

*Town of Sylva*  
**CONSENT AGENDA**  
*February 12, 2026*

**1- APPROVE MINUTES:** January 8, 2026, Regular Board Meeting; January 22, 2026, Regular Board Meeting; January 22, 2026, Budget Work Session

**2- BUDGET AMENDMENTS:**

#26 10-399-0000 GF Fund Balance Appropriation	\$ 334,000 C
10-690-0700 Contribution to GF Capital Reserve Fund	334,000 D
21-392-0000 Transfer In GF	334,000 C
21-410-0600 GF CRF Contribution	334,000 D

**REF: To appropriate the above fund balance goal of 68% into the GF Capital Reserve Fund.**

#27 20-399-0200 FD CRF Fund Balance Appropriation	\$ 250,000 C
20-415-0000 FD CRF Transfer to FD Fund	250,000 D
19-530-9100 FD Transfer In from FD CRF	250,000 C
19-530-7400 FD Capital Outlay	250,000 D

**REF: To appropriate FD capital reserve funds into the FD operational budget to support the funding necessary for the ordering and eventual purchase of a second pumper truck.**

#28 10-354-0000 PD Security	\$ 4,880.00 C
10-510-0300 PD OT Wages	3,599.00 D
10-510-0500 PD FICA	275.38 D
10-510-0700 PD Retirement	578.70 D
10-510-0800 PD 401K	131.50 D
10-510-0300 PD OT Wages	295.42 D

**REF: To amend payments from Duke Energy and Wal-Mart into PD OT Budget for off-duty security.**

#29 19-381-0000 FD Interfund Loan	\$ 200,000 C
19-530-7400 FD Capital Outlay	200,000 D
21-399-0200 GF CRF Fund Balance Appropriation	200,000 C
21-417-0000 GF CRF Interfund Loan Transfer	200,000 D

**REF: To appropriate an interfund loan that supports the funding necessary for ordering and eventual purchase of a second pumper truck.**

#30 19-329-0000 FD Interest	\$ 14,800 C
19-530-7400 FD Capital Outlay	14,800 D

**REF: To appropriate additional investment earnings into the FD budget to support the funding necessary for ordering and eventual purchase of a second pumper truck.**

**3- RELEASED TAXES:**

*#4 2025 Post Mark Release ~\$18.17*

**4- REPORTS:**

- 1- Business Registration Permit as of **January 2026**
- 2- Ad Valorem Tax Report as of **December 31, 2025**
- 3- Statement of Revenues, Expenditures, Changes in Fund Balance as of **December 31, 2024**
- 4- Quarterly Finance Report as of **December 31, 2024**
- 5- Quarterly Special Revenue/Capital and Grant Project **December 31, 2024**

**5- OTHER:**

- Approve the 2025 Pool Report (Attached)

Business Registration Permit Application

December 2025

<u>Date Submitted</u>	<u>Business Name</u>	<u>Location</u>	<u>Owner</u>
1/9/26	Snippy Hippy	509 Mill Street	Paula Brady

**Tax Summary**  
as of December 31, 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	-376.82	-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	-440.95	-239.14	-93.52	-1031.6	-164.71	-107.37	-528.44	-528.44	
September	-8071.28	-664.71	-545.9	-440.95	-440.95	-440.95	-440.95	-440.95	-440.95	-440.95	-418,099.98	-418,099.98	
October	-2443.33	-545.9	-545.9	-545.9	-545.9	-545.9	-545.9	-545.9	-545.9	-545.9	-3,430.18	-3,430.18	
November	-1838.84	-1031.6	-239.14	-93.52	-16.48	-16.48	-16.48	-16.48	-16.48	-16.48	-487,585.15	-487,585.15	
December	-4711.59	-16.48	-93.52	-	-	-	-	-	-	-	-4,821.59	-4,821.59	
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	-18916.36	-2354.52	-1719.73	-723.49	-273.58	-275.64	-275.64	-275.64	-275.64	-275.64	-24,812.54	-24,812.54	
July - June Totals											0.00	0.00	
Releases											-298.44	-298.44	
Add to Original Levy											322,145.08	322,145.08	
Under Appeal											0.00	0.00	
Bankruptcy											0.00	0.00	
Refund/Adj											0.00	0.00	
Subtotals	-18,916.36	-2,354.52	-1,719.73	-723.49	-273.58	-275.64	-275.64	-275.64	-275.64	-275.64	-1,973,982.82	-1,973,982.82	
EOY Adjustment											-1,998,795.36	-1,998,795.36	
(10-110-XX) Balance	\$35,363.79	\$25,152.84	\$12,684.94	\$8,469.59	\$8,140.09	\$5,058.38	\$4,325.22	\$4,006.43	\$2,411.82	\$1,747.04	\$107,360.14	\$833,224.50	\$960,584.64
Interest	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total		
July	106.77	102.56	45.47	1.86	1.86	1.86	1.86	1.86	1.86	1.86	254.80	254.80	
August	80.31	1.44	51.38	114.71	120.83	145.55	168.21	192.93	1.13	1.54	134.99	134.99	
September	678.66	70.72	193.40	96.81	17.64						1,687.68	1,687.68	
October	210.66	96.81	190.92	19.86							325.11	325.11	
November	167.57	3.09	482.37	6.48							378.35	378.35	
December											491.94	491.94	
January											-	-	
February											-	-	
March											-	-	
April											-	-	
May											-	-	
June	\$1,726.34	\$382.98	\$391.32	\$162.04	\$120.83	\$145.55	\$168.21	\$192.93	\$1.13	\$1.54	\$3,272.87	\$1.54	\$3,274.41
Interest Collected											Collection Rate	72.9079%	
Submitted by: Amanda Murada, Tax Collector													

