



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, June 11, 2026 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

AGENDA

CALL TO ORDER

APPROVAL OF AGENDA

All items listed and adopted are for discussion or possible action

APPROVAL OF CONSENT AGENDA

1. June 11, 2026 Consent Agenda

PUBLIC COMMENTS

REPORTS

2. Mayor's Report
3. Commissioner's Report
4. Manager's Report

NEW BUSINESS

5. Municipal Drive Property--Ratification of Purchase Agreement
6. FY 2026-2027 Budget Ordinance
7. FY 2026-2027 Fee Schedule
8. FY 2026-2027 ABC Board Budget--Review Only

CLOSED SESSION

Pursuant to G.S 143-318.11(a)(5) - Contract Negotiation

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
June 11, 2026

1-APPROVE MINUTES: May 14, 2026, **Regular Board Meeting;** May 28, 2026
Regular Board Meeting; May 28, 2026, **Public Hearing**

2- BUDGET AMENDMENT:

#42 19-336-0200 FD State Property	\$ 2,320 C
19-530-9100 FD Transfer to CRF	2,320 D
20-392-0000 FD Capital Reserve Fund Trans In	2,320 C
20-410-0600 FD Capital Reserve Fund Contribution	2,320 D

REF: To transfer Fire Department State Property unspent revenue into the Fire Department Capital Reserve Fund.

#43 10-690-9800 Separation Allowance	\$ 42,979 C
10-510-0400 PD Separation Allowance	39,925 D
10-510-0500 PD FICA	3,054 D

REF: EOY accounting entry to reclass the budget from separation allowance expense into the Police Department budget.

3- REPORTS:

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

4- OTHER:

The following personal property was declared surplus by (R2026-08) and sold by public auction GovDeals, May 28, 2026:

CA# N/A Small Engine /Equipment Lot: 3 Stihl BR600 Blowers Serial # 290861170, 290861166, 296186044; Stihl BR700 Blower Serial #511044238; Stihl MS171 Chainsaw Serial # N/A; Stihl BG56 Blower Serial #511800557; Stihl FS131R Weed Eater Serial #534912433. ~ Sold for **\$420.00.**

CA# N/A 2007 Ford Escape: Vin#1FMYU92Z47KB51098 ~ Sold for **\$1,875**

CA# 0367 1987 Spartan Fire Pumper Truck: Vin#1S9AT6L03HC185267 ~ Pending payment of **\$3,000.**

CA# 0410 ODB Leaf Vacuum: Model SCL800TM20 ~ Sold for **\$3,105.**

CA# 0499 2001 International 4700 Water Truck with Water Tanker CA#0438: Vin#1HTSCABL31H387582 ~ Sold for **\$6,701**

CA# 0707 2004 Freightliner Garbage Truck: Vin#1FVABSAK74HM35569 ~ Sold for **\$27,800.**

CA# 0797 1994 GMC Topkick Dump Truck: 1GDJ7H1JORJ510423 ~ Sold for **\$4,650.**

CA# 0808 2015 Wright Sport X Mower: Serial # WSPX52FX730E ~ Sold for **\$2,410.**

Business Registration Permit Application

May 2026

<u>Date Submitted</u>	<u>Business Name</u>	<u>Location</u>	<u>Owner</u>
5/27/26	Todd Wikle Graphic Design	509 Mill Street	Todd Wikle

Tax Summary
as of April 30, 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	-231.46						379.15	-106,120.46	-105,741.31
March	-518.78	-346.12	-327.2	-239.62	-286.7						-1,663.18	-26,425.61	-28,088.79
April	-3890.62	-409.49	-838.67	-296.81							-5,722.29	-172,100.47	-177,822.76
May											0.00		0.00
June											0.00		0.00
July - June Totals	-28204.29	-3790	-3744.55	-1630.71	-791.74	-273.58	-275.64	-275.64	0	0	-38,986.15	-2,922,474.29	-2,961,460.44
Releases			-47.81								-95.62		-18,984.82
Add to Original Levy											0.00		322,145.08
Under Appeal											0.00		0.00
Bankruptcy											0.00		0.00
Refund/Adj											0.00		0.00
Subtotals	-28,204.29	-3,790.00	-3,792.36	-1,678.52	-791.74	-273.58	-275.64	-275.64	0.00	0.00	-39,081.77	-2,619,218.41	-2,658,300.18
EOY Adjustment													
(10-110-XX) Balance	\$26,075.86	\$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	93,090.91	\$207,988.91	\$301,079.82
Interest	106.77		102.56	45.47							254.80		254.80
July											134.99		134.99
August	80.31	1.44	51.38	1.86							1,687.68	1.54	1,689.22
September	678.66	70.72	193.40	114.71	120.83	145.55	168.21	192.93	1.13	1.54	325.11		325.11
October	210.66	96.81	17.64								378.35		378.35
November	167.57	190.92	19.86								491.94		491.94
December	482.37	3.09	6.48								902.15	2,021.64	2,923.79
January	482.09	135.75	148.14	126.17							140.46	2,920.42	3,060.88
February	30.5	49.13	45.85	14.98							473.38	989.07	1,462.45
March	127.94	61.29	73.85	94.79	115.51						1,142.00	7,402.77	8,544.77
April	572.81	73.63	234.71	119.67	141.18								
May													
June													
Interest Collected	\$2,949.68	\$682.78	\$893.87	\$517.65	\$377.52	\$145.55	\$168.21	\$192.93	\$1.13	\$1.54	\$5,930.86	\$13,335.44	\$19,266.30
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	93.3958%

Top 10 Delinquent Accounts (2025 & prior)

Name	Balance 4/30/2026
JTS Transport	\$ 13,790.19
American Sewing Corp	\$ 9,871.64
Kelly Robinson	\$ 7,802.68
Tamara Holland	\$ 7,726.21
Gretta Worley	\$ 7,658.10
Marjorie Herbert Smith	\$ 6,956.46
Mica Ridge Apartments LLC	\$ 6,943.50
Mountain Park Urgent Care	\$ 6,294.69
Wilson	\$ 6,188.15
Id George Howell	\$ 6,020.01

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
4/30/2026

	General Fund				2025-2026 Budget Balance	Actual to Budget Percent	Statement Period 10	Variance
	2025-2026	Previously	2025-2026	Current				
	Budgeted	Reported	YTD Actual	Month				
Revenues:								
Ad valorem taxes	\$ 2,713,680	\$ 2,894,604.57	\$ 3,081,669.81	\$ 187,065.38	\$ (367,989.81)	113.56%	83.33%	30.23%
Other taxes and licenses	\$ 2,200	1,565.00	2,530.00	\$ 965.00	\$ (330.00)	115.00%	83.33%	31.67%
Unrestricted intergovernmental	\$ 3,136,661	2,184,553.43	2,492,272.10	\$ 307,718.67	\$ 644,388.90	79.46%	83.33%	-3.88% *
Permits and Fees	\$ 15,000	12,089.90	14,771.40	\$ 2,681.50	\$ 228.60	98.48%	83.33%	15.14%
Restricted intergovernmental	\$ 322,588	181,291.76	286,571.58	\$ 105,279.82	\$ 36,016.42	88.84%	83.33%	5.50%
Investment earnings	\$ 133,800	230,959.16	257,025.24	\$ 26,066.08	\$ (123,225.24)	192.10%	83.33%	108.76%
Other revenues	\$ 70,117	73,472.44	75,292.98	\$ 1,820.40	\$ (5,175.98)	107.38%	83.33%	24.05%
Total revenues	\$ 6,394,046	5,578,536.26	6,210,133.11	631,596.85	\$ 183,912.89	97.12%	83.33%	13.79%
Expenditures:								
General Government	\$ 1,116,400	777,931.85	865,305.83	87,373.98	251,094.17	77.51%	83.33%	5.82%
Salaries & Benefits	\$ 444,310	341,279.70	348,271.15	34,084.91				
Capital outlay	\$ 23,144	19,696.00	19,696.00	-				
All other expenditures	\$ 562,767	416,956.15	497,338.68	53,289.07				
Public Safety	\$ 4,717,236	2,678,113.54	2,708,386.52	221,601.43	2,008,849.48	57.41%	83.33%	25.92%
Salaries & Benefits	\$ 1,901,985	1,339,056.77	1,501,634.64	133,716.49				
Capital outlay	\$ 1,299,126	149,295.23	149,295.23	-				
All other expenditures	\$ 1,325,073	1,189,761.54	1,057,456.65	87,884.94				
Culture and Recreation	\$ 143,112	90,195.36	94,386.56	4,191.20	48,725.44	65.95%	83.33%	17.38%
Salaries & Benefits	\$ 35,300	17,546.55	19,311.67	1,765.12				
Capital outlay	\$ 5,000	-	-	-				
All other expenditures	\$ 102,812	72,648.81	75,074.89	2,426.08				
Transportation	\$ 1,089,720	794,421.22	842,916.57	48,495.35	246,803.43	77.35%	83.33%	5.98%
Salaries & Benefits	\$ 358,500	234,692.73	315,192.30	23,372.90				
Capital outlay	\$ 310,562	128,243.58	270,893.58	-				
All other expenditures	\$ 420,658	240,079.95	256,830.69	25,122.45				
Economic and Physical Development	\$ -	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ -	-	-	-				
Environmental Protection	\$ 486,323	414,011.41	423,646.66	9,635.25	62,676.34	87.11%	83.33%	-3.78% **
Salaries & Benefits	\$ 104,500	75,946.90	81,883.91	5,937.01				
Capital outlay	\$ 261,508	261,507.55	261,507.55	-				
All other expenditures	\$ 120,315	76,556.96	80,255.20	3,698.24				
Total expenditures	\$ 7,552,791	4,754,673.38	4,934,642.14	371,297.21	2,618,148.86	65.34%	83.33%	18.00%
Revenues over expenditures	\$ (1,158,745)	823,862.88	1,275,490.97	260,299.64	(2,434,235.97)	-32.23%		
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	\$ 60,000	60,000.00	-	-	-			
Lease Liability								
Sale of Assets	\$ 37,000	-	-	-	-			
Interfund Loan	\$ 200,000	200,000.00	-	-	-			
	\$ 2,251,981	923,236.00	-	-	-			
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)	\$ 1,158,745	(170,000.00)	-	-	-			
Revenues and other sources over expenditures and other uses	\$ -	653,862.88	1,275,490.97	260,299.64	(2,434,235.97)			

Analysis:

- * Timing of revenues - grants and taxes
- ** Purchase of garbage truck



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, May 14, 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: None.

