

Town of Sylva
CONSENT AGENDA
September 10, 2026

1- APPROVE MINUTES: August 13, 2026, **Regular Board Meeting;** August 27, 2026,
Regular Board Meeting

2- REPORTS:

- 1- Business Registration as of August 31, 2026
- 2- Ad Valorem Tax Reports as of July 31, 2026
- 3- Statement of Revenues, Expenditures, Changes in Fund Balance as of July 31, 2026

Business Registration Permit Application

August 2026

<u>Date</u> <u>Submitted</u>	<u>Business Name</u>	<u>Location</u>	<u>Owner</u>
7/1/26	Dutchboys, LLC	1526 E. Main Street	Jozef Lenders
7/7/26	Ghost Note	553 W. Main Street	Jonathan Gable
7/7/26	Mama Chuya Kitchen and Dining	30 E. Main Street	Michael Kelly
8/10/26	Cullowheegee Farms	628 W. Main Street	Eric & Sarah Rehman
8/10/26	Sylva Food Mart	1593 W. Main Street	Paresh Rishi
8/10/26	Sylva Health & Fitness	63 The Village Overlook	Rodney Morris
8/11/26	Burning Bush Books and Gifts	609 Mill Street	Claira and Andy Shows
8/24/26	Valencia's Ice Cream Shop	1627 E. Main Street	Rocio Lopez
	Burritos El Baleado Commissary		
8/24/26	Kitchen	1627 E. Main Street	Rocio Lopez
8/24/26	Heavenly Sweets & Treats Bakery Inc.	11 E. Sylva Circle	Melitza Salome'
8/31/26	Yoga Hive	56 E. Main Street	Carly Dennis

Tax Summary
as of July 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		10-281-0000
July	-3359.62	-42.84					-59.74	-496.18	-212.98			-4,171.36		-4,171.36
August												0.00		0.00
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	-3359.62	-42.84	0	0	0	0	-59.74	-496.18	-212.98	0	0	-4,171.36	0.00	-4,171.36
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	-3,359.62	-42.84	0.00	0.00	0.00	0.00	-59.74	-496.18	-212.98	0.00	0.00	-4,171.36	0.00	-4,171.36
EOY Adjustment														
(10-110-XX) Balance	\$61,011.36	\$23,146.74	\$22,877.03	\$9,790.65	\$6,392.91	\$7,019.62	\$4,361.69	\$3,829.04	\$3,793.45	\$2,411.82	\$1,747.04	146,381.35	\$0.00	\$146,381.35
Interest	202.56	7.16					297.67	340.63	84.80			932.82		932.82
July														
August														
September														
October														
November														
December														
January														
February														
March														
April														
May														
June														
Interest Collected	\$202.56	\$7.16	\$0.00	\$0.00	\$0.00	\$0.00	\$297.67	\$340.63	\$84.80	\$0.00	\$0.00	\$932.82	\$0.00	\$932.82
Submitted by: Amanda Murajda, Tax Collector														#DIV/0!

Top 10 Delinquent Accounts (2025 & prior)

Name	Balance 7/31/2026
JTS Transport	\$ 14,052.66
Gretta Worley	\$ 7,777.95
Mica Ridge Apartments LLC	\$ 7,092.15
American Sewing Corp	\$ 6,789.31
Mountain Park Urgent Care	\$ 6,423.72
Joe Wilson	\$ 6,281.00
David George Howell	\$ 6,116.55
Jimmy Ray Wilson	\$ 5,666.52
Marjorie Herbert Smith	\$ 5,567.79
Nantahala Brewing Company	\$ 3,847.40

