

PROPOSED AGENDA

Meeting of the Town of Biltmore Forest Board of Commissioners

To be held Tuesday, June 9, 2026 at 4:30 p.m.

A. Pledge of Allegiance

B. Roll Call

Mayor George F. Goosmann, III
Commissioner Doris P. Loomis
Commissioner Drew Stephens
Commissioner Allan Tarleton

C. Consent Agenda

1. Approval of Agenda
2. Approval of May 12, 2026 Regular Meeting Minutes

D. Public Comment

E. Departmental & Town Manager Reports

1. Chief of Skyland Fire and Rescue
2. Chief of Police Chris Beddingfield
3. Public Works Director Harry Buckner
4. Town Planner Tony Williams
5. Town Manager Jonathan Kanipe

F. Board Member Reports

G. Public Hearings

1. FY2026-2027 Annual Budget
2. Zoning Text Amendment 2026-01

H. Business Matters

1. Consideration of FY2026-2027 Annual Budget
2. Consideration of FY2026-2027 Schedule of Fees
3. Consideration of FY2026 Audit Agreement with Carter, PC
4. Consideration of Zoning Text Amendment 2026-01 – Ordinances Amending the Town of Biltmore Forest Zoning Ordinance

For those interested in viewing the Board meeting remotely, please utilize the following information:
<https://us02web.zoom.us/j/82228455470?pwd=SG9WU0FwUjFSdGZveS95b3pLTUIHdz09>

Meeting ID: 822 2845 5470

Passcode: 966757

- i. Consideration of Ordinance 2026-02 – Lighting Standards
 - ii. Consideration of Ordinance 2026-03 – Setback Adjustments
5. Consideration of Ordinance 2026-04 – An Ordinance to Amend the Town of Biltmore Forest Town Code
6. Consideration of Resolution 2026-04 – Local Water Supply Plan
7. Consideration of Ridgefield Place/Hendersonville Road Intersection Adjustment
8. Consideration of Board of Adjustment Alternate Member Appointments

I. Adjourn

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MINUTES OF THE MEETING OF THE MAYOR AND THE TOWN
COMMISSIONERS OF BILTMORE FOREST HELD MAY 12th, 2026

Be it remembered by those that follow these proceedings that the Governing Board of the Town of Biltmore Forest met and conducted the following business:

Roll call taken by the Clerk:

Mayor George F. Goosmann, III, present
Commissioner Doris P. Loomis, present
Commissioner Allan Tarleton, present
Commissioner Drew Stephens, present

Mr. Jonathan Kanipe, the Town Manager, was present. The Town Attorney, Billy Clarke, was also present.

Mayor Goosmann called the meeting to order at 4:30 pm.

The Pledge of Allegiance was conducted.

CONSENT AGENDA

Mayor Goosmann indicated that both the agenda and the April 14th, 2026 minutes could be approved in one motion. Commissioner Loomis made a motion to approve the consent agenda. Commissioner Tarleton seconded the motion which was unanimously approved.

PUBLIC COMMENT

There was no public comment

DEPARTMENTAL REPORTS

Chief Trevor Lance gave the report for the Skyland Fire Department. There were a total of 30 calls, 19 of which were medical in nature. Of those medical calls, falls were the most frequent category. Fire alarms, mostly attributed to cooking incidents, accounted for the remainder of notable call activity and were described as slightly higher than normal but consistent with seasonal expectations as warmer weather brings increased activity to the area.

Chief Lance offered seasonal safety reminders to the Board, covering three primary topics: the hazard of improperly stored oily and varnish-soaked rags, which can self-ignite, illustrated by a near-miss incident at the local country club several years prior; hot car dangers for children and pets as temperatures rise; and playground safety, including the recommendation to perform a "touch test" on metal surfaces and hot pavement before allowing children or pets to use them.

Assistant Police Chief, Gary Gudac gave the report for the Police Department. who was in Raleigh participating in the Police Chiefs Association's legislative meetings with the General Assembly. The department recorded 845 calls for service, down from 916 the prior month. This included 6 felony arrests, largely stemming from proactive traffic stops along the Hendersonville Road corridor, during which controlled substances including fentanyl, methamphetamine, cocaine, and marijuana were recovered. There were 8 misdemeanor arrests, several related to impaired driving, and 46 citations issued for traffic offenses, down from 56 the prior month.

Gudac noted that the significant drug and felony arrests originated on the Town's perimeter rather than within the interior, emphasizing the department's proactive policing posture. Other notable items included resolution of a door-to-door solicitation issue by AT&T, and an uptick in interactions with the homeless population as weather warms, with officers offering resources in those encounters.

Mr. Harry Buckner gave the report for the Public Works Department. Mr. Buckner reported that the department had transitioned into its summer maintenance schedule, with mowing and brush pickup routines well underway. Approximately 16 trees were removed from public spaces during the month, the most prominent being a large tulip poplar and a red maple in Greenwood Park, both of which had failed to leaf out. The red maple was found to be largely dead at its core upon removal.

Mr. Buckner reported continued progress on the streetlight restoration, with three additional lights returned to service this month. The lamp at the parkway intersection has been reinstalled with street signage and is awaiting re-energization by Duke Energy, after which a camera installation will follow. The department is also conducting its first experiment in replicating the decorative shepherd's hook portions of the Town's historic streetlight posts.

Commissioner Stephens raised the possibility of implementing a spring leaf collection period, noting that residents were placing leaf piles out in May. Mr. Buckner acknowledged the ongoing discussion but explained that the current disposal site no longer accepts leaves, and that last season's arrangement with a private estate carried a specific collection window. He noted the department has begun leaving informational door hangers at properties with leaves out, directing residents to contact Public Works for guidance, and reported that a number of piles had since disappeared. Commissioner Stephens suggested that forested sections of Town parks could potentially serve as a leaf deposit area to keep the biomass on-site, which Mr. Buckner acknowledged as a viable option worth exploring.

Town Planner Mr. Tony Williams reported 119 land use conferences for the month of April, 34 plans reviewed, 5 zoning permits issued, and 2 cases reviewed for the Board of Adjustment. Notices of violation are beginning to increase with the onset of warmer weather and active growing season, with 3 notices issued and 4 complaints received, 3 of which have been resolved. Mr. Williams also expressed appreciation for the opportunity to attend the UNC School of Government Planning Workshop held at Biltmore Park.

Mr. Jonathan Kanipe gave the Town Manager's report and presented several updates. The FEMA reimbursement process is nearly complete, with approximately \$1,800,000 still outstanding from the state. The Category Z administrative overhead project, valued at up to \$770,000 (representing 5% of total reimbursement), will be assembled over the coming months in coordination with FEMA at both the state and federal levels.

Mr. Kanipe alerted the Board to two active legislative proposals in the General Assembly that could significantly impact the Town's finances. Senate Bill 889, which passed the Senate, would prohibit Buncombe County and nine other counties from applying the recent revaluation figures to the FY27 budget, effectively reverting property values to 2021 levels. For Biltmore Forest, this would represent a reduction of approximately \$1,800,000 in revenue. Mr. Kanipe noted the particular inequity for Buncombe County, which had already delayed its revaluation by a year due to Hurricane Helene. The House counterpart bill would place a constitutional amendment on the November ballot directing the General Assembly to impose caps on local property tax rates — authority the legislature already possesses by statute. Mr. Kanipe expressed hope that neither bill advances and noted he had communicated the Town's concerns to Buncombe County's lobbyist.

Regarding the Police and Public Works construction projects, Mr. Kanipe said the design is progressing, with architects having returned to the original roof design following the April Special Call Meeting. A slight delay occurred but is expected to be recovered on the back end, with preconstruction work still on track for completion this summer.

Mr. Kanipe discussed the Blue Ridge Parkway debris removal and said the National Park Service has notified the Town of its intent to begin significant debris removal along the parkway. Mr. Buckner attended a recent meeting with parkway officials on behalf of the Town. Mr. Kanipe indicated the Town intends to arrange a follow-up meeting with the parkway superintendent to highlight specific areas of concern, including vegetation adjacent to Valley Springs Road, Frith, Brooklawn Chase,

and along Hendersonville Road near Carolina Day School, particularly in terms of wildfire risk.

Mr. Kanipe discussed the financial software transition and said it is progressing well. The water bills were issued in April from the new system and the first payroll was processed successfully the prior week.

Mr. Kanipe discussed the GOGOV Town app and authorized a contract with them to develop a custom Town application that will provide an additional, non-emergency communication channel to residents, with the ability to auto-populate social media feeds and the Town website simultaneously.

Regarding the American Rescue Plan Act closeout, Mr. Kanipe said the Town expended all \$451,000 in ARPA funds received in 2021, with the final use being the bridge installation at Greenwood Park prior to Hurricane Helene. The final report has been submitted and closeout documents have been requested from the federal government.

BOARD MEMBER REPORTS

Commissioner Tarleton reported on behalf of the Metropolitan Sewage District (MSD). Three principal matters went before the MSD board: (1) a proposed dam removal, currently in the early stages of independent fair market valuation by both American Rivers and a firm to be selected by MSD; (2) succession planning for General Manager, Tom Hartye who will retire in September 2027, with the personnel committee meeting in June to select a search contractor; and (3) a capital improvement committee meeting reflecting the substantial ongoing infrastructure investment needs of the organization. Commissioner Tarleton also noted attending a League of Municipalities conference event at the Raleigh sewage treatment plant, which converts solid waste into methane for reinjection into the natural gas system — a potential energy offset should the MSD dam be removed.

Commissioner Stephens reported on the French Broad River Metropolitan Planning Organization board, noting a joint meeting was held the prior day but that he was unable to attend. The meeting recording is available on the Land of Sky website.

BUSINESS MATTERS

Mr. Ben Cathey of McGill Associates presented three design options for improving safety at the Ridgefield Place and Hendersonville Road intersection, following the Board's direction at the March meeting to explore right-in/right-out configurations as an alternative to full closure.

Option 1 is a reduced-footprint right-in/right-out design that fits within the existing right-of-way and would not require any permanent easement. Mr. Cathey expressed concern that this option does not sufficiently restrict left-turn movements, as it could be easily circumvented. Estimated cost: \$80,000–\$100,000.

Option 2 offers a more definitive right-in/right-out configuration with a median triangle feature providing much stronger physical restriction of left-turn movements. This option would require acquisition of a permanent easement due to its wider geometry, and is more costly. Estimated cost: \$100,000–\$140,000.

Option 3 would convert the intersection to a right-out only configuration by removing the entry lane from Hendersonville Road into Ridgefield Place and installing curb and gutter to prevent left turns out of the street. No entry from Hendersonville Road would be possible, and a "Do Not Enter" sign would be posted. This option stays within the existing right-of-way. Estimated cost: \$50,000–\$70,000.

Discussion among the Board and Town residents, Mary Goodkind and Penny Branch, centered on Option 3 as the most actionable near-term solution. It was noted that Option 3 would effectively prevent large commercial vehicles and 18-wheelers from entering Ridgefield Place from Hendersonville Road, which has been a significant concern of residents. Assistant Chief Gudac confirmed that Option 3 would be the most

effective at preventing left-turn movements, while Option 2 would still afford some opportunity to circumvent the restriction. Coordination with Skyland Fire and Rescue was confirmed as non-problematic, as emergency vehicles would retain access via the lower portion of Ridgefield Place.

Commissioner Tarleton asked whether the Town could restrict truck traffic on Ridgefield Place by ordinance, and Town Attorney Billy Clarke confirmed this would be possible, though enforcement would remain a practical challenge. He also raised concern about the impact that closing or restricting Ridgefield would have on traffic at the Eastwood Road/Hendersonville Road intersection, suggesting that improvements to Eastwood — specifically the ability to queue separately for right and left turns — should be addressed before full closure. Mr. Cathey acknowledged that improvements at Eastwood would be a significant undertaking involving signal infrastructure and potential easement acquisition, and would involve NCDOT.

Commissioner Tarleton expressed a preference for a more comprehensive, single-phase solution rather than a piecemeal approach, and indicated support for exploring Option 2 with the triangle. Mayor Goosmann and others generally agreed that while full closure and a cul-de-sac remained the preferred long-term outcome, Option 3 represented a practical and relatively affordable near-term step.

The Board agreed that no formal vote would be taken this evening. Mr. Kanipe indicated that staff would return in June with more detailed information, including further discussions with NCDOT regarding both the Ridgefield intersection and the Eastwood Road intersection, as well as any conversations with adjacent property owners relevant to a potential future cul-de-sac.

Consideration of Resolution 2026-02- A Resolution awarding the service weapon and Badge to Retiring Officer Jim Robinson. Mr. Kanipe presented the Resolution awarding retiring Officer Jim Robinson his service weapon and badge upon his retirement, effective May 1, 2026.

Commissioner Loomis moved to approve Resolution 2026-02, awarding the badge and service sidearm to Officer Jim Robinson. Commissioner Tarleton seconded the motion and was unanimously approved.

Consideration of Resolution 2026-03- A Resolution Declaring Certain Town Property as Surplus. Mr. Kanipe presented a Resolution declaring two patrol vehicles and one radar unit as surplus property. He noted that one of the patrol vehicles, once stripped of police equipment and markings, may be retained as a Town pool vehicle for use at meetings and other non-patrol purposes. Assistant Chief Gudac explained that law enforcement vehicles accumulate wear beyond simple mileage through extended idling required to maintain computer and equipment operation, which accelerates maintenance costs and operational wear. Commissioner Loomis moved to adopt Resolution 2026-03. Commissioner Tarleton seconded the motion and was unanimously approved.

