

PROPOSED AGENDA

Meeting of the Town of Biltmore Forest Board of Commissioners

To be held Tuesday, June 6, 2023 at 4:30 p.m.

A. Pledge of Allegiance

B. Roll Call

Mayor George F. Goosmann, III
Commissioner Fran G. Cogburn
Commissioner E. Glenn Kelly
Commissioner Doris P. Loomis

C. The minutes of the May 9, 2023 meeting will be presented for approval.

D. Reports of Officers

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

E. Public Hearing – Fiscal Year 2023-24 Budget

F. Public Hearing – Zoning Text Amendment 2023-02:

An Ordinance to Amend the Town of Biltmore Forest Zoning Ordinance

G. New Business

1. Facility Needs Prioritization Recommendation
2. Consideration of Fiscal Year 2023-2024 Budget
3. Consideration of Fiscal Year 2023-2024 Fee Schedule
4. Consideration of Ordinance 2023-04 – An Ordinance to Amend the Town of Biltmore Forest Zoning Ordinance
 - Ch. 153.043 – Maximum Roof Coverage Ordinance*
 - Ch. 153.048 – Impervious Surface Coverage Ordinance*
 - Ch. 153.071 – Recreational and Commercial Vehicle Storage*
5. Consideration of FY23 Audit Contract with Carter P.C.

H. Public Comment

I. Adjourn

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

MINUTES OF THE MEETING OF THE MAYOR AND THE TOWN COMMISSIONERS OF
BILTMORE FOREST HELD MAY 9, 2023

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 E. Glenn Kelly, present

Commissioner Fran Cogburn, present

Mr. Jonathan Kanipe, the Town Manager, and Mr. William Clarke, the Town Attorney, were also present.

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

The Pledge of Allegiance was conducted.

Commissioner Fran Cogburn made a motion to approve the minutes from April 11, 2023. Commissioner Glenn Kelly seconded the motion. The motion was unanimously approved.

Chief Trevor Lance gave the report for Skyland Fire Department. There were 27 calls for the month. There were two motor vehicle accidents, one on Overlook Road and one on the Blue Ridge Parkway. Thankfully there were no injuries on either occurrence. On August 19th there will be a safety day at Biltmore Baptist Church. Mayor Goosmann thanked Chief Lance for all the fire department's hard work.

Chief Chris Beddingfield gave the report for the Police Department. There has been a lot of positive feedback on the efforts put forth on Hendersonville Road. Mr. Kanipe and Chief

Beddingfield have been working extensively with the Department of Transportation to lessen the number of vehicle accidents on Hendersonville Road so the Police Officers put a new speed sign up. The problem is with the heavy traffic volume on Hendersonville Road, it is reading a lot of data, and the battery drains quickly. Officers are changing the battery daily. A solar power sign is now on order to use just on Hendersonville Road. Residents that live on that side of Town are very happy that progress is being made.

There was a vehicle pursuit on Hendersonville Road with a vehicle traveling at over 90 mph and Officers are trying to keep a lock down on the safety on Hendersonville Road in the late evening.

Personnel conducted yearly firearms qualifications this past month and fired 2000 rounds of ammunition. This is something that is mandated by the State and Chief Beddingfield said we want our Officers to be properly trained especially in issues of deadly force and things of that nature.

Commissioner Kelly asked what time of day the pursuit occurred. Chief Beddingfield said it was in the middle of the night. The subject was taken to jail. Mayor Goosmann thanked Chief Beddingfield for all their hard work.

Mr. Harry Buckner gave the report for the Public Works Department. Mr. Buckner extended two offers to potential candidates. Public Works staff completed the South brush route today. The North route will be scheduled for Monday pickup. Mr. Buckner attended the annual capital improvements plan presentation at the Metropolitan Sewerage District. Mr. Buckner also attended a class at Biltmore Park through the UNC School of Government regarding stormwater management.

Mr. Buckner said there is some construction fencing on Cedar Hill, and construction should ramp up over the next week or two. People will start seeing some more heavy construction. They are working down in this area as they stabilize the creek up through that section and make sure the roads are stable. Mr. Buckner discussed the street light project. Mr. Buckner gave the Board a

detailed list of the specific lights that were impacted as part of the phase one and phase two sub project by intersection and what has been completed.

They are getting underway at Greenwood Park on the capital improvements down there. Regarding replacing the pedestrian bridge there as well as the bridge in Brookside, Mr. Buckner met with a surveyor today. There are currently stakes and flags up as they move in here in the near future to get enough survey data to make sure the project moves forward.

Mr. Buckner's focus for the upcoming month is really going to be onboarding these guys and helping them get oriented our new employees.