VISITORS: Garrett Craig, Becca Pipitone, David Noland, Casey Walawender, Vanesa Salazar, Lyndsi Young, Brad Tollie, Phoumala Tollie, Emmy Schneider-Green, Nelia Waldrum, Dan Mackey, Joshua Yount, Nilofer Couture, Mikala Shuler, Brian Shuler and Anne Link.

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:

The following individuals addressed the Board regarding concerns about business signage in town that they believe contains references associated with the Ku Klux Klan (KKK):

- Garrett Craig, Sylva resident, expressed concerns regarding the impact of the signage on the community's image, tourism, inclusivity, and local businesses. He encouraged the Board to consider a resolution condemning racist symbolism and urged community members and business tenants to hold property owners accountable.
- Becca Pipitone, Sylva resident, spoke about the installation of additional signs and expressed concern that the messaging promotes racist symbolism. She referenced prior controversies involving the property owners and urged further scrutiny of their influence within the community.
- Casey Walawender, local resident, expressed disappointment regarding the signage, citing previous community efforts to remove similar signs. She stated concerns about the impact on the town's reputation, tourism, and local economy.
- Brad Tollie, speaking on behalf of his wife, spoke in support of Mr. Clapsaddle. He shared personal experiences regarding assistance provided by the Clapsaddle family to his wife and others, including support for minority business owners and employees. He argued that the controversy was misplaced and cited other examples of businesses with similar letter combinations.
- Emmy Schneider-Green, local resident, stated that the signage conveys an unmistakable association with the KKK and expressed concern regarding its impact on residents, visitors, and the community's image. She urged action to require modification of the signage.

- Nilofer Couture, a Jackson County resident, stated that the signage creates feelings of exclusion and fear and urged the community to reject racism and promote inclusion.

MAYOR'S REPORT: None.

COMMISSIONER'S REPORT:

Commissioners McGuire congratulated Jackson County graduates, including students graduating from local schools, Southwestern Community College, and Western Carolina University. Appreciation was also expressed to educators and school staff for their service throughout the school year. Commissioner Waldrop provided an update regarding Jackson County's withdrawal from the Fontana Regional Library system. The commissioner noted that the current library board structure may change and encouraged residents to volunteer for local boards and committees. Commissioner Waldrum congratulated Chief Aimee Sumner on her appointment as Police Chief and recognized positive visibility and community engagement efforts by the police department. Commissioner Matthews reported attending a Hawthorn Heights fundraising golf tournament and noted that record fundraising totals were achieved. Residents were encouraged to support the organization through volunteering and donations.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Updates – Police Department: Maleah Mathis has been promoted to Lieutenant from Sergeant. Maleah has worked for the Town since 2019. Briana Foster has been promoted to Sergeant from Officer. Briana has worked for the Town since November 2023. Officer Brittany MacLean is taking a promotion with the Sheriff's Department to become an investigator. Officer MacLean's last day is May 13th. The department is currently recruiting two patrol officers.
- Scott Creek wall stabilization project continues with engineering work progressing toward a 90% design and permitting completion.
- Poteet Park's permanent sinks should be installed by the end of the month.
- The town and Equinox will conduct a closeout meeting and trail visit for the RTP trail. The next step will be the RFP for the PARTF grant.
- Work continues on development of plans for the Ritz drainage system.

NEW BUSINESS:

FORMAL PRESENTATION OF FY 2026-2027 BUDGET: Manager Dowling formally presented the FY 2026-2027 budget to the board and reminded them of the public hearing scheduled for May 28, 2026, at 5:30 p.m.

Key highlights included:

- No property tax increase; tax rate remains at \$0.45 per \$100 valuation.
- Budget includes major capital purchases for fire, police, and public works departments.
- Salary study implementation includes a 7.9% market adjustment and a 3% cost-of-living increase for employees.
- Capital reserve appropriations total \$287,500.
- Budget adoption is scheduled for June 11.

No action was required at this meeting.

ABC BOARD CHAIR APPOINTMENT: The Board considered the reappointment of David Noland as chairman of the board for the FY 2026-2027. *Commissioner Waldrum made a motion to reappoint David Noland as the chairman. The motion carried with a unanimous vote.*

MOU MUNICIPALITY FIRE SERVICE DISTRICT: Manager Dowling explained that Jackson County is creating a service district to provide fire and EMS services. The MOU is being approved by each municipality. The county will lower their tax rate by the amount of the service tax. This agreement will guarantee the Town receives a level of funding equivalent to our current funding from the County for the Fire Department. This will help Sylva know there will not be a loss in funding while the agreement is in effect. If fire departments need additional funding, a request would need to be made to the County and/or municipalities for an increase. This agreement will protect the funding for both fire and EMS services throughout the county. The agreement will remain in effect through June 30, 2030. *Commissioner McGuire made a motion to approve the MOU for the fire service district. The motion carried with a unanimous vote.*

CANCEL JUNE 26, 2026, REGULAR BOARD MEETING: Commissioner *Waldrop* made a motion to cancel the June 26, 2026, regular board meeting. The motion carried with a unanimous vote.

CLOSED SESSION: Commissioner *Waldrum* made a motion to enter closed session at 6:10 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 6:36 p.m. No action was taken during closed session.

ADJOURNMENT: Commissioner *Waldrop* made a motion to adjourn the meeting at 6:36 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, May 28, 2026, at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Blitz Estridge, Commissioner
Perry Matthews, 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: Samuel McGuire, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Bernadette Peters (Economic Dev. Director) Aimee Sumner (Police Chief), Robbie Carter (Assistant Police Chief) and Jake Scott (Public Works Director).

VISITORS: Nelia Waldrum

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: Nelia Waldrum, a resident of Sylva, addressed the Board regarding several concerns. She encouraged the board to advocate for continued municipal representation on the Jackson County Library Board if governance changes occur. She also expressed concerns regarding newly installed surveillance cameras in and around town and requested discussion regarding their purpose, oversight, and public consent. Waldrum also asked the Board to begin discussions regarding data center development and potential impacts on shared regional resources, noting actions taken by neighboring communities.

MAYOR'S REPORT:

Mayor Phillips reported receiving a citizen complaint regarding increased traffic volume and speed on Second Avenue. Phillips asked NCDOT to review the area and provide recommendations. Those have been forwarded to staff for implementation.

COMMISSIONER'S REPORT:

Commissioner Waldrop thanked citizens who participated in recent public comment periods and emphasized the importance of local civic engagement and participation in municipal government. Commissioner Estridge expressed appreciation to the Sylva Police Department and Jackson County Sheriff's Office for ongoing drug enforcement efforts and the work of the K-9 unit. Commissioner Matthews thanked volunteers who assisted with the Memorial Day flag display, recognizing their efforts in honoring veterans and the holiday.

MANAGER'S REPORT: Manager Dowling reported the following:

- The inspection on the new trail for the RTP grant went very well. The grant representative was very impressed with the trail construction, quality, and drainage.

- The employee wellness fair is June 4th from 7:00 a.m. - 9:00 a.m.
- Scott Creek Wall Update: The Town has a new FEMA program manager. The public assistance application is still in the environmental & hazard mitigation review phase. Engineering on the wall design is still progressing.
- Poteet Park's permanent sinks should be delivered and installed the end of this week.

PUBLIC WORKS DEPARTMENT REPORT: Jake Scott reported the following:

- The fountain at the bottom of the courthouse stairs has been shut down due to multiple leaks and will remain closed until after the July 4th holiday while repair options are evaluated with Jackson County.
- Discussions continue with engineering consultants and the North Carolina Department of Environmental Quality regarding the Fisher Creek Dam and options for reducing its high-hazard classification.
- McAdams Engineering is preparing a preliminary engineering report for the Bricks Lot stormwater project.
- Air quality testing conducted by students from Western Carolina University at Bryson Park showed all measured pollutants below EPA regulatory thresholds.
- The Public Works Department continues recruiting for a temporary maintenance technician position.

POLICE DEPARTMENT REPORT: Robbie Carter, Assistant Police Chief, reported the following:

- Reviewed service calls for the month.
- Reported significant drug trafficking arrests involving major drugs.
- Department continues recruiting for two patrol officers.

FIRE DEPARTMENT REPORT: None.

