Town of Sylva
CONSENT AGENDA
October 8, 2026

1- APPROVE MINUTES: September 10, 2026, **Regular Board Meeting;** September 24, 2026**, Regular Board Meeting**

2- ***BUDGET AMENDMENT:***

#19	10-353-0000 PD Donations	$ 250 C
	10-510-3700 Community Policing	250 D

REF: To record donations for Walk for Hope.

#20	25-399-0000 OPEB Fund Balance Approp.	$ 16,900 C
	25-510-0911 OPEB HRA – Administration	9,000 D
	25-510-0300 OPEB Retiree Insurance Adm.	1,600 D
	25-510-0310 OPEB H-S-A – Administration	6,300 D

REF: To appropriate retiree insurance and H-S-A payment into the OPEB Administration budget.

#21	10-420-0200 Administration Wages	$ 10,500 C
	10-420-0000 Administration Vac Payout	10,500 D

REF: Vacation payout for resignation.

#22	10-335-0000 Misc. Revenue	$ 22,750 C
	10-510-0100 Wages/Salaries Aux.	22,750 D

REF: To appropriate 2026 SBI Local Law Enforcement bonus into the Police Department budget.

#23	10-335-0000 Misc. Revenue	$ 1,000 C
	10-450-1800 MS Community Promotion	1,000 D

REF: To appropriate a Treat Street donation into the Main Street budget.

3- TAX RELEASES:

 # 5 Sticky Brick Labs LLC ~ 2026 P#177426 A#5212 ~ Personal Property /Late List $14.27 ~ Business not listed in city limits.

4- REPORTS:

1- Business Registration Permits as of **September 30, 2026**
2-Ad Valorem Tax Report as of **August 31, 2026**
3-Statement of Revenues, Expenditures, Changes in Fund Balance as of **August 31, 2026**

5- OTHER:

- **Resolution Authorizing the Sale of a 1987 FMC Roughneck Pumper Truck by Public Auction (R2026-15).** The Pumper is being relisted due to a defaulted payment. The truck will be listed on GovDeals starting October 19, 2026, at 8:30 a.m. and ending on October 29, at 4:00 p.m.
- **Resolution Authorizing Imposing the Duties of Finance Officer Upon the Town Manager (R2026-16).** The current Finance Officer will perform the duties of the office

until November 20, 2026 and will retire effective January 1, 2027. The duties of the Finance Officer will be imposed upon the Town Manager who serves as the Town's budget officer until a permanent Finance Officer assumes the duties of the position.

- **Resolution Authorizing Bank Account Signatories (R2026-17).** This resolution is being established to authorize signatories on all Town bank accounts. The positions authorized are for Town Manager, Finance Officer, and the mayor as a backup. Two (2) of the three (3) authorized signatories are always required.

Tax Summary
as of August 31, 2026

(10-301-XX)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total	Current Year	TOTALS
Starting Balances	64370.98	23189.58	22877.03	9790.65	6392.91	7019.62	4421.43	4325.22	4006.43	2411.82	1747.04	150,552.71	$2,747,010.16	10-281-0000
July	-3359.62	-42.84					-59.74	-496.18	-212.98			-4,171.36	-12,922.91	-17,094.27
August	-2464.56											-2,464.56		-2,464.56
September												0.00		0.00
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	-5824.18	-42.84	0	0	0	0	-59.74	-496.18	-212.98	0	0	-6,635.92	-12,922.91	-19,558.83
Releases		-13.62	-14.86	-12.10	-12.10	-11.69			-540.21			-604.58		-604.58
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	-5,824.18	-56.46	-14.86	-12.10	-12.10	-11.69	-59.74	-496.18	-753.19	0.00	0.00	-7,240.50	-12,922.91	-20,163.41
EOY Adjustment														
(10-110-XX) Balance	$58,546.80	$23,133.12	$22,862.17	$9,778.55	$6,380.81	$7,007.93	$4,361.69	$3,829.04	$3,253.24	$2,411.82	$1,747.04	143,312.21	$2,734,087.25	$2,877,399.46

