



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, May 14, 2026 at 5:30 PM  
Board Room, 83 Allen Street Sylva, North Carolina

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## AGENDA

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### CALL TO ORDER

### APPROVAL OF AGENDA

*All items listed and adopted are for discussion or possible action*

### APPROVAL OF CONSENT AGENDA

1. May 14, 2026 Consent Agenda

### PUBLIC COMMENTS

### REPORTS

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

### NEW BUSINESS

5. Formal Presentation of FY2026-2027 Budget
6. ABC Board Chairman Appointment
7. MOU Municipality Fire Service District
8. Cancel June 25, 2026 Regular Board Meeting

### CLOSED SESSION

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

### ADJOURNMENT

**Town of Sylva**  
**CONSENT AGENDA**  
**May 14, 2026**

**1- APPROVE MINUTES:** April 9, 2026, **Regular Board Meeting;** April 23, 2026, **Regular Board Meeting;** April 23, 2026, **Budget Work Session**

**2- BUDGET AMENDMENT:**

#37 10-335-0000 Misc. Revenue	\$ 750 C
10-450-1800 MS Promotions	750 D

**REF: To appropriate additional revenue into the Main Street budget.**

#38 10-510-0200 PD Wages and Salaries	\$ 32,000 C
10-510-0000 PD Comp/Vac Payout	24,000 D
10-510-0300 PD OT Wages	8,000 D

**REF: To adjust for additional vacation leave payout and overtime.**

#39 19-531-0300 FD OT	\$ 30,000 C
19-531-0100 FD Auxiliary	30,000 D

**REF: To adjust for additional auxiliary employee payout.**

**3- REPORTS:**

1. Business Registration Permits **April 2026**
2. Ad Valorem Tax Report as of **March 31, 2026**
3. Statement of Revenues, Expenditures, Changes in Fund Balance **as of March 31, 2026**
4. Quarterly Finance Report as of **March 31, 2026**
5. Quarterly Special Revenue Report as of **March 31, 2026**

**4-OTHER:**

- **Resolution Authorizing the Sale of Town Personal Property by Public Auction (R2026-08) (See Attached)** *surplus items will be listed on GovDeals starting May 18, 2026 8:00 a.m. and ending May 28, 2026 starting @ 4:00 p.m. with 10 minute increments. A link will be provided on the Town of Sylva website at ([www.townofsylva.org](http://www.townofsylva.org)).*

Business Registration Permit Application

April 2026

<u>Date</u> <u>Submitted</u>	<u>Business Name</u>	<u>Location</u>	<u>Owner</u>
4/13/26	Hot Spot	582 E. Main Street	Amanda Choate
4/22/26	VRM NC (replaced Vacasa)	391 Jackson Plaza	David Gershman

Tax Summary  
as of March 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											0.00		0.00
May											0.00		0.00
June											0.00		0.00
July - June Totals	-24313.67	-3380.51	-2905.88	-1333.9	-505.04	-273.58	-275.64	-275.64	0	0	-33,263.86	-2,750,373.82	-2,783,637.68
Releases											0.00		-6,745.36
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	-24,313.67	-3,380.51	-2,905.88	-1,333.90	-505.04	-273.58	-275.64	-275.64	0.00	0.00	-33,263.86	-2,434,974.10	-2,468,237.96
EOY Adjustment													
(10-110-XX) Balance	\$29,966.48	\$24,126.85	\$11,498.79	\$7,859.18	\$7,908.63	\$5,058.38	\$4,325.22	\$4,006.43	\$2,411.82	\$1,747.04	98,908.82	\$392,233.22	\$491,142.04
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	492.09	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								
April													
May													
June													
Interest Collected	\$2,376.87	\$609.15	\$659.16	\$397.98	\$236.34	\$145.55	\$168.21	\$192.93	\$1.13	\$1.54	\$4,788.86	\$5,932.67	\$10,721.53
Submitted by: Amanda Murajda, Tax Collector												Collection Rate	87.5456%

Top 10 Delinquent Accounts (2025 & prior)

Name	Balance 3/31/2026
Jackson Paper Manufacturing	\$ 286,068.99
JTS Transport	\$ 13,702.70
American Sewing Corp	\$ 9,801.13
Kelly Robinson	\$ 7,756.91
Tamara Holland	\$ 7,671.07
Gretta Worley	\$ 7,618.15
Marjorie Herbert Smith	\$ 6,917.43
Mica Ridge Apartments LLC	\$ 6,893.95
tain Park Urgent Care	\$ 6,251.68
Milson	\$ 6,157.20

General Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
3/31/2026

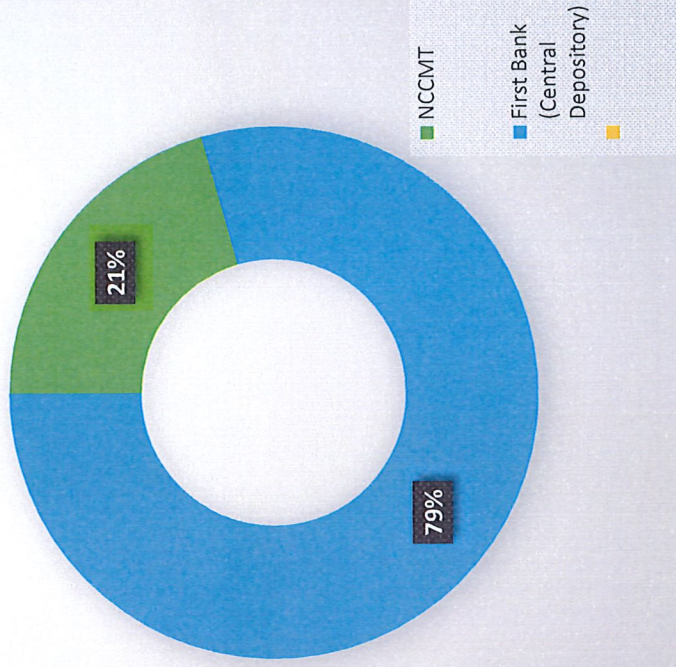
	General Fund				2025-2026 Budget Balance	Actual to Budget Percent	Statement Period	Variance
	2025-2026	Previously	2025-2026	Current				
	Budgeted	Reported	YTD Actual	Month				
<b>Revenues:</b>								
Ad valorem taxes	\$ 2,713,680	\$ 2,840,030.20	\$ 2,894,604.57	\$ 54,574.37	\$ (180,924.57)	106.67%	75.00%	31.67%
Other taxes and licenses	\$ 2,200	1,300.00	1,565.00	\$ 265.00	\$ 635.00	71.14%	75.00%	-3.86% *
Unrestricted intergovernmental	\$ 3,137,261	1,868,115.37	2,184,553.43	\$ 316,438.06	\$ 952,707.57	69.63%	75.00%	-5.37% *
Permits and Fees	\$ 15,000	11,303.40	12,089.90	\$ 786.50	\$ 2,910.10	80.60%	75.00%	5.60%
Restricted intergovernmental	\$ 321,988	182,391.76	181,291.76	\$ (1,100.00)	\$ 140,696.24	56.30%	75.00%	-18.70% *
Investment earnings	\$ 133,800	202,722.09	230,959.16	\$ 28,237.07	\$ (97,159.16)	172.62%	75.00%	97.62%
Other revenues	\$ 68,357	66,893.05	73,472.44	\$ 6,579.39	\$ (5,115.44)	107.48%	75.00%	32.48%
<b>Total revenues</b>	\$ 6,392,286	5,172,755.87	5,578,536.26	405,780.39	\$ 813,749.74	87.27%	75.00%	12.27%
<b>Expenditures:</b>								
<b>General Government</b>	\$ 1,116,400	674,030.72	777,931.85	103,901.13	338,468.15	69.68%	75.00%	5.32%
Salaries & Benefits	\$ 444,310	307,194.79	341,279.70	33,740.43				
Capital outlay	\$ 23,144	19,696.00	19,696.00	-				
All other expenditures	\$ 562,767	347,139.93	416,956.15	70,160.70				
<b>Public Safety</b>	\$ 4,715,476	2,282,200.23	2,678,113.54	330,475.95	2,037,362.46	56.79%	75.00%	18.21%
Salaries & Benefits	\$ 1,901,424	1,235,612.42	1,339,056.77	129,097.91				
Capital outlay	\$ 1,298,626	149,295.23	149,295.23	-				
All other expenditures	\$ 1,325,073	897,292.58	1,189,761.54	201,378.04				
<b>Culture and Recreation</b>	\$ 143,112	86,870.48	90,195.36	3,324.88	52,916.64	63.02%	75.00%	11.98%
Salaries & Benefits	\$ 35,300	15,749.91	17,546.55	1,796.64				
Capital outlay	\$ 10,474	-	-	-				
All other expenditures	\$ 97,338	71,120.57	72,648.81	1,528.24				
<b>Transportation</b>	\$ 1,089,720	603,016.26	794,421.22	191,404.96	295,298.78	72.90%	75.00%	2.10%
Salaries & Benefits	\$ 358,500	234,692.73	234,692.73	28,493.26				
Capital outlay	\$ 290,700	128,243.58	128,243.58	-				
All other expenditures	\$ 440,520	240,079.95	431,484.91	162,911.70				
<b>Economic and Physical Development</b>	\$ -	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ -	-	-	-				
<b>Environmental Protection</b>	\$ 486,323	140,934.86	414,011.41	273,076.55	72,311.59	85.13%	75.00%	-10.13% **
Salaries & Benefits	\$ 104,500	67,817.78	75,946.90	8,129.12				
Capital outlay	\$ 261,508	-	261,507.55	261,507.55				
All other expenditures	\$ 120,315	73,117.08	76,556.96	3,439.88				
<b>Total expenditures</b>	\$ 7,551,031	3,787,052.55	4,754,673.38	902,183.47	2,796,357.62	62.97%	75.00%	12.03%
<b>Revenues over expenditures</b>	\$ (1,158,745)	1,385,703.32	823,862.88	(496,403.08)	(1,982,607.88)	-26.26%		
<b>Other financing sources (uses):</b>								
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	-	-				
<b>Transfers to other funds:</b>								
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						
<b>Total other financing sources (uses)</b>	\$ 1,158,745	(170,000.00)	-	-	-			
<b>Revenues and other sources over expenditures and other uses</b>	\$ -	1,215,703.32	823,862.88	(496,403.08)	(1,982,607.88)			

Analysis:

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

INVESTMENT PORTFOLIO:		3 Month Avg
BANK	INVESTMENTS	INTEREST
NCCMT	\$3,660,529	3.58%
First Bank (Central Depository)	\$14,111,028	3.50%
	<b>\$17,771,558</b>	

## DIVERSIFICATION OF INVESTMENTS



STATE REVENUE ANALYSIS: (23% Budget)	Revenue	% Collected
Telecommunication	\$17,881	82.78%
Natural Gas	\$6,639	82.99%
Video Programming	\$5,851	65.02%
Franchise on Power	\$244,326	78.56%
<b>Total 3 QTR (Avg should be 75%)</b>	<b>\$274,697</b>	
Article 40 (.50% pooled - per capita)	\$148,750	66.11%
Article 42 (.50% point of sale)	\$160,753	68.41%
Article 39 (1% point of sale)	\$324,487	72.11%
Hold Harmless (related to county medicaid)	\$129,273	65.29%
<b>Total 7 Months (Avg should be 58.31%)</b>	<b>\$763,263</b>	

FUND BALANCE ANALYSIS:	What does 1 cent =	ARPA Related
Unassigned - 6/30/2025 Minus Subsequent	\$5,536,090	1
Appropriated/rollover after 7/1/25	-\$9,093	4
Transfer over goal	-\$334,000	3
ARPA related funds	-\$95,086	0
Available Fund Balance	<b>\$5,097,911</b>	
	<b>68.00%</b>	
	<b>Goal</b>	
	<b>68.00%</b>	

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

# ARPA Related Approp 1  
 # GF Approp. after 7/1 4  
 # Contingency Approp. 3  
 # GF Rollovers after 7/1 0

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

CAPITAL RESERVE FUNDS:		REVOLVING LOAN FUND:	
<b>General Fund</b>	<b>ESTIMATE</b>	<b>Fire Department</b>	<b>ESTIMATE</b>
GF Res 6/30/2025	\$1,187,749	FD Res. 6/30/2025	\$388,745
Transfer In GF (Over Goal)	\$334,000	FD DOI Earmarked	\$11,008
Interest	\$34,807	Interest	\$5,067
Due To/From	-\$200,000	2nd Pumper Truck	-\$250,000
Appropriation 7/1/2025	-\$60,000	Appropriation 7/1/25	-\$39,000
GF Available Funds	<b>\$1,296,557</b>	FD Available Funds	<b>\$115,820</b>

CAPITAL RESERVE FUNDS:		REVOLVING LOAN FUND:	
RLF Balance 6/30/25 minus sub			\$104,939
Interest			\$1,528
Investment in Real Estate			-\$52,435
RLF Available Funds			<b>\$54,032</b>

FISHER CREEK ANALYSIS:		FISHER CREEK	
<b>Bank Investments</b>	<b>Current Invested</b>	<b>FY Interest as of 3/31/2026</b>	<b>Current Interest Rate</b>
NCCMT	\$9,247	\$266.37	3.56%
Entegra/Select Bank/First Bank	\$2,850,818	\$85,365.35	3.50%
Community 1st/Dogwood Bank	\$0		
UICB	\$0		
HomeTrust	\$0		
Wachovia	\$0		
1st Citizen	\$0		
	<b>\$2,860,064</b>	<b>\$85,631.72</b>	

FISHER CREEK ANALYSIS:		FISHER CREEK	
<b>Funds Available</b>	<b>Fund Balance -Sub</b>	<b>Total Interest starting 10/2007</b>	<b>Funds Available</b>
	3,294,863	\$178,419	
		\$323,991	
		\$153,369	
		\$71,236	
		\$55,723	
		\$66,937	
		\$13,844	
		<b>\$863,519</b>	

**Note: \$3,500,000 received from Clean Water Management Trust Grant 10/2007. The grant requires that \$1,400,000 (40%) be spent on water quality. Currently \$218,641 has been expended towards this purpose leaving \$1,181,359 remaining.**

PROPERTY TAX ANALYSIS (49% Budget)		OUTSTANDING LOANS - General Government	
Budgeted	\$2,581,280	Loan	P/I
Original Billing	\$3,149,352		Loan Payoff Year
Est. 97.88% Collection	\$3,082,586		Annual Debt
Collection/Releases	<b>-\$2,757,119</b>		\$0
Discovery/Penalties	\$332,274		\$0
Appeals (Total)	\$0		<b>\$0</b>
Outstanding	<b>\$392,233</b>		
Collection % Rate	<b>87.54%</b>		
Prior Year Collection % Rate	96.21%		

PROPERTY TAX ANALYSIS (49% Budget)		OUTSTANDING LOANS - General Government	
Water Quality	-1,326,599		
Revenues	414,839		
Expenditures	-887,152		
<b>Funds Available</b>	<b>\$1,495,951</b>		
ARPA Funds/Interest	126,169		
Appropriations	-\$30,000		
Balance Remaining	<b>\$96,169</b>		

Submitted by: Lynn Bryant, Finance Officer

Town of Sylva  
 Special Revenue Funds/Capital and Grant Project Quarterly Report  
 March 31, 2026

Item 1.