**Top 10 Delinquent Accounts (2024 & prior)**

Name	Balance 12/31/2025
JTS Transport	\$ 11,345.81
Gretta Woriey	\$ 6,752.42
Kelly Robinson	\$ 6,036.65
Marjorie Herbert Smith	\$ 5,870.41
Joe Wilson	\$ 5,792.50
David George Howell	\$ 5,564.77
Jimmy Ray Wilson	\$ 4,335.26
Nantahala Brewing	\$ 3,686.19
Mountain Park Urgent Care	\$ 3,368.68
JE Davis Enterprises Inc	\$ 2,464.90

**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**12/31/2025**

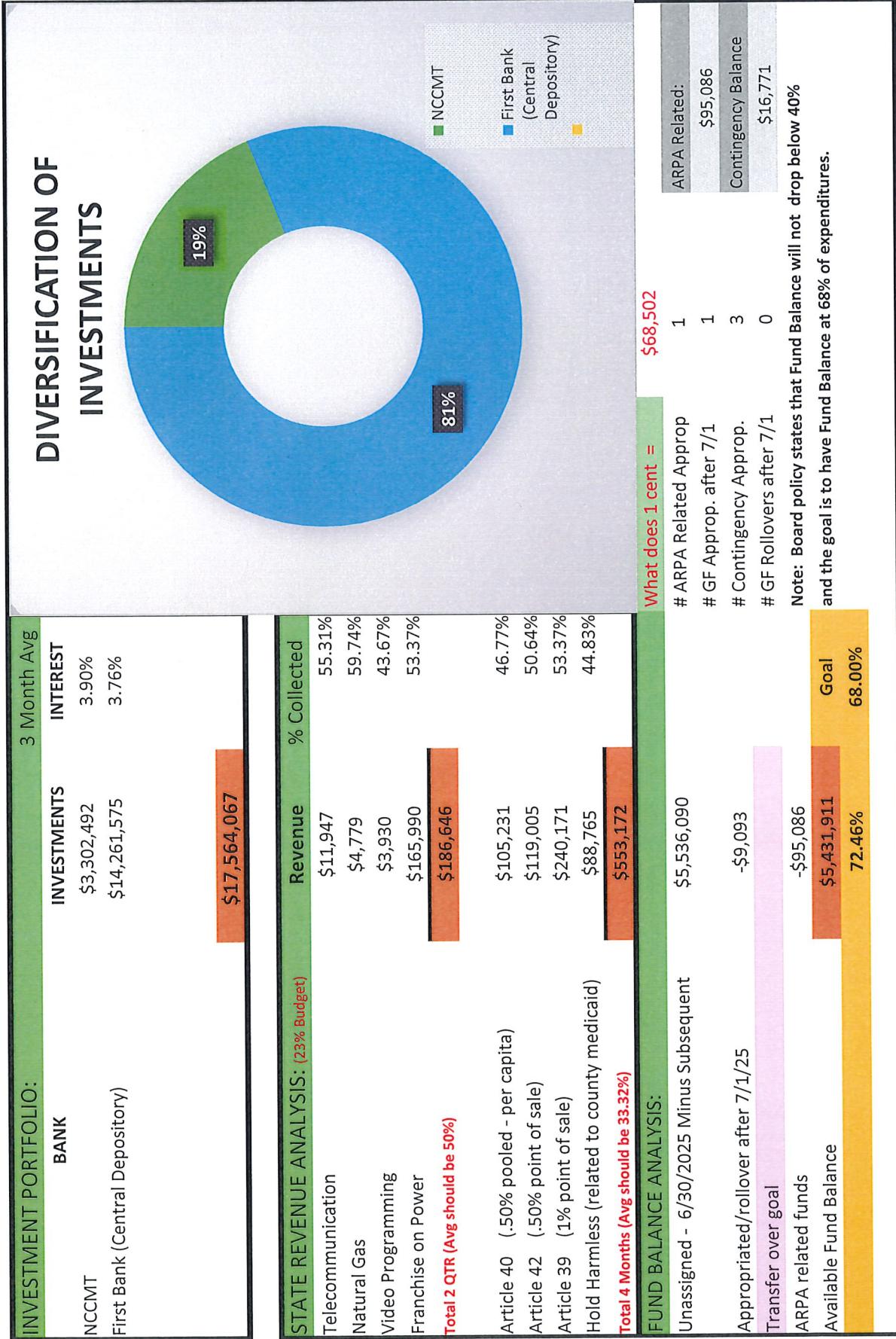
	<b>General Fund</b>						Actual to Budget Percent	Statement Period	Variance			
	2025-2026		2025-2026		2025-2026							
	Budgeted	Previously Reported	YTD Actual	Current Month	Budget Balance	6						
<b>Revenues:</b>												
Ad valorem taxes	\$ 2,713,680	\$ 1,122,256.13	\$ 2,385,193.47	\$ 1,262,937.34	\$ 328,486.53	87.90%	50.00%	37.90%				
Other taxes and licenses	\$ 2,200	\$ 550.00	\$ 780.00	\$ 230.00	\$ 1,420.00	35.45%	50.00%	-14.55% *				
Unrestricted intergovernmental	\$ 3,131,761	\$ 1,059,234.12	\$ 1,360,533.14	\$ 301,299.02	\$ 1,771,227.86	43.44%	50.00%	-6.56% *				
Permits and Fees	\$ 15,000	\$ 4,055.00	\$ 5,338.00	\$ 1,283.00	\$ 9,662.00	35.59%	50.00%	-14.41% *				
Restricted intergovernmental	\$ 319,488	\$ 123,201.40	\$ 166,456.63	\$ 43,255.23	\$ 153,031.37	52.10%	50.00%	2.10%				
Investment earnings	\$ 114,000	\$ 125,110.65	\$ 150,250.71	\$ 25,140.07	\$ (36,250.71)	131.80%	50.00%	81.80%				
Other revenues	\$ 58,777	\$ 22,572.62	\$ 24,768.82	\$ 2,196.19	\$ 34,008.18	42.14%	50.00%	-7.86% *				
Total revenues	\$ 6,354,906	\$ 2,456,979.92	\$ 4,093,320.77	\$ 1,636,340.85	\$ 2,261,585.23	64.41%	50.00%	14.41%				
<b>Expenditures:</b>												
General Government	\$ 1,098,700	\$ 447,143.63	\$ 531,468.64	\$ 84,325.01	\$ 567,231.36	48.37%	50.00%	1.63%				
Salaries & Benefits	\$ 444,310	\$ 191,880.02	\$ 239,024.97	\$ 50,104.69								
Capital outlay	\$ -	\$ -	\$ -	\$ -								
All other expenditures	\$ 562,767	\$ 255,263.61	\$ 292,443.67	\$ 34,220.32								
Public Safety	\$ 4,245,796	\$ 1,469,474.59	\$ 1,808,769.14	\$ 339,294.55	\$ 2,437,026.86	42.60%	50.00%	7.40%				
Salaries & Benefits	\$ 1,827,655	\$ 704,011.20	\$ 948,694.12	\$ 214,920.87								
Capital outlay	\$ 750,296	\$ 27,339.22	\$ 129,649.98	\$ 9,740.00								
All other expenditures	\$ 1,325,073	\$ 738,124.17	\$ 730,425.04	\$ 114,633.68								
Culture and Recreation	\$ 143,112	\$ 35,655.20	\$ 40,301.94	\$ 4,646.74	\$ 102,810.06	28.16%	50.00%	21.84%				