The next topic of discussion was a Review of Deerfield Episcopal Retirement Community Proposed Crosswalk on Valley Springs Road. Mr. Kanipe presented a proposal from Deerfield Episcopal Retirement Community for a raised pedestrian crosswalk on Valley Springs Road to allow residents safe access to the Mountains-to-Sea Trail on the Blue Ridge Parkway. The crosswalk design includes two rectangular rapid flash beacons (RRFBs) on either side of the crossing. The raised crosswalk design was a condition requested by the town prior to considering the proposal, both for pedestrian safety and as a traffic calming measure on Valley Springs Road.

Mr. Buckner and Mr. Kanipe conducted an on-site review, and the Police Department also reviewed the plans and was supportive of the raised design. The proposal meets all Manual on Uniform Traffic Control Devices (MUTCD) requirements. Once constructed, the town would take ownership and maintenance responsibility of the facility. A formal encroachment agreement is still to be drafted by the Town Attorney.

Commissioner Stephens, who travels that section of Valley Springs Road regularly, noted that it is a straightaway between the fire station and the Ramble gate

where vehicle speeds tend to be elevated, and expressed support for the proposal as a traffic calming measure. The Board indicated consensus support for the project to proceed. No formal vote was required at this stage; Mr. Clarke will draft the appropriate encroachment or agreement documents for formal consideration at a future meeting.

Review LEADS Committee Presentation and Town Hall Meeting. Manager Kanipe summarized the outcomes of the LEADS Committee Town Hall held on May 4, 2026, which featured a research team from UNC Chapel Hill, the University of South Carolina, and NC State University. The research findings were notable for the prevalence of tick-borne pathogens identified within the town. Key findings included a 33.3% positivity rate for Lyme disease among tested deer ticks, as well as positive results for the pathogen responsible for Rocky Mountain Spotted Fever (rickettsiosis) and other pathogens.

The full presentation has been included in the Board packet and a recording of the Town Hall is available on the Town's website. The committee, led significantly by Ms. Angela Newnam, is actively pursuing next steps including private fundraising and grant applications to UNC Chapel Hill and the Dogwood Health Trust. Mr. Kanipe noted that the Town's budget includes some matching funds for these efforts. Near-term practical actions include the installation of informational kiosks at parks and trailheads with DEET and tick wipes available, along with signage designed to raise awareness without deterring recreational use of outdoor spaces.

Mr. Kanipe presented the FY 26-27 Budget Message framed around the Board's strategic priorities established at a prior work session: modernizing facilities, workforce support, post-Helene resilience, and environmental stewardship.

Property Tax Revaluation Impact: Biltmore Forest experienced a 62.6% growth in its property tax base, increasing from approximately \$882 million to over \$1.437 billion. Mr. Kanipe noted this figure was confirmed with the most recent county data received the prior day.

Recommended Tax Rate: The revenue-neutral rate, as required to be disclosed by state law, is 21.2 cents per \$100 of assessed value, compared to the current rate of 34.5 cents. Manager Kanipe's recommended rate is 31.5 cents — a 3-cent reduction from the current rate — which still generates approximately \$1,480,000 in additional revenue over the current year. This additional revenue is intended to fund capital building projects and essential service enhancements, particularly the new Police and Public Works facilities.

Revenue Composition: Property tax now accounts for 64% of general fund revenue, up from 51% the prior year, reflecting the revaluation's impact. Sales tax accounts for approximately 25%, with utility fees and other sources comprising the remaining 11%.

Personnel Investments: The budget includes a 3.3% cost-of-living adjustment based on the March Consumer Price Index, increased Local Government Employees' Retirement System (LGERS) contribution rates (17.1% for sworn officers, 15.1% for general staff), a continued 5% 401(k) contribution, and estimated health insurance increases of approximately 6% to account for the State Health Plan's transition to salary-based premium structures.

Capital Projects: The budget allocates \$500,000 for the final architectural and preconstruction phase of the police and public works campuses, encompassing architect fees, pre-construction contractor costs, bond counsel fees, and a portion allocated to the parks master plan. First full debt service payments are anticipated in November 2027 (FY28). Approximately \$260,000 in contingency funds are set aside to cover interest payments during the projected construction loan period beginning in January 2027.

Other Capital and Operating Investments: The budget includes funding for new streets maintenance equipment utilizing "switch-and-go" truck chassis technology to allow one vehicle to serve multiple functions across seasons; continued streetlight restoration and long-term replacement research; annual paving projects using a full-depth reclamation approach; stormwater maintenance; a parks master plan process

with a focus on Rosebank Park; continued non-native invasive species removal and native tree planting; and community forest stewardship initiatives.

Water Fund: This is year three of the five-year water rate plan developed by Withers Ravenel in 2023. City of Asheville wholesale water cost increases have tracked as projected, representing a cumulative 100% increase by year three. The rate plan is designed to keep the Town's water fund fiscally viable and support infrastructure replacement needs, not to generate surplus revenue.

Legislative Risk: Mr. Kanipe reiterated that Senate Bill 889, if enacted, would eliminate the approximately \$1,800,000 in new revenue that underpins this budget. The Board expressed strong opposition to the bill. Commissioner Tarleton raised whether the Town could seek an exemption based on its size or circumstances; Mr. Kanipe noted that any exemption would need to be sought by Buncombe County rather than the Town directly, and that the County's decision to defer last year's revaluation due to Helene makes the bill's application particularly punitive.

A public hearing on the proposed budget is scheduled for the June 9, 2026 Board meeting.

Mayor Goosmann adjourned the meeting at 5:49 pm.

The next meeting is scheduled for Tuesday, June 9th, 2026 at 4:30 pm.

ATTEST:

Laura Jacobs
Town Clerk

George F. Goosmann, III
Mayor



Skyland Fire & Rescue

Biltmore Forest Valley Springs Station

Phone: (828) 684-6421 Address: PO Box 640 Skyland NC 28776 Fax (828) 684-1010
www.skylandfire.com



Biltmore Forest Valley Springs Station

Incident Response

May 2026

Primary Incident Type

Fire - Structure Fire - Room and Contents Fire	1
Fire - Structure Fire - Confined Cooking / Appliance Fire	1
Medical - Illness - Chest Pain (Non-Trauma)	1
Medical - Illness - Heart Problems	1
Medical - Illness - Stroke / CVA	1
Medical - Illness - Unconscious Victim	2
Medical - Injury / Trauma - Fall	2
Medical - Injury / Trauma - Motor Vehicle Collision	4
Public Service - Citizen Assist - Lift Assist	2
Public Service - Alarms (Non Medical) - Fire / Smoke Alarm	3
Public Service - Alarms (Non Medical) - CO Alarm	2
Rescue - Structure - Elevator / Escalator Rescue	1
Total	21

Respectfully Submitted,

Trevor Lance

Chief Trevor Lance
Skyland Fire Rescue

Biltmore Forest Police
355 Vanderbilt Road
Biltmore Forest, NC 28803
828-274-0822
Chief M. Chris
Beddingfield



George F. Goosmann, III, Mayor
Doris P Loomis, Mayor-Pro Tem
Allan Tarleton,
Commissioner Drew Stephens,
Commissioner Jonathan
Kanipe, Town Manager

Biltmore Forest Police Department
June 9, 2026
Commission Report
May 2026 Data

Total Calls for Service:

866 (845 last month)

Arrests:

5 -Felony Arrests-Multiple felony drug and weapon arrests out of traffic stops. Substances were Fentanyl, Methamphetamine, Cocaine and Marijuana

7 -Misdemeanor Arrests-Several alcohol and impaired driving violations out of traffic stops / Warrant Service.

Citations:

46-Citations for various traffic violations (46 last month)

Time Consumption Summary:

Approximations:

Business Checks- 4 hours

House Checks- 5 hours

Radar Operation- 4 hours

Vehicle Crash Investigation- 5 hours

Notable Calls and Projects

Several arrests for the month due to proactive policing on our perimeter. Great job by several of our newer officers. A large amount of drugs and weapons taken off the street.

On-going accreditation process

Several completed training hours for officers

Biltmore Forest Police Department
355 Vanderbilt Rd
Biltmore Forest , NC 28803
Calls for Service 05/01/26-05/31/26

BILTMORE FOREST POLICE DEPARTMENT	Count	Percent
ALARM	22	2.54%
ANIMAL CONTROL	11	1.27%
ASSIST MOTORIST	10	1.15%
ASSIST OTHER AGENCY	8	0.92%
BICYCLIST VIOLATION	0	0.0%
BUSINESS CHECK	448	51.73%
CHECK POINT	0	0.0%
CRIME PREVENTION	28	3.23%
DEBRIS IN ROADWAY	3	0.35%
DEPARTMENT OTHER	1	0.12%
DISTURBANCE	1	0.12%
DOWN POWER LINE	1	0.12%
FOLLOW UP	2	0.23%
FOLLOW-UP INVESTIGATION	2	0.23%
GAS LEAK	1	0.12%
HIT AND RUN	2	0.22%
HOUSE CHECK	120	13.86%
IMPROPER PARKING	5	0.58%
JUVENILE ISSUE	1	0.12%
LOST AND FOUND	0	0.0%
MAGISTRATE	3	0.35%
MEDICAL EMERGENCY	4	0.56%
MISC. FIRE	0	0.0%
NOISE COMPLAINT	6	0.69%
ORDINANCE VIOLATION	7	0.81%
PROPERTY DAMAGE	1	0.12%
PUBLIC ASSIST	8	0.92%
RADAR OPERATION	10	1.15%
SPECIAL CHECK	9	0.12%
SPEED ENFORCEMENT	10	1.15%
SUSPICIOUS ACTIVITY	1	0.12%
SUSPICIOUS PERSON	12	1.39%
SUSPICIOUS VEHICLE	14	1.62%
TALK WITH OFFICER	8	0.92%
TEST CALL	1	0.12%
TOWN HALL BUSINESS	1	0.12%
TRAFFIC CONTROL	10	1.15%
TRAFFIC STOP	81	9.35%
TREE DOWN	3	0.35%
TRESPASSING	0	0%
VEHICLE ACCIDENT	5	0.58%

WELFARE CHECK	1		0.12%
Total Records For BILTMORE FOREST POLICE DEPARTMENT	866	Group/Total	100.00%
Total Records	866		

BOARD OF COMMISSIONERS MEETING STAFF MEMORANDUM

June 4, 2026



Agenda Item D-3

Public Works Director Monthly Report

Recurring Activities:

The Public Works Department has completed the following activities during the month of May:

- Collected 34.35 tons of garbage.
- Diverted 13.04 tons of recycled goods from garbage.
- Picked up 13 loads of brush (approximately 351 cubic yards) over 8 days.
- Responded to 95 total utility locate requests.
- Visited 11 lots documenting the removal of 40 trees and requiring 3 replacements.
- Completed daily chlorine, monthly bacteriological sampling, and quarterly disinfection byproducts testing. All tests were passed.
- Used the Beacon/Badger Meter automated meter reading system to monitor water leaks daily and attempted to contact residents of suspected leaks.
- We continued to perform litter pick-ups as needed, focusing on the entrances.
- Staff continue to service our fourteen (14) dog waste stations weekly.

Miscellaneous Activities for May

- South route brush collection began on March 30, 2026 and North Route collection began on April 15, 2026. We have created and are now distributing door hangers notifying residents of any non-compliant debris in their brush piles. This includes leaf piles that we are unable to dispose of.
- We continue to monitor and clean storm drain inlets throughout town.
- Our directional drilling contractor has installed new conduit for power cables to five (5) streetlights located at Vanderbilt and Cedarcliff, Vanderbilt and Lone Pine (both lamps) and Vanderbilt and Busbee (both lamps).
- Our electrician completed the work at the lamp at Vanderbilt and Cedarcliff and it is back in service.
- The electrician is partially complete with both lamps at Vanderbilt and Lone Pine. We anticipate them being in service in June.
- AT&T's subcontractors remain in town burying service lines to new or upgraded customers. There continue to be many locations where temporary service drops are located on top of the ground.

- I attended the joint French Broad River MPO Technical Coordinating Committee (TCC) and full Board meeting on Monday , May 11th.
- Supervisor Dale continues to participate on the tree committee.
- We are continuing weekly mowing activities throughout Town.
- Our team continues to perform new meter installations, repairs, and meter boxes replacements throughout Town.
- We have begun written notification to residents with leaf piles needing removal. Approximately 35 notices have been distributed.
- We have begun written notifications to residents requesting trimming of trees and shrubbery that blocks our garbage trucks from entering driveways. Approximately 8 notices have been issued so far.
- We are continuing work on vegetation within the road shoulders during the time between the South and North brush routes.
- I contacted our contractor about completing the storm drain improvements project in the vicinity of 11-14 Hilltop Road, and am waiting to hear the Contractor's schedule for this work.
- I completed the 2025 Local Water Supply Plan, as required by the NC Public Water Supply Section and it was approved, this month. There is a separate agenda item to discuss this and potentially pass the required resolution adopting the plan.