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
7/31/2026

		General Fund					Actual to	Statement	
		2026-2027	Previously	2026-2027	Current	2026-2027	Budget	Period	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance	Percent	1	
Revenues:									
Ad valorem taxes	\$	2,907,954	\$ -	\$ 18,039.25	\$ 18,039.25	\$ 2,889,914.75	0.62%	8.33%	-7.71% *
Other taxes and licenses	\$	1,200	-	60.00	60.00	\$ 1,140.00	5.00%	8.33%	-3.33% *
Unrestricted intergovernmental	\$	3,381,610	-	306,887.66	\$ 306,887.66	\$ 3,074,722.34	9.08%	8.33%	0.74%
Permits and Fees	\$	15,500	-	3,430.00	\$ 3,430.00	\$ 12,070.00	22.13%	8.33%	13.80%
Restricted intergovernmental	\$	176,000	-	19,513.45	\$ 19,513.45	\$ 156,486.55	11.09%	8.33%	2.75%
Investment earnings	\$	135,000	-	26,228.14	\$ 26,228.14	\$ 108,771.86	19.43%	8.33%	11.09%
Other revenues	\$	50,900	-	5,299.32	\$ 5,299.32	\$ 45,600.68	10.41%	8.33%	2.08%
Total revenues	\$	6,668,164	-	379,457.82	379,457.82	\$ 6,288,706.18	5.69%	8.33%	-2.64%
Expenditures:									
General Government	\$	1,163,370	-	118,443.72	118,443.72	1,044,926.28	10.18%	8.33%	-1.85%
Salaries & Benefits	\$	497,340	-	37,162.89	37,162.79				
Capital outlay	\$	25,761	-	-	-				
All other expenditures	\$	562,767	-	81,280.83	81,280.93				
Public Safety	\$	5,169,994	-	434,613.25	434,613.25	4,735,380.75	8.41%	8.33%	-0.07%
Salaries & Benefits	\$	2,133,485	-	148,935.91	148,935.91				
Capital outlay	\$	1,357,536	-	50,000.00	50,000.00				
All other expenditures	\$	1,325,073	-	235,677.34	235,677.34				
Culture and Recreation	\$	147,612	-	17,612.87	17,612.87	129,999.13	11.93%	8.33%	-3.60%
Salaries & Benefits	\$	35,650	-	1,778.93	1,778.93				
Capital outlay	\$	5,000	-	3,622.85	3,622.85				
All other expenditures	\$	106,962	-	12,211.09	12,211.09				
Transportation	\$	933,475	-	98,062.41	98,062.41	835,412.59	10.51%	8.33%	-2.17%
Salaries & Benefits	\$	407,170	-	28,587.63	28,587.63				
Capital outlay	\$	72,000	-	16,805.34	16,805.34				
All other expenditures	\$	454,305	-	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	470,751.60	5.18%	8.33%	3.16% **
Salaries & Benefits	\$	119,820	-	7,647.58	7,647.58				
Capital outlay	\$	252,500	-	-	-				
All other expenditures	\$	124,130	-	18,050.82	18,050.82				
Total expenditures	\$	7,910,901	-	694,430.65	694,430.65	7,216,470.35	8.78%	8.33%	-0.44%
Revenues over expenditures	\$	(1,242,737)	-	(314,972.83)	(314,972.83)	(927,764.17)	-11.73%		
Other Financing Sources (Uses)									
Sale of capital assets	\$	10,000	-	-	-	-			
Lease liabilities issued	\$	-	-	-	-	-			
Transfers (to) from other funds	\$	1,232,737	-	-	-	-			
			-	-	-	-			
			-	-	-	-			
Total other financing sources (uses)	\$	1,242,737	-	-	-	-			
Revenues and other sources over expenditures and other uses	\$	-	-	(314,972.83)	(314,972.83)	(927,764.17)			

Analysis:
* Timing on billing
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TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, August 13, 2026, at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Perry Matthews, Commissioner
Samuel McGuire, Commissioner
Johnny Phillips, Mayor
Joseph Waldrum, Commissioner
Brad Waldrop, Mayor Pro Tem

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Blitz Estridge, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Robbie Carter (Assistant Police Chief), Aimee Sumner (Police Chief), Mallary Caraway (Fire Captain), Mike Beck (Fire Chief) and Jake Scott (Public Works Director).

VISITORS: Deborah Smith.

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 announced that the Veterans Parade application would be on the next board agenda.

COMMISSIONER'S REPORT:

Commissioner McGuire welcomed back all county teachers, staff, students and parents as the new school year begins. He also provided an update regarding the SNC Civil War Roundtable. On August 15th, the group will travel to Madison County to tour Civil War sites. Mayor Pro-tem Waldrop expressed his appreciation to the Public Works Department for their continued work and dedication, particularly while working in the extreme summer heat. Commissioner Waldrum reported that he attended the Southwestern Commission Annual Dinner.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Updates:
 - Austin Whitehead was hired as a patrol officer and has begun his field training with the Police Department.
 - Michael Ryan has been hired as a patrol officer and has also begun his field training.
 - Abbie Smith is leaving the Fire Department on August 30th for the Waynesville Fire Department.
 - Dowling announced that Angie Stanley has been hired as the new Town Clerk/Tax Collector/Personnel Analyst. Angie's first day will be August 17th.
- Town administration staff will be busy with audit field work the week of August 24-28th. This is the Town's first year with Gould Killian CPA Group, P.A.