Salaries & Benefits	\$ 35,300	\$ 9,839.91	\$ 12,519.11	\$ 2,679.20								
Capital outlay	\$ 10,474	\$ -	\$ -	\$ -								
All other expenditures	\$ 97,338	\$ 25,815.29	\$ 27,782.83	\$ 1,967.54								
Transportation	\$ 1,089,720	\$ 309,843.80	\$ 379,099.81	\$ 69,256.01	\$ 710,620.19	34.79%	50.00%	15.21%				
Salaries & Benefits	\$ 358,500	\$ 140,375.28	\$ 180,182.29	\$ 39,807.01								
Capital outlay	\$ 180,000	\$ 8,783.58	\$ 16,483.58	\$ -								
All other expenditures	\$ 551,220	\$ 160,684.94	\$ 182,433.94	\$ 29,449.00								
Economic and Physical Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -								
Capital outlay	\$ -	\$ -	\$ -	\$ -								
All other expenditures	\$ -	\$ -	\$ -	\$ -								
Environmental Protection	\$ 486,323	\$ 88,944.77	\$ 110,920.56	\$ 21,975.79	\$ 375,402.44	22.81%	50.00%	27.19%				
Salaries & Benefits	\$ 104,500	\$ 40,264.46	\$ 51,949.73	\$ 11,685.27								
Capital outlay	\$ 261,508	\$ -	\$ -	\$ -								
All other expenditures	\$ 120,315	\$ 48,680.31	\$ 58,970.83	\$ 10,290.52								
Total expenditures	\$ 7,063,651	\$ 2,351,061.99	\$ 2,870,560.09	\$ 519,498.10	\$ 4,193,090.91	40.64%	50.00%	9.36%				
Revenues over expenditures	\$ (708,745)	\$ 546,468.69	\$ 1,222,760.68	\$ 1,116,842.75	\$ (1,931,505.68)	-27.34%						
<b>Other financing sources (uses):</b>												
Transfers in	\$ 39,000	\$ 39,000.00	\$ -	\$ -	\$ -	-						
Appropriated fund balance	\$ 102,093	\$ -	\$ -	\$ -	\$ -	-						
Transfers to other depts	\$ 374,236	\$ 374,236.00	\$ -	\$ -	\$ -	-						
ARPA Appropriations	\$ 30,000	\$ -	\$ -	\$ -	\$ -	-						
Fund Balance rollover	\$ 825,652	\$ -	\$ -	\$ -	\$ -	-						
Capital reserve fund	\$ 60,000	\$ 60,000.00	\$ 60,000.00	\$ -	\$ -	-						
Lease Liability	\$ -	\$ -	\$ -	\$ -	\$ -	-						
Sale of Assets	\$ 37,000	\$ -	\$ -	\$ -	\$ -	-						
Loan Proceeds	\$ 1,467,981	\$ 473,236.00	\$ 60,000.00	\$ -	\$ -	-						
Transfers to other funds:	\$ -	\$ -	\$ -	\$ -	\$ -	-						
Contributed to GF fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	-						
Transfers out	\$ 759,236	\$ 759,236.00	\$ -	\$ -	\$ -	-						
Transfer to Capital Reserve	\$ 759,236	\$ 759,236.00	\$ -	\$ -	\$ -	-						
Total other financing sources (uses)	\$ 708,745	\$ (286,000.00)	\$ 60,000.00	\$ -	\$ -	-						
Revenues and other sources over expenditures and other uses	\$ -	\$ 260,468.69	\$ 1,282,760.68	\$ 1,116,842.75	\$ (1,931,505.68)	-						