MAIN STREET REPORT: Bernadette Peters, reported the following:

- Attendance at Greening Up the Mountains was estimated between 5,000 and 7,500 visitors despite rainy weather.
- Vendors reported strong sales and positive event participation.
- Appreciation was extended to volunteers, staff, event organizers, and community partners.
- A recent women's networking breakfast hosted in partnership with local economic development organizations attracted more than 200 attendees.
- The Concerts on the Creek series has begun and will continue weekly through Labor Day.
- The Young Professionals networking event was scheduled for later that evening.

PLANNING BOARD REPORT: Manager Dowling reported that the Planning Board typically does not meet during June and July unless urgent matters arise. She also discussed recent state legislation limiting local governments' ability to enact certain zoning changes without unanimous consent from affected property owners. Board members discussed potential implications for future land-use issues, including data center development.

TWSA BOARD REPORT: Manger Dowling reported:

- Approval of the utility budget and capital project ordinance.
- Continued progress on the Clearwell Project
- Ongoing underground work associated with Wastewater Treatment Plant No.2.
- Next steps for the Pinnacle Park grant project include preparation of an RFP for construction services.

NEW BUSINESS

HISTORIC PRESERVATION COMMITTEE APPOINTMENT: Manager Dowling reported that Luther Jones has served as the Town's appointment to the Jackson County Historic Preservation Commission. He has resigned from the commission. The term expires August 1, 2027. Commissioner McGuire is interested in being appointed to fill the unexpired term. *Commissioner Waldrop made a motion to appoint Commissioner McGuire to the Historic Preservation Committee. The motion carried with a unanimous vote.*

RESOLUTION AUTHORIZING TOWN MANAGER TO EXECUTE CONTRACT FOR REAL PROPERTY:

Manager Dowling reported that the resolution authorizes the Manager to sign the contract and closing documents for the purchase of property on Vance Street (formally 0 Municipal Drive) in the amount of \$212,500. *Commissioner Estridge made a motion to approve the resolution. The motion carried with a unanimous vote.*

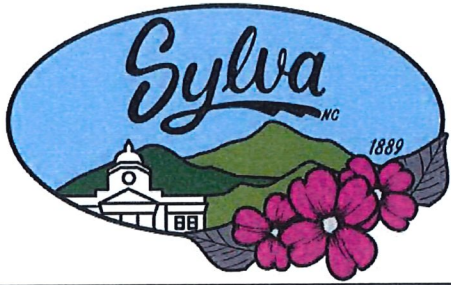
CLOSED SESSION: Commissioner *Waldrop* made a motion to enter closed session at 9:23 a.m. pursuant to NCGS. 143-318-11(a)(5) for contract negotiation. The motion carried with a unanimous vote.

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 10:47 a.m. No action was taken during closed session.

ADJOURNMENT: Commissioner *Waldrop* made a motion to adjourn the meeting at 10:48 a.m. The motion carried with a unanimous vote.

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS BUDGET HEARING

Thursday, May 28, 2026 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Blitz Estridge, Commissioner
Perry Matthews, Commissioner
Johnny Phillips, Mayor
Brad Waldrop, Mayor Pro-Tem
Joseph Waldrum, Commissioner

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

ABSENT: Samuel McGuire, Commissioner

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: None.

PUBLIC HEARING—FY 2026-2027 BUDGET: *Commissioner Waldrum made a motion to open the public hearing on the FY 2026-2027 budget at 5:30 p.m. The motion carried with a unanimous vote. Being no comment, Commissioner Waldrop made a motion to close the hearing at 5:30 p.m. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 5:31 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



NC REALTORS® Commercial Forms

AGREEMENT FOR PURCHASE AND SALE OF LAND

FOR AND IN CONSIDERATION OF THE MUTUAL PROMISES SET FORTH HEREIN AND OTHER GOOD AND VALUABLE CONSIDERATION, THE RECEIPT AND SUFFICIENCY OF WHICH ARE HEREBY ACKNOWLEDGED, THE PARTIES HERETO AGREE AS FOLLOWS:

Section 1. Terms and Definitions:

"Seller": Derek A Diehl
"Buyer": Town of Sylva,
"Property" Street Address: 0 Municipal Dr
City: Sylva Zip: 287779 County: Jackson, NC
Lot/Unit, Block/Section, Subdivision/Condominium
Plat Book/Slide 26 at Page(s) 1000 PIN/PID: 7641-28-0052
Other description: Vacant Land of 0.52 Acres Tract 3 of That Certain Survey Recorded in Plat Cabinet 20, Page 1000 of the Jackson County
Some or all of the Property may be described in Deed Book 2388 at Page 1495
Government authority over taxes, zoning, school districts, utilities, and mail delivery may differ from address. The Property shall include all the above real estate described together with all appurtenances thereto including the improvements located thereon and the fixtures.

[] If this box is checked, "Property" shall mean that property described on Exhibit A attached hereto and incorporated by reference.

NOTE: If the Buyer or Seller is an entity, then in order to form a binding agreement and complete a transaction the entity must be validly formed and in good standing with the Secretary of State in the State of formation of the entity.

"Purchase Price": \$ 212,500.00 paid in U.S. Dollars upon the following terms:
\$ EARNEST MONEY as [] cash [] personal check
[] official bank check [] wire transfer [] electronic transfer (details below)
\$ PROMISSORY NOTE (details below)
\$ 212,500.00 BALANCE of the Purchase Price in cash at Closing (some or all of which may be paid with the proceeds of a new loan)

Buyer, at Buyer's expense, shall be entitled to pursue qualification for and approval of any loan Buyer intends to obtain in connection with the transaction contemplated by this Agreement. Buyer's obligations under this Agreement are not conditioned upon obtaining or closing any loan. Therefore, Buyer is advised to consult with Buyer's lender prior to signing this offer to assure that the Examination Period allows sufficient time for Buyer's lender to provide Buyer sufficient information to decide whether to proceed with or terminate the transaction.

"Contract Date" means the date this Agreement has been fully executed by both Buyer and Seller.

"Examination Period" will begin on the first day after the Contract Date and extend through 5:00pm (based upon time at the locale of the Property) on May 18, 2026. TIME BEING OF THE ESSENCE.

"Closing" shall occur on or before: June 22, 2026 (See Section 11 for details).



This form jointly approved by: North Carolina Bar Association NC REALTORS®

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Buyer Initials PRB Seller Initials DAD

"Broker(s)" shall mean: NC Mountain Real Estate ("Listing Agency")
Mark Bryant Lic. No. 292711 ("Listing Agent")
 Acting as: Seller's Agent Dual Agent
 ("Selling Agency")
 Lic. No. _____ ("Selling Agent")
 Acting as: Buyer's Agent Seller's (Sub)Agent Dual Agent

"Seller's Notice Address" shall be as follows:
C/O of Listing Broker
 e-mail address: ncstumpjumper@icloud.com fax number: _____
 except as same may be changed pursuant to Section 12.

"Buyer's Notice Address" shall be as follows:
 e-mail address: _____ fax number: _____
 except as same may be changed pursuant to Section 12.

- If this block is marked, additional terms of this Agreement are set forth on Exhibit B attached hereto and incorporated herein by reference. (Note: Under North Carolina law, real estate agents are not permitted to draft conditions or contingencies to this Agreement.)
- If this block is marked, additional terms of this Agreement are in the Additional Provisions Addendum (Form 581-T) attached hereto and incorporated herein by reference.
- If this block is marked, additional terms of this Agreement are in the Back Up Agreement Addendum (Form 581A-T) attached hereto and incorporated herein by reference.

Earnest Money Terms: The Earnest Money shall be deposited in escrow with NA ("Escrow Agent") within five (5) calendar days of the Contract Date, to be applied as part payment of the Purchase Price of the Property at Closing, or disbursed as agreed upon under the provisions of Section 10 herein. Should Buyer fail to deliver the Earnest Money by the date required hereunder, or should any check or other funds paid by Buyer be dishonored, for any reason, by the institution upon which the payment is drawn, Buyer shall have one (1) banking day after written notice of such dishonor to deliver cash, official bank check, wire transfer or electronic transfer to the Escrow Agent. If Buyer fails to deliver the required funds within one (1) banking day after written notice, then Seller may terminate this Agreement by written notice to Buyer at any time thereafter, provided Seller has not then received acknowledgement by Escrow Agent of its receipt of funds from Buyer. If the Escrow Agent has not delivered to the Seller the acknowledgement of Earnest Money on the last page of this Agreement by the calendar day following the date the Earnest Money is required to be delivered hereunder, it shall be presumed that the Earnest Money was not delivered by the required time (unless, upon the written request of Seller, Escrow Agent can provide proof of its receipt of the Earnest Money by the required time). Buyer and Seller consent to the disclosure by the Escrow Agent, to the parties to this Agreement, the Broker(s) and any Buyer lender, of any material facts pertaining to the Earnest Money.

- ANY EARNEST MONEY DEPOSITED BY BUYER IN A TRUST ACCOUNT MAY BE PLACED IN AN INTEREST-BEARING TRUST ACCOUNT, AND: (check only ONE box)
 - ANY INTEREST EARNED THEREON SHALL BE APPLIED AS PART PAYMENT OF THE PURCHASE PRICE OF THE PROPERTY AT CLOSING, OR DISBURSED AS AGREED UPON UNDER THE PROVISIONS OF SECTION 10 HEREIN. (Buyer's Taxpayer ID Number is: _____)
 - ANY INTEREST EARNED THEREON SHALL BELONG TO THE ACCOUNT HOLDER IN CONSIDERATION OF THE EXPENSES INCURRED BY MAINTAINING SUCH ACCOUNT AND RECORDS ASSOCIATED THEREWITH.