Larger/Capital Projects Updates

Buncombe County Pedestrian Plan Steering Committee

- Manager Kanipe asked me to represent the Town on the Buncombe County Pedestrian Plan Steering Committee. I was officially appointed on December 2nd by the Buncombe County Board of Commissioners. I attended the kick-off meeting on December 4th and have been providing feedback on the committee's work. For more information about this project please visit <https://engage.buncombecounty.org/pedestrianplan>.
- The first public meeting took place on March 9th from 4:30 pm until 7:30 pm at the Land of Sky Regional Council offices at 339 Leicester Highway.
- I attended a virtual steering committee meeting on April 22, 2026.
- The next meeting is scheduled for June 24th at 2 pm.

Buncombe-Madison Regional Hazard Mitigation Plan (HMP) Update

- I received the first draft of the updated plan on April 30, 2026. We are continuing to review it and providing feedback.
- I have not received feedback from the group, but I know that the plan is supposed to be adopted before June 20, 2026. .
- The project website can be viewed at <https://storymaps.arcgis.com/stories/c7ece820a57c4698a9ed87b73e232ca3>.

Streetlight LED Conversions and Service Upgrades

- All streetlights were inspected for operation on June 4, 2026.
- Out of the 66 total lamps, seventeen (17) total lamps are not currently functioning.
 - Six (6) entire lamps are removed and are awaiting pole rebuilds (Helene damage).
 - Six (6) lamps need the power lines feeding them to be replaced.
 - Two (2) lamps need rebuilding.
 - Two (2) lamps are awaiting repairs from Duke Energy on their power supplies.
 - One (1) needs troubleshooting.
- There are two (2) non-functional cameras in the 14-camera system.
 - Vanderbilt Rd and Cedarcliff Rd. (awaiting servicing from Flock)
 - Stuyvesant Rd. and Parkway Rd. (awaiting camera installation by Flock)

Anticipated June Activities

- Staff will complete the required daily chlorine and monthly bacteriological sampling testing requirements.
- Brush collection began on June 1, 2026, for the South route and will start on June 15, 2026, for the North Route.
- We will perform routine maintenance activities in all public spaces as needed.
- I plan on attending the French Broad River MPO Technical Coordinating Committee (TCC) meeting on Thursday, June 11, 2026.
- There is also a TCC in-person meeting to discuss the upcoming P8 Regional Impact Priorities on Monday, June 8.
- The old brush truck will be sent in for significant repairs this month.
- Our 2017 recycling truck will have the transmission replaced in it this month.
- I will meet with a contractor about repairing the rotted wood around the west facing windows in the Board room.
- We will replace the overhead lights in the Finance Director's office.
- We will investigate and repair a roofing leak in the women's public bathroom in the Town Hall.
- I will meet with a potential HVAC contractor to discuss an annual maintenance contract for all the HVAC units at the Town Hall complex.
- We will assist Ms. Jacobs with the June water billing cycle.
- With the assistance of Ms. Jacobs, we will publish the EPA required water system Consumer Confidence Report with the water bills in the month of June.
- Work will continue to keep as many street lights operable as possible.
- The team will continue to replace meter boxes and perform water system maintenance throughout Town this month.
- We have two (2) scheduled irrigation meter installations this month.
- Supervisor Dale and I continue to participate with Manager Kanipe and Chief Beddingfield in the Owner-Architect-Contractor (OAC) meetings for the planned new Police and Public Works facilities, twice per month.

- We are scheduling work to begin on significant storm drain improvements in the vicinity of 11-14 Hilltop Road.

As always, please do not hesitate to contact me with any questions or feedback.



MEMORANDUM

To: Jonathan Kanipe, Town Manager
Mayor and Board of Commissioners

From: Tony Williams, Town Planner

Re: May Monthly Report

Date: June 9, 2026

Recurring

- Check PD reports daily for code violations, make contact as needed to homeowners and contractors.
- Field inspections are conducted multiple times a week.
- Review plans for the Board of Adjustment for meeting packets.
- Conducted site visits with the Board of Adjustment Members for all projects to be heard.
- Communicate weekly with all who submit plans for approval.
- Advising homeowners and contractors of the ordinances.
- Addressing violations as needed.
- Issuing permits as needed.

Monthly Breakdown

- Review of potential subdivisions: 0
- Land use conferences virtual/on site: 103
- Notice of violations verbal/written: 0
- Complaints: 2
- Resolved violations/complaints: 2
- Plans reviewed: 34
- Cases for BOA: 1 (Meeting Canceled)
- Zoning permits issued: 3
- Demo permits issued: 0
- Zoning Clearance letters issued: 3

BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026



AGENDA ITEM E-5

TOWN MANAGER'S MONTHLY REPORT

Police Department and Public Works Construction Projects:

Design Updates: The project remains firmly on target for a January/February 2027 groundbreaking. Following the departure of project architect Kyle Tonkins from DP3, staff transitioned seamlessly to working with DP3's design studio head and Mike Pry (the author of the original drawings). Because they were already overseeing the project, no timeline or project quality will be lost.

Permitting & Site Layout: Staff is actively working through the initial site development permitting with McGill and the Buncombe County site review. Public Works Director Harry Edwards finalized the utility layout for electrical and gas line needs for the new Public Works building and we are making application for our required county permits at present.

Technology & Security Integration: Technology coordination is underway for low-voltage, AV, and security systems. Staff collaborated with Aslyne Tate to secure Edwards Equipment (Hendersonville, NC) for AV, access control, and security protocols—a firm with a proven track record on similar regional public safety builds. Additionally, staff coordinated with VC3 to design the foundational architecture for the buildings' low-voltage infrastructure needs.

Next Pricing Round: The architect is finalizing design drawings to present to staff and the Construction Manager at Risk (CMAR) during the upcoming Owner-Architect-Contractor (OAC) meeting. The CMAR will use these drawings to generate the second of three pricing rounds, with updated figures expected by the end of June.

Project Financing: Following a comprehensive fiscal evaluation with financial advisors First Tryon regarding bank placement versus bond placement, it was determined that bank-placed financing is the most advantageous method for the Town. This pathway reduces immediate administrative work this summer. First Tryon will begin formal bank outreach and implementation in July and August.

On-Call Engineering Services RFQ: The Request for Qualifications (RFQ) for on-call engineering services has been completed. The RFQ is on the Town's website with an anticipated review and recommendation to the Board for approval at the July meeting.

Blue Ridge Parkway Debris Management: Staff has secured a meeting in June with Blue Ridge Parkway Superintendent Swartout to coordinate the Town's outstanding requests regarding Hurricane Helene debris pickup and removal. Superintendent Swartout has been exceptionally accommodating in agreeing to review our concerns and we remain optimistic about a collaborative solution.

Financial Software Transition: The multi-month migration into the Town's new enterprise financial software package continues to move forward dynamically. Town staff, specifically Krystal Curtis, Laura Jacobs, and Jess Hedrick, have shown immense dedication in mastering and integrating this complex system into daily workflows.

North Carolina General Assembly Monitoring:

H1089 – Property Tax Constitutional Amendment: The General Assembly passed H1089, which authorizes a statewide voter referendum this coming November. If approved by voters, it would constitutionally require the General Assembly to restrict future local government property tax levy increases (with unspecified exceptions to be legislated no earlier than 2027). This referendum will appear alongside an income tax cap amendment.

S889 – Property Tax Revaluation Moratorium: This bill seeks a moratorium on property tax revaluations and was dormant until June 3. The bill resurfaced into the House State and Local Government Committee and staff has worked tirelessly with the North Carolina League of Municipalities (NCLM) to actively oppose this bill or carve out an exemption for Buncombe County. A one-page briefing memo was prepared and delivered to all members of this committee and both the Town Manager and Police Chief have spoken with state legislators on this committee regarding the issue.

Regional Tick Research Initiative: Staff held progress meetings with the LEADS Committee and Dr. Ross Boyce (UNC School of Medicine lead researcher). The multi-institutional research coalition (UNC, NC State, and USC) has formally applied to the Dogwood Health Trust and alternative grant bodies to sustain and expand their vector-borne disease research within the town limits.

National League of Cities (NLC) Risk Information Sharing Consortium: During the month, I attended the National League of Cities Risk Information Sharing Consortium (NLC-RISC) annual conference in Savannah, GA, representing the Town through my appointment to the NCLM Board of Trustees. The sessions offered invaluable, data-driven insights into first responder fatigue management, workplace mental health programs, and risk-mitigation frameworks that the Town will be able to utilize locally as well as on a larger, state-wide scale.

BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026



Agenda Item G-1

Public Hearing – FY27 Annual Budget

Jonathan Kanipe, Town Manager

Background

The North Carolina Local Government Budget and Fiscal Control Act requires the Town to conduct a public hearing prior to consideration of a new fiscal year budget. The public hearing notice was appropriately advertised in the Asheville *Citizen-Times* on Sunday, May 27, 2026 and Wednesday, June 3, 2026.

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George F. Goosmann, III, Mayor
Doris P. Loomis, Mayor Pro-Tem
Allan Tarleton, Commissioner
Drew Stephens, Commissioner

Jonathan B. Kanipe,
Town Manager

NOTICE OF PUBLIC HEARING

CONCERNING TOWN OF BILTMORE FOREST FY 26-27 BUDGET

The Fiscal Year 2026-2027 proposed budget was submitted to the Board of Commissioners for the Town of Biltmore Forest on Tuesday, May 12, 2026. This proposed budget is available for public inspection in the office of the Town Clerk at Town Hall and online at www.biltmoreforest.org. A public hearing on the proposed budget will be held on Tuesday, June 9, 2026, at 4:30 pm, or as soon thereafter as the Board can reach the matter, in the Town Hall at 355 Vanderbilt Road, Biltmore Forest, NC. People wishing to be heard on this matter may appear at said time and place or may submit written comments to the address below.

Town of Biltmore Forest
ATTN: FY26-27 Budget Hearing
PO Box 5352
Biltmore Forest, NC 28813

Please Publish on the following dates:

Wednesday, May 27, 2026

Wednesday, June 3, 2026

GENERAL FUND REVENUES

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Ad Valorem Taxes (Property)	2,980,215	3,042,253	3,046,790	4,527,931
Ad Valorem Taxes (DMV)	122,399	123,040	135,794	145,267
Tax Interest & Penalties	5,000	5,000	5,000	5,000
Tax Collection Prior Years	-	-	-	-
Total Ad Valorem	3,107,615	3,170,293	3,187,584	4,678,198
Franchise & Utilities Tax	235,200	233,800	268,000	220,000
Alcohol Beverage Tax	6,500	6,750	6,500	6,500
Sales Tax-Article 39	835,550	789,576	833,595	858,603
Sales Tax-Article 40	358,260	340,912	349,435	359,918
Sales Tax-Article 42	443,961	419,097	429,574	442,462
Sales Tax Refund	15,000	15,000	30,000	15,000
Gasoline Tax Refund	5,000	-	5,000	5,000
Total Unrestricted Intergovernmental	1,899,471	1,805,135	1,922,104	1,907,483
Solid Waste Disposal Tax	1,133	1,000	1,000	1,150
Powell Bill	67,210	75,000	81,000	81,000
Illicit Substance Tax	-	-	-	-
Total Restricted Intergovernmental	68,343	76,000	82,000	82,150
Zoning Permits	30,000	30,000	42,000	130,000
Dog License Fee	1,300	1,300	1,500	1,300
Total Permits & Fees	31,300	31,300	43,500	131,300
Interest Earned	148,800	233,333	175,000	120,000
Total Investment Earnings	148,800	233,333	175,000	120,000
American Tower Agreement	46,365	33,800	38,000	38,000
Miscellaneous	20,000	25,000	25,000	20,000
Total Miscellaneous	66,365	58,800	63,000	58,000
Sale of Personal Property	10,000	14,970	15,000	10,000
Installment Agreement	-	-	-	-
Transfer from Fund Balance	1,213,866	1,213,866	500,000	-
Governmental Grant (NCLWF)	-	30,000	30,000	-
Total Other Financing Source	1,223,866	1,258,836	545,000	10,000
TOTAL General Fund Revenues	6,545,759	6,633,697	6,018,188	6,987,131

GENERAL FUND (ADMINISTRATION)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Salaries	321,633	357,385.00	383,791	423,223
Overtime	3,000	-	-	3,000
FICA	24,605	27,340.00	29,360	32,377
Unemployment Insurance	-	-	-	-
Health Insurance	42,598	41,748	41,748	64,760
Dental, Vision, Life Insurance	10,500	10,500	13,125	8,798
Health Reimbursement Acct	7,500	7,500	7,500	7,500
LGERS Retirement	62,815	72,478	80,712	97,299
401k Supplemental Retirement	16,232	17,869	19,190	21,161
Accounting & Taxes	51,400	60,000	60,000	50,000
Postage, Printing & Stationary	10,140	12,500	12,500	11,500
Mileage & Board Salary	21,600	21,600	21,600	21,600
Bldg & Grounds Maintenance	20,000	15,000	15,000	6,200
Supplies & Equipment	10,000	15,000	15,000	10,000
Dues & Fees	5,070	12,000	12,000	7,185
Miscellaneous	1,000	5,000	5,000	1,000
Staff & Board Education	21,395	20,000	25,000	30,000
Capital Improvements	-	40,000	20,000	-
Debt Service - Lease	-	5,400	6,600	6,600
Debt Service - Interest	-	2,000	2,400	2,400
TOTAL	629,487	743,320	770,526	804,603