**Analysis:**

\* Timing of revenues - grants and taxes

## Town of Sylva Financial Report as of December 31, 2025

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CAPITAL RESERVE FUNDS:		REVOLVING LOAN FUND:		ESTIMATE	
<b>General Fund</b>	<b>ESTIMATE</b>	<b>Fire Department</b>	<b>ESTIMATE</b>		
GF Res 6/30/2025 minus sub	\$1,127,749	FD Res. 6/30/2025	\$388,807		\$104,939
Transfer In GF (Over Goal)	\$0	FD DOI Earmarked	\$10,946		\$1,064
Interest	\$24,079	Interest	\$3,333		-\$52,435
Due to	\$0	Due From	\$0		
Appropriation 7/1/2025	\$0	Appropriation 7/1/25	-\$39,000		
GF Available Funds	<b>\$1,151,828</b>	FD Available Funds	<b>\$364,086</b>		<b>\$53,568</b>
FISHER CREEK ANALYSIS:		RLF Available Funds		Fisher Creek Funds Available	
Bank Investments		Current	FY Interest as of 12/31/2025	Current Interest Rate	Total Interest Starting 10/2007
NCCMT	\$9,165	\$185.09	3.74%	\$178,337	Fund Balance -Sub 3,294,863
Entegra/Select Bank/First Bank	\$2,610,426	\$62,149.58	3.57%	\$300,776	H20 Int Approp. -18,400
Community 1st/Dogwood Bank	\$0			\$153,369	Water Quality -1,369,996
UICB	\$0			\$71,236	Revenues 87,620
HomeTrust	\$0			\$55,723	Expenditures -762,892
Wachovia	\$0			\$66,937	Funds Available \$1,231,195
1st Citizen	\$0			\$13,844	ARPA Funds/Interest 123,906
	<b>\$2,619,591</b>	<b>\$62,334.67</b>		<b>\$840,222</b>	Appropriations -\$30,000
					Balance Remaining <b>\$95,086</b>
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.					
PROPERTY TAX ANALYSIS (49% Budget)		OUTSTANDING LOANS		Annual Debt	
Budgeted	\$2,581,280	Loan	P/I	Loan Payoff Year	
Original Billing	\$3,149,352			\$0	
Est. 97.88% Collection	\$3,082,586			\$0	
Collection/Releases	<b>-\$2,296,127</b>			<b>\$0</b>	
Discovery/Penalties	\$332,274				
Appeals (Total)	\$0				
Outstanding	<b>\$853,225</b>				
Collection % Rate	72.91%				
Prior Year Collection % Rate	81.79%				

Submitted by: Lynn Bryant, Finance Officer

**Town of Sylva**  
**Special Revenue Funds/Capital and Grant Project Quarterly Report**  
**December 31, 2025**

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

Original Ordinance (2017-01)		\$0
Fund Balance (6/30/2025)		\$4,410
Revenue - Donations/ Interest		\$89
Fund Balance Appropriation (Operating Budget)		-\$2,000
Expenditures		\$0
<b>Balance to Date</b>		<b>\$2,500</b>

**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/Adjustment		70,128
Expenditures (Skyland Drive)		-114,974
Highway 107 Prepaid NCDOT		<b>\$40,131.00</b>
Encumbrances Remaining DOT Contract Skyland Drive	295,400	Subsequent
<b>Balance to Date</b>		<b>\$196,223</b>