Interest	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total		
July	202.56	7.16					297.67	340.63	84.80			932.82		932.82
August	257.7		100.00									357.70		357.70
September												-		-
October												-		-
November												-		-
December												-		-
January												-		-
February												-		-
March												-		-
April												-		-
May												-		-
June												-		-
Interest Collected	$460.26	$7.16	$100.00	$0.00	$0.00	$0.00	$297.67	$340.63	$84.80	$0.00	$0.00	$1,290.52	$0.00	$1,290.52
Submitted by: Amanda Murajda, Tax Collector													Collection Rate	0.4704%

Top 10 Delinquent Accounts (2025 & prior)

Name	Balance 8/31/2026
JTS Transport	$ 14,140.15
Gretta Worley	$ 7,817.90
GL Mtn Apartments LLC	$ 7,116.80
Mountain Park Urgent Care	$ 6,466.73
Joe Wilson	$ 6,311.95
David George Howell	$ 6,148.73
Jimmy Ray Wilson	$ 5,699.75
Marjorie Herbert Smith	$ 5,601.06
American Sewing Corp	$ 4,823.95
Nantahala Brewing Company	$ 3,870.43

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
8/31/2026

	General Fund							
	2026-2027 Budgeted	Previously Reported	2026-2027 YTD Actual	Current Month	2026-2027 Budget Balance	Actual to Budget Percent	Statement Period 2	Variance
Revenues:								
Ad valorem taxes	$ 2,907,954	$ 18,039.25	$ 33,417.32	$ 28,299.15	$ 2,874,536.68	1.15%	16.67%	-15.52% *
Other taxes and licenses	$ 1,200	60.00	60.00	$ -	$ 1,140.00	5.00%	16.67%	-11.67% *
Unrestricted intergovernmental	$ 3,311,610	306,887.66	204,619.26	$ 221,646.60	$ 3,106,990.74	6.18%	16.67%	-10.49% *
Permits and Fees	$ 15,500	3,430.00	7,211.00	$ 3,781.00	$ 8,289.00	46.52%	16.67%	29.86%
Restricted intergovernmental	$ 187,166	19,513.45	14,485.31	$ 2,946.50	$ 172,680.69	7.74%	16.67%	-8.93% *
Investment earnings	$ 135,000	26,228.14	51,937.88	$ 25,709.74	$ 83,062.12	38.47%	16.67%	21.81%
Other revenues	$ 54,400	5,299.32	12,759.88	$ 7,460.56	$ 41,640.12	23.46%	16.67%	6.79%
Total revenues	$ 6,612,830	379,457.82	324,490.65	289,843.55	$ 6,288,339.35	4.91%	16.67%	-11.76%
Expenditures:								
General Government	$ 1,178,055	118,443.72	204,008.49	86,367.45	974,046.51	17.32%	16.67%	-0.65% **
Salaries & Benefits	$ 509,740	37,162.89	74,644.58	37,777.21				
Capital outlay	$ 25,761	-	-	-				
All other expenditures	$ 562,767	81,280.83	129,363.91	48,590.24				
Public Safety	$ 5,114,660	434,613.25	654,388.62	225,831.95	4,460,271.38	12.79%	16.67%	3.87%
Salaries & Benefits	$ 2,133,485	148,935.91	148,935.91	148,935.91				
Capital outlay	$ 1,357,536	50,000.00	50,000.00	50,000.00				
All other expenditures	$ 1,325,073	235,667.34	455,452.71	26,896.04				
Culture and Recreation	$ 147,612	17,612.87	17,612.87	17,612.87	129,999.13	11.93%	16.67%	4.73%
Salaries & Benefits	$ 35,650	1,778.93	1,778.93	1,778.93				
Capital outlay	$ 5,000	3,622.85	3,622.85	3,622.85				
All other expenditures	$ 106,962	12,211.09	12,211.09	12,211.09				
Transportation	$ 1,342,625	98,062.41	98,062.41	98,062.41	1,244,562.59	7.30%	16.67%	9.36%
Salaries & Benefits	$ 407,170	28,587.63	28,587.63	28,587.63				
Capital outlay	$ 72,000	16,805.34	16,805.34	16,805.34				
All other expenditures	$ 863,455	52,669.44	52,669.44	52,669.44				
Economic and Physical Development	$ -	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits								
Capital outlay								
All other expenditures	$ -	-	-	-				
Environmental Protection	$ 496,450	25,698.40	25,698.40	25,698.40	470,751.60	5.18%	16.67%	11.49%
Salaries & Benefits	$ 119,820	7,647.58	7,647.58	7,647.58				
Capital outlay	$ 252,500	-	-	-				
All other expenditures	$ 124,130	18,050.82	18,050.82	18,050.82				
Total expenditures	$ 8,279,402	694,430.65	999,770.79	453,573.08	7,279,631.21	12.08%	16.67%	4.59%
Revenues over expenditures	$ (1,666,572)	(314,972.83)	(675,280.14)	(163,729.53)	(991,291.86)	-11.97%		
Other Financing Sources (Uses)		-	-	-	-			
Sale of capital assets	$ 10,000		-					
Lease liabilities issued	$ -							
Transfers (to) from other funds	$ 1,656,572		15,300.00					
					-			
		-	-		-			
		-	-	-				
Total other financing sources (uses)	$ 1,666,572	-	15,300.00	-	-			
Revenues and other sources over expenditures and other uses	$ -	(314,972.83)	(659,980.14)	(163,729.53)	(991,291.86)			