GENERAL FUND (GENERAL GOVERNMENT)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	RECOMMENDED	RECOMMENDED
Outside Professional Services	45,959	50,000	-	500,000
Legal Services	35,000	24,000	30,000	85,000
Technology	105,937	125,000	150,000	152,361
Municipal Utilities	40,000	24,000	26,000	18,233
General Repairs & Maintenance	40,000	40,000	35,000	32,743
Elections	6,000	1,000	-	-
Insurance	110,000	120,000	131,250	93,925
Contingency	50,000	260,708	62,707	237,786
Miscellaneous	10,000	5,000	5,000	10,000
Corporate Wellness		12,000	12,000	1,000
Community Events	55,000	50,000	50,000	50,000
Wildlife Management	5,000	5,000	5,000	50,000
Forest Management	60,000	60,000	75,000	100,000
TOTAL	562,896	776,708	581,957	1,331,048

GENERAL FUND (POLICE DEPARTMENT)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Salaries	1,013,718	1,100,444	1,257,901	1,298,838
Overtime	30,412	-	-	25,000
Separation Allowance	16,445	16,445	32,000	-
FICA	77,549	84,184	96,229	99,361
Medical Insurance	144,832	141,944	141,944	222,217
Dental, Vision, Life Insurance	35,700	35,700	35,700	23,117
Health Reimbursement Account	25,500	25,500	25,500	28,500
LGERS Retirement	210,651	239,016	286,298	322,947
401K Supplemental Retirement	50,686	55,022	62,895	64,942
Short Term Disability			-	-
Maint/Repair -Building & Grounds	20,000	10,000	10,000	5,000
Maint/Repair - Equipment	1,000	5,000	5,000	5,000
Maint/Repair - Vehicles	10,000	25,000	25,000	30,000
Motor Fuels	24,600	18,000	21,000	22,800
Supplies	10,080	10,000	10,000	12,000
Uniforms	15,000	15,000	25,000	20,000
Software	18,725	18,725	15,000	10,000
Technology	58,740	102,250	100,000	99,600
Miscellaneous	8,265	10,000	1,000	10,000
Physical Exams	2,000	2,500	5,000	5,000
Staff Development	15,000	10,000	15,000	15,000
Capital Equipment Purchases	169,000	125,000	75,000	50,000
Debt Service - Lease	-	-	72,000	80,000
Debt Service - Interest	-	-	4,800	10,000
TOTAL	1,957,903	2,049,730	2,317,468	2,459,322

GENERAL FUND (FIRE CONTRACT)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Fire Contract	425,000	425,000	425,000	425,000
TOTAL	425,000	425,000	425,000	425,000

GENERAL FUND (PUBLIC WORKS)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Salaries	211,888	221,831	286,246	296,869
Overtime	5,000	-	-	-
FICA	16,209	16,970	21,898	22,710
Unemployment Insurance			-	-
Medical Insurance	68,156	41,748	41,748	63,444
Dental, Vision, Life Insurance	10,500	10,500	10,500	7,831
Health Reimbursement Account	7,500	7,500	9,000	7,500
LGERS Retirement	41,382	48,182	60,198	68,250
401K Supplemental Retirement	10,594	11,092	14,312	14,843
Outside Services	-	-	-	-
Streetlights Electric	7,000	16,800	15,000	15,280
Maint/Repair-Building & Grounds	9,600	10,000	10,000	25,000
Maint/Repair - Streetlights	35,000	15,000	50,000	50,000
Maint/Repair-Vehicles	10,000	16,800	10,000	10,000
Motor Fuels	20,000	15,000	18,750	18,000
Supplies	10,000	9,600	10,000	6,000
House Number Signs	1,000	1,000	1,000	1,000
Uniforms	8,650	10,000	10,000	6,000
Technology	9,500	1,680	2,000	5,000
Parks	60,000	75,000	50,000	20,000
Stream Restoration Planning Grant		30,000	30,000	500
Physical Exams	500	1,000	1,000	-
Miscellaneous	1,000	5,000	5,000	1,000
Capital Equipment Purchases	8,000	22,800	25,000	-
Staff Development	-	6,000	5,000	15,000
TOTAL	551,480	593,503	686,652	654,227

GENERAL FUND (STREETS)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Maint/Repair - Equipment	-	5,000	5,000	2,000
Maint/Repair - Vehicles	5,000	1,000	1,000	20,000
Contracts-Paving & Striping	255,000	75,000	200,000	200,000
Supplies	10,000	9,600	10,000	15,000
Traffic Signs	500	1,000	500	2,500
Storm Water Drainage Repairs	1,400,000	1,100,000	200,000	150,000
Technology	5,000	-	-	-
Staff Development	1,000	2,500	5,000	500
Capital Equipment Purchases	19,200	25,000	30,000	75,000
Engineering	50,000	120,000	25,000	75,000
Debt Leases - Principal	-	10,800	10,800	36,000
Debt Leases - Interest	-	4,800	4,800	4,000
TOTAL	1,745,700	1,349,700	492,100	580,000

GENERAL FUND (SOLID WASTE)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	RECOMMENDED	RECOMMENDED
Salaries	141,376	142,326	153,718	159,327
Overtime	5,000	-	-	-
FICA	11,198	10,888	11,759	12,188
Medical Insurance	68,156	25,012	25,012	38,066
Dental, Vision, Life Insurance	6,300	6,300	6,300	4,699
Health Reimbursement Account	4,500	4,500	4,500	4,500
LGERS Retirement	27,611	48,182	60,198	36,629
401K Supplemental Retirement	7,069	11,092	14,312	7,966
Maint/Repair - Vehicles	40,000	86,500	50,000	26,400
Motor Fuels	30,000	24,000	31,200	19,088
Supplies	1,000	1,000	1,500	2,000
Uniforms	1,000	-	-	1,000
Technology	3,000	1,000	1,000	3,600
Physical Exams	500	-	-	-
Miscellaneous	1,000	-	-	1,000
Capital Equipment Purchases	80,000	150,000	150,000	-
Landfill Tipping Fees	50,000	27,000	33,750	27,485
Recycling Disposal Fees	20,000	8,000	10,000	8,000
Brush & Leaf Disposal Fees	31,200	43,200	54,000	37,034
Dumpster Fees	-	24,000	26,400	28,800
TOTAL	528,910	589,000	633,649	417,783

GENERAL FUND (DEBT SERVICE)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	BUDGET	RECOMMENDED
Principal Public Works Bldg	84,211	84,211	84,211	84,211
NCDEQ Loan Strm Rest	14,600	14,600	14,600	14,600
Interest Public Works Bldg	14,855	12,025	9,500	6,337
NC Cash Flow Loan	-	-	-	210,000
TOTAL	113,666	110,836	108,311	315,148

WATER FUND (REVENUE)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	RECOMMENDED	RECOMMENDED
Interest Earned	4,000	4,400	4,000	5,100
Commissions (Sewer Collection Fee)	8,000	8,000	10,000	8,000
Water Charges	572,382	641,000	641,000	641,000
Sewer Charges	493,425	422,240	439,130	474,963
AMI Transmitter Charges	7,700	8,867	9,000	8,200
Water Tap & Connection Fees	6,000	10,000	10,000	15,000
TOTAL	1,091,507	1,094,507	1,113,130	1,152,263
Transfers from General Fund	-	-	-	-
TOTAL	1,091,507	1,094,507	1,113,130	1,152,263

WATER FUND (EXPENDITURES)

	2023-24	2024-2025	2025-2026	2026-2027
	BUDGET	BUDGET	RECOMMENDED	RECOMMENDED
Salaries	169,693	199,205	215,843	227,823
Professional Services	5,000	20,000	5,000	5,000
FICA	12,981	15,239	16,512	17,428
LGERS Retirement	27,611	40,399	43,773	52,377
401K Supplemental Retirement	8,485	9,960	10,792	11,391
Postage, Printing & Stationary	5,000	2,000	2,000	5,000
General Repairs	25,000	15,000	10,000	5,000
Supplies & Equipment	15,000	15,000	15,000	15,000
Technology	5,000	-	-	5,000
Water Purchases	204,750	215,545	256,748	312,505
Sewer Purchases	396,000	422,240	439,130	456,695
AMI Transmitter Fees	7,700	8,867	9,000	8,200
Miscellaneous	6,196	2,500	2,500	-
Contingency	178,891	-	-	25,844
Staff Development	5,000	2,500.00	2,500	5,000
Capital Improvement	19,200	128,552.00	84,331	-
TOTAL	1,091,507	1,097,007	1,113,130	1,152,263

2026-2027 BUDGET SUMMARY

GENERAL FUND REVENUE	2026-2027 RECOMMENDED
Ad Valorem	4,678,198
Unrestricted Intergovernmental	1,907,483
Restricted Intergovernmental	82,150
Permits & Fees	131,300
Investment Earnings	120,000
Miscellaneous	58,000
Other Financing Source	10,000
TOTAL General Fund Revenues	6,987,131

GENERAL FUND EXPENDITURES	2026-2027 RECOMMENDED
Administration	804,603
Police Department	2,459,322
Fire Contract	425,000
Public Works	654,227
Streets & Transportation	580,000
Sanitation & Recycling	417,783
General Government	1,331,048
Debt Service	315,148
TOTAL General Fund Expenditures	6,987,131

GENERAL FUND REVENUES	6,987,131
GENERAL FUND EXPENDITURES	6,987,131

WATER FUND REVENUE	2026-2027 RECOMMENDED
Operating Revenues	1,152,263

WATER FUND EXPENDITURES	2026-2027 RECOMMENDED
Operating Expenditures	1,152,263

WATER FUND REVENUE	1,152,263
WATER FUND EXPENDITURES	1,152,263

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM**

June 9, 2026



AGENDA ITEM G-2

**PUBLIC HEARING FOR ZTA 2026-01
AMENDING THE TOWN'S ZONING ORDINANCE**

Background

A public hearing is required prior the adoption of any amendment to the Town's Zoning Ordinance. The Town appropriately notified the public of this hearing, including publication in the *Asheville Citizen-Times* (affidavit attached).

The ordinance text may be found in Agenda Item H-4. Please note, there is a clean and fully revised version that does not show track changes and there is a version that *does* show the track changes. The clean version is the one attached to the ordinance itself.

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George F. Goosmann, III, Mayor
Doris P. Loomis, Mayor Pro-Tem
Drew Stephens, Commissioner
Allan Tarleton, Commissioner

Jonathan B. Kanipe,
Town Manager

NOTICE
PUBLIC HEARING
TOWN OF BILTMORE FOREST

The Town Board of Commissioners will hold a Public Hearing on Tuesday, June 9, 2026, at 4:30pm regarding amendments to the Town Zoning Ordinance. The public is invited to view or request a copy of the proposed changes to the Zoning Ordinance at the Biltmore Forest Town Hall, or alternatively can review the full draft amendments on the Town's website at <http://www.biltmoreforest.org>.

The public is invited to attend and make comments.

Laura Jacobs
Town Clerk

Please Publish on the following dates:

Wednesday, May 27, 2026

Wednesday, June 3, 2026

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026**



Agenda Item H-1

Consideration of FY26-27 Annual Budget

Jonathan Kanipe, Town Manager

Background

The Mayor and Board of Commissioners received the public budget message and proposal during their regular meeting on May 12, 2026. A public hearing will be conducted per state law at the regular meeting on June 9, 2026. Staff reviewed the previously submitted budget document and offers the attached ordinance for the Board's approval. Some highlights from the FY27 budget are included for the Public and Board's review below.

Following the substantial impacts of Hurricane Helene, this budget marks a critical transition point for the Town. We are moving beyond immediate recovery toward a deliberate investment in the Town's long-term infrastructure, services, and community character.

Revenue & Property Tax Revaluation

- The 2026 county-wide revaluation reflects five years of substantial market performance, with the Town's assessed tax base growing 62.6%, from \$882 million to over \$1.437 billion.
- Proposed Tax Rate: While the state-mandated revenue-neutral tax rate is 0.212 cents per \$100 valuation, the budget recommends a rate of .315 cents per \$100 valuation.
- The Impact: Adopting the recommended rate avoids deferring critical needs. It secures an additional \$1.48 million specifically earmarked for necessary capital building projects and essential service enhancements.

Modernizing Public Facilities & Capital Infrastructure

- Police & Public Works Campus: The budget allocates \$500,000 for the final architectural and pre-construction phases of these building projects, with groundbreaking scheduled for January 2027.
- Fiscal Prudence: The Town's contingency funding includes interest payments for the first (interest-only) payments on the project, likely due in November 2027.
- Infrastructure Improvements: Funds are designated for robust annual paving and drainage maintenance and the final restoration of all streetlights damaged during Hurricane Helene.

Operational Efficiency & Workforce Support

- **Competitive Compensation:** To support staff recruitment and retention, the budget includes a 3.3% Cost-of-Living Adjustment (COLA) based on March CPI data and includes a competitive merit pool for all departments.
- **Benefit Stability:** The budget maintains the Town's commitment to employees' long-term financial health through the 5% 401(k) contribution for all full-time personnel.
- **Retirement Funding:** Reflecting state statutory changes (LGERS), retirement contributions rise to 17.1% for sworn officers and 15.1% for general staff.

Water Fund Viability

- Implements the third year of the approved five-year water rate plan and ensures the Fund's long-term capacity for infrastructure replacement and high-quality service delivery.