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

Original Ordinance (SCIF Grant 11612) (2/24/22)		3,000,000
Expenditures		-3,046,779
Amendment - Sales Tax Refund (11-14-2024)		56,712
Amendment -Interest thru (9/30/2024)(11-14-2024)		134,703
Sales Tax Refund		
Interest (Not Budgeted)	<b>(136,130.87-134,703)</b>	<b>\$1,428</b>
<b>Balance to Date</b>		<b>\$144,636</b>

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)		<b>8,900</b>
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		<b>3,573</b>
Amended - SCIF Interest (SCIF #11613) 10/10/2024		<b>5,949</b>
Amended -Sales Tax Reimbursement (SCIF#11611)		<b>1,259</b>
Amended - Interest (11/14/2024)		<b>9,462</b>
Expenditures		-656,892
Sales Tax Refund	<b>(1,259 -1,259)</b>	<b>\$3,534</b>
Interest	<b>(32,411.12-27,884)</b>	<b>\$4,527</b>
<b>Project Closed Out November 13, 2025</b>		<b>\$0</b>

**Facade Grant Improvement Program ( Fund 33) - Grant Project Fund:**

Original Ordinance (4/25/2024) JC TDA	20,000
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Original Ordinance (4/25/2024) Community Foundation	10,000
Expenditures	-28,910
Interest	\$1,088
<b>Balance to Date</b>	<b>\$1,090</b>

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

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund	200,000
Interest Amended (12/11/2025)	11,047
Closeout Public Restroom (12/11/2025)	81,482
Expenditures	-4,125
Interest	\$13,015
<b>Balance to Date</b>	<b>\$288,404</b>

#### **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	\$61,507
<b>Balance to Date</b>	<b>\$1,600,758</b>

## SWIMMING POOL REPORT

2025

### REVENUES

	<u>Account</u>	<u>Total Season</u>
Admissions	11-3612-410-01	32,457.05
Swim Lessons	11-3612-410-02	60.00
Concessions	11-3612-480-01	5,515.50
<b>TOTAL REVENUE</b>		<b>\$ 38,032.55</b>

### EXPENSES

SALARIES & WAGES	11-6121-121-00	30,647.60
SOCIAL SECURITY	11-6121-181-00	1,919.92
UNEMPLOYMENT COMPENSATION	11-6121-185-00	261.14
WORKMAN'S COMPENSATION	11-6121-186-00	1,091.00
MEDICARE TAX	11-6121-187-00	449.01
SUPPLIES & MATERIALS	11-6121-260-00	15,856.58
CONCESSION SUPPLIES	11-6121-270-00	4,923.09
TELEPHONE	11-6121-321-00	4,465.40
WATER & UTILITIES	11-6121-331-00	28,000.83
CONTRACTED SERVICES	11-6121-393-00	19,435.98
TOWN OF SYLVA/INSURANCE	<b>PD. BY TOWN</b>	1,587.00
CAPITAL OUTLAY-EQUIPMENT	11-6121-550-00	7,442.06
CAPITAL OUTLAY-IMPROVEMENT	11-6121-550-01	-
<b>TOTAL EXPENSE</b>		<b>\$ 116,079.61</b>

		<b>INCLUDED ABOVE</b>
TOTAL REVENUE	\$ 38,032.55	Michael Hopkins 2.19%
TOTAL EXPENSES	<u>\$ 116,079.61</u>	WAGES 2,531.20 FICA 156.93 MEDICARE 36.70
NET PROFIT/LOSS	<u>\$ (78,047.06)</u>	Joseph Lyon 4.81%
1/2 of Net Profit/Loss	\$ (39,023.53)	WAGES 2,327.89
1/2 of \$1587 Insurance Paid by Town of Sylva	\$ 793.50	FICA 144.33
<b>Amount Due From Town of Sylva:</b>	<b>\$ (38,230.03)</b>	MEDICARE 33.75



## TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, January 8, 2026 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

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### MINUTES

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**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 5:30 p.m.*

**STAFF PRESENT:** Robbie Carter (Asst. Police Chief).

**VISITORS:** Jared Lee, Kimmie Brownie and Malachi Lunnen.

#### APPROVAL OF AGENDA

*Commissioner Estridge 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:

Jared Lee, resident of Maggie Valley, addressed the Board regarding concerns about the recently constructed skate park located on county property. Mr. Lee expressed dissatisfaction with the skate park's design, lack of skater input during the planning process, and overall usability—particularly for beginner skaters. He stated that the facility lacked flow, was not user-friendly for youth and beginners, and did not reflect best practices or community engagement. Mr. Lee emphasized the importance of involving end users in recreational facility design and questioned the stewardship of public funds used toward the project.

Board members responded by clarifying that:

- The skate park is a Jackson County project located on county property.
- The Town of Sylva contributed funding but did not control design decisions.
- Recreation Department staff and county officials were responsible for planning and implementation.
- Concerns related to design and management should be directed to the Jackson County Board of Commissioners.