Page 2 of 9

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STANDARD FORM 580L-T
 Revised 7/2025
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Promissory Note Terms: Any promissory note must be secured by a deed of trust, said promissory note in the amount of _____ Dollars being payable over a term of _____ years, with an amortization period of _____ years, payable in monthly installments of principal, together with accrued interest on the outstanding principal balance at the rate of _____ percent (_____%) per annum in the amount of \$ _____, with the first principal payment beginning on the first day of the month next succeeding the date of Closing, or such other terms as may be set forth on Exhibit B. At any time, the promissory note may be prepaid in whole or in part without penalty and without further interest on the amounts prepaid from the date of such prepayment. In the event of Buyer's subsequent default upon a promissory note and deed of trust given hereunder, Seller's remedies may be limited to foreclosure of the Property. If the deed of trust given hereunder is subordinated to senior financing, the material terms of such financing must be set forth on Exhibit B. If such senior financing is subsequently foreclosed, the Seller may have no remedy to recover under the note.

Section 2. Sale of Property and Payment of Purchase Price: Seller agrees to sell and Buyer agrees to buy the Property for the Purchase Price.

Section 3. Proration of Expenses and Payment of Costs: Seller and Buyer agree that all property taxes (on a calendar year basis), leases, rents, mortgage payments and utilities or any other assumed liabilities as detailed on attached **Exhibit B, and/or Exhibit C, as applicable**, if any, shall be prorated as of the date of Closing. Seller shall pay for preparation of a deed and all other documents necessary to perform Seller's obligations under this Agreement, excise tax (revenue stamps), and other conveyance fees or taxes required by law, any fees required for confirming Seller's account payment information on owners' association dues or assessments for payment or proration; any fees imposed by an owners' association and/or a management company as agent of the owners' association in connection with the transaction contemplated by this Agreement other than those fees required to be paid by Buyer in this Section 3 below, and the following: NA

Buyer shall pay recording costs, costs of any title search, title insurance, survey, the cost of any inspections or investigations undertaken by Buyer under this Agreement, charges required by an owners' association declaration to be paid by Buyer for Buyer's future use and enjoyment of the Property, including, without limitation, working capital contributions, membership fees, or charges for Buyer's use of the common elements and/or services provided to Buyer, any costs or charges for determining restrictive covenant compliance, and the following: NA

Each party shall pay its own attorney's fees.

Deferred/Rollback Taxes: Buyer intends to continue does not intend to continue the existing present use valuation property tax deferral(s) relating to the Property. In the event the Buyer intends to continue the existing present use valuation property tax deferral(s) relating to the Property, Buyer shall be responsible for making all necessary applications for continuation of the existing present use valuation property tax deferral(s) relating to the Property and shall be responsible for payment of any deferred/rollback taxes applicable to the Property.

If Buyer does not intend to continue the existing present use valuation property tax deferral(s) relating to the Property, Seller Buyer shall be responsible for payment of any deferred/rollback taxes applicable to the Property.

Section 4. Deliveries: Seller agrees to use best efforts to deliver to Buyer, as soon as reasonably possible after the Contract Date, copies of all material information relevant to the Property in the possession of Seller, including but not limited to: information regarding matters detailed on Form 502- Land Information Worksheet, title insurance policies (and copies of any documents referenced therein), surveys, soil test reports, environmental surveys or reports, site plans, civil drawings, building plans, maintenance records and copies of all presently effective warranties or service contracts related to the Property. Seller authorizes (1) any attorney presently or previously representing Seller to release and disclose any title insurance policy in such attorney's file to Buyer and both Buyer's and Seller's agents and attorneys; and (2) the Property's title insurer or its agent to release and disclose all materials in the Property's title insurer's (or title insurer's agent's) file to Buyer and both Buyer's and Seller's agents and attorneys. If Buyer does not consummate the Closing for any reason other than Seller default, then Buyer shall return to Seller all hard copy materials delivered by Seller to Buyer pursuant to this Section 4 (or Section 7, if applicable), if any, and shall, upon Seller's request, following release of the Earnest Money, provide to Seller copies of (subject to the ownership and copyright interests of the preparer thereof) any and all studies, reports, surveys and other information relating directly to the Property prepared by or at the request of Buyer, its employees and agents, without any warranty or representation by Buyer as to the contents, accuracy or correctness thereof. Notwithstanding the above provisions regarding delivery and return of information and documentation, should there exist a separate non-disclosure, confidentiality, or similar agreement between Buyer and Seller, the terms of which conflict with this provision insofar as delivery and return of information and documentation, then the terms of such non-disclosure, confidentiality, or similar agreement shall control as to the delivery and return of information and documentation.

Buyer Initials PKA Seller Initials DAD

Page 3 of 9

STANDARD FORM 580L-T
Revised 7/2025
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Section 5. Evidence of Title: Seller agrees to convey fee simple insurable title to the Property without exception for mechanics' liens, free and clear of all liens, encumbrances and defects of title other than: (a) zoning ordinances affecting the Property, (b) Leases (as defined in Section 7, if applicable) and (c) specific instruments on the public record at the Contract Date agreed to by Buyer (not objected to by Buyer prior to the end of the Examination Period), which specific instruments shall be enumerated in the deed referenced in Section 11 (items 5(a), 5(b) and 5(c) being collectively "Permitted Exceptions"); provided that Seller shall be required to satisfy, at or prior to Closing, any encumbrances that may be satisfied by the payment of a fixed sum of money, such as deeds of trust, mortgages or statutory liens. Seller shall not enter into or record any instrument that affects the Property after the Contract Date without the prior written consent of Buyer, which consent shall not be unreasonably withheld, conditioned or delayed.

Section 6. Conditions: This Agreement and the rights and obligations of the parties under this Agreement are hereby made expressly conditioned upon fulfillment (or waiver by Buyer, whether explicit or implied) of the following conditions:

(a) **Title Examination:** After the Contract Date, Buyer shall, at Buyer's expense, cause a title examination to be made of the Property before the end of the Examination Period. In the event that such title examination shall show that Seller's title is not fee simple insurable, subject only to Permitted Exceptions, then Buyer shall promptly notify Seller in writing of all such title defects and exceptions, in no case later than the end of the Examination Period, and Seller shall have thirty (30) days to cure said noticed defects. If Seller does not cure the defects or objections within thirty (30) days of notice thereof, then Buyer may terminate this Agreement and receive a return of Earnest Money (notwithstanding that the Examination Period may have expired). If Buyer is to purchase title insurance, the insuring company must be licensed to do business in the state in which the Property is located. Title to the Property must be insurable at regular rates, subject only to standard exceptions and Permitted Exceptions.

(b) **Same Condition:** If the Property is not in substantially the same condition at Closing as of the date of the offer, reasonable wear and tear excepted, then the Buyer may (i) terminate this Agreement and receive a return of the Earnest Money or (ii) proceed to Closing whereupon Buyer shall be entitled to receive, in addition to the Property, any of the Seller's insurance proceeds payable on account of the damage or destruction applicable to the Property.

(c) **Inspections:** Buyer, its agents or representatives, at Buyer's expense and at reasonable times during normal business hours, shall have the right to enter upon the Property for the purpose of investigating matters such as those detailed on Form 502-Land Information Worksheet, conducting timber cruises, and examining and surveying the Property; provided, however, that Buyer shall not conduct any invasive testing of any nature without the prior express written approval of Seller as to each specific invasive test intended to be conducted by Buyer. Buyer shall conduct all such on-site inspections, examinations, testing, timber cruises and surveying of the Property in a good and workmanlike manner, at Buyer's expense, shall repair any damage to the Property caused by Buyer's entry and on-site inspections and shall conduct same in a manner that does not unreasonably interfere with Seller's or any tenant's use and enjoyment of the Property. In that respect, Buyer shall make reasonable efforts to undertake on-site inspections outside of the hours Seller's or any tenant's business is open to the public. Buyer shall provide Seller or any tenant (as applicable) reasonable advance notice of and Buyer shall cause its agents or representatives and third party service providers (e.g. inspectors, surveyors, etc.) to give reasonable advance notice of any entry onto the Property. Buyer shall be obligated to observe and comply with any terms of any tenant lease which conditions access to such tenant's space at the Property. Upon Seller's request, Buyer shall provide to Seller evidence of general liability insurance. Buyer shall also have a right to review and inspect all contracts or other agreements affecting or related directly to the Property and shall be entitled to review such books and records of Seller that relate directly to the operation and maintenance of the Property, provided, however, that Buyer shall not disclose any information regarding this Property (or any tenant therein) unless required by law, and the same shall be regarded as confidential, to any person, except to its attorneys, accountants, lenders and other professional advisors, in which case Buyer shall obtain their agreement to maintain such confidentiality. Buyer assumes all responsibility for the acts of itself and its agents or representatives in exercising its rights under this Section 6(c) and agrees to indemnify and hold Seller harmless from any damages resulting therefrom. This indemnification obligation of Buyer shall survive the Closing or earlier termination of this Agreement. Except as provided in Section 6(a) above, Buyer shall have from the Contract Date through the end of the Examination Period to perform the above inspections, examinations and testing. **IF BUYER CHOOSES NOT TO PURCHASE THE PROPERTY, FOR ANY REASON OR NO REASON, AND PROVIDES WRITTEN NOTICE TO SELLER THEREOF PRIOR TO THE EXPIRATION OF THE EXAMINATION PERIOD, THEN THIS AGREEMENT SHALL TERMINATE, AND BUYER SHALL RECEIVE A RETURN OF THE EARNEST MONEY.**

Section 7. Leases (Check one of the following, as applicable):

If this box is checked, Seller affirmatively represents and warrants that there are no Leases (as hereinafter defined) affecting the Property.