BUDGET ORDINANCE

**BUDGET ORDINANCE FOR THE TOWN OF BILTMORE FOREST
NORTH CAROLINA FOR THE FISCAL YEAR 2026-2027**

BE IT ORDAINED by the Board of Commissioners of the Town of Biltmore Forest, North Carolina, that in accordance with NCGS 159-13(b)(16) the 2026-2027 Budget be approved as follows:

SECTION 1. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

GENERAL FUND REVENUE	2026-2027 RECOMMENDED
Ad Valorem	4,678,198
Unrestricted Intergovernmental	1,907,483
Restricted Intergovernmental	82,150
Permits & Fees	131,300
Investment Earnings	120,000
Miscellaneous	58,000
Other Financing Source	10,000
TOTAL General Fund Revenues	6,987,131

SECTION 2. GENERAL FUND APPROPRIATIONS

The following amounts are appropriated in the General Fund 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 on June 9, 2026:

GENERAL FUND EXPENDITURES	2026-2027 RECOMMENDED
Administration	804,603
Police Department	2,459,322
Fire Contract	425,000
Public Works	654,227
Streets & Transportation	580,000
Sanitation & Recycling	417,783
General Government	1,331,048
Debt Service	315,148
TOTAL General Fund Expenditures	6,987,131

SECTION 3. WATER FUND REVENUES

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

WATER FUND	2026-2027
REVENUE	RECOMMENDED
Operating Revenues	1,152,263

SECTION 4. WATER FUND APPROPRIATIONS

The following amounts are appropriated in the Water Fund for the operation of the enterprise fund and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

WATER FUND	2026-2027
EXPENDITURES	RECOMMENDED
Operating Expenditures	1,152,263

SECTION 5. LEVY OF TAXES

There is hereby levied a tax at the rate of \$0.315 per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026, as listed as “Ad Valorem Taxes” in the General Fund section 1 of this ordinance. The rate is based on an estimated valuation of \$1,394,249,455 and an estimated rate of collection of 100%.

Buncombe County underwent a property tax revaluation that is effective for property listed for taxes as of January 1, 2026. Per North Carolina General Statute 159.11(e), the Town must state the revenue neutral tax rate. The revenue neutral tax rate for the Town of Biltmore Forest in FY26-27 is \$0.212 per one hundred dollars (\$100) valuation.

SECTION 6. FEES & CHARGES

There is hereby established, for fiscal year 2026-2027, various fees and charges as contained in the Schedule of Fees attachment to this document.

SECTION 7. SPECIAL AUTHORIZATION OF THE BUDGET OFFICER

The Budget Officer is authorized to transfer appropriations of up to \$5,000 between line items within the same department. Reallocations of appropriations transferred shall be reported to the Town Board monthly.

SECTION 8. CLASSIFICATION & PAY PLAN

The Cost-of-Living Adjustment (COLA) for all full-time Town employees shall be 3.3% and shall begin the first payroll in the new fiscal year. Additional merit increases as determined by the Town Manager and funded within the budget shall also take effect on the first payroll of the new fiscal year.

SECTION 9. RE-APPROPRIATION OF ENCUMBERED FUNDS

Operating funds encumbered on the financial records as of June 30, 2026 are hereby re-appropriated to fiscal year 2026-2027.

SECTION 10. COPIES OF THIS BUDGET ORDINANCE

Copies of this Budget Ordinance shall be furnished to the Finance Director of the Town of Biltmore Forest to be kept on file for the disbursement of funds.

Adopted this 9th day of June, 2026.

George F. Goosmann, III
Mayor

Attest:

Laura Jacobs
Town Clerk

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 10, 2025**



Agenda Item H-2

Consideration of FY26-27 Schedule of Fees

Jonathan Kanipe, Town Manager

Background

The Board of Commissioners sets a schedule of fees prior to the beginning of each fiscal year. The proposed schedule of fees for FY27 is attached to this memorandum for the Board's review and consideration.

Recommended Changes

The recommended changes for this year's water fee schedule include the third year of increases due to wholesale water increases imposed by the City of Asheville. The purchase cost for the Town increased by 33 percent in FY25, another 33 percent in FY26, and are increasing by 33 percent once more in FY27. The increases in the fee schedule reflect the Town's efforts to respond to these increases and ensure the viability of the Town's water fund now and in the future. Staff recommends approval of each change and the overall fee schedule.

The sewer costs presented in this recommended schedule of fees represent those fees passed on to the Town from the Metropolitan Sewerage District (MSD). Note: MSD has not yet approved their fee schedule but these are the representative changes their staff has recommended. If this rate changes, we will amend it as appropriate.

Recommendation

Staff recommends approval of the FY27 schedule of fees.

Town of Biltmore Forest
 FY26-27 Schedule of Fees

Effective July 1, 2026

Amounts due are based upon the Schedule of Fees in effect at the time payment is due. It is the Town Board of Commissioners' intention that the Schedule of Fees be revised as needed by July 1 of each year. However, some fees may be adjusted during the year as circumstances change.

ADMINISTRATIVE	
Ad valorem tax	\$0.315 per \$100 assessed valuation
Dog License Fee	\$5 sterile; \$10 fertile
Return Check/Draft Charge	\$25.00
House Number Signs (Re-Order)	\$100.00

PLANNING AND ZONING	
Zoning Permit	\$100 first \$1,000 of construction value plus \$5 for each additional \$1,000 of construction value
Special Use Permit	\$100 due with application
Variance	\$300 due with application
Demolition Permit	\$100 due with application
Zoning Permit Extension	Half original zoning permit fee
Non-permitted Construction	Double original zoning permit fee
Zoning Clearance Letter	\$25

WATER CHARGES	
New/Transfer Account	\$30.00
AMI Transmitter Fee	\$1.82 per bill
Meter Rental Fee	
<i>5/8" meter</i>	\$.10 per bill
<i>1" meter</i>	\$.18 per bill
<i>1 1/2" meter</i>	\$.50 per bill
<i>2" meter</i>	\$.65 per bill
Base Unit Charge (Meter Size)	Cost Per Meter (bi-monthly)
<i>5/8"</i>	\$53.50
<i>1"</i>	\$53.50
<i>1.5"</i>	\$214.00
<i>2"</i>	\$342.40
<i>3"</i>	\$684.80
<i>4"</i>	\$1,070.00
<i>6"</i>	\$2,140.00
<i>8"</i>	\$3,424.00
Consumption Charges (Gallons Used)	Rate per Thousand Gallons
<i>0-5,000</i>	\$11.90
<i>5,001 – 40,000</i>	\$10.75
<i>>40,000</i>	\$9.55

Water Tap Fee	Cost
5/8" Meter	\$3,000.00 per tap installation
1" Meter	\$3,500.00 per tap installation
>1" meter	All costs borne by customer

SEWER CHARGES (AS SET BY METROPOLITAN SEWERAGE DISTRICT)
Note: As of this adoption, MSD fees are anticipated to increase by 7 percent. This is the number reflected below. If MSD fees increase by a different amount, the number below will change to reflect the correct percentage increase.

Base Rate (pending MSD board approval 25-26)	
<i>5/8" meter</i>	\$22.44 per bill
<i>1" meter</i>	\$52.71 per bill
<i>1 1/2" meter</i>	\$116.24 per bill
<i>2" meter</i>	\$203.08 per bill
<i>8" meter</i>	\$23,165.83 per bill
Treatment Fee	\$8.30 per 1,000 gallons

BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026



Agenda Item H-3

Consideration of FY25-26 Audit Contract with Carter, PC
Jonathan Kanipe, Town Manager

Background

Carter, PC continues to provide exception service for the Town in auditing our financial statements. Their proposed agreement for FY26 is attached to this memorandum. Please note, this amount is consistent with last year's cost and continues to reflect the increased needs for Yellow Book auditing standards consistent with the Town's significant federal and state grants related to Hurricane Helene. A Yellow Book audit applies to any unit of government that expends \$100,000 or more in state or federal funds in a given fiscal year.

State law requires the Town to undertake an audit of all financial statements at the conclusion of each fiscal year. The audit firm must perform this review in accordance with Generally Accepted Accounting Principles (GAAP).

Audit Services for FYE26

The attached engagement letters and audit contract will allow Carter P.C. to perform this work for the fiscal year that concludes June 30, 2026. Staff recommends approval.

May 1, 2026

To the Honorable Mayor and Members of the Board of Commissioners
Town of Biltmore Forest, North Carolina
Biltmore Forest, North Carolina

We are pleased to confirm our understanding of the services we are to provide Town of Biltmore Forest, North Carolina (the Town) for the year ending June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ending June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Biltmore Forest's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Biltmore Forest's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability - Local Government Employees' Retirement System
3. Schedule of Contributions - Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance
6. Schedule of Town's Proportionate Share of Net OPEB Liability
7. Schedule of Town's Contributions - Retiree Health Benefit Fund
8. General Fund - Budgetary Comparison Schedule - Budget and Actual

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Biltmore Forest's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Schedule of Revenues and Expenditures - Budget and Actual - Non-GAAP - Water and Sewer Fund
2. Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual – Capital Project Fund – Greenwood Park
3. Schedule of Revenues and Expenditures and Changes in Fund Balance - Budget and Actual – Capital Project Fund - Hurricane Helene Recovery
4. Schedule of Ad Valorem Taxes Receivable
5. Analysis of Current Tax Levy

We have also been engaged to audit the Schedule of Expenditures of Federal and State Awards of the Town of Biltmore Forest for the year ending June 30, 2026. Our audit of this schedule will be performed in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*; Title 2 U.S. Code of Federal Regulations Part 200 (*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*); and the State Single Audit Implementation Act. We will issue a separate report on the Schedule of Expenditures of Federal and State Awards.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information other than required supplementary information when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or non compliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We have also identified the following as significant risks of material misstatement:

- Proper recording of grant expenditures

Planning for the current year engagement has not concluded and modifications could be made to these risks or additional risks identified.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards* and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Biltmore Forest's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Town of Biltmore Forest's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Biltmore Forest's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

To the Honorable Mayor and Members of the Board of Commissioners
Town of Biltmore Forest, North Carolina

Page 6

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements).

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform and audit under the Uniform Guidance (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by the end of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the other supplementary information which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

To the Honorable Mayor and Members of the Board of Commissioners
Town of Biltmore Forest, North Carolina

Page 8

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Biltmore Forest in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. We will also prepare the Annual Financial Information Report (AFIR) for the year ending June 30, 2026, based on information provided by you. In addition, we will maintain your property and equipment listing, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services, schedule of expenditures of federal awards, and related notes, AFIR, and maintenance of your property and equipment listing services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, maintenance of your property and equipment listing, AFIR, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards, and related notes, maintenance of your property and equipment listing, and AFIR and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes, prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town of Biltmore Forest; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carter, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carter, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant agency, oversight agency, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Francine R. Noel, CPA is the audit managing director and is responsible for supervising the engagement and signing the reports. We expect to begin our audit planning in May 2026 and to issue our reports no later than December 31, 2026.

To ensure that Carter, P.C.'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement director before entering into any substantive employment discussions with any of our personnel.

We estimate our fees for the audit and other services will approximate \$37,250. You will also be billed for other out-of-pocket costs such as mileage, report production, postage, travel, copies, etc. Out-of-pocket expenses will not exceed \$400. Preparation of the AFIR will be approximately \$800. Preparation of the Data Collection form will be approximately \$300. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Carter, P.C. does not host any of Town of Biltmore Forest's information. Liscio, our client portal system, is used solely to transmit data and is not intended to store Town of Biltmore Forest's information. Town of Biltmore Forest is solely responsible for downloading any deliverables and other records from Liscio that the Town wishes to retain for its own records at the completion of the engagement.

The data and deliverables and other records will either be removed from Liscio or otherwise become unavailable to Town of Biltmore Forest after 60 days of report issuance.

Reporting

We will issue a written report upon completion of our Single Audit of Town of Biltmore Forest's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Board of Commissioners of Town of Biltmore Forest. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

To the Honorable Mayor and Members of the Board of Commissioners
Town of Biltmore Forest, North Carolina
Page 11

We appreciate the opportunity to be of service to Town of Biltmore Forest and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,



Carter, P.C.

This letter correctly sets forth the understanding of the Town of Biltmore Forest.

Management signature _____

Title _____

Governance signature _____

Title _____

The	Governing Board
of	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
-----	--------------------	-------------------------------------

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name: _____ **Title and Unit / Company:** _____ **Email Address:** _____

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.


4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services Out of Pocket Costs	\$
TOTAL AMOUNT NOT TO EXCEED	\$

Discretely Presented Component Unit	
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative (typed or printed)*	Signature* 
Date*	Email Address*

GOVERNMENTAL UNIT

Governmental Unit*	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	\$
Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Preaudit Certificate*	Email Address*

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU*	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026



AGENDA ITEM H-4
ZONING TEXT AMENDMENT 2026-01
CONSIDERATION OF ORDINANCE 2026-02
CONSIDERATION OF ORDINANCE 2026-03

Background

The attached draft ordinance present two proposed zoning text amendments recommended for approval by the Planning Commission. Because these updates constitute changes to the Town’s Zoning Ordinance, a formal public hearing is required prior to consideration by the Board of Commissioners. This public hearing is scheduled for June 9 and will be held prior to the review and consideration of this ordinance.