**MAYOR'S REPORT:** None.

#### COMMISSIONER'S REPORT:

Commissioner McGuire expressed appreciation for community engagement during the holiday season, support of local businesses, and thanked educators and school staff as students returned to school. He also noted upcoming participation in the Essentials of Municipal Government program. Commissioner Waldrum thanked town staff for their responsiveness and support across departments. Commissioner Estridge highlighted the importance of continued coordination with Jackson County and noted improvements observed at the local community "stop box," including better organization and cleanliness.

Board members discussed upcoming road construction related to the NC 107 project and emphasized the importance of safety for residents and construction workers.

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

- Budget priority rankings are due by January 19, ahead of the budget planning work session on January 22 following the regular meeting.
- Essentials of Municipal Government training will take place January 15–16, with carpool arrangements from Town Hall.
- Renovation work at the Poteet Park restrooms has begun; the park will be closed during construction. Project completion is expected by April at a cost of \$237,600.
- An RFP for a new commercial fire truck has been issued; bids will be opened February 2 at noon.
- A new leaf vacuum has been delivered and is in use.
- A joint meeting with Jackson County is scheduled for March 10 at 6:00 p.m. at the Burrell Building.
- Vacancies remain on the Planning Board and Economic Development Advisory Committee.
- NC 107 project construction activity is expected to begin in April, with initial utility relocations during the first year.

**NEW BUSINESS:**

**AUDIT RFP:** Manager Dowling explained that the Town issues a Request for Proposals for the annual audit every few years. This is traditionally a three-year cycle. The last RFP was issued in 2023. This will be sent to firms who have expressed interest in the past and it will be posted on the Town's website. Proposals are due February 13<sup>th</sup>. After reviewing and checking references, staff will provide a summary and recommendation on February 26, 2026. The audit contract will be on the agenda for Town Board approval March 12, 2026. *Commissioner Waldrum made a motion to approve the Audit RFP. The motion carried with a unanimous vote.*

**CLOSED SESSION:** *Commissioner Estridge made a motion to enter closed session pursuant to NCGS. 143-318-11(a)(3) and (6) for personnel and to consult with attorney. The motion carried with a unanimous vote.*

*Commissioner Estridge made a motion to come out of closed session. The motion carried with a unanimous vote and the Board entered into regular session at 6:12 p.m. No action was taken during closed session.*

**ADJOURNMENT:** *Commissioner Waldrum made a motion to adjourn the meeting at 6:12 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



# TOWN OF SYLVA

## BOARD OF COMMISSIONERS

### REGULAR MEETING

Thursday, January 22, 2026 at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

## MINUTES

**PRESENT:** Blitz Estridge, Commissioner  
Perry Matthews, Commissioner  
Samuel McGuire, Commissioner  
Joseph Waldrum, Commissioner  
Brad Waldrop, Mayor Pro Tem

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

**ABSENT:** Johnny Phillips, Mayor

#### CALL TO ORDER

*Mayor Pro Tem Waldrop called the meeting to order at 9:00 a.m.*

**STAFF PRESENT:** Mike Beck (Fire Chief), Robbie Carter (Asst. Police Chief), Bernadette Peters (Econ. Development Director) and Jake Scott (Public Works Director).

**VISITORS:** Keith Blaine and Justin Castle.

#### APPROVAL OF AGENDA

*Commissioner Waldrum 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:

Keith Blaine, a member of the Jackson County America 250 Committee, requested consideration of a Fourth of July parade permit in Sylva as part of America's upcoming 250th anniversary celebration. Mr. Blaine stated that the committee plans countywide events, including a parade in Sylva on July 4, with flexible timing. Additional planned events include a rotating movie night across approximately ten county locations. Mr. Blaine emphasized community involvement and participation by veterans' groups, motorcycle groups, and other organizations.

#### MAYOR'S REPORT:

Mayor Pro Tem Waldrop recognized Town staff for their professionalism, budgeting knowledge, and dedication to the overall interests of the Town. Appreciation was expressed for department leadership and staff for their expertise and collaboration. The Mayor Pro Tem also acknowledged the role of local media in keeping citizens informed and holding elected officials accountable, noting the importance of a free and independent press.

#### COMMISSIONER'S REPORT:

Commissioners reported the following:

Commissioner McGuire offered his appreciation for the opportunity to attend the Essentials of Municipal Government training and for the professionalism of Town staff during the program. He, as well as other board members, noted the value of ongoing education, ethics training, and learning from peer municipalities across the state. Commissioner Waldrum recognized Chief Hatton in anticipation of his upcoming retirement. Commissioner Waldrop added his support for free and independent media, respectful civic dialogue, and constitutional principles. He gave positive feedback regarding police community engagement efforts, including officers walking downtown sidewalks and interacting with businesses. Commissioner Matthews expressed gratitude to Town staff for their service and dedication.