If this box is checked, Seller discloses that there are one or more leases affecting the Property ("Leases"), and the following provisions are hereby made a part of this Agreement.

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Page 4 of 9

STANDARD FORM 580L-T
Revised 7/2025
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(a) A list of all Leases shall be set forth on **Exhibit C**. Seller represents and warrants that, as of the Contract Date, there are no other Leases, oral or written, recorded or not, nor any subleases affecting the Property, except as set forth on **Exhibit C**. Unless written consent is given by Buyer, Seller will not enter in to any Lease affecting the Property nor terminate any Lease in Exhibit C during the effectiveness of this Agreement. Buyer agrees to take no action which would affect any lease in Exhibit C prior to Closing;

(b) Seller shall deliver copies of any Leases to Buyer pursuant to Section 3 as if the Leases were listed therein;

(c) Seller represents and warrants that, as of the Contract Date, there are no current defaults (or any existing situation which, with the passage of time, or the giving of notice, or both, or at the election of either landlord or tenant could constitute a default) either by Seller, as landlord, or by any tenant under any Lease ("Lease Default"). In the event there is any Lease Default as of the Contract Date, Seller agrees to provide Buyer with a detailed description of the situation in accordance with Section 3. Seller agrees not to commit a Lease Default as Landlord after the Contract Date; and agrees further to notify Buyer immediately in the event a Lease Default arises or is claimed, asserted or threatened to be asserted by either Seller or a tenant under the Lease.

(d) During the Examination Period, Buyer and Seller shall cooperate in good faith to determine if any Lease shall be terminated prior to Closing or shall continue after Closing. As to any Lease determined to continue after Closing, Seller shall deliver an assignment of Seller's interest in such Lease to Buyer in form and content acceptable to Buyer (with tenant's written consent and acknowledgement, if required under the Lease). Seller agrees to deliver such assignment of Lease at or before Closing, with any security deposits held by Seller under any Leases to be transferred or credited to Buyer at or before Closing. The assignment shall provide: (i) that Seller shall defend, indemnify and hold Buyer harmless from claims, losses, damages and liabilities (including, without limitation, court costs and attorneys' fees) asserted against or incurred by Buyer which are caused by or the result of any default by Seller under any Lease prior to the date of Closing, and (ii) that Buyer shall defend, indemnify and hold Seller harmless from claims, losses, damages and liabilities (including, without limitation, court costs and attorneys' fees) asserted against or incurred by Seller which are caused by or the result of any default by Buyer under any Lease after the date of Closing.

(e) Seller also agrees to work diligently to obtain any tenant signatures on any estoppel certificates in such form as Buyer may reasonably request and to work diligently to obtain any subordination, nondisturbance and attornment agreements in such form as Buyer may reasonably request.

Section 8. Environmental/Physical Aspects of Property: Seller represents and warrants that it has no actual knowledge of the presence or disposal, except as in accordance with applicable law, within any structures on the Property or on the Property of hazardous or toxic waste or substances, which are defined as those substances, materials, and wastes, including, but not limited to: those substances, materials and wastes listed in the United States Department of Transportation Hazardous Materials Table (49 CFR Part 172.101) or by the Environmental Protection Agency as hazardous substances (40 CFR Part 302.4) and amendments thereto, or such substances, materials and wastes, which are or become regulated under any applicable local, state or federal law, including, without limitation, any material, waste or substance which is (i) petroleum, (ii) asbestos, (iii) polychlorinated biphenyls, (iv) designated as a Hazardous Substance pursuant to Section 311 of the Clean Water Act of 1977 (33 U.S.C. §1321) or listed pursuant to Section 307 of the Clean Water Act of 1977 (33 U.S.C. §1317), (v) defined as a hazardous waste pursuant to Section 1004 of the Resource Conservation and Recovery Act of 1976 (42 U.S.C. §6903) or (vi) defined as a hazardous substance pursuant to Section 101 of the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (42 U.S.C. §9601). Seller has no actual knowledge of any contamination of the Property from such substances as may have been disposed of or stored on neighboring tracts.

Section 9. Risk of Loss/Damage/Repair: Until Closing, the risk of loss or damage to the Property, except as otherwise provided herein, shall be borne by Seller. Except as to maintaining the Property in its same condition, Seller shall have no responsibility for the repair of the Property, including any improvements, unless the parties hereto agree in writing.

Section 10. Earnest Money Disbursement: In the event that any condition hereto is not satisfied, then the Earnest Money shall be refunded to Buyer. In the event of breach of this Agreement by Seller, the Earnest Money shall be refunded to Buyer upon Buyer's request, but such return shall not affect any other remedies available to Buyer for such breach. In the event of breach of this Agreement by Buyer, the Earnest Money shall be paid to Seller as liquidated damages and as Seller's sole and exclusive remedy for such breach, but without limiting Seller's rights under Section 6(c) or Section 22 of this Agreement. It is acknowledged by the parties that payment of the Earnest Money to Seller in the event of a breach of this Agreement by Buyer is compensatory and not punitive, such amount being a reasonable estimation of the actual loss that Seller would incur as a result of such breach. The payment of the Earnest Money to Seller shall not constitute a penalty or forfeiture but actual compensation for Seller's anticipated loss, both parties acknowledging the difficulty determining Seller's actual damages for such breach.

NOTE: In the event of a dispute between Seller and Buyer over the disposition of the Earnest Money held in escrow, a licensed real estate broker is required by state law (and Escrow Agent, if not a broker, hereby agrees) to retain the Earnest Money in the Escrow Agent's trust or escrow account until Escrow Agent has obtained a written release from the parties consenting to its disposition or

Buyer Initials PRR Seller Initials DAD Page 5 of 9

STANDARD FORM 580L-T
Revised 7/2025
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until disbursement is ordered by a court of competent jurisdiction. Alternatively, if a broker or an attorney licensed to practice law in North Carolina is holding the Earnest Money, the broker or attorney may deposit the disputed monies with the appropriate clerk of court in accordance with the provisions of N.C.G.S. §93A- 12.

Seller and Buyer hereby agree and acknowledge that the Escrow Agent assumes no liability in connection with the holding of the Earnest Money pursuant hereto except for negligence or willful misconduct of Escrow Agent. Escrow Agent shall not be responsible for the validity, correctness or genuineness of any document or notice referred to under this Agreement. Seller and Buyer hereby agree to indemnify, protect, save and hold harmless Escrow Agent and its successors, assigns and agents pursuant to this Agreement, from any and all liabilities, obligations, losses, damages, claims, actions, suits, costs or expenses (including attorney fees) of whatsoever kind or nature imposed on, incurred by or asserted against Escrow Agent which in any way relate to or arise out of the execution and delivery of this Agreement and any action taken hereunder; provided, however, that Seller and Buyer shall have no such obligation to indemnify, save and hold harmless Escrow Agent for any liability incurred by, imposed upon or established against it as a result of Escrow Agent's negligence or willful misconduct.

Section 11. Closing: At or before Closing, Seller shall deliver to Buyer a special warranty deed unless otherwise specified on **Exhibit B** and other documents customarily executed or delivered by a seller in similar transactions, including without limitation, an owner's affidavit, lien waiver forms (and such other lien related documentation as shall permit the Property to be conveyed free and clear of any claim for mechanics' liens) and a non-foreign status affidavit (pursuant to the Foreign Investment in Real Property Tax Act), and Buyer shall cause to be delivered the funds necessary to pay to Seller the Purchase Price. The Closing shall be conducted by Buyer's attorney or handled in such other manner as the parties hereto may mutually agree in writing. Possession shall be delivered at Closing, unless otherwise agreed herein. The Purchase Price and other funds to be disbursed pursuant to this Agreement shall not be disbursed until the Buyer's attorney's (or other designated settlement agent's) receipt of authorization to disburse all necessary funds.

Section 12. Notices: Unless otherwise provided herein, all notices and other communications which may be or are required to be given or made by any party to the other in connection herewith shall be in writing (which shall include electronic mail) and shall be deemed to have been properly given and received (i) on the date delivered in person or (ii) the date deposited in the United States mail, registered or certified, return receipt requested, to the addresses set out in Section 1 as to Seller, and in Section 1 as to Buyer, or at such other addresses as specified by written notice delivered in accordance herewith, (iii) at such time as the sender performs the final act to send such transmission, in a form capable of being processed by the receiving party's system, to any electronic mail address or facsimile number, if any, provided in Section 1 as to Seller, and in Section 1 as to Buyer or (iv) on the date deposited with a recognized overnight delivery service, addressed to the addresses set out in Section 1 as to Seller, and in Section 1 as to Buyer, or at such other addresses as specified by written notice delivered in accordance herewith. If a notice is sent by more than one method, it will be deemed received upon the earlier of the dates of receipt pursuant to this Section.