NEW BUSINESS:

FISHER CREED DAM PRESENTATION: Jake Scott gave a presentation to the board on the options and associated costs related to fixing the Fisher Creek Dam in accordance with NCDEQ. Scott explained that decommissioning the dam and providing replacement water reserves for the Fire Department would be the best use of money.

RIDGEWAY STREET SLOPE REPAIR BUDGET AMENDMENT: Jake Scott estimates the slope failure on Ridgeway Street to cost between \$400,000 and \$500,000 for a soil nail repair. Soil nails were used to repair parts of the Allen Street slope failure. The Ridgeway Street slope failure is on a smaller scale. An engineer has confirmed this is the right amount for a repair estimate and that soil nails are the appropriate repair method since there is not adequate shoulder width for other types of walls. This will not be budgeted as a project since repairs are estimated to take a month to perform. Sylva's available Fund Balance is 68%, which is the Town's percentage goal. The Town's financial position is healthy and Fund Balance is the appropriate method to fund this repair. The Town will still be in a stable financial position. *Commissioner Waldrum made a motion to appropriate \$400,000 from Fund Balance into the Street Department to fund the repair of the Ridgeway Street slope failure. The motion carried with a unanimous vote.*

RESOLUTION APPROVING THE CRITERIA FOR USE OF THE DESIGN-BUILD CONSTRUCTION

DELIVERY METHOD: In 2013, the General Assembly authorized towns and counties to utilize alternative delivery methods to the traditional bid-build delivery method for construction projects. Local governments must establish written criteria for determining when design-build is appropriate for a project. The proposed resolution establishes the written criteria for the Board to consider for using design-build on projects. This resolution authorizes the Town to utilize this method in the future depending on the project. *Commissioner McGuire made a motion to approve the resolution. The motion carried with a unanimous vote.*

RESOLUTION APPROVING THE USE OF THE DESIGN-BUILD DELIVERY METHOD FOR THE PINNACLE

PARK PARTF GRANT: This resolution proposes using the design-build method for the PARTF grant because of the unique project elements (trail maintenance, viewing platform, vault toilet, parking lot and stormwater improvements), grant timeline constraints, and knowing the project scope will vary as the project progresses with factors like trail alignment. A traditional formal bid is not possible with this type of project because of variation in prices for trail construction, trail rehab, and locations of other amenities. Bidders would likely bid the grant amount or bid low and not deliver resulting in cost overruns. *Commissioner McGuire made a motion to approve the resolution. The motion carried with a unanimous vote.*

RESOLUTION APPROVING THE USE OF DESIGN-BUILD FOR RIDGEWAY STREET SLOPE FAILURE: This resolution proposes using the design-build delivery method for the Ridgeway Street slope failure primarily because of the reduced construction risk, having a single contract, and work could begin sooner. The Town needs to expedite this repair to stabilize the street. *Commissioner Waldrum made a motion to approve the resolution. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 6:10 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, August 27, 2026, at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Blitz Estridge, Commissioner
Perry Matthews, Commissioner
Samuel McGuire, Commissioner
Johnny Phillips, Mayor
Joseph Waldrum, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Brad Waldrop, Mayor Pro Tem

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), Aimee Sumner (Police Chief) and Jake Scott (Public Works Director).

VISITORS: Diane Parker, John Perry, John Bynes, Cathy Loucks, Bill Loucks, Rose Garrett, Ben Woody, Sheila Setzer, Dale Broom, Deborah Smith, Brenda Setzer, Bobbie Brooks, Sandra Wiggins, Kenny Cagle, Crystal Cochran, Andy Anderson, Jessica Smith, and Greg McPherson.

APPROVAL OF AGENDA

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS: The following individuals spoke in support of the Veterans Parade and encouraged the Board to approve the request:

Bill Loucks, Deborah Smith and Crystal Cochran

Greg McPherson addressed the board in regard to a portion of sidewalk on Mill Street in front of his building that was removed for underground repairs. He was instructed to replace the sidewalk that he removed which he did with decorative bricks and concrete. The Town has notified him that he must replace it to match the current sidewalk on Mill Street. He added that nothing in Sylva matches and that is part of the charm of the area. He feels that there are numerous other health and safety violations throughout town and that there is a pick and choose process which is not ok.