#### MANAGER'S REPORT:

Manager Dowling reported the following:

- Commissioners were thanked for attending the Essentials of Municipal Government training and were reminded to submit ethics certificates.
- Bid opening for the new commercial fire truck is scheduled for February 2 at noon.

Regular Board Meeting January 22, 2026

- A joint municipal meeting with Jackson County is scheduled for March 10 at 6:00 p.m. at the Burrell Building at SCC.
- Audit proposals are due February 13.
- Dowling will attend the North Carolina City/County Managers Conference in Winston-Salem January 27<sup>th</sup>-30<sup>th</sup>.

**PUBLIC WORKS DEPARTMENT REPORT:** Jake Scott reported the following:

- Storm preparation is underway for potential winter weather, with staff working in shifts and coordinating with emergency management.
- Progress at Poteet Park, including completed demolition, new plumbing installation, and ongoing electrical and masonry work. The project is ahead of schedule.
- The Pinnacle Park RTP Trails Project is pending final permit approval.
- Scotts Creek retaining wall project updates include FEMA coordination, survey completion, and upcoming geotechnical exploration.
- The department has planned resurfacing of Vance Street and Municipal Drive in the spring.

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

- Over 12,000 calls for service in 2025, averaging approximately one call per hour.
- Activity for the prior month included traffic stops, follow-up investigations, school zone enforcement, security checks, park patrols, and suspicious activity investigations.
- Staffing updates, including officer marriages and professional certifications.
- Attendance at the Chiefs Conference, including discussions on grants, policy updates, and collaboration with the Attorney General's Office.

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

- Receipt of an improved ISO insurance rating, moving from Class 5 to **Class 3**, which may reduce insurance premiums.
- A total of 1,583 calls in 2025, reflecting continued growth in service demand.
- Increased staffing levels and mutual aid participation.
- The department has completed Fire and Life Safety programs in all schools.

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

- A successful Christmas Parade with 67 participating groups and approximately 25 volunteers.
- Vendor applications for Greening Up the Mountains opened and are already half full.
- Upcoming business-focused events:
- We Speak – February 19
- Bloom Business Appreciation Event – March 23
- Empower Her Women in Business Event – May 13
- Promotion of the County's Code Red emergency alert system and plans to share sign-up information through Town platforms.

**PLANNING BOARD REPORT:** Manager Dowling reported the following:

- The Planning Board did not meet due to a canceled agenda.

**TWSA BOARD REPORT:**

- Updates were provided on the Clear Well Project, expected to increase water storage capacity.
- The annual meeting is scheduled for March 3 at 4:00 p.m.

**NEW BUSINESS**

**TOWN ATTORNEY APPOINTMENT:** *Commissioner McGuire made a motion to reappoint the Town Attorney for the next four-year term following the recent election. The motion carried with a unanimous vote.*

**PLANNING BOARD APPOINTMENTS:** Manager Dowling explained that Melissa Madrona and Larry Tyson are up for reappointment. This would be for their second three-year term. *Commissioner Waldrum made a motion to reappoint Melissa Madrona and Larry Tyson to their second three-year term. The motion carried with a unanimous vote.*

**RESOLUTION OF EXEMPTION FROM ARCHITECT/ENGINEER/SURVEYOR QUALIFICATIONS-BASED SELECTION: SM&E COST AND ALTERNATIVES ANALYSIS FOR FISHER CREEK DAM:** Manager Dowling presented a resolution allowing exemption from qualifications-based selection to retain a geotechnical firm for cost analysis and repair options for the Fisher Creek Dam, pursuant to North Carolina General Statutes. *Commissioner Waldrum made a motion to approve the resolution of exemption. The motion carried with a unanimous vote.*

Regular Board Meeting January 22, 2026

**CLOSED SESSION:** Commissioner Estridge made a motion to enter closed session pursuant to NCGS. 143-318-11(a)(3) and (6) for personnel and to consult with attorney. The motion carried with a unanimous vote.

Commissioner Waldrum made a motion to come out of closed session. The motion carried with a unanimous vote and the Board entered into regular session at 10:22 a.m. No action was taken during closed session.

**ADJOURNMENT:** Commissioner Waldrum made a motion to adjourn the meeting at 10:22 a.m. The motion carried with a unanimous vote.

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Brad Waldrop  
Mayor Pro Tem

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Amanda W. Murajda  
Town Clerk

	<p style="text-align: center;"><b>TOWN OF SYLVA</b> <b>BUDGET WORK SESSION</b></p> <p style="text-align: center;">Thursday, January 22, 2026 at 10:00 AM</p> <p style="text-align: center;">Board Room, 83 Allen Street Sylva, North Carolina</p>
<b>MINUTES</b>	

**PRESENT:** Blitz Estridge, Commissioner  
 Perry Matthews, Commissioner  
 Samuel McGuire, Commissioner  
 Joseph Waldrum, Commissioner  
 Brad Waldrop, Mayor Pro Tem

Paige Dowling, Town Manager  
 Amanda Murajda, Town Clerk

**ABSENT:** Johnny Phillips, Mayor

#### CALL TO ORDER

*Mayor Pro Tem Waldrop called the meeting to order at 10:37 a.m.*

**STAFF PRESENT:** Mike Beck (Fire Chief), Lynn Bryant (Finance Officer), Robbie Carter (Asst. Police Chief), Chris Hatton (Police Chief), Bernadette Peters (Econ. Development Director) and Jake Scott (Public Works Director).