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

Original Ordinance (2017-01)	\$0
Fund Balance (6/30/2025)	\$4,410
Revenue - Donations/ Interest	\$128
Fund Balance Appropriation (Operating Budget)	-\$2,000
Expenditures	\$0
<b>Balance to Date</b>	<b>\$2,538</b>

**Sidewalk SRF (Fund 27) - Special Revenue Fund:**

Original Ordinance (2017-02)      Note: Amended from RLF	103,713
Budget Amendment #1 (Skyland Drive 7/11/19)	174,687
Budget Amendment #2 (Skyland Drive 3/12/20 - Note: Reapproved on 2/10/22 )	2,800
GF Transfer In from GF (Hwy 107) - (Prepaid 40,131.38)	159,869
Budget Amendment #3 (Skyland Drive 11/12/22)	100,000
Revenue/Interest/Adjustment	74,423
Expenditures (Skyland Drive)	-114,974
Highway 107 Prepaid NCDOT	<b>\$40,131.00</b>
Encumbrances Remaining DOT Contract Skyland Drive      295,400      Subsequent	-300,000
<b>Balance to Date</b>	<b>\$200,517</b>

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

Original Ordinance (SCIF Grant 11612) (2/24/22)	3,000,000
Expenditures	-3,128,433
Amendment - Sales Tax Refund (11-14-2024)	56,712
Amendment -Interest thru (9/30/2024)(11-14-2024)	134,703
Sales Tax Refund	
Interest      (Not Budgeted)      (137,129.96-134,703) <b>\$2,427</b>	
<b>Balance to Date</b>	<b>\$62,982</b>

As of 10/31/2025

**Public Restrooms (Fund 30) - SCIF Grant Capital Project Fund:**

Original Ordinance (SCIF Grant 11611) (2/24/22)	250,000
Amended - SWC Grant (Reimbursable) (5/12/22)	40,000
Amended - (SCIF Grant 11613) (10/27/2022)	100,000
Amended - Project Interest (SCIF #11611) (October 26, 2023)	<b>8,900</b>
Amended - ARPA Related Funds (10/26/2023)	209,773
Amended - ARPA Related Funds (12/14/2023)	5,976
Amended - ARPA Related Funds (3/14/2024)	22,000
Amended - SCIF Interest (SCIF #11611) 10/10/2024	<b>3,573</b>
Amended - SCIF Interest (SCIF #11613) 10/10/2024	<b>5,949</b>
Amended -Sales Tax Reimbursement (SCIF#11611)	<b>1,259</b>
Amended - Interest (11/14/2024)	<b>9,462</b>
Expenditures	-656,892
Sales Tax Refund      (1,259 -1,259) <b>\$3,534</b>	
Interest      (32,411.12-27,884) <b>\$4,527</b>	

**Project Closed Out November 13, 2025** **\$0**

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

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

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

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund		200,000
Interest Amended (12/11/2025)		11,047
Closeout Public Restroom (12/11/2025)		81,482
Expenditures		-194,908
Interest	\$14,647	
<b>Balance to Date</b>		<b>\$97,621</b>

**Scotts Creek Bridge Project ( Fund 35) - Grant Project Fund:**

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund		125,000
Transfer In GF Year End (6/30/2024)		829,500
NCDTS Cashflow Loan (4/10/2025)		203,929
Closeout Bridge Park Project (May 8, 2025)		57,329
Transfer In GF FY 25-26		385,000
Expenditures		-33,798
Interest	\$75,732	
<b>Balance to Date</b>		<b>\$1,566,960</b>

**Pinnacle Park - PARTF ( Fund 36) - Grant Project Fund:**

Original Ordinance (10/23/2025)PARTF Grant Award		341,323
Fisher Creek Match - Non- Water Quality		1
Professional Services - Fisher Creek Non- Water Quality		68,000
Cash Flow - Fisher Creek Non-Water Quality		0
Match (JCTDA)	A/R	341,322
Expenditures		
Interest	\$10,119	
<b>Balance to Date</b>		<b>\$750,646</b>

R2026-08

## Resolution Authorizing the Sale of Town Personal Property by Public Auction

**WHEREAS**, the Board of Commissioners of the town of Sylva, North Carolina desire to declare surplus and dispose of certain Town owned personal property,

**WHEREAS**, G.S. 160A-270 (b) allows for the disposal of surplus personal property through public auction,

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the Town of Sylva that:

- The following described property is hereby declared to be surplus to the needs of the Town of Sylva:

**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.

**CA# N/A 2007 Ford Escape:** Vin#1FMYU92Z47KB51098.

**CA# 0367 1987 Spartan Fire Pumper Truck:** Vin#1S9AT6L03HC185267  
Estimated Value \$5,000 or greater.

**CA# 0410 ODB Leaf Vacuum:** Model SCL800TM20, Estimated Value \$5,000 or greater.

**CA# 0499 2001 International 4700 Water Truck with Water Tanker CA#0438:**  
Vin#1HTSCABL31H387582, Estimated Value \$5,000 or greater.

**CA# 0707 2004 Freightliner Garbage Truck:** Vin#1FVABSAK74HM35569, Estimated Value \$5,000 or greater

**CA# 0797 1994 GMC Topkick Dump Truck:** 1GDJ7H1JORJ510423, Estimated Value \$5,000 or greater.

**CA# 0808 2015 Wright Sport X Mower:** Serial # WSPX52FX730E.

- The Finance Officer is authorized to receive, on behalf of the Town of Sylva, bids at public auction for the purchase of the described property.
- The public auction will be held through GovDeals, an online governmental surplus auction service ([www.govdeals.com](http://www.govdeals.com)). The auction will start on May 18, 2026 at 8 a.m. and end on May 28, 2026 starting at 4 p.m. with 10 minutes staggered closing times. The terms of the sale shall be that the above listed items will be sold "as is" with no express or implied warranties.
- The highest bid, if it complies with the terms of the sale, may be accepted by the Town of Sylva and the sale consummated.

- The Town Clerk shall cause a notice of the public auction to be advertised solely by electronic means in accordance with G.S. 106A-270 (c). This will be accomplished by linking GovDeals to the Town of Sylva website at ([www.townofsylva.org](http://www.townofsylva.org)). The online auction will run for ten days; thus, meeting the advertising requirements.

ADOPTED this 14th day of May 2026.

Attest:

\_\_\_\_\_  
Johnny Phillips, Mayor

\_\_\_\_\_  
Amanda W. Murajda, Town Clerk



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, April 9, 2026, at 5:30 PM  
Board Room, 83 Allen Street Sylva, North Carolina

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## MINUTES

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

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

**ABSENT:**

### CALL TO ORDER

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

**STAFF PRESENT:** None.

**VISITORS:** None.

### APPROVAL OF AGENDA

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

### APPROVAL OF CONSENT AGENDA

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

**PUBLIC COMMENTS:** None.

### MAYOR'S REPORT:

Mayor Phillips reported attending the ceremony recognizing the new public restrooms and congratulated all involved in receiving the award and recognition for the Town.

### COMMISSIONER'S REPORT:

Commissioners congratulated staff and others involved in the restroom project and award recognition. Commissioner McGuire reminded the public about the upcoming "Cleaning Up the Mountains" cleanup event and encouraged volunteer participation. Volunteers are to meet at Monteith Park at 9:00 a.m., and supplies including gloves and trash bags will be provided. Commissioner Estridge reported that the Sylva Support Stop Box area had been cleaned, painted, and appeared well maintained. The commissioner also recognized Community Table for serving many local residents in need. Commissioner Matthews announced that the SADC Solar Art Walk would be held that evening and encouraged residents to support local artists and businesses.

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

- Commissioners McGuire and Estridge volunteered to attend the homelessness roundtable April 16<sup>th</sup>.
- Draft budget materials will be emailed on April 17<sup>th</sup> and printed copies will be available prior to the budget work session on April 23<sup>rd</sup> following the regular 9:00 a.m. meeting.
- Chief Hatton's retirement is April 30 from 2-4:00 p.m. in the atrium of the Historic Courthouse.
- Aimee Sumner will be sworn in as Police Chief May 1 at 3:00 p.m. at the top of the Courthouse steps.

- Greening Up the Mountains is April 25<sup>th</sup> from 10:00 a.m.-4:00 p.m. All 170 vendor spaces are full.
- Staff received the report regarding options for the Fisher Creek Dam and are reviewing it for future budget discussions.
- Engineering work on Scotts Creek continues, and weekly FEMA meetings have resumed. Funding obligations may not occur until mid-August.
- The RTP trail was completed late last week. The trail ended up being longer than expected and has two small bridges. Trail B was not feasible due to the rocky terrain. The Duke Energy Foundation grant has \$628.01 remaining that can be used for trail maintenance. Now we will begin the grant closeouts for both grants and start on the PARTF request for proposals.
- The Poteet Park restroom is still on schedule to be completed in the next couple of weeks.

**PUBLIC HEARING**

**ZONING MAP AMENDMENT—CONDITIONAL DISTRICT—MODIFICATION (COOP Properties):**

*Commissioner Estridge made a motion to open the hearing at 5:37 p.m. The motion carried with a unanimous vote.*

Senior Planner and Zoning Administrator John Jeleniewski presented the application for modification of a previously approved conditional district zoning request originally approved in 2023. The applicant, Solstice Partners LLC on behalf of COOP Properties LLC, requested approval to modify the existing approval for a multifamily residential development located on Savannah Drive (PIN 7631-66-1393).

Key details included:

- Increase from 48 units to 60 units
- Change from two-story to three-story buildings
- Total of 126 bedrooms
- Amenities include:
  - Community center with laundry and computer center
  - Playground
  - Picnic shelter and grills
  - Sidewalk improvements

Jeleniewski explained that the project remains subject to future technical review, including parking, landscaping, stormwater, lighting, and architectural compliance. The Planning Board unanimously recommended approval.

*Public Comment:*

Property owner Fred Schutt, whose residence borders the property, spoke regarding concerns about grading, lighting, retaining walls, and privacy impacts. Planning staff addressed those concerns and explained that landscaping buffers and lighting standards would apply. Tammy Stern, representing Solstice Partners, stated the project would help address the local housing shortage and indicated the project has a strong opportunity for state funding consideration this year.

*Board Discussion:*

Commissioners discussed parking requirements, open space, workforce housing definitions, and the competitive state funding process for affordable and workforce housing developments. Planning staff stated that the final site plan would be required to comply fully with Town parking and development standards before permits could be issued.

*Being no further comment, Commissioner Waldrum made a motion to close the hearing at 6:07 p.m. The motion carried with a unanimous vote.*

**NEW BUSINESS:**

**ZONING MAP AMENDMENT—CONDITIONAL DISTRICT—MODIFICATION (COOP Properties):**

*Commissioner Waldrum made a motion to approve the application request. The motion carried with a unanimous vote.*

The Board reviewed and read the Statement of Consistency pursuant to N.C.G.S. 160D regarding the conditional zoning district amendment for parcel PIN 7631-66-1393. The statement found the request consistent with the Town of Sylva 2040 Land Use Plan, particularly regarding housing diversity, workforce housing opportunities, and walkability and urban neighborhood development. *Commissioner Waldrum made a motion to approve the statement of consistency. The motion carried with a unanimous vote.*

**PLANNING BOARD APPOINTMENT:** The Board considered the appointment of Rob Barnes to fill an unexpired term on the Planning Board ending June 30, 2026. *Commissioner McGuire made a motion to appoint Rob Barnes to the Planning Board. The motion carried with a unanimous vote.*

**ADJOURNMENT:** *Commissioner Waldrop made a motion to adjourn the meeting at 6:12 p.m. The motion carried with a unanimous vote.*

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Johnny Phillips  
Mayor

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Amanda W. Murajda  
Town Clerk



# TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, April 23, 2026, at 9:00 AM  
Board Room, 83 Allen Street Sylva, North Carolina

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## MINUTES

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

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

**ABSENT:** Brad Waldrop, Mayor Pro Tem

**CALL TO ORDER**

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

**STAFF PRESENT:** Mike Beck (Fire Chief), Bernadette Peters (Economic Dev. Director) Chris Hatton (Police Chief) and Jake Scott (Public Works Director).

**VISITORS:** None

**APPROVAL OF AGENDA**

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

**APPROVAL OF CONSENT AGENDA:**

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

**PUBLIC COMMENTS:** None.

**MAYOR’S REPORT:**

Mayor Phillips expressed his gratitude for town staff and the work they do.

**COMMISSIONER’S REPORT:**

Several board members recognized the success of the annual “Cleaning Up the Mountains” cleanup efforts and thanked volunteers, staff, and organizers. Board members noted the significant litter cleanup efforts throughout town and surrounding roadways. Board members also discussed attendance at the recent Homeless Round Table meeting and expressed appreciation for the collaborative discussion among organizations and community members regarding homelessness and future solutions.

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

- A budget work session is scheduled immediately after this meeting.
- A meeting is scheduled with the engineers who completed the Fisher Creek Dam report in May to ask questions and clarify sections of the report.
- Chief Hatton’s retirement is April 30 from 2-4:00 p.m. in the Community Room of the Historic Courthouse.
- Aimee Sumner will be sworn in as Police Chief May 1 at 3:00 p.m. at the top of the Courthouse steps.
- Board members were encouraged to ensure they are receiving League of Municipalities legislative newsletters.

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

- Final inspection for Poteet Park was scheduled for that day, with a temporary certificate of occupancy expected.
- The RTP Trail at Pinnacle was complete pending final inspection.
- A kickoff meeting for the Ritz lot improvement project was scheduled for May 5.

- Appreciation was extended to volunteers and community members assisting with beautification projects, spreading mulch, tree trimming, graffiti removal, landscaping, and litter cleanup.

**POLICE DEPARTMENT REPORT:** Chris Hatton, Police Chief, reported the following:

- The police department is currently fully staffed.
- Officers are excited about upcoming community events.
- Community support for the department remains strong.
- Increased officer visibility and downtown foot patrols have been well received.

Chief Hatton thanked the Town Manager, current and former boards, and town staff for their support during his tenure. He emphasized the importance of retaining and supporting quality staff as the town continues to grow. Board members thanked Chief Hatton for his years of service and leadership.

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

- A total of 501 calls for service so far in 2026.
- Congratulated Chief Hatton on his retirement.

**MAIN STREET REPORT:** Bernadette Peters, reported the following:

Peters thanked volunteers and organizations that participated in downtown cleanup efforts, including:

- WCU Community Engagement Group
- Rotary Club
- Fusion Spa
- Donna Reynolds and other volunteers

Festival information was provided, including:

- Shuttle parking availability from the Justice Center and Jackson Plaza.
- Additional parking fundraising locations at local churches and businesses.
- Information booth locations throughout the festival area.
- Encouragement for attendees to bring reusable water bottles due to the festival’s prohibition on single-use plastics.

The board was also informed of the upcoming “Empower Her” women’s networking breakfast on May 13 at Southwestern Community College.

**PLANNING BOARD REPORT:** Manager Dowling reported that the oath of office had been administered to newly appointed member, Rob Burns.

**TWSA BOARD REPORT:** The board received an update that TWSA secured a \$5 million revolving loan for gravity sewer rehabilitation from Harolds through Skyland Drive.

Additional updates included:

- Proposed average residential rate increase of \$4.97 per month.
- Ongoing grant work for the water treatment plant.
- Progress on the wastewater treatment plant project near Harolds.

**NEW BUSINESS**

**RESOLUTION OF APPRECIATION AND DECLARATION OF SURPLUS PROPERTY:** The Town Manager explained that state statutes allow the board to declare a retiring law enforcement officer’s badge and firearm as surplus property and transfer them to the retiring officer. *Commissioner McGuire made a motion to approve the resolution. The motion carried with a unanimous vote.*

**SPECIAL EVENT REQUEST—WARD PLUMBING EMPLOYEE APPRECIATION—ALCOHOL SERVICE:** *Commissioner McGuire made a motion to approve the special event request. The motion carried with a unanimous vote.*


**ADJOURNMENT:** *Commissioner Waldrum made a motion to adjourn the meeting at 9:24 a.m. The motion carried with a unanimous vote.*

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Johnny Phillips  
Mayor

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Amanda W. Murajda  
Town Clerk

	<b>TOWN OF SYLVA</b>		
	<b>BUDGET WORK SESSION</b>		
	Thursday, April 23, 2026 at 10:00 AM		
	Board Room, 83 Allen Street Sylva, North Carolina		
<b>MINUTES</b>			

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

Paige Dowling, Town Manager  
 Amanda Murajda, Town Clerk

**ABSENT:** Brad Waldrop, Mayor Pro Tem

**CALL TO ORDER**

*Mayor Phillips called the meeting to order at 9:35 a.m.*

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

**VISITORS:** None.

**Presentation of Draft Budget**

The Town Manager reviewed the proposed draft budget for the upcoming fiscal year. Board members had previously received the budget message, summary sheets, line-item budgets, and fee schedule by email for review prior to the meeting.

The Town Manager explained that the proposed budget:

- Maintains the current tax rate of \$0.45 per \$100 valuation.
- Does not include a tax increase.
- Projects one cent on the tax rate to generate approximately \$65,742 in revenue, including ad valorem and motor vehicle taxes.
- Includes proposed fee schedule adjustments reflecting salary and operational cost increases.
- 

The proposed General Fund budget totals \$8,584,349, representing an increase of approximately \$987,822 (13%) over the prior year budget. The increase is primarily attributed to capital expenditures.

**Capital Expenditures**

**Fire Department**

- Two commercial pumper trucks
- One administrative vehicle

**Public Works**

- Knuckle boom truck
- Salt spreader
- Trailer

**Police Department**

- Two vehicles
- One drone
- Standard equipment replacements including rifles, tasers, and ballistic vests

The Town Manager noted that replacement schedules for public works, police, and fire equipment are being maintained and that current vehicle delivery timelines often extend across multiple fiscal years.

**Budget Highlights and Priorities**

The Town Manager reviewed board priorities and ongoing projects, noting that several longstanding goals have recently been completed, including:

- Public restrooms
- Poteet Park improvements
- Bryson Park restroom projects

Upcoming and continuing priorities discussed included:

- Ritz stormwater improvement project
- Fisher Creek Dam repairs and mitigation
- Scott Creek stabilization project
- Pinnacle Park grant projects
- Ritz parking lot improvements
- 

The estimated cost range for potential Fisher Creek Dam solutions was discussed as approximately \$260,000 to \$425,000.

**Delayed or Future Projects**

The Town Manager stated that several priorities were not included in the current budget due to funding limitations, including:

- Additional police detective position
- Part-time clerk position
- Dedicated downtown officer
- Pool parking lot paving
- Additional beautification projects

The board discussed the importance of continuing to pursue grants and future funding opportunities for projects not currently budgeted.

**Fund Balance and Financial Health**

The Town Manager reported:

- Current fund balance totals approximately \$5.36 million, representing approximately 67% of expenditures.
- The town’s goal is to maintain a fund balance of approximately 68%, with a policy minimum of 40%.
- Fire department truck purchases are separately funded and distort short-term fund balance calculations.

Board discussion focused on the town’s financial health compared to similarly sized municipalities, particularly in light of economic impacts from recent storms and infrastructure needs. The Town Manager noted that maintaining a healthy capital reserve fund is increasingly important due to rising equipment and infrastructure costs, including:

- Significant increases in paving costs
- Increased vehicle and equipment prices
- Anticipated reductions in Highway 107-related revenues in future years

**Board Discussion**

- The town’s continued ability to meet operational and infrastructure needs
- Prioritization of projects over multiple years
- The use of grants to supplement projects not funded directly through the operating budget
- Continued community requests including the Kings Mountain guardrail project and Fisher Creek signage project

The Town Manager explained that many larger town projects often remain in planning stages for several years before grant funding becomes available.

**Fee Schedule Review**

The board reviewed proposed changes to the fee schedule.

Proposed updates included:

- Adjustments to public works, police, and fire hourly rates to reflect updated salary and operational costs

- Increased zoning variance and zoning map amendment application fees due to higher postage and administrative costs
- Addition of hourly equipment rates for garbage trucks, leaf vacuums, and tractors for FEMA reimbursement purposes

Board members discussed sign permit fees, billboard regulations, and FEMA reimbursement requirements for equipment and emergency response activities.

**FEMA and Hurricane Recovery Discussion**

The Town Manager reported:

- The town’s primary FEMA-related claim involves retaining wall damage behind Town Hall.
- Jackson County assisted with debris removal operations.
- North Carolina Emergency Management representatives have been helpful throughout the FEMA claims process.
- The process remains ongoing but is progressing appropriately.
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**Traffic and Construction Zone Safety Discussion**

Board members discussed increased traffic and speeding concerns related to ongoing construction projects.

Suggestions included:

- Additional traffic enforcement
- Public messaging regarding increased traffic enforcement in construction zones
- Coordination with the North Carolina Department of Transportation regarding possible work-zone signage

The Police Chief explained that visible traffic enforcement and public messaging can improve driver behavior and public safety.

**Budget Timeline**

The Town Manager reviewed the remaining budget schedule:

- Updated draft budget presentation at the May night meeting
- Public hearing at the end of May
- Final budget adoption scheduled for the first meeting in June

**ADJOURNMENT:** *Commissioner Waldrop made a motion to adjourn the meeting at 1:55 p.m. The motion carried with a unanimous vote.*

\_\_\_\_\_  
Johnny Phillips  
Mayor

\_\_\_\_\_  
Amanda W. Murajda  
Town Clerk

STATE OF NORTH CAROLINA  
COUNTY OF JACKSON

**MEMORANDUM OF UNDERSTANDING**  
**Between the County of Jackson, the Town of Sylva, the Town of Dillsboro,**  
**the Town of Webster and the Village of Forest Hills**  
**for the Provision and Administration of Governmental Services**

**Effective July 1, 2026**

This **MEMORANDUM OF UNDERSTANDING** made and entered into this the \_\_\_\_\_ day of \_\_\_\_\_, 2026, by and between the County of Jackson, a body politic and subdivision of the State of North Carolina, hereinafter referred to as the “County”; and the Town of Sylva, the Town of Dillsboro, the Town of Webster and the Village of Forest Hills, hereinafter referred to as the “Municipalities”.

**WHEREAS**, The County and the Municipalities desire to provide expedient and comprehensive Fire Protection, Ambulance and Rescue Services, as required by the General Statutes of North Carolina; and

**WHEREAS**, N.C.G.S. § 153A-304 provides the standards and procedure to consolidate existing fire protection, ambulance and rescue service districts; and

**WHEREAS**, N.C.G.S. § 153A-301 authorizes the Board of Commissioners to establish and define a service district in order to finance, provide, or maintain certain services for the district in addition to or to a greater extent than those financed, provided, or maintained for the entire county; and

**WHEREAS**, on February 3, 2026, the Jackson County Board of Commissioners held a Public Hearing to receive public comment on the consideration of the creation of a countywide Public Safety Service District and the levying of a countywide Public Safety Service District Tax and received no public comment; and

**WHEREAS**, on February 17, 2026, the Jackson County Board of Commissioners voted unanimously to approve Resolution R26-02 defining and establishing the countywide service district to provide fire protection, ambulance and rescue services; and

**WHEREAS**, all Fire Protection and Ambulance and Rescue Service Districts within Jackson County are contiguous to each other and provide substantially the same service; and

**WHEREAS**, the services provided to the County-wide consolidated district will be substantially the same across the district.

**NOW, THEREFORE IT IS AGREED BY THE COUNTY AND THE MUNICIPALITIES AS FOLLOWS:**

1. The Jackson County Tax Assessor/Collector shall levy a service district tax for all Jackson County, including the municipal jurisdictions, in an amount to be determined annually by the Jackson County Board of Commissioners, within the consolidated County-wide Service District. The proceeds of this tax shall be used to finance, provide, and maintain fire protection and ambulance and rescue services within the district, in addition to other countywide taxes.

2. The service district tax shall include funding for ambulance and rescue services, as well the base operational expenses of fire departments within the County-wide Service District, determined according to personnel and facility needs.

3. The base funding level shall not fall below the current contribution amount.

4. The base funding level for Cashiers Fire Department shall be determined using the average expenditures of the Cullowhee, Sylva, and Qualla Fire Departments.

5. Additional expenses exceeding the established base level for the Cashiers Fire Department shall be funded through the separate Cashiers Service District tax.

6. The base funding for each fire department will fund the main base plus up to one satellite station per district. All other expenses will be funded by enhancement funds from the municipalities.

7. The Board of Commissioners shall review allocations annually and may adjust the service district tax rate as necessary to ensure equitable and adequate funding for all departments within the County-wide Service District.

8. The county or municipality may terminate this Memorandum of Understanding upon written notice to the other parties by January 1<sup>st</sup> to be effective July 1<sup>st</sup>.

9. The Service District to provide fire protection and ambulance and rescue services, shall take effect on July 1, 2026 and be in effect through June 30, 2030.

**IN TESTIMONY WHEREOF**, this Memorandum of Understanding is executed and sealed by the parties pursuant to authority duly given by resolution of their respective boards.

**County of Jackson**

By: \_\_\_\_\_  
Mark A. Letson, Chairman  
Board of Commissioners

Attest:

\_\_\_\_\_  
Angela Winchester, Clerk to the Board

**Town of Sylva**

By: \_\_\_\_\_  
Johnny Phillips, Mayor

Attest:

\_\_\_\_\_  
Amanda Murajda, Clerk to the Board

**Town of Dillsboro**

By: \_\_\_\_\_  
Tim Parris, Mayor

Attest:

\_\_\_\_\_  
Debbie Coffey, Clerk to the Board

**Town of Webster**

By: \_\_\_\_\_  
Leigh Anne Young, Mayor

Attest:

\_\_\_\_\_  
Stephanie Gibson, Clerk to the Board

**Village of Forest Hills**

By: \_\_\_\_\_  
Ron Mau, Mayor

Attest:

\_\_\_\_\_  
Stephanie Gibson, Clerk to the Board