Staff is also currently working on mowing season and maintenance. Right now everything is really growing fast and so it requires a fair amount of attention.

Mayor Goosmann complimented Public Works staff for all their hard work especially with being shorthanded at this time.

Commissioner Kelly asked Mr. Buckner about the third bullet point on page two of Mr. Buckner's report regarding the meeting with Enterprise Fleet Management on April 12 for them to manage our vehicle fleet. Commissioner Kelly asked Mr. Buckner if Town staff wants to lease the Town vehicles instead of buying them.

Mr. Buckner said this is the discussion currently. Mr. Buckner said there is still a fair number of details to hammer out on this topic. Mr. Buckner said it is not quite as simple on heavy vehicles. Mr. Buckner anticipates this becoming more of a hybrid type operation, specifically as it relates to the garbage trucks, because they have such specialty equipment on them. It's not that they say they can't do that. It's just when we talk about one of the big pluses of a fleet management system that Mr. Buckner understands it is not just the cost savings, but it is also the maintenance benefits. Those programs typically include maintenance of the vehicle. Mr. Buckner said as far as the normal service vehicles like the F-150, basic pickup trucks even up to the F-350 with the service bed, that's something that they are clearly very comfortable providing. They understand

the financials and how to provide that to local government. They have a great deal of experience working with local governments.

Commissioner Kelly asked if this proposal Mr. Buckner heard so far would require us to house these vehicles inside overnight. Mr. Buckner said no, it would not.

Commissioner Kelly said it would be a little premature to think about tearing up the forest in the north on Vanderbilt Road and spending several million dollars to build a facility to house these trucks overnight.

Mr. Buckner responded and said these are two completely unrelated topics and noted they are not dependent upon one another in his opinion.

Commissioner Kelly said if you do not have to store somebody else's vehicle overnight, it would not make much sense to build a storage facility to store vehicles that you do not have to store.

Commissioner Cogburn said I know you all do so much and thanked the public works staff for working so hard. Commissioner Cogburn wondered if the bridge at Greenwood Park and the pre-engineered design would be completed by the end of May. Mr. Buckner said no. Commissioner Cogburn asked Mr. Buckner if he had a timeline of when it will be completed. Mr. Buckner said he has not received a delivery schedule for those yet. Mr. Buckner has reached out to two different bridge manufacturers. Mr. Buckner said they really need to survey back before we can finalize the lengths and exactly what those bridges people look like. Mr. Buckner said they finalized pricing and all the details, but he didn't want to commit to a timeline at this time. Mr. Buckner said they are aware that there's a strong interest in making sure that this happens as quickly as possible.

Mayor Goosmann thanked Mr. Buckner for all their hard work.

Mr. Jonathan Kanipe gave the monthly report for the Town. Mr. Kanipe echoed Chief Beddingfield in terms of road and traffic safety. They were very pleased with the speed sign that we've utilized. They have installed the speed limit sign and for those at the triangle as well. It's a similar type, with the orange flagging and so we'll be moving the speed signs between those two just to keep people kind of aware of what they're coming up to. Mr. Buckner did a good job talking about the town street light retrofit project.

Mr. Kanipe said next month's Board meeting will take place on Tuesday, June 6th instead of Tuesday, June 13th.

Mr. Kanipe introduced Mr. Tony Williams. Mr. Williams joins us as our first full-time Town Planner after the Board approved the position in January. The position was advertised and received over twenty applications. Mr. Williams is a native of Buncombe County, has extensive experience in planning and code enforcement, started his career with the City of Hendersonville code enforcement in the mid 2000s and then served from Madison County in 2007 as the Zoning Administrator and Code Enforcement Officer. He was also the Director of Inspections and Planning. Tony did a great job in both interview sessions.

Commissioner Kelly asked what the cost for the funding of this position is. Mr. Kanipe said it cost approximately \$84,000. Commissioner Kelly asked if it is about 20% more to benefit which would be \$100,000. Mr. Kanipe said no, the \$84,000 includes the benefits. Commissioner Kelly said ok.

Mr. Kanipe introduced Mr. Steve Allan. Mr. Allan came to us in February to do a facility study for the Police Department, Public Works department, and Town Hall. Mr. Allan is the President of Solutions For Local Government and he is going to present his findings to the Board.

Mr. Allan said the purpose of this study was to evaluate existing facilities and uses, and to determine if any improvements need to be considered in the future. Mr. Allan said most of the time spent was in the Public Works Department and at the Police Department since they have the greatest needs right now. Mr. Allan said the reception area is awkwardly arranged at Town Hall.