MAYOR'S REPORT:

Mayor Phillips spoke in support of the Veterans Parade.

COMMISSIONER'S REPORT:

Commissioner McGuire reported on the Historic Preservation Committee meeting held on August 17th. The committee continues to prepare for Mountain Heritage Day and is collecting photographs and images depicting items, places, and other aspects of the county that are significant to the area's heritage and local history. The deadline for submitting those is September 11th. The Mountain Heritage Festival is scheduled for September 21-26, 2026. Commissioner Waldrum welcomed all attendees to the meeting and emphasized the importance of recognizing and honoring those who have served in

the military. He expressed his appreciation to the veterans. Commissioner Estridge expressed his appreciation to all veterans for their service and emphasized the importance of honoring veterans through the parade. Commissioner Matthews thanked the veterans for their service and expressed his appreciation for their contributions. He additionally mentioned the upcoming AWAKE benefit.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Update: David Broom has been hired for the vacant fire fighter position. David has been in the fire department as a volunteer and has filled a part-time capacity. He will begin full-time employment August 30th. Lieutenant Tammy Pavey submitted her resignation letter. She is returning to WCU's Police Department.
- The Town's auditors, Gould Killian CPA Group P.A., are onsite this week conducting fieldwork.
- The RFQ for Ridgeway Street is due August 31st and the one for PARTF is due August 30th. If we receive three proposals, staff will begin by ranking the qualifications. If three proposals are not received, it will need to be advertised again.
- R-5600/NC 107 Update: NCDOT provided a project construction update and a GIS tool that both have been shared on the project page on our website.
- Town offices are closed for Labor Day on September 7th. Monday's trash route will be run on Tuesday, September 8th.

POLICE DEPARTMENT REPORT: Aimee Sumner, Police Chief, reported on the following:

- Reviewed calls for service for the month.
- Reviewed department training for the month.

PUBLIC WORKS DEPARTMENT REPORT: Jake Scott reported the following:

- Groundworx has completed the foundation rehabilitation at the Community Table.
- Lifeway Church has completed the repairs on their side of the Scott Creek wall.
- The annual solid waste report has been submitted with 765 tons of household waste collected last year.

FIRE DEPARTMENT REPORT: Mike Beck, Fire Chief, reported the following:

- 1260 calls so far this year.
- The department has had 2 resignations, and one position has been filled.

MAIN STREET REPORT: None.

PLANNING BOARD REPORT: None.

TWSA BOARD REPORT: Manager Dowling reported that TWSA is working on a grant expansion.

NEW BUSINESS

VETERANS PARADE APPEAL REQUEST: Sheila Setzer, Director of Veterans Services for Jackson County, addressed the board and requested approval of a Veterans Parade. She explained that the original request was for November 11th but she was given November 8th as the date by Manager Dowling. Mayor Phillips asked why November 11th could not be accommodated. Dowling explained that the original request was from Mark Watson through town and back in the middle of the day which would require substantial detour routes and logistical issues. Staff suggested the 2-block route to accommodate the parade on Sunday, November 8th. Bill Loucks, a veteran attending the meeting, noted that celebrations for Memorial Day are not moved and believes it is disrespectful to move Veterans Day celebrations. The board continued to discuss the parade request and logistics. Other veterans, including Crystal Cochran and Cathy Loucks spoke in support of parade but noted that Sunday would be tough because of church. Commissioner McGuire noted that he would like a policy to keep the board from deciding on such things. He also added that he wanted the Veterans Parade to be only US Veterans. Bill Loucks, a veteran attending, added that it is for all Veterans, including Confederate Veterans who fought for their beliefs because they are considered US Veterans. Sheila Setzer added it will include all Veterans. Ben Woody, also from the Veterans Service Office, added that they were in agreement for the parade to be on November 8th this year but moving forward would like it to be on November 11th. *Commissioner McGuire made a motion to approve the request and resolution to close the street as presented for a 2-block parade for Sunday, November 8, 2026, at 2:00 p.m.*

Regular Board Meeting August 27, 2026

ADJOURNMENT: *Commissioner Waldrum made a motion to adjourn the meeting at 9:54 a.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Angela D. Stanley
Town Clerk