volunteers for stocking the Sylva Support Stop. Commissioner Waldrum and Estridge thanked Gelbaugh and Brown for their service as board members. Commissioner Brown thanked the community for the opportunity to serve as a board member.

**MANAGER'S REPORT:** Manager Dowling reported the following:

- Thank you to everyone who participated in, volunteered, or worked the Christmas Parade this past Sunday. This was likely the biggest turnout of groups and floats. It was a very successful day, and it takes everyone to make it happen. Thank you all for your hard work.
- Diamondback Premier Contracting has received the Notice to Proceed to renovate the Poteet Park restrooms. They anticipate starting the first week of January and completing the project by the end of March. Instead of stall partitions, the restrooms will be four separate units like in the public restroom and at Bryson Park.

- Nathaniel Pressley, an undergraduate student at WCU is going to intern with the Town next semester for 10 hours a week.
- Town offices will be closed December 24, 25, and 26 for Christmas and January 1<sup>st</sup>.

## **OLD BUSINESS**

### **PINNACLE PARK**

The Recreational Trails Program grant is for two trail sections and a foot bridge at Pinnacle Park. The project cost is \$115,000 and \$92,000 is funded by the RTP grant. NC Land and Water and NCDEQ issue the permits and approvals to proceed. In order to obtain approval, the Town needs a Pinnacle Park Maintenance Plan, Erosion Control and Sediment Plan, and Stormwater Plan. YRU Contracting are the trail builders that were selected in October. They are planning to work this winter. The three plans should be adopted separately.

**MAINTENANCE PLAN:** *Commissioner Brown made a motion to approve the maintenance plan. The motion carried with a unanimous vote.*

**EROSION CONTROL AND SEDIMENT PLAN:** *Commissioner Brown made a motion to approve the maintenance plan. The motion carried with a unanimous vote.*

**STORMWATER PLAN:** *Commissioner Brown made a motion to approve the maintenance plan. The motion carried with a unanimous vote.*

**PRESENTATIONS OF APPRECIATION:** Mayor Phillips presented awards of appreciation to outgoing board members Mary Gelbaugh (Mayor Pro Tem) and Jonathan Brown (Commissioner).

**SWEARING-IN CEREMONY:** Judge Alan Thornburg administered the oath of office to the re-elected mayor and new commissioners.

Johnny Phillips, Mayor  
Perry Matthews, Commissioner  
Samuel McGuire, Commissioner  
Joseph Waldrum, Commissioner

## **NEW BUSINESS**

**MAYOR PRO-TEM APPOINTMENT:** *Commissioner Waldrum made a motion to appoint Brad Waldrop as Mayor Pro Tem (Vice Mayor). The motion carried with a unanimous vote.*

**OATH OF OFFICE TO MAYOR PRO-TEM:** Judge Alan Thornburg administered the oath of office to the newly appointed Mayor Pro Tem, Brad Waldrop.

**ENGINEERING PRESENTATION FOR SCOTTS CREEK:** Jake Scott, Sylva's Public Works Director, gave a presentation to the Town Board on the Scotts Creek retaining wall behind Town Hall. He gave an overview of the project to have the wall repaired. JMT has been selected to design the repair. Joel Setzer from JMT was available to answer any questions the board had. The Town issued an RFP twice and we received three proposals. JMT's proposal was selected for engineering and design services.

### **RESOLUTION FOR PROFESSIONAL ENGINEERING SERVICES RELATED TO SCOTTS CREEK**

**RETAINING WALL:** The resolution authorizes the Town Manager to contract with JMT on behalf of the Town for engineering for the Scotts Creek retaining wall. The engineering cost is \$368,139, which includes engineering design and geotechnical engineering. JMT will contract with S&ME for the geotechnical work and testing. The preliminary cost estimate for the Scotts Creek wall, including engineering, is \$1,386,168.01. FEMA's cost estimate for reimbursement currently totals \$1,177,761, (not including hazard mitigation) but they have assigned an engineering percentage based on the project cost rather than the methodology of the repair. The Town's FEMA representative and NC Emergency Management representative have been working with staff in hopes the FEMA Cost Review Center will increase the percentage based on complexity of the project. Joel Setzer has provided documentation that FEMA is currently reviewing. FEMA has included an additional \$234,362.78 for hazard mitigation, which brings the total FEMA offer to \$1,412,124.11, which is just above the preliminary cost estimate, but FEMA needs to provide a breakdown of what hazard mitigation measures are included. As it stands now and until we receive a breakdown from hazard mitigation, the project cost is within about \$90,000 difference from what

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FEMA is offering the Town for this repair. Staff is hopeful it can be clarified by the end of December and obligate the funding. *Commissioner Waldrum made a motion to approve the resolution. The motion carried with a unanimous vote.*

**SCHEDULE HOLIDAY LUNCH FOR DECEMBER 18, 2025, AT 12:00 PM:** *Commissioner Estridge made a motion to schedule the holiday lunch for December 18, 2025, at 12:00 pm. The motion carried with a unanimous vote.*

**FY 2026-2027 BUDGET CALENDAR:** *Commissioner Waldrum made a motion to approve the FY 2026-2027 budget calendar. The motion carried with a unanimous vote.*

**ADJOURNMENT:** *Commissioner Waldrum made a motion to adjourn the meeting at 6:13 p.m. The motion carried with a unanimous vote.*

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Johnny Phillips  
Mayor

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Amanda W. Murajda  
Town Clerk