Section 13. Counterparts; Entire Agreement: This Agreement may be executed in one or more counterparts, which taken together, shall constitute one and the same original document. Copies of original signature pages of this Agreement may be exchanged via facsimile or e-mail, and any such copies shall constitute originals. This Agreement constitutes the sole and entire agreement among the parties hereto and no modification of this Agreement shall be binding unless in writing and signed by all parties hereto. The invalidity of one or more provisions of this Agreement shall not affect the validity of any other provisions hereof and this Agreement shall be construed and enforced as if such invalid provisions were not included.

Section 14. Enforceability: This Agreement shall become a contract when signed by both Buyer and Seller and such signing is communicated to both parties; it being expressly agreed that notice given in accordance with Section 12 is not required for effective communication for the purposes of this Section 14. The parties acknowledge and agree that: (i) the initials lines at the bottom of each page of this Agreement are merely evidence of their having reviewed the terms of each page, and (ii) the complete execution of such initials lines shall not be a condition of the effectiveness of this Agreement. This Agreement shall be binding upon and inure to the benefit of the parties, their heirs, successors and assigns and their personal representatives.

Section 15. Adverse Information and Compliance with Laws:

(a) **Seller Knowledge/Assessments:** Seller has no actual knowledge of (i) condemnation(s) affecting or contemplated with respect to the Property; (ii) actions, suits or proceedings pending or threatened against the Property; (iii) changes contemplated in any applicable laws, ordinances or restrictions affecting the Property; (iv) governmental special assessments, either pending or confirmed, for sidewalk, paving, water, sewer, or other improvements on or adjoining the Property, and no pending or confirmed owners' association special assessments or (v) any caves, mineshafts, tunnels, fissures, open or abandoned wells, gravesites, pet cemeteries, animal burial pits or landfill operations (past or present) located at the Property, except as follows (Insert "None" or the identification of any matters relating to (i) through (v) above, if any):

Buyer Initials PRO Seller Initials [Signature]

Page 6 of 9

STANDARD FORM 580L-T
Revised 7/2025
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Note: For purposes of this Agreement: (i) a "special assessment" is defined as a charge against the Property by a governmental authority in addition to ad valorem taxes and recurring governmental service fees levied with such taxes, or by an owners' association in addition to any regular assessment (dues), either of which may be a lien against the Property; a special assessment may be either pending or confirmed; (ii) a "confirmed" special assessment is defined as an assessment that has been approved by a governmental agency or an owners' association for the purpose(s) stated, whether, at the time of Closing, it is payable in a lump sum or future installments; (iii) a "pending" special assessment is defined as an assessment that is under formal consideration by a governmental agency or an owners' association but which has not been approved prior to Closing. Seller shall pay, in full at Closing, all confirmed governmental or association special assessments, provided that the amount thereof can be reasonably determined or estimated. The payment of such determined or estimated amount shall be the final payment between Buyer and Seller as to any confirmed special assessments. If the amount of any special assessment cannot be reasonably determined or estimated, the special assessment shall be deemed a pending special assessment. Buyer shall take title subject to all pending special assessments disclosed by Seller herein, if any.

(b) **Compliance:** To Seller's actual knowledge, (i) Seller has complied with all applicable laws, ordinances, regulations, statutes, rules and restrictions pertaining to or affecting the Property; (ii) performance of the Agreement will not result in the breach of, constitute any default under or result in the imposition of any lien or encumbrance upon the Property under any agreement or other instrument to which Seller is a party or by which Seller or the Property is bound; and (iii) there are no legal actions, suits or other legal or administrative proceedings pending or threatened against the Property, and Seller is not aware of any facts which might result in any such action, suit or other proceeding.

(c) **Owners' Association:** If the Property is subject to regulation by an owners' association, Seller shall deliver the following information to Buyer pursuant to Section 4 as if the same were listed therein (or Seller shall state that Seller does not have same in their possession or that such item is not applicable): (i) the name of the owners' association; (ii) the amount of regular assessments (dues); (iii) the name, address and telephone number of the president of the owners' association or of the association manager or management company; (iv) the owners' association website address; (v) the Seller's statement of account; (vi) the master insurance policy showing the coverage provided and the deductible amount; (vii) copies of any Declaration and/or Restrictive Covenants; (viii) the Rules and Regulations, (ix) the Articles of Incorporation and Bylaws of the owners' association; (x) the current financial statement and budget of the owners' association; (xi) the parking restrictions and information; and (xii) the architectural guidelines. Seller authorizes and directs any owners' association, any management company of the owners' association, any insurance company and any attorney who has previously represented the Seller to release to Buyer, Buyer's agents, representative, closing attorney or lender true and accurate copies of the foregoing items affecting the Property, including any amendments thereto.

Section 16. Survival of Representations and Warranties: All representations, warranties, covenants and agreements made by the parties hereto shall survive the Closing and delivery of the deed. Seller shall, at or within six (6) months after the Closing, and without further consideration, execute, acknowledge and deliver to Buyer such other documents and instruments, and take such other action as Buyer may reasonably request or as may be necessary to more effectively transfer to Buyer the Property described herein in accordance with this Agreement.

Section 17. Applicable Law: This Agreement shall be construed under the laws of the state in which the Property is located. This form has only been approved for use in North Carolina.

Section 18. Assignment: This Agreement is freely assignable unless otherwise expressly provided on Exhibit B.

Section 19. Tax-Deferred Exchange: In the event Buyer or Seller desires to effect a tax-deferred exchange in connection with the conveyance of the Property, Buyer and Seller agree to cooperate in effecting such exchange; provided, however, that the exchanging party shall be responsible for all additional costs associated with such exchange, and provided further, that a non-exchanging party shall not assume any additional liability with respect to such tax-deferred exchange. Seller and Buyer shall execute such additional documents, at no cost to the non-exchanging party, as shall be required to give effect to this provision.

Section 20. Memorandum of Contract: Upon request by either party, the parties hereto shall execute a memorandum of contract in recordable form setting forth such provisions hereof (other than the Purchase Price and other sums due) as either party may wish to incorporate. Such memorandum of contract shall contain a statement that it automatically terminates and the Property is released from any effect thereby as of a specific date to be stated in the memorandum (which specific date shall be no later than the date of Closing). The cost of recording such memorandum of contract shall be borne by the party requesting execution of same.

Section 21. Authority: Each signatory to this Agreement represents and warrants that he or she has full authority to sign this Agreement and such instruments as may be necessary to effectuate any transaction contemplated by this Agreement on behalf of the party for whom he or she signs and that his or her signature binds such party.

Buyer Initials PRB Seller Initials DAD Page 7 of 9

STANDARD FORM 580L-T
Revised 7/2025
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Section 22. Brokers: Except as expressly provided herein, Buyer and Seller agree to indemnify and hold each other harmless from any and all claims of brokers, consultants or real estate agents by, through or under the indemnifying party for fees or commissions arising out of the sale of the Property to Buyer. Buyer and Seller represent and warrant to each other that: (i) except as to the Brokers designated under Section 1 of this Agreement, they have not employed nor engaged any brokers, consultants or real estate agents to be involved in this transaction and (ii) that the compensation of the Brokers is established by and shall be governed by separate agreements entered into as amongst the Brokers, the Buyer and/or the Seller.

Section 23. Attorneys Fees: If legal proceedings are instituted to enforce any provision of this Agreement, the prevailing party in the proceeding shall be entitled to recover from the non-prevailing party reasonable attorneys fees and court costs incurred in connection with the proceeding.

THE NORTH CAROLINA ASSOCIATION OF REALTORS®, INC. AND THE NORTH CAROLINA BAR ASSOCIATION MAKE NO REPRESENTATION AS TO THE LEGAL VALIDITY OR ADEQUACY OF ANY PROVISION OF THIS FORM IN ANY SPECIFIC TRANSACTION. IF YOU DO NOT UNDERSTAND THIS FORM OR FEEL THAT IT DOES NOT PROVIDE FOR YOUR LEGAL NEEDS, YOU SHOULD CONSULT A NORTH CAROLINA REAL ESTATE ATTORNEY BEFORE YOU SIGN IT.

BUYER:

Individual

Date: _____

Date: _____

Business Entity

Town of Sylva
(Name of Entity)

By: Paige R. Dowling

Name: Paige Dowling

Title: Town Manager

Date: 5/28/20

SELLER:

Individual

Derek A. Diehl 05/29/26

Derek A. Diehl

Date: _____

Date: _____

Business Entity

(Name of Entity)

By: _____

Name: _____

Title: _____

Date: _____

Pre-audit Certification

Provision for the payment of moneys to fall due under this agreement (within the current fiscal year) has been made by appropriation duly authorized, or binding grants or loans or grant or loan commitments duly made, as required by the Local Government Budget and Fiscal Control Act

Stephan A. Bryant Page 8 of 9
Finance Officer

STANDARD FORM 580L-T
Revised 7/2025
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WIRE FRAUD WARNING

To Buyers: Before sending any wire, you should call the closing agent's office to verify the instructions. If you receive wiring instructions for a different bank, branch location, account name or account number, they should be presumed fraudulent. Do not send any funds and contact the closing agent's office immediately.

To Sellers: If your proceeds will be wired, it is recommended that you provide wiring instructions at closing in writing in the presence of the closing agent. If you are unable to attend closing, you may be required to send an original notarized directive to the closing agent's office containing the wiring instructions. This directive may be sent with the deed, lien waiver and tax forms if those documents are being prepared for you by the closing agent. At a minimum, you should call the closing agent's office to provide the wire instructions. The wire instructions should be verified over the telephone via a call to you initiated by the closing agent's office to ensure that they are not from a fraudulent source.

