Town of Sylva
CONSENT AGENDA
July 9, 2026

1- APPROVE MINUTES: June 11, 2026, **Regular Board Meeting**

2- BUDGET AMENDMENT:

#1	10-367-0400 Miscellaneous Grants	$ 5,000 C
	10-510-7103 PD GSHF Grant	5,000 D

REF: To appropriate GSHF Grant (26-27) into the Police Department budget.

#2	20-399-0200 FD CRF Fund Balance Approp.	$ 15,300 C
	20-415-0000 FD CRF Transfer to Fire Dept	15,300 D
	19-391-0000 FD Transfer In	15,300 C
	19-530-7400 FD Capital	15,300 D

REF: To appropriate donations received in the 25-26 FY into the FD Capital budget to help with equipment purchases for the new pumper truck.

#3	10-399-0200 Fund Balance Rollover	$ 16,000 C
	10-510-7400 PD Capital Outlay	16,000 D

REF: To rollover budgeted funds for the upfit of a 2026 Ford Interceptor that completed by 6/30/2026.

#4	10-399-0000 GF Fund Balance Approp.	$ 20,000 C
	10-510-7400 PD Capital	20,000 D

REF: To purchase a server for the Police Department and Town Hall.

#5	10-399-0000 GF Fund Balance Approp.	$ 21,500 C
	10-660-2700 JC Fountain Repair	21,500 D

REF: To appropriate funds to contribute ½ to Jackson County for the repair of the courthouse fountain.

#6	19-530-7600 FD Contributed Capital	$ 75,000 C
	19-530-0000 FD Jackson County	75,000 D

REF: To amend a decrease in Jackson County's estimated annual Fire Department appropriation to actual.

#7	10-399-0000 GF Fund Balance Approp.	$ 25,761 C
	10-590-7400 Facility Maintenance Capital	25,761 D

REF: To repair the Community Table floor joist.

3- REPORTS:

1- No Business Registration Permits as of **June 30, 2026**
2- Ad Valorem Tax Report as of **May 31, 2026**
3- Statement of Revenues, Expenditures, Changes in Fund Balance as of **May 31, 2026**

4-OTHER:

- **Asset #105 -** 1987 FMC Roughneck Pumper Fire Truck bidder defaulted on $3,000 winning GovDeals bid. The pumper truck will be sold in the 26-27 FY