On page 2, when describing existing conditions, what Mr. Allan is talking about is problems, vacancies, and space that is needed. These are things the Town buildings do not have and problems with some of the space that is existing. With the Town Hall, it is very simple. The reception area should be facing the window where visitors see someone greeting them and not a back. At the bottom of those bullet points on page two, there's a note that says prior to commencement of this study, the Town had contemplated and reviewed several options for reworking the Town Hall administrative office. Mr. Allan said he did not know about this until he got ready to write the report. Commissioner Kelly mentioned something about covered vehicles here. Mr. Allan said he can give as much detail as you'd like about Public Works, which begins on page 3.

Commissioner Kelly asked about the notes regarding whether additional personnel are hired, there is no room to put them over at Town Hall and they can only be put in this “conference room” as Mr. Allan stated. Commissioner Kelly continued to say, in the budget message, the Town Manager wants to hire additional personnel. If there's no room out there, then he or she would have to, according to you, take over part of this room, which we've been using as the Commissioners room for 55 years. Mr. Allan said he is trying to explain the building and what can be done with it. Mr. Allan said the area is 120 square feet, which is a typical office size.

Mr. Allan said one thing that was brought up by Public Works staff are vehicles and trucks not being covered and closed when not in use. Mr. Allan said he has been doing this type of research for 46 years and these vehicles are not being taken care of by exposing them continually to outside elements and said they are potentially losing thousands of dollars by not protecting them. Commissioner Kelly asked why the vehicles should be covered. Mr. Allan said providing adequate enclosures for the department vehicles will reduce deterioration from the elements such as rain, snow, heat, and cold. It will also protect the tools, equipment, and materials that are stored in those vehicles, so they are not being left outside and getting beat on. Mr. Allan said by having these covered, this will improve the reliability and availability of vehicles when needed, allow for convenient preventive maintenance, and add lifespan to the vehicles themselves. This will also improve employee safety and increase the long-range monetary value of the fleet.

Commissioner Kelly said he noticed thousands of new cars and used cars for sale in and around Buncombe County, 99% of these vehicles stay outside. Commissioner Kelly said on Sweeten Creek Road, they all have their equipment sitting outside. It appears to Commissioner Kelly these vehicles are designed to sit outside and operate fine in bad weather. Surely one would want snow trucks and bulldozers to operate in bad weather. Commissioner Kelly said if thousands of vehicles are sitting out on the lots in Buncombe County year-round and you look out here on I-40 and that construction equipment has been sitting out for long periods of time. There is a place across from Vanderbilt Park where they have been moving dirt, and it sits outside for many years. Mr. Allan asked if these are all the same vehicles. Commissioner Kelly said yes. Mr. Allan asked Commissioner Kelly if these places check the vehicles to make sure they are running and engage their engines. Commissioner Kelly said he had no idea, but they still sat outside. Mr. Allan said that it is their money, and they can spend it how they want to. Mr. Allan said there are two salt trucks that have rusted out and the bottom flatbed for the dump trucks are about to rust out. This wouldn't happen if they were stored inside, and it can be very expensive to fix. Commissioner Kelly asked if the pickups need to be covered. Mr. Allan said yes. Mr. Allan said the largest part of the deficit that he has identified for Public Works is the lack of coverage of heavy equipment and vehicles.

Commissioner Kelly asked what the cost of this facility would be to cover the equipment, vehicles, and machinery. Mr. Allan said he conducts the space needs assessment, the cost estimate is conducted by another party and he was not sure what the cost would be.

Mr. Allan said there are several issues with the garage space at the end. There are garage spaces that have doors, and the vehicles cannot fit in them.

Mr. Allan said a new Police Department is needed and there are many issues with their current situation.

Commissioner Kelly asked how much a new police facility would be.

Mr. Allan said he could throw numbers around, but his concern that he has in the past is as soon as they hear a number, that's the answer and it never is. So, Mr. Allan said he would recommend getting a professional opinion on cost.

Commissioner Kelly again asked Mr. Allan what the cost would be for a new Police Department.

Commissioner Kelly said from what he understood from reading this entire report that Mr. Allan thinks the need for a new Police Department is much greater than the need for an off-site storage facility for the Public Works vehicles and equipment. Mr. Allan said he would put the Police Department as the number one priority. Commissioner Kelly said to Mr. Allan, that's what he asked and again confirmed that Mr. Allan said the Police Department is more urgent. Mr. Allan said this was his recommendation. Commissioner Kelly said they have been talking for months about off-site facility storage. Mr. Allan said he recommended they do this as well.

Commissioner Kelly asked Mr. Allan if he spoke to any elected official other than Mayor Goosmann about these projects. Mr. Allan said he only met Mayor Goosmann prior to the meeting and said hello.