Whether you are a buyer or a seller, you should call the closing agent's office at a number that is independently obtained. To ensure that your contact is legitimate, you should not rely on a phone number in an email from the closing agent's office, your real estate agent or anyone else.

The undersigned hereby acknowledges receipt of the Earnest Money set forth herein and agrees to hold said Earnest Money in accordance with the terms hereof.

(Name of Escrow Agent)

Date: _____ By: _____

Escrow Agent's contact/notice information is as follows:

e-mail address: _____ fax number: _____

except as same may be changed pursuant to Section 13.

THE TOWN OF SYLVA
FY 2026-2027
BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of the Town of Sylva, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Operating Budget for the operation of the town government and its activities for the fiscal year beginning **July 1, 2026** and ending **June 30, 2027** in accordance with the chart of accounts heretofore established for this town.

Mayor/Board	41,500
Administration	577,235
Highway Patrol Electric	1,000
Tax Collection Fees	8,000
Main Street Program	184,575
Professional Services	100,600
Police Department	2,143,536
Street Department	658,875
Powell Bill Department	86,000
Street Lights	161,600
Planning/Land use Department	22,300
Sanitation Department	217,950
Facilities Maintenance	65,000
Cemetery Department	26,000
Non-Departmental	138,199
Grants	0
Transfer In Capital Reserve Fund	287,500
<u>Miscellaneous Appropriations</u>	<u>777,009</u>
Total Expenses	\$5,496,879

Section 2. It is estimated that the following revenues will be available in the General Operating Budget for the fiscal year beginning **July 1, 2026** and ending **June 30, 2027**.

Current Year's Property Tax	2,740,256
Prior Year's Property Tax	25,298
Interest on Taxes	10,600
Tax Advertising Penalties	800
Scrap Metal	500
Food Truck Permit	1,000
ABC License /Itinerant Merchant	1,200
Vehicle Taxes	125,000
Rental Vehicle	6,000
Interest on Investments	100,000
Sale of Recycling Bins	500
Street Sweeping	1,200
Main Street Program	46,400
K-9 Donations	0
Sales of Telecommunication	21,600
Excise Tax on Natural Gas	8,000
Local Video Programming	7,500

Franchise Tax on Power	311,000
Sales Tax Art 40	230,000
Sales Tax Article 42	240,000
Sales Tax Article 39	460,000
Solid Waste Disposal	2,000
Hold Harmless	200,000
Wine and Beer	11,500
Powell Bill	86,000
JC Economic Development	100,000
ABC Revenue	435,000
New Business Permitting	3,000
Police Department Fines and Fees	3,000
Conditional Use/Appeals	1,000
Sales Tax Refund	18,025
Grants	0
Sale of Assets	10,000
Vending Machine Revenue	1,000
Miscellaneous Revenue	0
Fund Balance Rollover	0
Fund Balance (Powell Bill)	0
Fund Balance Appropriation	0
Transfer In Capital Reserve Fund	287,500
<u>Substance Tax/Equitable Sharing</u>	<u>2,000</u>
Total Revenues	\$5,496,879

Section 3. The following amounts are hereby appropriated in the Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Personnel Expense	35,650
Operating Expenses	59,962
<u>Pool Expense</u>	<u>52,000</u>
Total Expenses	\$147,612

Section 4: It is estimated that the following revenues will be available in Recreation **Fund 13** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	10,000
Park Rental/Food Vendor	7,500
Local Government Reimbursement	0
<u>Transfer from General Fund</u>	<u>130,112</u>
Total Revenues	\$147,612

Section 5. The following amounts are hereby appropriated in the Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Payroll – Separation Allowance	65,460
<u>Fund Balance Contribution</u>	<u>4,540</u>
Total Expenses	\$70,000

Section 6. It is estimated that the following revenues will be available in Separation Allowance **Fund 14** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	20,000
<u>Transfer from General Fund</u>	<u>50,000</u>
Total Revenues	\$70,000

Section 7. The following amounts are hereby appropriated in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Operating Expense	601,018
Personnel Expense	1,114,525
Due to GF Capital Reserve Fund	43,365
<u>Capital</u>	<u>1,110,950</u>
Total Expense	\$2,869,858

Section 8. It is estimated that the following revenues will be available in the Fire Department **Fund 19** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Fund Balance Rollover	1,110,950
Grant	50,000
Transfer In From Capital Reserve	50,000
Sylva Contribution	282,623
Dillsboro Contribution	25,944
Webster Contribution	32,841
Jackson County Contribution	1,300,000
Sales Tax Refund	10,000
Interest	5,000
<u>Miscellaneous Revenue</u>	<u>2,500</u>
Total Revenues	\$2,869,858

Section 9. The following amounts are hereby appropriated in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

<u>Transfer to Fire Department GF</u>	<u>50,000</u>
Total Expenses	\$50,000

Section 10. It is estimated that the following revenues will be available in the Fire Department Capital Reserve **Fund 20** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

FD Capital Reserve Fund – Fund Balance Approp.	<u>50,000</u>
Total Revenues	\$50,000

Section 11. The following amounts are hereby appropriated in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

<u>Transfer to General Fund</u>	<u>287,500</u>
Total Expenses	\$287,500

Section 12. It is estimated that the following revenues will be available in the General Fund Capital Reserve **Fund 21** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

<u>Fund Balance Appropriation</u>	<u>287,500</u>
Total Revenues	\$287,500

Section 13. The following amounts are hereby appropriated in the Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Grant/Match	0
Professional Services	199,320
<u>Maintenance & Expense</u>	<u>73,780</u>
Total Expenses	\$273,100

Section 14. It is estimated that the following revenues will be available in Fisher Creek **Fund 24** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Interest	73,780
Grant	0
<u>FC Fund Balance Appropriation</u>	<u>199,320</u>
Total Revenues	\$273,100

Section 15. The following amounts are hereby appropriated in the Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Retiree Insurance	131,500
<u>Fund Balance Contribution</u>	<u>0</u>
Total Expenses	\$131,535

Section 16. It is estimated that the following revenues will be available in Retirement Department **Fund 25** for the Fiscal Year beginning **July 1, 2026** and ending **June 30, 2027**.

Fund Balance Appropriation	90,000
Interest	41,535
<u>Revenue from General Fund</u>	<u>0</u>
Total Revenues	\$131,535

Section 17. There is hereby levied a tax at the **rate of forty-five cents (.45)** per one hundred dollars (\$100) valuation of property as listed for taxes as of **January 1, 2026** for the purpose of raising the revenue listed as “Current Year’s Property Taxes” in the General Fund in Section 2 of this Ordinance. This is based on a total estimated valuation of property for the purposes of taxation of **622,962,460** with an estimated rate of collection of **97.75%**. The revenue listed as “Vehicle Taxes” in the General Fund in Section 2 of this Ordinance is based on a total estimated valuation of property of **27,777,777** with an estimated rate of collection of **100%**.

Section 18. The capitalization threshold for 2026-2027 is **\$5,000** for all capital asset classes.

Section 19. The Town Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. Amounts between objects of expenditures within a department may be transferred without limitations and without report being given.
- b. Amounts up to **\$2,000** dollars may be transferred between departments with an official report on such transfers on the next consent agenda.

Section 20. The Finance Officer is hereby directed to invest all idle funds only in the North Carolina Capital Management Trust and fully insured FDIC demand deposit accounts in the bank of record for the Town of Sylva. Obligations of the U.S. Government, such as Treasury Bill, Bonds, and Notes, time deposits with any financially sound bank or savings institution whose principal office is in North Carolina; A-1, P-1, domestic commercial paper may be utilized only with approval of the Town Board.

ADOPTED THIS THE 11th DAY OF JUNE 2026.

Johnny Phillips, Mayor

ATTEST: _____
Amanda Murajda, Town Clerk

Town of Sylva Proposed Fee Schedule FY 2026-2027

Planning and Code Enforcement Permits and Fees:

RESIDENTIAL

Type	Fee	
Single Family	0-1,500 sq. ft.	\$50.00
	1,501-3,000 sq. ft.	\$75.00
	More than 3,000 sq. ft.	\$100.00
Multi-Family Units	\$40.00 per unit	
Manufactured Homes	Singlewide	\$50.00
	Doublewide	\$75.00
(Fees for replacement only)		
Accessory Buildings	\$50.00	
Additions/Renovations	(Rooms, Decks, Garage, etc.)	
	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

NON-RESIDENTIAL USES: COMMERCIAL, BUSINESS, MIXED USE, INDUST. (Collected at Town Hall)

New Business Permitting (New commercial business, professional service, and nonprofit)	\$200.00
Itinerant Merchant License (less than 6 months)	\$100.00
Food Truck (6 months)	\$100.00
Peddler's License (less than 30 minutes in a 24-hour period)	\$25.00

NON-RESIDENTIAL USES: (Collected by Jackson County)

Large Structure (≥ 20,000 sq. ft.)	\$500.00	
Medium Structure (5,001-19,999 sq. ft.)	\$350.00	
Small Structure (≤ 5,000 sq. ft.)	\$250.00	
Additions/Renovations	≤ 500 sq. ft.	\$50.00
	> 500 sq. ft.	\$75.00

OVERLAY DISTRICTS

Planned Unit Development (PUD) & Mobile Home Parks	In Addition to CUP fee	
Class 1 (2-11 Units)	\$150.00	
Class 2 (12-24 Units)	\$250.00	
Class 3 (25+ Units)	\$400.00	+\$25.00 per home above 2