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
5/31/2026

	General Fund								
	2025-2026 Budgeted	Previously Reported	2025-2026 YTD Actual	Current Month	2025-2026 Budget Balance	Actual to Budget Percent	Statement Period 11	Variance	
Revenues:									
Ad valorem taxes	$ 2,713,680	$ 3,081,669.81	$ 3,241,807.48	$ 160,137.53	$ (528,127.48)	119.46%	91.67%	27.80%	
Other taxes and licenses	$ 2,200	2,530.00	3,020.00	$ 490.00	$ (820.00)	137.27%	91.67%	45.61%	
Unrestricted intergovernmental	$ 3,136,661	2,492,272.10	2,690,220.99	$ 197,948.89	$ 446,440.01	85.77%	91.67%	-5.90%	*
Permits and Fees	$ 15,000	14,771.40	17,785.90	$ 3,014.50	$ (2,785.90)	118.57%	91.67%	26.91%	
Restricted intergovernmental	$ 322,588	286,571.58	279,171.58	$ (7,400.00)	$ 43,416.42	86.54%	91.67%	-5.13%	*
Investment earnings	$ 133,800	257,025.24	284,579.12	$ 27,553.88	$ (150,779.12)	212.69%	91.67%	121.02%	
Other revenues	$ 70,867	75,292.98	86,127.84	$ 10,835.00	$ (15,260.84)	121.53%	91.67%	29.87%	
Total revenues	$ 6,394,796	6,210,133.11	6,602,712.91	392,579.80	$ (207,916.91)	103.25%	91.67%	11.58%	
Expenditures:									
General Government	$ 1,329,650	865,305.83	913,907.01	48,601.18	415,742.99	68.73%	91.67%	22.93%	
Salaries & Benefits	$ 444,310	348,271.15	409,089.52	34,084.91					
Capital outlay	$ 23,144	19,696.00	19,696.00	-					
All other expenditures	$ 562,767	497,338.68	485,121.49	14,516.27					
Public Safety	$ 4,717,236	2,708,386.52	2,942,472.91	234,086.39	1,774,763.09	62.38%	91.67%	29.29%	
Salaries & Benefits	$ 1,901,985	1,501,634.64	1,648,453.26	146,818.62					
Capital outlay	$ 1,293,681	149,295.23	129,650.61	(19,644.62)					
All other expenditures	$ 1,325,073	1,057,456.65	1,164,369.04	106,912.39					
Culture and Recreation	$ 143,112	94,386.56	98,995.52	4,608.96	44,116.48	69.17%	91.67%	22.49%	
Salaries & Benefits	$ 35,300	19,311.67	21,213.57	1,901.90					
Capital outlay	$ 5,000	-	-	-					
All other expenditures	$ 102,812	75,074.89	77,781.95	2,707.06	-				
Transportation	$ 1,089,720	842,916.57	899,633.48	56,716.91	190,086.52	82.56%	91.67%	9.11%	
Salaries & Benefits	$ 358,500	315,192.30	308,831.71	27,509.70					
Capital outlay	$ 310,562	270,893.58	276,309.84	5,416.26					
All other expenditures	$ 420,658	256,830.69	314,491.93	23,790.95					
Economic and Physical Development	$ -	-	-	-	-	0.00%	0.00%	0.00%	
Salaries & Benefits									
Capital outlay									
All other expenditures	$ -	-	-	-					
Environmental Protection	$ 486,323	423,646.66	438,271.67	14,625.01	48,051.33	90.12%	91.67%	1.55%	**
Salaries & Benefits	$ 104,500	81,883.91	87,996.02	6,112.11					
Capital outlay	$ 261,508	261,507.55	261,507.55	-					
All other expenditures	$ 120,315	80,255.20	88,768.10	8,512.90					
Total expenditures	$ 7,766,041	4,934,642.14	5,293,280.59	358,638.45	2,472,760.41	68.16%	91.67%	23.51%	
Revenues over expenditures	$ (1,371,245)	1,275,490.97	1,309,432.32	33,941.35	(2,680,677.32)	-34.52%			
Other financing sources (uses):									
Transfers in	$ 289,000	289,000.00	-	-	-				
Appropriated fund balance	$ 436,093		-						
Transfers to other depts	$ 374,236	374,236.00							
ARPA Appropriations	$ 30,000								
Fund Balance rollover	$ 825,652								
Capital reserve fund	$ 272,500	60,000.00	212,500.00						
Lease Liability									
Sale of Assets	$ 37,000	-							
Interfund Loan	$ 200,000	200,000.00	-						
	$ 2,464,481	923,236.00	212,500.00						
Transfers to other funds:					-				
Contributed to GF fund balance	$ -								
Transfers out	$ 759,236	759,236.00							
Transfer to Capital Reserve	$ 334,000	334,000.00	-		-				
	$ 1,093,236	1,093,236.00	-	-					
Total other financing sources (uses)	$ 1,371,245	(170,000.00)	212,500.00	-	-				
Revenues and other sources over expenditures and other uses	$ -	1,105,490.97	1,521,932.32	33,941.35	(2,680,677.32)				

Analysis:

*	Timing of revenues - Sales Tax/ABC Funding
**	Purchase of garbage truck

Tax Summary
as of May 31, 2026

(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	-5859.72	-326.64	-648.42	-332.51							-7,167.29	-321,998.29	-329,165.58
February	981.19	-353.23	-210.53	-38.28							379.15	-106,120.46	-105,741.31
March	-518.78	-346.12	-327.2	-239.62	-231.46						-1,663.18	-26,425.61	-28,088.79
April	-3890.62	-409.49	-838.67	-296.81	-286.7						-5,722.29	-172,100.47	-177,822.76
May	-1274.08										-1,274.08	-137,675.29	-138,949.37
June											0.00		0.00
July - June Totals	-29478.37	-3790	-3744.55	-1630.71	-791.74	-273.58	-275.64	-275.64	0	0	-40,260.23	-3,060,149.58	-3,100,409.81
Releases			**-47.81**	**-47.81**							-95.62	-18,889.20	**-18,984.82**
Add to Original Levy											0.00	322,145.08	322,145.08
Under Appeal											0.00		**0.00**
Bankruptcy											0.00		0.00
Refund/Adj											0.00		0.00
Subtotals	**-29,478.37**	**-3,790.00**	**-3,792.36**	**-1,678.52**	**-791.74**	**-273.58**	**-275.64**	**-275.64**	**0.00**	**0.00**	-40,355.85	**-2,756,893.70**	**-2,797,249.55**
EOY Adjustment													
(10-110-XX) Balance	**$24,801.78**	**$23,717.36**	**$10,612.31**	**$7,514.56**	**$7,621.93**	**$5,058.38**	**$4,325.22**	**$4,006.43**	**$2,411.82**	**$1,747.04**	**91,816.83**	**$70,313.62**	**$162,130.45**
Interest	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total		
July	106.77		102.56	45.47							254.80		254.80
August	80.31	1.44	51.38	1.86							134.99		134.99
September	678.66	70.72	193.40	114.71	120.83	145.55	168.21	192.93	1.13	1.54	1,687.68	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	492.09	135.75	148.14	126.17							902.15	2,021.64	2,923.79
February	30.5	49.13	45.85	14.98							140.46	2,920.42	3,060.88
March	127.94	61.29	73.85	94.79	115.51						473.38	989.07	1,462.45
April	572.81	73.63	234.71	119.67	141.18						1,142.00	7,402.77	8,544.77
May	136.76										136.76	6,916.79	7,053.55
June											-		-
Interest Collected	**$3,086.44**	**$682.78**	**$893.87**	**$517.65**	**$377.52**	**$145.55**	**$168.21**	**$192.93**	**$1.13**	**$1.54**	**$6,067.62**	**$20,252.23**	**$26,319.85**
Submitted by: Amanda Murajda, Tax Collector												**Collection Rate**	**97.7674%**

Top 10 Delinquent Accounts (2025 & prior)

Name	Balance 5/31/2026
JTS Transport	$ 13,877.68
American Sewing Corp	$ 9,942.15
Gretta Worley	$ 7,698.05
Marjorie Herbert Smith	$ 6,995.49
Mica Ridge Apartments LLC	$ 6,993.05
Mountain Park Urgent Care	$ 6,337.70
Joe Wilson	$ 6,219.10
David George Howell	$ 6,052.19
Jimmy Ray Wilson	$ 5,600.06
Nantahala Brewing Company	$ 3,801.34

TOWN OF SYLVA
BOARD OF COMMISSIONERS
REGULAR MEETING

Thursday, June 11, 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 (Assistant Police Chief) and Aimee Sumner (Police Chief).

VISITORS: Sara Rusi

APPROVAL OF AGENDA
Commissioner Waldrum 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: None.

MAYOR'S REPORT: Mayor Phillips reported that a citizen expressed concerns about sigh distance at the crosswalk at the intersection of Mill and Spring Streets.

COMMISSIONER'S REPORT:
Commissioner McGuire acknowledged his appreciation for being appointed to the Historic Preservation Committee.

MANAGER'S REPORT: Manager Dowling reported the following:

- Reminder: The June 25th board meeting is cancelled.
- Dowling will attend the NC City & County management association conference June 25-27th.
- Town offices are closed June 19th in observance of Juneteenth.
- Friday, July 3rd is the Town's July 4th holiday. The trash collection schedule will not be impacted by either holiday.

NEW BUSINESS:
MUCICIPAL DRIVE PROPERTY: RATIFICATION OF PURCHASE AGREEMENT: *Commissioner Waldrum made a motion to approve the purchase of property on Municipal Drive. The motion carried with a unanimous vote.*

FY 2026-2027 BUDGET ORDINANCE: *Commissioner Waldrum made a motion to approve the budget ordinance as presented. The motion carried with a unanimous vote.*

FY 2026-2027 FEE SCHEDULE: *Commissioner Waldrum made a motion to approve the FY 2026-2027 fee schedule. The motion carried with a unanimous vote.*

FY 2026-2027 ABC BOARD BUDGET—REVIEW ONLY: The FY 2026-2027 ABC Board Budget is included in the agenda packet for review.

CLOSED SESSION: Commissioner *McGuire made a motion to enter closed session at 5:37 p.m. pursuant to NCGS. 143-318-11(a)(5) for contract negotiation. The motion carried with a unanimous vote.*

Commissioner McGuire made a motion to come out of closed session. The motion carried with a unanimous vote and the Board entered into regular session at 6:10 p.m. No action was taken during closed session.

ADJOURNMENT: *Commissioner Waldrum 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