Overview of Proposed Zoning Amendments

Following a robust review process, the Planning Commission voted unanimously in April to recommend updates to the following two specific sections of the Zoning Ordinance:

- Ordinance 2026-02:
 - Exterior Lighting Regulations: Updates to standardizing and clarifying permissible outdoor illumination levels, fixtures, and shielding requirements to preserve community character.
- Ordinance 2026-03:
 - Setback Definitions on Amorphous Parcels: Clarifications and establishing clear definitions for calculating setbacks on large, irregularly shaped, or amorphous parcels to ensure consistent zoning enforcement.

Statutory Consistency & Next Steps

The Board may consider the items for approval only after the public hearing. Prior to taking formal action on the ordinance, the Board must adopt a statement approving or denying the consistency of the proposed amendments with the Town’s comprehensive plan.

Attachments

Draft Ordinance 2026-02
(Exterior Lighting & Setback Definitions)

Draft Ordinance 2026-03
(Setback Amendment)

ORDINANCE 2026-02

AN ORDINANCE TO AMEND THE TOWN OF BILTMORE FOREST ZONING ORDINANCE

AN ORDINANCE AMENDING THE ZONING ORDINANCE OF THE TOWN OF BILTMORE FOREST TO ESTABLISH COMPREHENSIVE EXTERIOR LIGHTING STANDARDS

WHEREAS, pursuant to North Carolina General Statutes § 160D-702, the Town of Biltmore Forest is authorized to adopt and amend zoning regulations to promote the health, safety, morals, and general welfare of the community; and

WHEREAS, the Board of Commissioners of the Town of Biltmore Forest finds that the preservation of the unique residential character, heavy tree canopy, and natural nighttime environment is essential to the visual quality of life and identity of the Town; and

WHEREAS, excessive, unshielded, or poorly directed exterior lighting can result in light pollution, glare, and light trespass onto neighboring properties, which can degrade residential privacy, disrupt local wildlife, and compromise public safety; and

WHEREAS, the Board of Commissioners desires to establish clear, predictable, and enforceable standards that encourage targeted, low-intensity, and warm-colored exterior lighting while accommodating the reasonable safety, security, and wayfinding needs of property owners; and

WHEREAS, the Town Planning Commission reviewed the proposed amendment on April 8, 2026, and recommended its approval to the Board of Commissioners; and

WHEREAS, after due notice as required by law, the Board of Commissioners held a public hearing on June 9, 2026, to consider the text amendment described herein; and

WHEREAS, the Board of Commissioners has adopted a Statement of Consistency pursuant to N.C.G.S. § 160D-605, finding this amendment to be reasonable, in the public interest, and consistent with the Town's comprehensive planning goals.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BILTMORE FOREST, NORTH CAROLINA THAT:

SECTION 1. AMENDMENT.

The Zoning Ordinance of the Town of Biltmore Forest is hereby amended by adding a new section, to be logically numbered and inserted into the Ordinance, to read in its entirety as follows:

Chapter 153.072

EXTERIOR LIGHTING STANDARDS

A. Purpose and Intent

The purpose of this section is to regulate exterior lighting in a manner that:

- 1) Preserves the residential character and visual quality of the Town;
- 2) Reduces light pollution, glare, and light trespass onto neighboring properties;
- 3) Protects public health, wildlife, and natural nighttime conditions;
- 4) Allows for reasonable safety, security, and wayfinding needs; and
- 5) Establishes clear, enforceable standards that are understandable to property owners and neighbors.

It is the intent of this section to encourage targeted, low-intensity, warm-colored lighting while avoiding excessive or intrusive illumination.

B. Applicability

This section applies to all exterior lighting installed, replaced, or modified on any property within the Town.

Interior lighting that does not spill beyond the building envelope is not regulated by this section.

Existing lighting installations are addressed under subsection H (Nonconforming Lighting).

C. Definitions

For purposes of this section, the following terms shall apply:

Exterior Lighting: Any artificial illumination located outdoors or installed within a structure that projects light outdoors.

Light Trespass: Light emitted from a fixture that extends beyond the property boundaries onto adjacent properties or the public right-of-way.

Glare: Excessive brightness that causes visual discomfort or reduces visibility.

Fully Shielded Fixture: A light fixture constructed or installed so that no light is emitted above a horizontal plane through the lowest point of the light source.

Color Temperature: The appearance of light measured in Kelvin (K), with lower values producing warmer light.

Dark Hours: The period between 11:00 p.m. and 6:00 a.m., during which reduced lighting levels are encouraged.

D. General Lighting Standards

- 1) All exterior lighting shall comply with the following standards:
 - a) Shielding and Direction: All exterior lighting shall be fully shielded.
 - b) Uplighting: Uplighting of buildings, trees, landscape features, or other structures is allowed, except as provided in subsection E(2).
 - c) Light Trespass: Exterior lighting shall be arranged and shielded so that light trespass onto adjacent properties is minimized. Light shall not be directed toward neighboring dwellings.
 - d) Intensity: High-intensity floodlights, spotlights, flashing, flickering, or strobe lighting are prohibited. Lighting shall be the minimum intensity necessary to accomplish its intended purpose.
 - e) Color Temperature: Exterior lighting shall have a color temperature of 3,000 Kelvin or less, unless otherwise approved by the Town.

E. Residential and Landscape Lighting

- 1) Front Yard Lamps: Up to two (2) lights are permitted in the front yard of a residential lot. Such lights shall not exceed eight (8) feet in height and shall be located at least ten (10) feet from the edge of the roadway.
- 2) Landscape Lighting: Landscape lighting is permitted provided it is:
 - a) Low voltage;
 - b) Low intensity;
 - c) Fully shielded;
 - d) Installed to avoid glare and light trespass; and
 - e) Shall not trespass beyond the property to neighboring dwellings.
- 3) Porch and Entry Lighting: Porch and entry lights may remain illuminated overnight, provided they are properly shielded and comply with the standards of this section.

F. Security Lighting

- 1) Security lighting shall:
 - a) Be fully shielded;
 - b) Be motion-activated or equipped with timers where practicable; and
 - c) Automatically deactivate after a thirty (30) minute period of inactivity.
 - d) Continuous, high-intensity security lighting is prohibited.

G. Exemptions

The following are exempt from this section, provided reasonable efforts are made to minimize glare and light trespass:

- 1) Temporary lighting used for emergencies or public safety;
- 2) Temporary lighting associated with construction activity, limited to the duration of the project, otherwise in accordance with the Town's construction hour requirements;
- 3) Holiday lighting displayed for a limited seasonal period;
- 4) Lighting installed or required by federal, state, local, or utility safety regulations.

H. Phased Compliance for Nonconforming Lighting

- 1) Exterior lighting existing prior to the effective date of this section that does not conform shall be considered nonconforming.
- 2) Nonconforming lighting may remain in place but shall be brought into compliance when:
- 3) The fixture is replaced or substantially modified;
- 4) A complaint is received and verified by the Town as creating excessive glare or light trespass;
- 5) The property undergoes significant redevelopment requiring a zoning permit.
- 6) The Town may establish educational guidance and voluntary compliance periods to assist property owners in transitioning to compliant lighting.

I. Enforcement

- 1) This section shall be administered by the Town Manager or designee.
- 2) Upon determination of a violation, the Town shall provide written notice describing the violation and allowing a reasonable time for correction.
- 3) Continued noncompliance may be enforced in accordance with the Town's general enforcement provisions.

SECTION 2. SEVERABILITY.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 3. CONFLICTING ORDINANCES.

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4. EFFECTIVE DATE.

This ordinance shall become effective immediately upon its adoption.

SECTION 5. Effective date.

This ordinance shall become effective upon adoption.

Date

George F. Goosmann, III
Mayor

Laura
Town Clerk

Jacobs

ORDINANCE 2026-03

AN ORDINANCE AMENDING SECTION 153.007 OF THE ZONING ORDINANCE OF THE TOWN OF BILTMORE FOREST TO ESTABLISH SPECIFIC SETBACK REQUIREMENTS FOR AMORPHOUS PARCELS GREATER THAN 25 ACRES IN SIZE

WHEREAS, pursuant to North Carolina General Statutes § 160D-702, the Town of Biltmore Forest is authorized to establish zoning regulations, including setback and yard requirements, to regulate the size and location of buildings and structures; and

WHEREAS, Section 153.007 of the Town of Biltmore Forest Zoning Ordinance outlines standard dimensional regulations and yard setbacks for properties within the Town's zoning jurisdiction; and

WHEREAS, the Town contains certain large, amorphous parcels greater than 25 acres in size that lack typical configurations, making the application of standard "front, rear, and side" yard definitions impractical and ambiguous for setback determinations; and

WHEREAS, the Board of Commissioners finds it necessary to establish clear, objective, and predictable peripheral setback standards for these unique large tracts to maintain appropriate separation from public rights-of-way and adjacent residential neighborhoods; and

WHEREAS, the Town Planning Commission reviewed the proposed amendment on April 8, 2026 and recommended its approval to the Board of Commissioners; and

WHEREAS, after due notice as required by law, the Board of Commissioners held a public hearing on June 9, 2026, to consider this text amendment; and

WHEREAS, the Board of Commissioners has adopted a Statement of Consistency pursuant to N.C.G.S. § 160D-605, finding this amendment to be reasonable, in the public interest, and consistent with the Town's comprehensive planning goals.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BILTMORE FOREST, NORTH CAROLINA THAT:

SECTION 1. AMENDMENT.

Section 153.007 of the Zoning Ordinance of the Town of Biltmore Forest is hereby amended by adding a new subsection, to be logically lettered or numbered in accordance with the existing format of that section, to read as follows:

Setbacks for Large Amorphous Parcels.

For properties greater than twenty-five (25) acres in size that do not possess typical front, rear, and side yards for standard setback purposes, the following peripheral setback regulations shall apply:

1. The setback along all public roads shall be sixty (60) feet.
2. The setback along any property line that abuts a residential property shall be twenty-five (25) feet.

SECTION 2. SEVERABILITY.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 3. CONFLICTING ORDINANCES.

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4. Effective date.

This ordinance shall become effective upon adoption.

Date

George F. Goosmann, III
Mayor

Laura Jacobs
Town Clerk

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026**



AGENDA ITEM H-5

CONSIDERATION OF ORDINANCE 2026-04

ORDINANCE TO AMEND THE TOWN CODE

Background

These proposed amendments to the Town Code are regarding commercial activity and community noise regulation. Unlike amendments to the Zoning Ordinance, these do not require a public hearing prior to Board consideration and approval.

Overview of Proposed Town Code Amendments

Resulting from a recent joint review of commercial impacts and residential quality of life, the Planning Commission has recommended updates to the following areas of the general Town Code:

- Construction Activity Hours: Tightening and clarifying the permissible days and timeframes during which active construction and property maintenance may occur. This ordinance also clarifies when a property owner may operate equipment on a Sunday.
- Noise Ordinance: Enhancing objective standards for noise violations to improve enforceability and neighborhood peace.

Next Steps

The Board will review and consider this separate ordinance during the meeting on June 9, 2026. Staff recommends approval of the text updates to provide code enforcement and the Police Department staff with clearer and more defined regulatory tools.

Attachments

Ordinance 2026-03: An Ordinance to Amend the Town Code

ORDINANCE 2026-04

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE TOWN OF BILTMORE FOREST TO ESTABLISH COMPREHENSIVE CONSTRUCTION AND PROPERTY MAINTENANCE NOISE REGULATIONS AND GENERAL NOISE AND QUIET HOUR REGULATION STANDARDS

WHEREAS, pursuant to North Carolina General Statutes § 160A-174, the Town of Biltmore Forest is authorized to adopt ordinances to define, prohibit, regulate, or abate acts, omissions, or conditions, detrimental to the health, safety, or welfare of its citizens and the peace and dignity of the town; and

WHEREAS, the Board of Commissioners finds that the preservation of residential quiet enjoyment, tranquility, and privacy is a fundamental component of the quality of life within the Town of Biltmore Forest; and

WHEREAS, noise generated by construction, renovation, major repair, and property maintenance activities, particularly when conducted during unreasonable hours, can disrupt the peace and comfort of residents; and

WHEREAS, the Board of Commissioners desires to balance the need for property maintenance, improvement, and commercial construction with the community's right to a peaceful residential environment by establishing clear, predictable, and objective time and manner restrictions on such activities; and

WHEREAS, the Board of Commissioners finds it necessary to establish a supplemental regulatory framework specifically tailored to construction and maintenance noise, utilizing a "plainly audible" enforcement standard to ensure administrative clarity for both enforcement officers and the public.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF BILTMORE FOREST, NORTH CAROLINA THAT:

The Code of Ordinances of the Town of Biltmore Forest is hereby amended by adding a new Chapter, to be logically numbered and integrated within the Town Code by the Town Clerk, to read in its entirety as follows:

CHAPTER 130.02

Section 1: Construction and Property Maintenance Noise and Activity

(A) CONSTRUCTION AND PROPERTY MAINTENANCE NOISE

The purpose of this section is to regulate noise generated by construction, renovation, repair, and property maintenance activities in a manner that protects residential quiet enjoyment while allowing reasonable activity during defined hours. This section is separate from and supplemental to the Town's general noise ordinance.

(B) Applicability

1. This section applies to:
 - a) Commercial construction and renovation activity;
 - b) Contractor-performed work; and
 - c) Property maintenance activities by property owners or property occupants using powered equipment.
 - d) This section does not apply to ordinary residential living activities, which are governed by the general noise ordinance.