Analysis:

* Timing on tax and state revenues
** Credit card distribution required

R2026-15

Resolution Authorizing the Sale of Town Personal Property by Public Auction

WHEREAS, the Board of Commissioners of the town of Sylva, North Carolina desire to declare surplus and dispose of certain Town owned personal property,

WHEREAS, G.S. 160A-270 (b) allows for the disposal of surplus personal property through public auction,

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Town of Sylva that:

- The following described property is hereby declared to be surplus to the needs of the Town of Sylva:

  CA# 0367 1987 Spartan Fire Pumper Truck: Vin#1S9AT6L03HC185267
  Estimated Value $5,000 or greater.

- The Finance Officer is authorized to receive, on behalf of the Town of Sylva, bids at public auction for the purchase of the described property.

- The public auction will be held through GovDeals, an online governmental surplus auction service (www.govdeals.com). The auction will start on October 19, 2026 at 8:30 a.m. and end on October 29, 2026 at 4 p.m. The terms of the sale shall be that the above listed items will be sold "as is" with no express of implied warranties.

- The highest bid, if it complies with the terms of the sale, may be accepted by the Town of Sylva and the sale consummated.

- The Town Clerk shall cause a notice of the public auction to be advertised solely by electronic means in accordance with G.S. 106A-270 (c). This will be accomplished by linking GovDeals to the Town of Sylva website at (www.townofsylva.org). The online auction will run for ten days; thus, meeting the advertising requirements.

ADOPTED this 8th day of October 2026.

_____
Johnny Phillips, Mayor

Attest:

_____
Angela D. Stanley, Town Clerk

R2026-16

Resolution Imposing the Duties of Finance Officer Upon the Town Manager

WHEREAS, N.C. Gen. Stat. § 159-24 requires the Town to have a Finance Officer at all times and permits the duties of the Finance Officer to be imposed upon the budget officer; and

WHEREAS, the Town Manager serves as the Town's budget officer pursuant to N.C. Gen. Stat. § 159-9; and

WHEREAS, the Town's current Finance Officer will perform the duties of the office through November 20, 2026, and will retire effective January 1, 2027; and

WHEREAS, the Board desires to ensure continuity of the Town's financial operations during this transition;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Town of Sylva that:

1. Effective November 21, 2026, the duties of Finance Officer are hereby imposed upon the Town Manager pursuant to N.C. Gen. Stat. §§ 159-9 and 159-24.
2 The Town Manager shall perform the statutory duties of the Finance Officer, including applicable preaudit, accounting, disbursement, and financial reporting responsibilities, until a permanent Finance Officer assumes the position.
3. The Town shall maintain appropriate internal controls to the extent reasonably practicable given its staffing level, and shall use compensating review procedures where complete segregation of duties is not possible.
4. The Town Manager is authorized to take all necessary administrative actions to ensure an orderly transition of financial records, banking authority, accounting system access, and other Finance Officer responsibilities.
5. This designation shall remain in effect until a permanent Finance Officer assumes the duties of the position or until otherwise modified by the Board.

ADOPTED this 8th day of October, 2026.

_____
Johnny Phillips, Mayor

ATTEST:

_____
Angie D. Stanley, Town Clerk

R2026-17

RESOLUTION AUTHORIZING BANK ACCOUNT SIGNATORIES

BE IT RESOLVED by the Board of Commissioners of the Town of Sylva that the Mayor, Town Manager, and Finance Officer are hereby authorized signatories on the Town's bank accounts.

