

**MINUTES OF A
REGULAR MEETING
OF THE JACKSON COUNTY
BOARD OF COMMISSIONERS
HELD ON
JANUARY 20, 2026**

The Jackson County Board of Commissioners met in a Regular Session on January 20, 2026, 6:30 p.m., Justice and Administration Building, Room A201, 401 Grindstaff Cove Road, Sylva, North Carolina.

Present: Mark A. Letson, Chairman	Kevin King, County Manager
Todd Bryson, Vice Chair	John Kubis, County Attorney (Via Zoom)
Jenny Lynn Hooper, Commissioner	Angela M. Winchester, Clerk to the Board
Michael Jennings, Commissioner	
John W. Smith, Commissioner	

Chairman Letson called the meeting to order.

(1) **AGENDA**: Chairman Letson requested to remove one item: Sheriff's Office Report and to move the Parks and Recreation Master Plan item to after the County Manager Report. Commissioner Hooper moved to approve the amended agenda. Commissioner Smith seconded the Motion. Motion carried.

(2) **MINUTES**: Commissioner Smith moved to approve the minutes a Public Hearing (Financing) of January 06, 2026, a Regular Meeting of January 06, 2026 and a Work Session of January 06, 2026. Commissioner Bryson seconded the Motion. Motion carried.

(3) **CHAIRMAN'S REPORT**: Chairman Letson reported he attended Chief Randy Dillard's 40 Years of Service Celebration and it was well attended.

(4) **COMMISSIONER REPORTS**: Commissioner Smith stated a good number was in attendance at the Charles Elders Highway naming ceremony.

(5) **COUNTY MANAGER REPORT**: Mr. King reported:

(a) **Green Energy Park**: The walking path would be closed for approximately one month for an environmental assessment.

(b) **Public Safety Service District**: A public hearing would be held on February 3rd, where he would present the Public Safety Service District Report, which was on the county website for public access.

(6) **PARKS AND RECREATION MASTER PLAN**: Michael Hopkins, Parks and Recreation Director and Nate Halubka, Project Manager, McGill and Associates, were present for this item.

Mr. Halubka presented: Systemwide Parks and Recreation Status update:

(a) The two views of recreation offerings:

- Expense: Money goes in, services come out. Nothing more, no significant impact on bottom line.
- Investment: Money goes in, services come out. Additional ROI comes from the investment.

- (b)** Research supports parks and recreation acts more like an investment:
 - Property values increase
 - Economic development
 - Visitor spending
- (c)** Programs and System Analysis:
 - Park system acreage was well below the national median
 - Budget was slightly below the average
 - Benchmarking facilities:
 - Within range for a significant amount of facilities
 - It was atypical for a community to be in range for every facility type
 - The county's work to increase trails/greenways was needed as the county was below the national lower quartile
 - A system in very good shape:
 - System was very well maintained
 - The one distressed part of the system had been planned for
 - Program offerings and participation were growing
 - Some facilities were artificially capping enrollment
- (d)** Webpage project: keeping residents informed
- (e)** Public input meetings top 10 requests from residents:
 - 1. Adventure playground/ropes course
 - 2. Greenways
 - 3. Restrooms
 - 4. Pickleball courts
 - 5. Dog park
 - 6. Skateboard park
 - 7. Bike pump track
 - 8. Indoor aquatics center
 - 9. Amphitheater
 - 10. Blueway/paddle access
- (f)** Public input meetings top 10 requests from visitors:
 - 1. Pickleball courts
 - 2. Adventure playground/ropes course
 - 3. Greenways
 - 4. Bike trails
 - 5. Dog park
 - 6. Amphitheater
 - 7. Blueway/paddle access
 - 8. Baseball/softball fields
 - 9. Restrooms
 - 10. Playgrounds
- (g)** Focus group findings:
 - Residents and staff were proud of the county's offerings
 - Not enough life guards for aquatics
 - Partnerships really well
 - County leadership was very supportive
 - Trails and greenways were vital
 - Land availability was a major barrier
 - The park system was helping the local economy

(h) Statistically valid survey:

- Estimated number of households whose facility and amenity needs were only partly met or not met:
 - Environmental education center
 - Neighborhood parks
 - Splash pads/interactive water play or features
 - Outdoor amphitheater/performance space
 - Paved connectivity trails
 - Outdoor public art
 - Community gardens
 - Outdoor fitness equipment
 - Indoor event venues
 - Unpaved hiking trails within parks
- Estimated number of households whose program/activity needs were only partly met or not met:
 - Special events
 - Nature programs/environmental education
 - Water based recreation programs
 - Adult art/dance/performing arts
 - Adult fitness and wellness programs
 - Markets
 - Science/technology programs
 - Dog park programs
 - Water fitness programs
 - Programs for people with disabilities or special needs

(i) Open survey: able to see geographic differences in need:

- District 1 top 5:
 - Nature trails
 - Jogging/walking trails (paved)
 - Fitness facility
 - Open space
 - Farmers market
- District 2 top 5:
 - Jogging/walking trails (paved)
 - Nature trails
 - Open space
 - Farmers market
 - Bicycle trails
- District 3 top 5:
 - Jogging/walking trails (paved)
 - Nature trails
 - Open space
 - Fitness facility
 - Indoor swimming pool
- District 4 top 5:
 - Fitness facility
 - Jogging/walking trails (paved)
 - Indoor swimming pool
 - Nature trails
 - Outdoor swimming pool

(j) Recommended level of service:

- The county had already started to plan for several facility types in need of growth. The plan confirms those needs existed:
 - Skate park was needed and just completed
 - Playgrounds/accessible playgrounds
 - Pickleball
 - Splash pad
 - Tennis courts
- Other need areas still needed to be planned for:
 - Indoor programming space
 - Nature center
 - Event space
 - Multi-purpose fields
 - Finding viable parkland would be very tough, make the best use and expand existing parks when possible

(k) Benchmarking trails: Need for more trails and greenways was confirmed

(l) Key Recommendation Themes:

- Expand the trails and greenways system
- Plan to update several existing parks to meet current demand
- Develop with dual usage opportunities in mind
- Grow outdoor recreation economic appeal sector
- Remove bottleneck for use of the aquatics center
- Reinvest visitor revenue back into the park system to leverage general fund investments

General discussions were held.

Informational item.

(7) INFORMAL COMMENTS BY THE PUBLIC:

(a) Chris Bogardus stated his concern on banning books and how this would hurt the county by keeping professionals from moving to the area.

(b) Mike Jones stated he received the list of 256 books considered inappropriate, but they were not physically present on the shelves of the Sylva Library. They were in the NC Cardinal inter-library loan system.

(8) CONSENT AGENDA:

(a) Darlene Fox, Finance Director, presented the Finance Report for December, 2025 and three Budget Ordinance Amendment for fiscal year ending June 30, 2026, for approval.

(b) Brandi Henson Brooks, Tax Collector, presented the Tax Collector and Refund Reports for December, 2025, for approval.

Motion: *Commissioner Hooper moved to approve the Consent Agenda. Commissioner Smith seconded the Motion. Motion carried by unanimous vote.*

(9) AUDIT REPORT: Matt Braswell of Martin, Starnes & Associates, presented: 2025 Audited Financial Statements:

(a) Audit Highlights:

- Unmodified opinion
- Cooperative staff
- No findings or questioned costs
- No material weaknesses or significant deficiencies
- 2024 Property tax revenues: \$47,328,037
- 2024 Collection rate: 99.14%

- 2025 Property tax revenues: \$48,762,220
- 2025 Collection rate: 99.21%
- (b) General Fund Summary:
 - 2024 Revenues: \$96,045,564
 - 2024 Expenditures: \$86,045,024
 - 2025 Revenues: \$100,030,247
 - 2025 Expenditures: \$91,153,203
- (c) Fund Balance: Serves as a measure of the county's financial resources available. Five classifications of governmental fund balances:
 - Non-spendable. Not in cash form.
 - Restricted. External restrictions (laws, grantors).
 - Committed. Internal constraints at the highest (Board) level does not expire, requires Board action to undo.
 - Assigned. Internal constraints, lower level than committed.
 - Unassigned. No external or internal constraints.
- (d) Total Fund Balance General Fund
 - 2023: \$49,994,142
 - 2024: \$53,756,235
 - 2025: \$51,729,424
 - Decrease in unassigned Fund Balance: \$3,221,300
 - Unassigned Fund Balance 2024: 43.3%
 - Unassigned Fund Balance 2025: 36.3%
- (e) Top Three Sources of Income:
 - Property Tax:
 - 2024: \$47,328,037
 - 2025: \$45,836,451
 - Other Taxes and License:
 - 2024: \$23,923,648
 - 2025: \$25,225,728
 - Restricted Intergovernmental:
 - 2024: \$8,751,934
 - 2025: \$8,507,334
- (f) Top Three Expenditures:
 - General Government:
 - 2024: \$17,198,217
 - 2025: \$16,609,958
 - Public Safety:
 - 2024: \$23,240,925
 - 2025: \$25,728,975
 - Human Services:
 - 2024: \$18,824,072
 - 2025: \$20,014,833

Motion: *Commissioner Smith moved to accept the Audit Report, as presented. Commissioner Bryson seconded the Motion. Motion carried by unanimous vote.*

(10) PUBLIC HEARING FOR FINANCING: Ms. Fox requested the Board call for a public hearing for financing on February 3rd at 6:20 p.m. The financing would be for the Administration Building, Fairview Elementary and the SMHS Track in the amount of \$27M. The public hearing had to be held again due to the newspaper not running the notice properly.

Motion: Commissioner Smith moved to set a public hearing for financing on February 3rd at 6:20 p.m. to be held at the Justice and Administration Building, Room A201, as requested. Commissioner Hooper seconded the Motion. Motion carried by unanimous vote.

(11) PUBLIC HEARING FOR HISTORIC PRESERVATION ORDINANCE AMENDMENT: Michael Poston, Planning Director, stated Planning Staff had been working with the Historic Preservation Commission and the County Attorney to modernize the Historic Preservation Ordinance. Staff was proposing a repeal and replace approach as the required changes to the existing ordinance were extensive. This made a full rewrite more practical for clarity and understanding. The revisions did not impact how the program operated and the proposed text mirrored the current state statutes. Changes included correct statute references, updated terms and clarified the architectural standards for building repairs and renovations were the U.S. Department of Interior standards for historic properties.

The Historic Preservation Commission reviewed and recommended adoption of the new draft ordinance text. The Planning Board also reviewed the draft and held a public hearing. There were no public comments made during the public hearing and the Planning Board also recommended the Board of Commissioners consider adopting the proposed text revisions.

He requested that the Board of Commissioners call for a Public Hearing to consider the proposed text amendment on February 17th at 6:25 p.m.

Motion: Commissioner Jennings moved to set a public hearing for the Historic Preservation Ordinance Amendment on February 17th at 6:25 p.m. to be held at the Justice and Administration Building, Room A201, as requested. Commissioner Hooper seconded the Motion. Motion carried by unanimous vote.

(12) EDA GRANT APPLICATION: Tiffany Henry, Economic Development Director, stated, after Hurricane Helene, the Economic Development Administration (EDA) came out with a disaster supplemental grant program. One path for the grant would be to apply for a standalone construction project with a grant range of \$2M - \$20M. She proposed the Workforce Training Center on the former T&S property, where they were hoping to have an industrial park. She provided a site plan of the proposed project and a commitment letter required for the application.

There was a match requirement of 20% from the county. The project was estimated to be \$10M, which would require a \$2M match. They were pursuing additional funding opportunities for the same scope requested from EDA to support the project. She requested approval from the Board and to grant authority to Mr. King to sign the letter stating a commitment of up to a \$4M match.

General discussions were held.

Mr. King stated they would work to attract employees that could be trained at the Workforce Training Center and the training would be flexible.

Commissioner Bryson stated he thought it was a great idea.

Commissioner Jennings asked if it would potentially become a part of SCC.

Mr. King stated they would be relying on their educational partners in the development of the center.

Commissioner Hooper stated they could get the public school system involved also to help students learn a trade.

Commissioner Bryson asked Ms. Fox where the potential \$4M match would come from?

Ms. Fox stated it would come from a tax increase or fund balance.

General discussions were held.

Commissioner Jennings stated he did not think it made sense to have the training center from his standpoint, but he was not against it.

Chairman Letson stated when an employer came in and built an 80,000 SF facility, they would want more site specific training to go with the jobs. This would be geared towards that.

Commissioner Hooper stated she was not saying she did not think it was necessary, but she did not want any more tax increases.

Ms. Henry stated this was an opportunity for generational change.

Commissioner Jennings stated grants were great, but someone had to pay the match. He was not against it, but they could not keep taking grants they had to match.

Mr. King stated this was the first piece. Once they got numbers, they could go after other funders that were already lined up.

General discussions were held.

Motion: Commissioner Smith moved to proceed with the EDA Grant Application Commitment Letter and grant authority to Mr. King to sign the letter. Commissioner Bryson seconded the motion. Motion carried by a vote of 3-2, with Commissioner Jennings and Commissioner Hooper voting nay.

(13) SHERIFF'S OFFICE TRANSFER OF SERVICE HANDGUN TO RETIREE:

Captain Patrick McCoy stated Lieutenant David Lovedahl would officially retire from service with the Sheriff's Office on February 1, 2026. Lieutenant Lovedahl met the eligibility requirements to have his service handgun transferred to him upon retirement.

Accordingly, he requested approval from the Board of Commissioners to transfer the Glock Model G45 .9mm handgun. North Carolina General Statute 20-187.2 authorized the Board to complete this transaction at a cost determined by the Board, which had traditionally been set in the amount of \$1.00, cash paid at the time of approval by the Board.

Motion: Commissioner Smith moved to declare the service pistol surplus for \$1.00 and authorized presenting the pistol as requested. The Sheriff's Office provided the serial number and description of the service handgun to the Finance Director and would replace the service handgun at no cost to the county. Commissioner Hooper seconded the motion. Motion carried by unanimous vote.

(14) PRESS CONFERENCE: None.

(15) CLOSED SESSION:

Motion: Commissioner Smith moved that the Board go into closed session pursuant to G.S.143-318.11(a)(3) Legal; G.S.143-318.11(a)(5) Real Property; G.S.143-318.11(a)(6) Personnel. Commissioner Hooper seconded the Motion. Motion carried.

Chairman Letson called the regular meeting back to order and stated no action was taken in closed session except the approval of the closed session minutes.

(16) AGENDA: Chairman Letson requested to amend the agenda by adding two items: Fontana Regional Library Agreement Amendment and Budget Ordinance Amendment. Commissioner Smith moved to approve the amended agenda. Commissioner Jennings seconded the Motion. Motion carried.

(17) AMENDED FONTANA REGIONAL LIBRARY AGREEMENT: Chairman Letson presented the amended language of the Fontana Regional Library Agreement that was passed by the Fontana Regional Library Board:

“Section IV. C... After each fiscal year ends, any funds remaining in excess of the 25% (or lower) fund balance required by the Budget & Financial policy must be reimbursed to the counties. This reimbursement shall occur within 15 days after the board approves the final amended financial report for June 30th, but not later than September 30th. The amount reimbursed to each county shall be based on its actual net surplus, as documented in the aforementioned financial report.”

Chairman Letson stated the amendment would be on the county website for public access. This item would be on the February 17th agenda for discussion.

Informational item.

(18) BUDGET ORDINANCE AMENDMENT: Chairman Letson presented one budget ordinance amendment for Library Contracted Services and Library Capital Outlay Equipment in the amount of \$350,000.00 from Fund Balance.

Motion: *Commissioner Smith moved to approve the Budget Ordinance Amendment, as presented. Commissioner Jennings seconded the Motion. Motion carried by a vote of 4-1, with Chairman Letson voting nay.*

There being no further business, Commissioner Hooper moved to adjourn the meeting. Commissioner Smith seconded the Motion. Motion carried and the meeting adjourned at 9:10 p.m.

Attest:

Approved:

Angela M. Winchester, Clerk to Board

Mark A. Letson, Chairman