(C) Construction and Maintenance Hours

1. Commercial Construction and Contractor Activity:
 - a) Permitted only between 7:00 a.m. and 6:00 p.m., Monday through Saturday.
 - b) No commercial construction activity is permitted on Sundays, except for emergency repairs necessary to protect life, safety, or property.
2. Resident-Performed Property Maintenance:
 - a) Residents may perform lawn maintenance and routine property work using mechanical equipment provided such activity complies with the Town's general noise ordinance, except as provided in subsection b) below.
 - b) On Sundays, resident-performed property maintenance shall be permitted only between 12:00 p.m. and 6:00 p.m., except for emergency repairs necessary to protect life, safety, or property.

(D) Noise Standard and Enforcement

1. For purposes of this section, "plainly audible" means noise that can be clearly heard by a police officer or code enforcement officer, without the use of measuring devices, from a public street, sidewalk, or other lawful location.
2. Enforcement officers are not required to enter private property to determine a violation of this section.

(E) Holidays

1. Commercial construction activity shall be strictly prohibited on designated holidays consistent with the State of North Carolina holiday calendar.

(F) Enforcement and Penalties

1. Violations of this section shall be enforced as provided in the general enforcement and penalty provisions of the Town Code.

Section 2: Quiet Enjoyment of Residential Property

The purpose of this section is to protect the quiet enjoyment of residential property by regulating excessive noise, while recognizing the need for ordinary daily activities.

(A) Applicability

1. This section applies to all non-construction related noise occurring within the Town.
2. Construction, repair, and maintenance activities are separate from this chapter and are regulated under the above respective provisions of the Town Code.
3. Nothing in this section shall prohibit noise associated with normal household activities conducted during permitted hours.

(B) Definitions

For purposes of this section, the following terms shall apply:

Plainly Audible: Sound that can be clearly heard by a person using normal hearing faculties, without the aid of electronic or acoustic amplification devices.

Quiet Hours: The period between 10:00 p.m. and 7:00 a.m., unless otherwise specifically permitted under this section.

Residential Property: Any property containing a dwelling unit, whether occupied or temporarily unoccupied.

(C) Prohibited Noise

It shall be unlawful for any person to create, permit, or allow noise that is:

1. Plainly audible inside a residential dwelling located on another property during designated Quiet Hours; or
2. Plainly audible at a distance of fifty (50) feet or more from the boundary of the source property during designated Quiet Hours.

This standard may be enforced based on the direct observations of a law enforcement officer or other authorized Town official from a public street, sidewalk, or any other lawful public vantage point, without requiring physical entry onto private property.

(D) Exemptions

The following activities and sound sources shall be exempt from the provisions of this section, provided reasonable efforts are made to minimize neighborhood disturbance:

1. Emergency operations, vehicles, or equipment necessary to protect life, health, or property;
2. The temporary residential use of mechanical generators during localized power outages; and
3. Official Town-sponsored or Town-approved special events.

(E) Enforcement and Administration

1. This section shall be administered and enforced by the Police Department, the Town Manager, or their designated representatives.

2. A regulatory violation may be legally determined based upon:

The direct observation of the enforcing official; or

A verified complaint from a member of the public that is subsequently corroborated by the enforcing official. The Town retains the discretion to issue educational or compliance warnings prior to formal enforcement action.

SEVERABILITY.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

CONFLICTING ORDINANCES.

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Repeal.

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.

Effective date.

This ordinance shall become effective upon adoption.

Date

George F. Goosmann, III
Mayor

Laura Jacobs
Town Clerk

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026**



Agenda Item H-6

**CONSIDERATION OF RESOLUTION 2026-04
A RESOLUTION APPROVING THE TOWN'S
LOCAL WATER SUPPLY PLAN**

Harry Buckner, Public Works Director

Background

Mr. Harry Buckner, the Town's Public Works Director, has provided a copy of the Town's Local Water Supply Plan (LWSP). This plan is submitted to the State of North Carolina annually and, once approved at the state level, must be reviewed and approved by the Town's Governing Board.

This year's LWSP has been reviewed and approved by the State. The Board is now allowed to adopt the Plan as the formal water supply plan for the Town. The attached resolution makes this effective. Mr. Buckner will provide further information and address any questions at the meeting.

Action Requested

Staff recommends approval of the attached resolution.

STATE OF NORTH CAROLINA)
)
COUNTY OF BUNCOMBE)

TOWN OF BILTMORE FOREST
BOARD OF COMMISSIONERS

RESOLUTION 2026-04

WHEREAS, North Carolina General Statute 143-355 (l) requires that each unit of local government that provides public water service or that plans to provide public water service and each large community water system shall, either individually or together with other units of local government and large community water systems, prepare and submit a Local Water Supply Plan; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Local Water Supply Plan for Town of Biltmore Forest, has been developed and submitted to the Board of Commissioners for approval; and

WHEREAS, the Board of Commissioners finds that the Local Water Supply Plan is in accordance with the provisions of North Carolina General Statute 143-355 (l) and that it will provide appropriate guidance for the future management of water supplies for Town of Biltmore Forest, as well as useful information to the Department of Environmental Quality for the development of a state water supply plan as required by statute;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Town of Biltmore Forest that the Local Water Supply Plan entitled, Local Water Supply Plan, Town of Biltmore Forest dated May 11, 2026 is hereby approved and shall be submitted to the Department of Environmental Quality, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Board of Commissioners intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

This the 9th day of June, 2026.

George F. Goosman, III
Mayor

Attest:

Laura Jacobs, Town Clerk

Biltmore Forest

2025 ▾

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled **PROVISIONAL** have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

1. System Information

Contact Information

Water System Name: Biltmore Forest PWSID: 01-11-030
Mailing Address: P.O. Box 5352 Asheville, NC 28813 Ownership: Municipality
Contact Person: Harry B. Buckner, PE Title: Director of Public Works
Phone: 828-274-3919 Cell/Mobile: 828-774-8041

Complete

Distribution System

Line Type	Size Range (Inches)	Estimated % of lines
Ductile Iron	2-6	82.00 %
Ductile Iron	6-8	18.00 %

What are the estimated total miles of distribution system lines? 20 Miles

How many feet of distribution lines were replaced during 2025? 0 Feet

How many feet of new water mains were added during 2025? 0 Feet

How many meters were replaced in 2025? 12

How old are the oldest meters in this system? 17 Year(s)

How many meters for outdoor water use, such as irrigation, are not billed for sewer services? 153

What is this system's finished water storage capacity? 0.0000 Million Gallons

Has water pressure been inadequate in any part of the system since last update? *Line breaks that were repaired quickly should not be included.* No

The Town of Biltmore Forest purchases its entire supply from the City of Asheville (01-11-010) through three metered connections. The City of Asheville provides all storage for the Town.

Programs

Does this system have a program to work or flush hydrants? Yes, Annually

Does this system have a valve exercise program? Yes, Annually

Does this system have a cross-connection program? Yes

Does this system have a program to replace meters? Yes

Does this system have a plumbing retrofit program? No

Does this system have an active water conservation public education program? Yes

Does this system have a leak detection program? Yes

The Town of Biltmore Forest utilizes our cellular based AMR system to monitor the system for customer-side leaks, and visually inspects the Town-owned system daily.

Water Conservation

What type of rate structure is used? **Decreasing Block**

How much reclaimed water does this system use? **0.0000 MGD** For how many connections? **0**

Does this system have an interconnection with another system capable of providing water in an emergency? **Yes**

The Town of Biltmore Forest purchases its entire supply from the City of Asheville (01-11-010) through three metered connections.

2. Water Use Information

Service Area

Sub-Basin(s)	% of Service Population	County(s)	% of Service Population
French Broad River (05-2)	100 %	Buncombe	100 %

What was the year-round population served in 2025? **1,430**

Has this system acquired another system since last report? **No**

Water Use by Type

Type of Use	Metered Connections	Metered Average Use (MGD)	Non-Metered Connections	Non-Metered Estimated Use (MGD)
Residential	799	0.1247	0	0.0000
Commercial	9	0.0117	0	0.0000
Industrial	0	0.0000	0	0.0000
Institutional	8	0.0033	1	0.0001

How much water was used for system processes (backwash, line cleaning, flushing, etc.)? **0.0002 MGD**

3. Water Supply Sources

Monthly Withdrawals & Purchases

	Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)		Average Daily Use (MGD)	Max Day Use (MGD)
Jan	0.0975		May	0.1702		Sep	0.2034	
Feb	0.1217		Jun	0.1906		Oct	0.1965	
Mar	0.1102		Jul	0.2416		Nov	0.1759	
Apr	0.1250		Aug	0.2123		Dec	0.1155	

The Town of Biltmore Forest purchases its entire supply from the City of Asheville (01-11-010) through three metered connections.



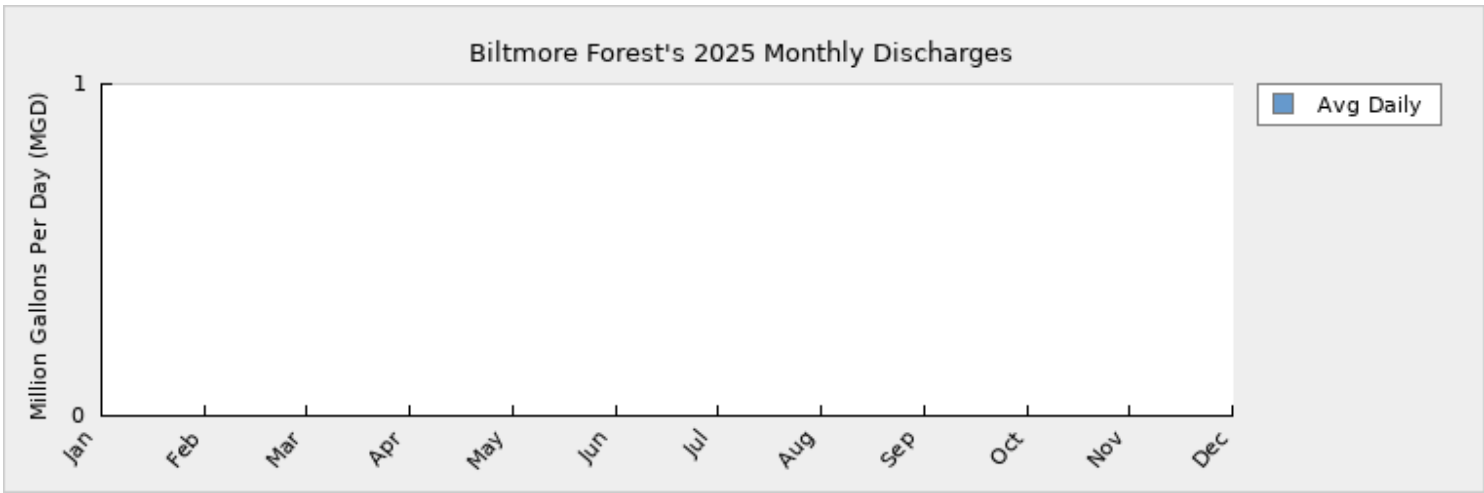
Water Purchases From Other Systems

Seller	PWSID	Average Daily Purchased (MGD)	Days Used	Contract MGD	Contract Expiration	Recurring	Required to comply with water use restrictions?	Pipe Size(s) (Inches)	Use Type
City of Asheville	01-11-010	0.1628	365	0.3500	2026	Yes	Yes	6,8	Regular

4. Wastewater Information

Monthly Discharges

	Average Daily Discharge (MGD)		Average Daily Discharge (MGD)		Average Daily Discharge (MGD)
Jan	0.0000	May	0.0000	Sep	0.0000
Feb	0.0000	Jun	0.0000	Oct	0.0000
Mar	0.0000	Jul	0.0000	Nov	0.0000
Apr	0.0000	Aug	0.0000	Dec	0.0000



How many sewer connections does this system have? 657

How many water service connections with septic systems does this system have? 6

Are there plans to build or expand wastewater treatment facilities in the next 10 years? No

The Town of Biltmore Forest does not own or operate any sewage collection or treatment facilities. Sewage service is provided by the Metropolitan Sewerage District of Buncombe County.

5. Planning

Projections

	2025	2030	2040	2050	2060	2070
Year-Round Population	1,430	1,448	1,477	1,506	1,537	1,568
Seasonal Population	0	0	0	0	0	0
Residential	0.1247	0.1256	0.1281	0.1306	0.1333	0.1360
Commercial	0.0117	0.0166	0.0168	0.0170	0.0172	0.0174
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Institutional	0.0034	0.0049	0.0050	0.0051	0.0052	0.0053
System Process	0.0002	0.0002	0.0002	0.0002	0.0002	0.0002
Unaccounted-for	0.0228	0.0240	0.0244	0.0249	0.0254	0.0259

Demand v/s Percent of Supply

	2025	2030	2040	2050	2060	2070
Surface Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Ground Water Supply	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Purchases	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
Future Supplies		0.0000	0.0000	0.0000	0.0000	0.0000
Total Available Supply (MGD)	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
Service Area Demand	0.1628	0.1713	0.1745	0.1778	0.1813	0.1848
Sales	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Future Sales		0.0000	0.0000	0.0000	0.0000	0.0000
Total Demand (MGD)	0.1628	0.1713	0.1745	0.1778	0.1813	0.1848
Demand as Percent of Supply	47%	49%	50%	51%	52%	53%



The purpose of the above chart is to show a general indication of how the long-term per capita water demand changes over time. The per capita water demand may actually be different than indicated due to seasonal populations and the accuracy of data submitted. Water systems that have calculated long-term per capita water demand based on a methodology that produces different results may submit their information in the notes field.

