

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 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 | -198.14 | -273.58 | -273.58 | -275.64 | -275.64 | -275.64 | -275.64 | -2,199.05 | -2,199.05 | |
| August | -141.85 | -95.83 | -92.62 | -512.45 | -376.82 | -376.82 | -376.82 | -376.82 | -376.82 | -376.82 | -528.44 | -528.44 | |
| September | -8071.28 | -664.71 | -440.95 | -545.9 | -1031.6 | -1031.6 | -239.14 | -239.14 | -239.14 | -239.14 | -10,723.70 | -10,723.70 | |
| October | -2443.33 | - | - | - | - | - | - | - | - | - | -3,430.18 | -407,376.28 | |
| November | -1838.84 | - | - | - | - | - | - | - | - | - | -3,109.58 | -166,657.75 | |
| December | - | - | - | - | - | - | - | - | - | - | -487,585.15 | -490,694.73 | |
| 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 | -14204.77 | -2338.04 | -1626.21 | -723.49 | -723.49 | -723.49 | -273.58 | -273.58 | -273.58 | -273.58 | 0 | 0 | |
| July - June Totals | - | - | - | - | - | - | - | - | - | - | -19,990.95 | -1,061,619.18 | |
| Releases | - | - | - | - | - | - | - | - | - | - | 0.00 | -1,081,610.13 | |
| Add to Original Levy | - | - | - | - | - | - | - | - | - | - | -298.44 | -298.44 | |
| Under Appeal | - | - | - | - | - | - | - | - | - | - | 0.00 | 320,252.87 | |
| Bankruptcy | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | |
| Refund/Adj | -14,204.77 | -2,338.04 | -1,626.21 | -723.49 | -723.49 | -723.49 | -273.58 | -273.58 | -273.58 | -273.58 | -275.64 | -275.64 | |
| Subtotals | - | - | - | - | - | - | - | - | - | - | 0.00 | 0.00 | |
| 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 | |
| Interest | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | Total | \$2,197,724.30 | |
| 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 | 1,687.88 | 1,687.88 | |
| October | 210.66 | 96.81 | 17.64 | - | - | - | - | - | - | - | 325.11 | 325.11 | |
| November | 167.57 | 190.92 | 19.86 | - | - | - | - | - | - | - | 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 | |
| | Submitted by: Amanda Muradja, Tax Collector | | | | | | | | | | | \$1.54 | |
| | | | | | | | | | | | | \$2,782.47 | |
| | | | | | | | | | | | | 33.7389% | |
| | | | | | | | | | | | | Collection Rate | |

Top 10 Delinquent Accounts (2024 & prior)

| Name | Balance |
|---------------------------|--------------|
| 1/130/2025 | |
| 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 | | | | | Actual to Budget Percent | Statement Period | Variance | | | |
|---|------------------------|-----------------|-----------------|-----------------|------------------|--------------------------------|---------------------|-----------|--|--|--|
| | 2025-2026 | | 2025-2026 | | Current Month | | | | | | |
| | Previously Budgeted | Reported | YTD Actual | Budget Balance | | | | | | | |
| Revenues: | | | | | | | | | | | |
| 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% | | | |
| Expenditures: | | | | | | | | | | | |
| 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% | | | | | |
| Other financing sources (uses): | | | | | | | | | | | |
| 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 | \$ - | \$ - | \$ - | \$ - | | | | | | |
| Lense 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

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 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 1st.

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 and 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

Regular Board Meeting December 11, 2025

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

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk