

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</u> | <u>Business Name</u> | <u>Location</u> | <u>Owner</u> |
|----------------------------|----------------------|-----------------|--------------|
| <u>Submitted</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 | | | | | | | | -2,199.05 | | -2,199.05 |
| August | -141.85 | -95.83 | -92.62 | -198.14 | | | | | | | -528.44 | | -528.44 |
| September | -8071.28 | -664.71 | -512.45 | -376.82 | -273.58 | -273.58 | -275.64 | -275.64 | | | -10,723.70 | -407,376.28 | -418,099.98 |
| October | -2443.33 | -545.9 | -440.95 | | | | | | | | -3,430.18 | -166,657.75 | -170,087.93 |
| November | -1838.84 | -1031.6 | -239.14 | | | | | | | | -3,109.58 | -487,585.15 | -490,694.73 |
| December | -4711.59 | -16.48 | -93.52 | | | | | | | | -4,821.59 | -1,234,210.28 | -1,239,031.87 |
| 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 | -18916.36 | -2354.52 | -1719.73 | -723.49 | -273.58 | -273.58 | -275.64 | -275.64 | 0 | 0 | -24,812.54 | -2,295,829.46 | -2,320,642.00 |
| Releases | | | | | | | | | | | 0.00 | | 0.00 |
| Add to Original Levy | | | | | | | | | | | 0.00 | -298.44 | -298.44 |
| Under Appeal | | | | | | | | | | | 0.00 | | 0.00 |
| Bankruptcy | | | | | | | | | | | 0.00 | 322,145.08 | 322,145.08 |
| Refund/Adj | | | | | | | | | | | 0.00 | | 0.00 |
| Subtotals | -18,916.36 | -2,354.52 | -1,719.73 | -723.49 | -273.58 | -273.58 | -275.64 | -275.64 | 0.00 | 0.00 | -24,812.54 | -1,973,982.82 | -1,998,795.36 |
| EOY Adjustment | | | | | | | | | | | 0.00 | | 0.00 |
| (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 | \$853,224.50 | \$960,584.64 |
| Interest | | | | | | | | | | | Total | | |
| July | 106.77 | 102.56 | 45.47 | | | | | | | | 254.80 | | 254.80 |
| August | 80.31 | 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 | 1,687.68 | 1.54 | 1,689.22 |
| October | 210.66 | 96.81 | 17.64 | | | | | | | | 325.11 | | 325.11 |
| November | 167.57 | 190.92 | 19.86 | | | | | | | | 378.35 | | 378.35 |
| December | 482.37 | 3.09 | 6.48 | | | | | | | | 491.94 | | 491.94 |
| January | | | | | | | | | | | - | | - |
| February | | | | | | | | | | | - | | - |
| March | | | | | | | | | | | - | | - |
| April | | | | | | | | | | | - | | - |
| May | | | | | | | | | | | - | | - |
| June | | | | | | | | | | | - | | - |
| Interest Collected | \$1,726.34 | \$362.98 | \$391.32 | \$162.04 | \$120.83 | \$145.55 | \$168.21 | \$192.93 | \$1.13 | \$1.54 | \$3,272.87 | \$1.54 | \$3,274.41 |
| Submitted by: Amanda Mura(ja), Tax Collector | | | | | | | | | | | Collection Rate | | 72.9079% |

Top 10 Delinquent Accounts (2024 & prior)

| Name | Balance 12/31/2025 |
|---------------------------|-----------------------|
| JTS Transport | \$ 11,345.81 |
| Gretta Worley | \$ 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

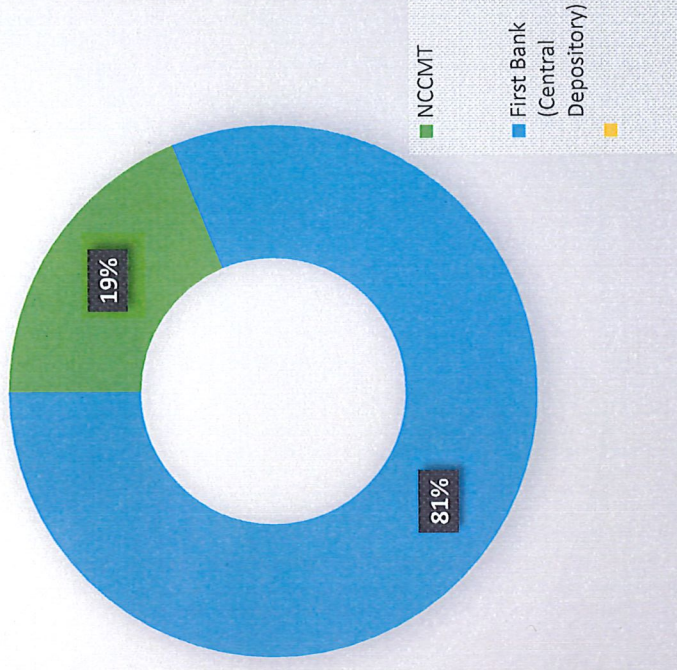
| | | General Fund | | | | Actual to | Statement | |
|---|----|--------------|-----------------|-----------------|-----------------|----------------|-----------|----------|
| | | 2025-2026 | Previously | 2025-2026 | Current | 2025-2026 | Percent | Period |
| | | Budgeted | Reported | YTD Actual | Month | Budget Balance | | 6 |
| | | | | | | | | Variance |
| Revenues: | | | | | | | | |
| 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% |
| Other taxes and licenses | \$ | 2,200 | 550.00 | 780.00 | 230.00 | 1,420.00 | 35.45% | 50.00% |
| Unrestricted intergovernmental | \$ | 3,131,761 | 1,059,234.12 | 1,360,533.14 | 301,299.02 | 1,771,227.86 | 43.44% | 50.00% |
| Permits and Fees | \$ | 15,000 | 4,055.00 | 5,338.00 | 1,283.00 | 9,662.00 | 35.59% | 50.00% |
| Restricted intergovernmental | \$ | 319,488 | 123,201.40 | 166,456.63 | 43,255.23 | 153,031.37 | 52.10% | 50.00% |
| Investment earnings | \$ | 114,000 | 125,110.65 | 150,250.71 | 25,140.07 | (36,250.71) | 131.80% | 50.00% |
| Other revenues | \$ | 58,777 | 22,572.62 | 24,768.82 | 2,196.19 | 34,008.18 | 42.14% | 50.00% |
| 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% |
| Expenditures: | | | | | | | | |
| General Government | \$ | 1,098,700 | 447,143.63 | 531,468.64 | 84,325.01 | 567,231.36 | 48.37% | 50.00% |
| 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| 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% |
| Revenues over expenditures | \$ | (708,745) | 546,468.69 | 1,222,760.68 | 1,116,842.75 | (1,931,505.68) | -27.34% | |
| Other financing sources (uses): | | | | | | | | |
| 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 | \$ | 759,236 | 759,236.00 | - | - | | | |
| Transfers out | \$ | - | - | - | - | | | |
| 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

| INVESTMENT PORTFOLIO: | | 3 Month Avg |
|---------------------------------|---------------------|-------------|
| BANK | INVESTMENTS | INTEREST |
| NCCMT | \$3,302,492 | 3.90% |
| First Bank (Central Depository) | \$14,261,575 | 3.76% |
| | \$17,564,067 | |

DIVERSIFICATION OF INVESTMENTS



| STATE REVENUE ANALYSIS: (23% Budget) | | |
|--|------------------|-------------|
| | Revenue | % Collected |
| Telecommunication | \$11,947 | 55.31% |
| Natural Gas | \$4,779 | 59.74% |
| Video Programming | \$3,930 | 43.67% |
| Franchise on Power | \$165,990 | 53.37% |
| Total 2 QTR (Avg should be 50%) | \$186,646 | |
| Article 40 (.50% pooled - per capita) | \$105,231 | 46.77% |
| Article 42 (.50% point of sale) | \$119,005 | 50.64% |
| Article 39 (1% point of sale) | \$240,171 | 53.37% |
| Hold Harmless (related to county medicaid) | \$88,765 | 44.83% |
| Total 4 Months (Avg should be 33.32%) | \$553,172 | |

What does 1 cent = **\$68,502**

| FUND BALANCE ANALYSIS: | |
|---|--------------------|
| Unassigned - 6/30/2025 Minus Subsequent | \$5,536,090 |
| Appropriated/rollover after 7/1/25 | -\$9,093 |
| Transfer over goal | |
| ARPA related funds | -\$95,086 |
| Available Fund Balance | \$5,431,911 |
| | 72.46% |

Note: Board policy states that Fund Balance will not drop below 40% and the goal is to have Fund Balance at 68% of expenditures.

| | Goal |
|--|---------------|
| | 68.00% |

| ARPA Related: | |
|--------------------------|-----------------|
| # ARPA Related Approp | 1 |
| # GF Approp. after 7/1 | 1 |
| # Contingency Approp. | 3 |
| # GF Rollovers after 7/1 | 0 |
| | \$95,086 |
| | \$16,771 |

| CAPITAL RESERVE FUNDS: | | | ESTIMATE |
|-------------------------------|-------------|----------------------|-----------|
| General Fund | | | |
| GF Res 6/30/2025 minus sub | \$1,127,749 | FD Res. 6/30/2025 | \$388,807 |
| Transfer In GF (Over Goal) | \$0 | FD DOI Earmarked | \$10,946 |
| Interest | \$24,079 | Interest | \$3,333 |
| Due to | \$0 | Due From | \$0 |
| Appropriation 7/1/2025 | \$0 | Appropriation 7/1/25 | -\$39,000 |
| GF Available Funds | \$1,151,828 | FD Available Funds | \$364,086 |
| REVOLVING LOAN FUND: | | | ESTIMATE |
| RLF Balance 6/30/25 minus sub | | | \$104,939 |
| Interest | | | \$1,064 |
| Investment in Real Estate | | | -\$52,435 |
| RLF Available Funds | | | \$53,568 |

| FISHER CREEK ANALYSIS: | | | Current Interest Rate |
|---------------------------------|-------------|------------------------------|-----------------------|
| Bank Investments | | | |
| NCCMT | \$9,165 | FY Interest as of 12/31/2025 | 3.74% |
| Entegra/Select Bank/First Bank | \$2,610,426 | | 3.57% |
| Community 1st/Dogwood Bank | \$0 | | |
| UICB | \$0 | | |
| HomeTrust | \$0 | | |
| Wachovia | \$0 | | |
| 1st Citizen | \$0 | | |
| | \$2,619,591 | | |
| | \$62,334.67 | | |
| Total Interest starting 10/2007 | | | \$178,337 |
| Fund Balance -Sub | | | 3,294,863 |
| H20 Int Approp. | | | -18,400 |
| Water Quality | | | -1,369,996 |
| Revenues | | | 87,620 |
| Expenditures | | | -762,892 |
| Funds Available | | | \$1,231,195 |
| ARPA Funds/Interest | | | 123,906 |
| Appropriations | | | -\$30,000 |
| Balance Remaining | | | \$95,086 |

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) | | |
|------------------------------------|--------------|------------------|
| Budgeted | \$2,581,280 | |
| Original Billing | \$3,149,352 | |
| Est. 97.88% Collection | \$3,082,586 | |
| Collection/Releases | -\$2,296,127 | |
| Discovery/Penalties | \$332,274 | |
| Appeals (Total) | \$0 | |
| Outstanding | \$853,225 | |
| Collection % Rate | 72.91% | |
| Prior Year Collection % Rate | 81.79% | |
| OUTSTANDING LOANS | | |
| Loan | P/I | Loan Payoff Year |
| | | Annual Debt |
| | | \$0 |
| | | \$0 |
| | | \$0 |

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 |
| Balance to Date | | | \$2,500 |

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 | | \$40,131.00 | |
| Encumbrances Remaining DOT Contract Skyland Drive | 295,400 | Subsequent | -300,000 |
| Balance to Date | | | \$196,223 |

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) | (136,130.87-134,703) | \$1,428 | |
| Balance to Date | | | \$144,636 |

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

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

| | | | |
|---------------------------------------|--|--|--------|
| Original Ordinance (4/25/2024) JC TDA | | | 20,000 |
|---------------------------------------|--|--|--------|

| | |
|---|----------------|
| Original Ordinance (4/25/2024) Community Foundation | 10,000 |
| Expenditures | -28,910 |
| Interest | \$1,088 |
| Balance to Date | \$1,090 |

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 |
| Balance to Date | \$288,404 |

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 |
| Balance to Date | \$1,600,758 |

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 |
| TOTAL REVENUE | | \$ 38,032.55 |

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 | PD. BY TOWN | 1,587.00 |
| CAPITAL OUTLAY-EQUIPMENT | 11-6121-550-00 | 7,442.06 |
| CAPITAL OUTLAY-IMPROVEMENT | 11-6121-550-01 | - |
| TOTAL EXPENSE | | \$ 116,079.61 |

| | |
|---|-----------------------|
| TOTAL REVENUE | \$ 38,032.55 |
| TOTAL EXPENSES | \$ 116,079.61 |
| NET PROFIT/LOSS | \$ (78,047.06) |
| 1/2 of Net Profit/Loss | \$ (39,023.53) |
| 1/2 of \$1587 Insurance Paid by Town of Sylva | \$ 793.50 |
| Amount Due From Town of Sylva: | \$ (38,230.03) |

INCLUDED ABOVE

| | |
|-----------------|-----------------|
| Michael Hopkins | 2.19% |
| WAGES | 2,531.20 |
| FICA | 156.93 |
| MEDICARE | 36.70 |
| Joseph Lyon | 4.81% |
| WAGES | 2,327.89 |
| FICA | 144.33 |
| 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

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 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 13th. 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.*

Johnny Phillips
Mayor

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.

- 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 27th-30th.

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.

Brad Waldrop
Mayor Pro Tem

Amanda W. Murajda
Town Clerk

| | | | |
|---|---|--|--|
|  | TOWN OF SYLVA | | |
| | BUDGET WORK SESSION | | |
| | Thursday, January 22, 2026 at 10:00 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

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.*

Brad Waldrop
Mayor Pro Tem

Amanda W. Murajda
Town Clerk