Your long-term water demand is **87** gallons per capita per day. What demand management practices do you plan to implement to reduce the per capita water demand (i.e. conduct regular water audits, implement a plumbing retrofit program, employ practices such as rainwater harvesting or reclaimed water)? If these practices are covered elsewhere in your plan, indicate where the practices are discussed here. **No changes.**

Are there other demand management practices you will implement to reduce your future supply needs? **No changes.**

What supplies other than the ones listed in future supplies are being considered to meet your future supply needs? **None.**

How does the water system intend to implement the demand management and supply planning components above? **N/A**

Additional Information

Has this system participated in regional water supply or water use planning? **Yes, The Town of Biltmore Forest has and will continue to participate in planning discussions with the City of Asheville, since they are the sole provider capable of providing water to the Town of Biltmore Forest.**

What major water supply reports or studies were used for planning? **The Town of Biltmore Forest completed a comprehensive water rate study in 2023 which resulted in the implementation of a new rate structure and new rates. This was in reaction to the City of Asheville performing and implementing a new rate study which led to them implementing significant rate increases to their bulk water users like the Town of Biltmore Forest.**

Please describe any other needs or issues regarding your water supply sources, any water system deficiencies or needed improvements (storage, treatment, etc.) or your ability to meet present and future water needs. Include both quantity and quality considerations, as well as financial, technical, managerial, permitting, and compliance issues: **None.**

The Division of Water Resources (DWR) provides the data contained within this Local Water Supply Plan (LWSP) as a courtesy and service to our customers. DWR staff does not field verify data. Neither DWR, nor any other party involved in the preparation of this LWSP attests that the data is completely free of errors and omissions. Furthermore, data users are cautioned that LWSPs labeled **PROVISIONAL** have yet to be reviewed by DWR staff. Subsequent review may result in significant revision. Questions regarding the accuracy or limitations of usage of this data should be directed to the water system and/or DWR.

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026**



**Agenda Item H-7
Ridgefield Place - Hendersonville Road Intersection**

Background

Last month, the Town’s consulting engineer, McGill Associates, PA, provided the Board with conceptual "right-in, right-out" (RIRO) configurations to improve safety within the existing right-of-way. In conjunction with these options, McGill Associates also prepared a “right-out only” option that would be constructed entirely within the Town’s existing right-of-way. This option eliminates all entries from Hendersonville Road while allowing right-turn exits from Ridgefield Place. This forces inbound traffic to use the Eastwood Road signal, fits entirely within the existing right-of-way, and most effectively prevents dangerous left-turn movements.

Options for Closing the Intersection Completely

During the meeting, the Board expressed a desire to revisit the option of closing the intersection completely via a cul-de-sac or other methods. Staff met with the property owners of both parcels at the intersection of Ridgefield Place and Hendersonville Road. While there was some discussion regarding the potential acquisition of property for this purpose, there was no resolution.

During the month, Skyland Fire Department provided the Fire Marshal’s code requirements for a cul-de-sac (or T-intersection). These requirements enable the fire apparatus to maneuver appropriately during a response. The standards shown on the following page are similar to the ones originally proposed by the Town for a cul-de-sac and would require additional property acquisition from the above referenced property owners.

While the Town does have existing cul-de-sacs that do not meet these requirements, it is my recommendation that we do not construct anything that is noncompliant as this would certainly pose some risk to the Town if there were ever a need for the fire trucks to provide service in this location.

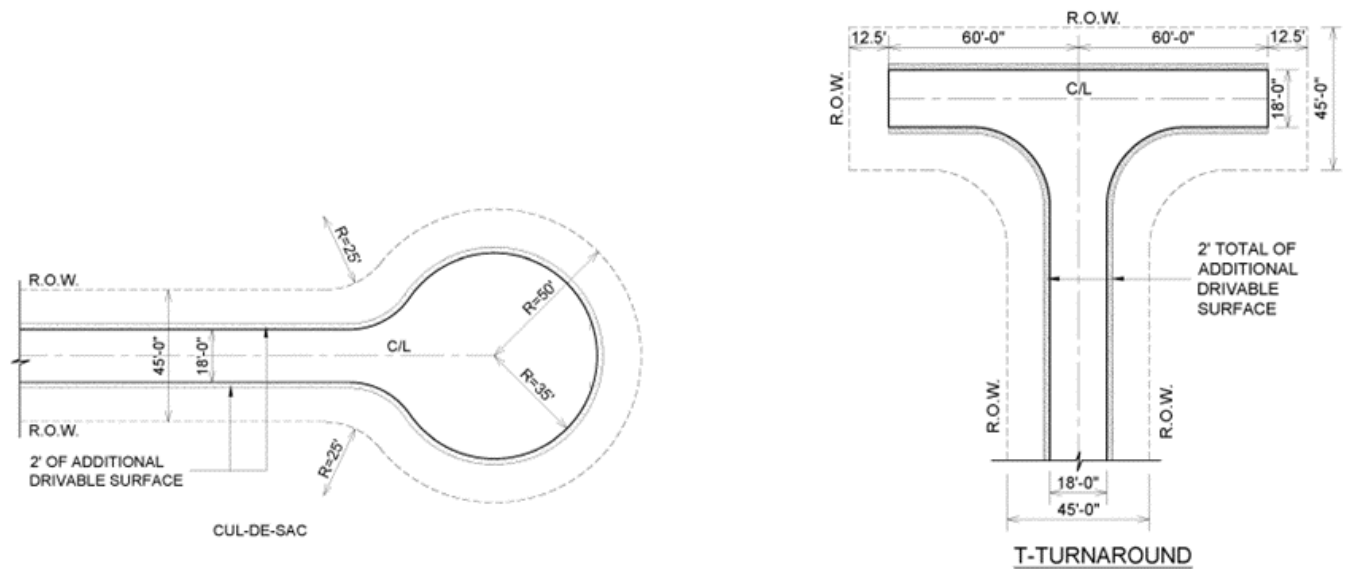


Figure 1

Additional Information Regarding Eastwood Road

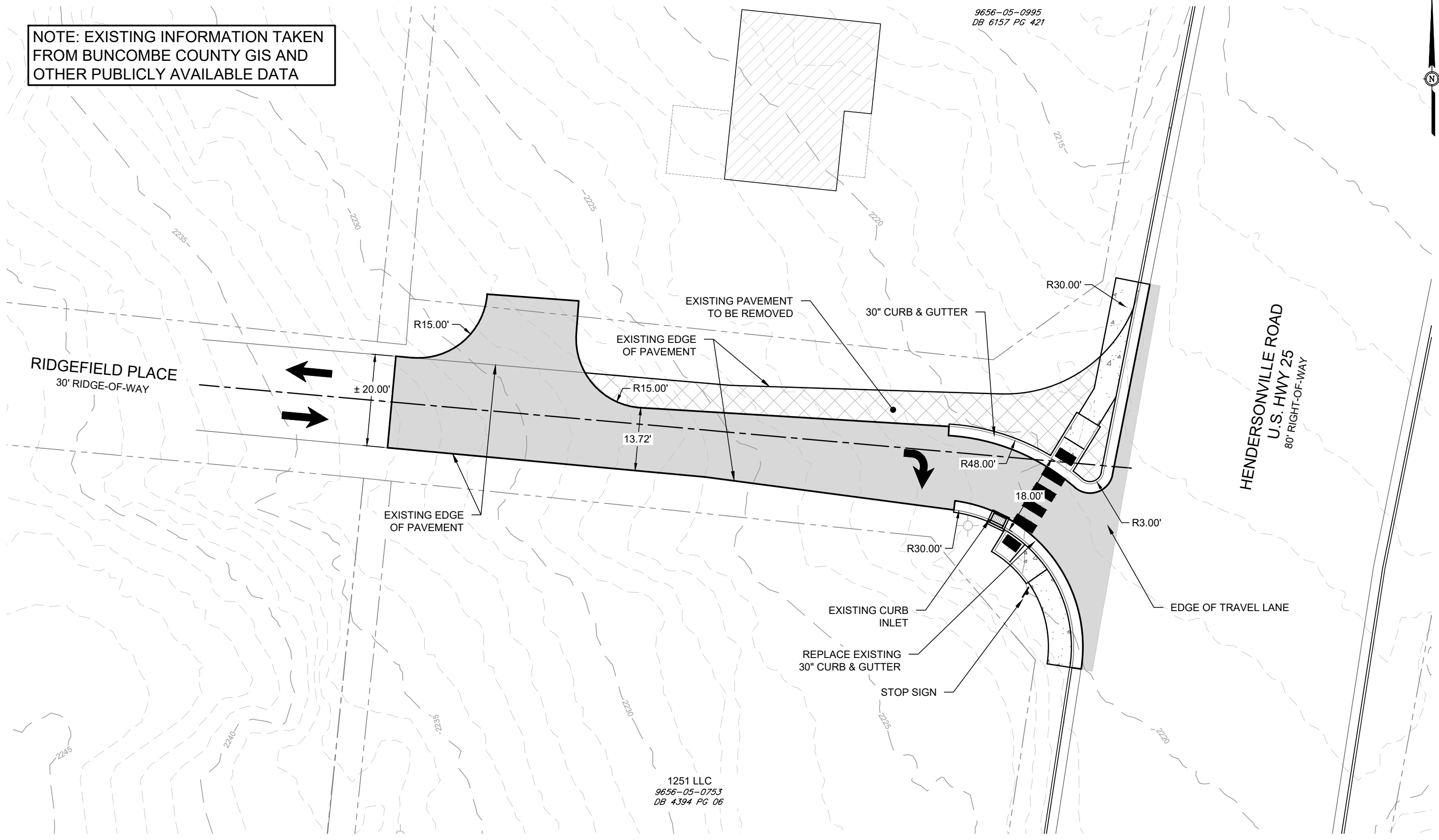
During the month, I spoke with NCDOT regarding the potential for a right-turn only lane on Eastwood Road. While it was a preliminary conversation, the NCDOT engineer indicated a belief that the Town *would* be able to construct three (3) ten-foot lanes at this location without moving the traffic light. The engineer also indicated that it was unlikely that a dedicated right-turn arrow or light would need to be added, unless the Town requested this. It is my opinion that this is unnecessary as most people would be using a standard “right-on-red” philosophy when making that southbound turn. Adding this right-turn lane would improve traffic flow from Eastwood Road onto Hendersonville Road by reducing delays for southbound drivers and providing more space for vehicles in the middle lane waiting to turn north onto Hendersonville Road.

Recommendation

In order to move ahead, staff recommends proceeding with the “right-out” option for Ridgefield Place coupled with the increased intersection width at Eastwood Road. If options for a cul-de-sac or other “closed” intersection appear likely within the next few weeks, this would be the preferred option. However, in the interest of providing a safer intersection and better access for all residents, we recommend moving forward with what is currently available to be done within the Town’s existing rights-of-way. If the Board concurs, staff would engage McGill Engineers to move beyond their conceptual layout and also begin the design process for the Eastwood Road changes.

NOTE: EXISTING INFORMATION TAKEN FROM BUNCOMBE COUNTY GIS AND OTHER PUBLICLY AVAILABLE DATA

9656-05-0995
DB 6157 PG 421



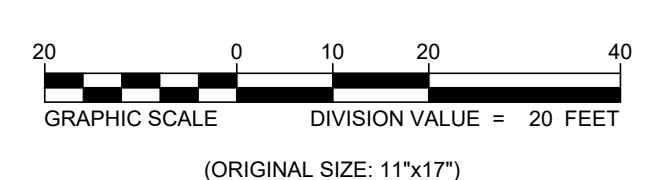
1251 LLC
9656-05-0753
DB 4394 PG 06

P:\2019\19.00155-BILTMORE\DRAWINGS\CIVIL\RIDGFIELD INTERSECTION\DRAWINGS\CONSTRUCTS\19.00155 - RIDGFIELD - BASE -3.DWG PLOT DATE 5/6/2026 7:57 PM GARY WOOD

55 Broad Street
Asheville, NC 28801
828.252.0575
NC Firm License # C-0459
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DATE MAY 2026	PROJECT # 19.00155
OFFICE MANAGER M. CATHEY	DESIGNER G. WOOD
PROJECT MANAGER B. CATHEY	REVIEWER B. CATHEY

INTERSECTION OF
RIDGFIELD PL AND HENDERSONVILLE ROAD
BILTMORE FOREST
BUNCOMBE COUNTY, NORTH CAROLINA



OPTION # 3 - RIGHT OUT ONLY

SHEET
F-3

**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM
JUNE 9, 2026**



Agenda Item H-8

**CONSIDERATION OF BOARD OF ADJUSTMENT
ALTERNATE APPOINTMENTS**

Background

Recent Board of Adjustment meetings were cancelled due to recusals from some Board members or unavailability of others. This resulted in the delay of application review for projects that were submitted within the required time. After the second cancellation, the Town Attorney and Town Manager recommended that the Board of Commissioners consider appointments of several alternates to the Board of Adjustment so this was not an issue moving forward. Ms. Janet Whitworth remains an alternate to the Board of Adjustment and was appointed previously.

The list of alternates for Board of Commissioners consideration is below.

Mr. Steve Hodges

Mr. Bruce Johnson

Mr. Fred Koon

Mr. Oby Morgan

Action Requested

Staff recommends these individuals be appointed as alternates to the Board of Adjustment.