**VISITORS:** None.

#### Purpose of Workshop

The purpose of the workshop was to:

- Review the Town's goals, mission, and accomplishments
- Evaluate the adopted FY 2025–2026 budget and priorities
- Discuss assets, services, and financial obligations
- Identify budget needs, challenges, and priorities for FY 2026–2027

#### Budget Schedule

Staff reviewed the FY 2026–2027 Budget Schedule, noting upcoming milestones and dates. It was clarified that certain dates on the schedule do not include meetings, as mentioned in the presentation.

#### Town Goals, Assets, Vision, and Mission

Council and staff discussed the Town's assets both as a place and as an organization, including:

- Staff and institutional knowledge
- Facilities and infrastructure
- Community character and partnerships

#### The Town's mission statement was reviewed:

*"To provide efficient, high-quality services, while fostering diversity, communication, and partnerships by proactively planning for the future."*

Discussion emphasized alignment of the budget with this mission.

#### Review of FY 2025–2026 Budget

Staff presented an overview of the adopted FY 2025–2026 General Fund budget:

- Total General Fund Budget: \$7,596,527
- General Government Budget: \$5,261,402
- Other Financing Sources: \$2,335,125

**Priorities reflected in the current budget were reviewed, including:**

- Maintaining current service levels
- Critical equipment replacement (Public Works, Police, Fire)
- Community Care Social Worker
- Fire staffing funded by Jackson County
- Bryson Park capital improvements
- Scotts Creek slope stabilization contribution
- Continued funding of separation allowance

**Review of FY 2024-2025 Priorities**

Staff reviewed previously identified priorities, including:

- Skatepark
- Sidewalk repairs and crosswalk improvements
- Community Care Social Worker
- Main Street Police Officer
- Poteet Park restroom renovations
- Storefront improvements
- Salary study and pay plan implementation

Cost-of-living adjustments and merit increases were discussed as dependent on budget capacity and economic indicators.

**Town Accomplishments FY 2025–2026**

- Reopening Bryson Park
- Completion of Depot bathrooms
- Ordering of fire pumper and garbage truck
- Street paving projects
- Employee wellness initiatives
- Additional firefighters
- Community Care Social Worker program
- Facade Grant implementation
- Unqualified FY 2024–2025 audit

Items not funded in FY 2025–2026 were also reviewed.

**Ongoing Capital Project Updates**

- Bryson Park capital improvements
- Scotts Creek Slope Stabilization Project
- Poteet Park restroom renovations
- Pinnacle Park PARTF and RTP projects

Financial balances and expenditures to date were reviewed.

**American Rescue Plan Act (ARPA) Funds**

Staff reviewed the receipt, use, and remaining balance of ARPA funds, including projects funded and the remaining ARPA-related fund balance.

**OPEB and Long-Term Obligations**

An update on Other Post-Employment Benefits (OPEB) was given including:

- Retiree medical insurance
- Separation allowance for police officers
- Actuarial requirements and cost drivers
- Anticipated impacts of an aging workforce

Staff emphasized the importance of long-term financial planning for these obligations.

**Current Financial Situation**

- General fund revenue sources
- Tax collection rates
- Property tax revaluation
- Areas of financial strength and concern

Discussion focused on understanding where tax dollars are allocated and trends affecting future budgets.

**Core Services Review**

Staff reviewed core services provided by the Town, including:

- Police, Fire, and Emergency Services
- Public Works, Sanitation, and Recreation
- Administration, Finance, Planning, and Economic Development

**Departmental needs and wants for FY 2026–2027 were presented, including:**

- Police vehicle replacement, equipment, and staffing considerations
- Fire Department apparatus, vehicles, and training improvements
- Public Works fleet replacement and capital maintenance
- Administration reporting no budget requests

**Future Budget Issues and Considerations**

Staff outlined anticipated challenges for FY 2026–2027, including:

- Property tax collection rates
- Health insurance and personnel costs
- Retirement and inflationary pressures
- Reduced federal funding following ARPA
- Limited capital funding capacity
- Infrastructure repair needs

Council discussed the importance of establishing budget-focused items and priorities moving forward.

**Recess:** *Commissioner Estridge made a motion to recess for lunch. The motion carried with a unanimous vote.*

**Reconvene:** Mayor Pro Tem Waldrop reconvened the meeting at 12:50 p.m.

**Board of Commissioners Priority Selection:** Board members selected their budget priorities for the FY 2026-2027 budget.

**ADJOURNMENT:** *Commissioner Waldrum made a motion to adjourn the meeting at 1:02 p.m. The motion carried with a unanimous vote.*

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Brad Waldrop  
Mayor Pro Tem

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Amanda W. Murajda  
Town Clerk