BE IT FURTHER RESOLVED that all checks, withdrawals, and other disbursements of Town funds shall require the authorization or signatures of any two (2) of the three (3) authorized signatories.

BE IT FURTHER RESOLVED that the designated officials are authorized to execute all necessary bank signature cards and related documents on behalf of the Town, subject to applicable North Carolina law and Town policies.

Adopted this 8th day of October, 2026.

_____

Johnny Phillips, Mayor

ATTEST:

_____

Angela D. Stanley, Town Clerk

TOWN OF SYLVA
BOARD OF COMMISSIONERS
REGULAR MEETING

Thursday, September 10, 2026, at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Perry Matthews, Commissioner
Samuel McGuire, Commissioner
Johnny Phillips, Mayor
Blitz Estridge, Commissioner
Brad Waldrop, Mayor Pro Tem

Paige Dowling, Town Manager
Angela Stanley, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Joseph Waldrum, Commissioner

CALL TO ORDER
Mayor Phillips called the meeting to order at 5:30 p.m.

STAFF PRESENT: Amanda Murajda (HR Officer).

VISITORS: Robin Garrett, Mardy Ashe, Ron Arps, Deborah Smith, Justin Castle, Representative Anna Ferguson.

APPROVAL OF AGENDA
Commissioner McGuire 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: Ron Arps, with Jackson Environmental Stewards, addressed the board about a project to increase the number of trees in Sylva. They would like to plant approximately a thousand trees along the Highway 107 corridor. The organization would use grant funding and would like a letter of support from the board supporting this project.

Deborah Smith expressed her appreciation for the approval of the Veteran's parade.

MAYOR'S REPORT: None.

COMMISSIONER'S REPORT:
Commissioner McGuire reminded the board of Jackson County's 175th anniversary Saturday September 12, 2026, 4pm-8pm at the Whittier Heritage grounds. Mayor Pro-tem Waldrop expressed his appreciation to the board for the approval of the Veteran's parade during his absence. He noted one concern regarding the July 4th parade in Dillsboro about participants marching wearing confederate uniforms and carrying confederate flags. Commissioner Estridge reported that during last month's Main Street Association meeting, it was good to see tourists downtown from across the United States. Commissioner Matthews reported that Reflections of Inspiration will be hosting a golf tournament, "Driving out violence one swing at a time", on October 11th at the Smoky Mountain Country Club.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Updates:
  - Waterfall Gardens apartment complex project on Savannah Drive received a federal housing grant.
  - Jaden Johnson was hired to fill the vacancy at the Fire Department. They are fully staffed now.

- Scott Creek Retaining Wall Update: FEMA has reviewed the edited Phase 1 Archaeological Survey, and it has been sent to the requesting State and Tribal parties to review. October 8, 2026, is the deadline for the comment period.
- Neither the Ridgeway Street RFQ nor the PARTF RFQ received the required three responses, so they have been readvertised with a new due date of September 15th. After advertising twice, only one RFQ is required.
- Tax bills were mailed to property owners late last week.

NEW BUSINESS:

PROCLAMATION FOR CONSTITUTION WEEK 2026: Mardy Ashe, representing the National Society of the Daughters of American Revolution, addressed the board and requested approval of a Proclamation that declares September 17-23 as Constitution week. *Commissioner Waldrop made a motion to approve the proclamation. The motion carried with a unanimous vote.*

SPECIAL EVENT STREET CLOSURE RESOLUTIONS:

(A) EVENT RESOLUTION—TREAT STREET: A request has been made by the Main Street Sylva Association to close Main Street for the purpose of having a "Treat Street" festival for Halloween on October 31, 2026.

(B) EVENT RESOLUTION—WCU HOMECOMING PARADE: A request has been made by Western Carolina University to close Main Street for the purpose of having a homecoming parade on October 23,2026.

(C) PARADE RESOLUTION—CHRISTMAS PARADE: A request has been made by the Main Street Sylva Association to close Main Street for the purpose of having a Christmas parade on December 6, 2026.

(D) EVENT RESOLUTION—GREENING UP THE MOUNTAINS: A request has been made by the Main Street Sylva Association to close Main Street for the purpose of having the Greening Up the Mountains festival on April 24, 2027.