SUBDIVISION PLAT

Minor Subdivision	\$50.00	+\$20.00 per lot
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Major Subdivision	\$250.00	+\$50.00 per lot
DEMOLITION PERMIT		
Residential	\$80.00	
Non-Residential	\$150.00	
SIGN PERMIT		
Single-Face	\$150.00	
Double-Face	\$200.00	
Illuminated	\$250.00	
Temporary	\$20.00	(Per event; fee covers two signs)
Sandwich Board	\$40.00	(Annual renewal required)
Off-Premise Sign	\$500.00	
ABC PERMIT INSPECTIONS		
On-Premise	\$100.00	
Off-Premise	\$100.00	
SEXUALLY ORIENTED BUSINESS PERMIT		
Establishment Permit	\$2,000.00	Annually
Entertainer Permit	\$250.00	Annually
FLOOD PLAIN PERMIT		
Residential	\$50.00	
Non-Residential	\$100.00	
ZONING APPROVAL		
Zoning Approval	\$45.00	
FLOOD DAMAGE PREVENTION VARIANCE		
Residential	\$200.00	
Non-Residential	\$350.00	
ZONING ORDINANCE VARIANCE		
Residential	\$300.00	
Non-Residential	\$400.00	
SPECIAL USE PERMIT		
Residential	\$250.00	
Non-Residential	\$350.00	
ZONING ORDINANCE AMENDMENT		
Amendment to Text	\$500.00	
Map Amendment	\$600.00	
PUBLIC HEARINGS AND APPEAL HEARINGS		
All	\$300.00	

Recreation Fees:

POTEET PARK AND BRYSON PARK RENTAL		
Town Residents	\$25.00	Per two hours
Non-Town Residents	\$50.00	Per two hours
BRIDGE PARK PAVILION RENTAL		
Town Residents	Two Hours	\$30.00
	Four Hours	\$50.00
	Eight Hours	\$100.00
	Alcohol (+ Cost of Officers)	\$50.00

Non-Town Residents	Two Hours	\$50.00
	Four Hours	\$75.00
	Eight Hours	\$125.00
	Alcohol (+ Cost of Officers)	\$50.00

PUBLIC WORKS MISCELLANEOUS:**STREET/SIDEWALK CUT PERMIT**

Streets	\$75.00
Sidewalks	\$100.00

DRIVEWAY ACCESS PERMIT

Residential	\$25.00
Non-Residential	\$100.00

HAZARD ABATEMENT

All	\$200.00
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RECYCLING BINS

Residential (both bins and lids)	\$40.00
Lid (individual replacement)	\$10.00
Bin (individual replacement)	\$15.00

PUBLIC WORKS COST BASIS FOR EQUIPMENT AND MANPOWER:**LABOR CHARGE (PER HOUR):**

During Normal Work Hours	\$42.00 per person
After Normal Work Hours	\$63.00 per person

EQUIPMENT CHARGE (PER HOUR):

Backhoe	\$50.00
Bucket Truck	\$65.00
Garbage Truck	\$71.00
Dump Truck	\$40.00
Knuckleboom Truck	\$75.00
Leaf Vacuum	\$66.00
Trackhoe	\$65.00
Tractor	\$58.00
Water Truck	\$60.00 + Water Charge
Ton Truck	\$40.00
Weed Eater OR Leaf Blower	\$20.00
Mower	\$40.00
Sweeper	\$65.00

POLICE DEPARTMENT COST BASIS FOR MANPOWER**LABOR CHARGE PER HOUR:**

During Normal Work Hours	\$50.00
After Normal Work Hours	\$75.00

PARKING FINES AND FEES:

Parking in Handicapped Space	\$150.00
Parking in Fire Lane	\$50.00
Downtown Employee (B-1/DTB)	\$50.00
Handicapped Plaque Not Displayed	\$25.00
Parking in Loading Zone	\$25.00
Parking Across Line	\$25.00
Parking in Roadway (Posted)	\$25.00
Parking in Restricted Area	\$15.00
Double Parking	\$15.00
Parking in Prohibited Area	\$15.00
Parking too Close to Intersection	\$15.00
Parking in Wrong Direction	\$15.00
Parking in Alley Way	\$15.00
Improper Parking	\$15.00
Parking in No Parking Zone	\$15.00
Parking Too Close to Fire Hydrant	\$15.00
Dumpster in Parking Area	\$50.00

FIRE DEPARTMENT COST BASIS FOR MANPOWER

LABOR CHARGE PER HOUR:

During Normal Work Hours	\$38.00
After Normal Work Hours	\$57.00

ADMINISTRATIVE MISCELLANEOUS:

ZONING ORDINANCE COPIES

Hard Copy	\$20.00
Internet Copy	Free

CODE OF ORDINANCES (Municipal Code Corporation)

Internet Copy	Free
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GENERAL

Copies	\$0.10 Per Sheet
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Adopted this the 11th day of June 2026.

Johnny Phillips, Mayor

Amanda Murajda, Town Clerk

JACKSON COUNTY ABC BOARD

BUDGET MESSAGE FOR FISCAL YEAR 2026-2027

The Jackson County ABC Board budget has been prepared in accordance with G.S. 188-102, Financial Operations of Local Boards

- There have been minimal changes to the budget over the prior fiscal year. No increase over 25/26 budget was made to income and expenses.
- The board operates two stores. The board owns Store #1 (Sylva) and has a Lease/Mortgage on Store #2 (Cashiers).
- The ABC Board currently has 9 (nine) full-time employees.
- The board offers all full-time employees health insurance and retirement and paid time off as a benefits package. The board pays all health insurance premiums in full.
- The board has voted for a 3% cost of living pay increase for all employees.
- The board has voted to continue the additional distributions for county and town contributions of \$600,000. The contribution will be split as 60/40 as in previous distributions with 60% to the county and 40% to the town. The distributions will be paid out quarterly with regular distributions.

This budget has been prepared utilizing and analyzing data from fiscal year 25/26.

Elaine Hall

Finance Officer

Company name: Jackson County ABC Board

Budget name: Budget_FY27_P&L

Budget type: Profit and loss

Period: FY 2027 (Jul 2026 - Jun 2027)

Item 8.

Consolidated

Accounts	Budget totals
4001 LIQUOR SALES	\$6262000.00
4003 MIXED BEV. SALES	\$2154330.00
Total Income	\$8416330.00
5001 COST OF LIQUOR	\$3854860.00
5002 COST OF WINE/MIX	\$27270.00
Total Cost of Goods Sold	\$3882130.00
5100 Taxes Paid	\$2343200.00
Total 5100 Taxes Paid	\$2343200.00
6001 ADVERTISING	\$250.00
6002 ALARM SERVICE	\$500.00
6003 BOARD EXPENSE (MEETINGS)	\$500.00
6007 DUES & SUBSCRIPTIONS	\$2550.00
6008 INSURANCE EXP.	\$25000.00
6009-1 MORTGAGE (CASHIERS PRINCIPLE PORTION ONLY)	\$36500.00
6009-2 INTEREST PAID - CASHIERS MORTGAGE	\$21500.00
6010-1 BANK CHARGES AND FEES	\$1000.00
6010-2 CREDIT CARD PROCESSING FEES	\$90000.00
6012 MAINTENANCE AGREEMENTS	\$23000.00
6013 OFFICE/POSTAGE SUPP	\$10000.00
6015-6 ACCOUNTING (AUDITS)	\$35000.00
6015-7 ACCOUNTING SERVICES (MONTHLY)	\$26000.00
Total 6015 PROFESSIONAL SERVICES	\$61000.00
6016 REP. & MAINT. BLDG	\$9000.00
6017 REP. & MAINT. EQUIP.	\$2000.00
6019 STORE SUPPLIES	\$15000.00
6020 TELEPHONE	\$1200.00
6021 TRAINING	\$300.00
6023 UNIFORMS	\$600.00
6024 UTILITIES (Including Fiber Optics)	\$45000.00
Total 6024 UTILITIES (Including Fiber Optics)	\$45000.00
6100 5% LAW DIST. - COUNTY	\$25000.00
6101 5% LAW DIST. - TOWN	\$17000.00
6102 7% EDUCATION DIST COUNTY	\$35000.00
6103 7% EDUCATION DIST TOWN	\$25000.00
6104 60% JACKSON CO.	\$240000.00
6105 40% TOWN OF SYLVA	\$160000.00
6301 BAILMENT	\$70000.00
6302 SURCHARGE	\$30000.00
Total 6300 DELIVERY EXPENSE	\$100000.00
6500 CONTINGENCY FUND	\$45000.00
Total 7000 PAYROLL EXPENSES	\$0.00
7001 SALARIES AND WAGES	\$440000.00
7002 PAYROLL TAX (SS/MED EXPENSE)	\$36500.00
7003 RETIREMENT FUND	\$54600.00
7004 GROUP INSURANCE	\$78000.00
Total Expense	\$3944200.00
4100 INTEREST INCOME	\$10000.00
Total Other Income	\$10000.00
9501 Additional Distribution County	\$360000.00
9502 Additional Distributions Town	\$240000.00
Total 9500 Additional Budgeted Distributions	\$600000.00

Accounts	Budget totals
Total Other Expense	\$600000.00
Total Net Income	\$0.00

Monday, April 27, 2026 at 8:44 AM EDT