(E) EVENT RESOLUTION—JULY 4TH CELEBRATION: A request has been made by the Main Street Sylva Association to close Main Street for the purpose of having a July 4th celebration on July 4, 2027.

Mayor Phillips explained there had been a lot of discussion regarding parades and establishing a policy. He also noted that some board members would like to make adjustments to the resolutions presented on this agenda. Commissioner Waldrop expressed interest in approving events for the remainder of this fiscal year and agrees it would be helpful to revisit a policy specifically trying to address differences between parades and street closures. The board discussed other options and routes but staff will need to evaluate all concerns. *Commissioner Waldrop made a motion that all resolutions for the remainder of this fiscal year, which would remove the July 4th resolution be approved. The July 4th temporary street closure resolution will be revisited at a later date. The motion was carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 5:54 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Angela D. Stanley
Town Clerk

TOWN OF SYLVA
BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, September 24, 2026, at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT:	Brad Waldrop, Mayor Pro Tem Perry Matthews, Commissioner Samuel McGuire, Commissioner Johnny Phillips, Mayor Joseph Waldrum, Commissioner	Paige Dowling, Town Manager Angela D Stanley, Town Clerk Eric Ridenour, Town Attorney
ABSENT:	Blitz Estridge, Commissioner	

CALL TO ORDER
Mayor Phillips called the meeting to order at 9:00 a.m.

STAFF PRESENT: Mike Beck (Fire Chief), Robbie Carter (Assistant Police Chief), Amanda W. Murajda (HR officer) Aimee Sumner (Police Chief), Bernadette Peters (Economic Development Director), Maleah Mathis (Lieutenant) and Jake Scott (Public Works Director).

VISITORS, Deborah Smith, Faustine McDonald, Jeannine Sowers, Cris Weatherford, Marie Cochran.

APPROVAL OF AGENDA
Commissioner McGuire 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 reported that he attended a meeting with Chief Hicks, of the EBCI, regarding the 441 corridor.

COMMISSIONER'S REPORT:
Commissioner McGuire reported on attending the Pinnacle Park committee meeting September 14, 2026, and the Historic Preservation committee meeting September 21, 2026. The Historic Preservation committee continues to prepare for Mountain Heritage Day. Commissioner Waldrop reported that the Southwestern Community College sociology students will be interviewing candidates for Jackson County commissioner at the Burrell building on the campus of Southwestern Community College Thursday September 24, 2026. Commissioner Waldrum stated that the Pride Parade went well, and he acknowledged the amount of work that it took. Commissioner Matthews thanked everyone who came out to support and volunteer at the Pride Parade. He additionally mentioned the opening of the new Sylva Health and Fitness Gym.

MANAGER'S REPORT: Manager Dowling reported the following:

- Sylva Pride paid for all expenses of the Pride Parade including the planning costs for staff time to plan the event.
- YRU Contracting has been selected for the PARTF RFQ. YRU was the only proposal after advertising twice. YRU did the work on the RTP grant and we look forward to working with them again.

NEW BUSINESS

RESOLUTION OF ACCEPTANCE-GRANT FUNDING- DOWNTOWN STORMWATER REHABILITATION: The Town has received a $968,651 grant from the NC Commerce Department to rehabilitate the stormwater system and drop inlet at the Ritz lot. The grant does not have a match. The Southwestern Commission submitted the application and will assist with administration. This resolution accepts the grant funding and allows the manager to sign the contract and begin implementing the project. *Commissioner McGuire made a motion to approve the resolution. The motion carried with a unanimous vote.*

ART PROPOSAL: Faustine McDonald and Marie Cochran addressed the board regarding a revised public art proposal in memory of Victoria Casey-McDonald. They requested from the board a letter of support to use for seeking Monuments Across Appalachian Places grant funds for commemorative signage honoring Victoria Casey-McDonald. *Commissioner Brad Waldrop made a motion to approve their request for a letter of support. The motion carried with a unanimous vote.*

JACKSON COUNTY DEPARTMENT OF SOCIAL SERVICES FY2025-2026 PRESENTATION:
Cris Weatherford, Director of Jackson County Department of Social Services, gave a presentation to the board on the department's annual statistics, projects and funding sources.

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 10:16 a.m. The motion carried with a unanimous vote.*

_____
Johnny Phillips
Mayor

_____
Angela D. Stanley
Town Clerk