Mr. Allan said he had the pleasure of sitting down with the senior staff and talking about issues in the future and what is down the road. Mr. Allan said he has been impressed with the work the Town is doing with the walkway park and walkway developments within the town.

Mr. Allan suggested contracting for a professional programming service to develop a formal facility program document that will identify the detailed requirements for a new release statement for Town property.

Mr. Allan said he is not going to give a number and that it misleads others and will skew the process. What you're trying to get is efficiency and this has been a mainstay during this entire project.

Commissioner Kelly asked Mr. Allan how much his report and his services cost the town. Mr. Allan said the cost was \$6,500.

Mayor Goosmann thanked Mr. Allan for all his efforts and said they will discuss this and let him know what and when this will be done.

Mr. Allan thanked the Board for their time.

Ms. Krystal Curtis discussed the Consideration of a Tax Penalty and Interest Waiver at 14 Amherst Road. Ms. Curtis said the Town received a request for another tax penalty waiver from the homeowners at 14 Amherst Rd. The state law does prohibit Town staff from making any kind of adjustment without confronting the Board and getting their approval first. The tax notice was mailed to the property owner's physical address but should have been mailed to an address in Florida. The resident has another property here in Biltmore Forest, and according to the general statute, notices shall be conclusively presumed whether such persons have actual notice of that. The argument from the homeowner is that the address was incorrect as to where the bill was mailed to. They were under the impression the taxes were included in escrow as their other property in Biltmore Forest is on escrow. They are asking the Board to approve to void the tax penalties and any interest that has accrued as well. The total amount of the penalty of interest is \$152.53. The homeowner has paid the taxes on his other property in Biltmore Forest.

Commissioner Kelly made a motion to deny the request for the tax penalty waiver. Commissioner Cogburn seconded the motion. The request was denied unanimously.

The consideration of FY 23 Audit Contract with Carter P.C. was tabled for the next month. Mr. Kanipe said they are going to have a yellow book audit due to the recovery fund money the Town was sent along with other State proceed money. This will likely trigger a different contract so Mr. Kanipe will get the Board a revised copy of the contract for next month's meeting since this will change the pricing.

Consideration of FY23 Budget Ordinance Amendment. The Budget Ordinance Amendment was provided to the Board in detail. Mr. Kanipe recommended approval of the Budget Amendment.

Commissioner Loomis made a motion to approve the FY23 Budget Ordinance Amendment, Commissioner Kelly seconded the motion. The motion was unanimously approved.

Mr. Kanipe reviewed the Zoning Ordinance Amendment Recommendations regarding the Maximum Roof Coverage Ordinance, Impervious Surface Coverage Ordinance, and the Recreational and Commercial Vehicle Storage. Mr. Paul Zimmerman discussed these updates with the Board. Mr. Zimmerman explained there are changes being made to some ordinances. First, there are two reasons for changing the maximum roof coverage. The specificity of the existing chart was either 1/4 acre or 2/10 of an acre. There was often a discussion or misunderstanding whether homeowners should round it up or round up or down and what roof coverage applies, so we needed more specificity. Mr. Zimmerman also noticed when he plotted these, the roof coverage area fit a natural curve that could be described by a mathematical function. Mr. Zimmerman took that mathematical function that set the existing curve to 99.1% and used that to interpolate so that he could get gradations every 1/10 of an acre. It is more robust by using an equation as opposed to just a bunch of numbers than the original Ordinance was.

As for the impervious roof coverage, what Mr. Zimmerman found was it originally broke the lots into three different sizes and that allowed a percentage of that total acreage to be impervious. Mr. Zimmerman found when someone with a three-acre lot was allowed less impervious roof coverage than a person with a 2.9-acre or a 2.8-acre lot which didn't make sense. Because there were no limits, there was no maximum allowed for impervious coverage. A person with a five-acre lot could theoretically have one acre of impervious surface coverage for their house to driveway and everything else, which seemed excessive to have that large an area to be asphalt or house or other structures. The new Ordinance uses the exact same chart as the roof coverage. It breaks it down into a 1/10 of an acre increment. It uses an equation which is identical to the same type of equation that I use for roof coverage, and it maxes out at about 30,000 square feet which is roughly 3/4 of an acre. An acre is 42,560 square feet.

By taking cumulatively these four changes, four reasons for the change to the impervious roof coverage, giving us a much more robust and better ordinance than what was there previously. This gives us very good specificity using the existing chart that they're comfortable with using if they want to use the equation, if they want to get accurate down to 100th of one acre.

Mr. Clarke said it makes sense and having dealt with a number of these issues, both in impervious service and roof coverage, this is a really easy way for architects and contractors to look at it and they can still request a variance if necessary. This is a much more efficient way to handle the impervious surface as well.

Ms.. Martha Barnes suggested to Mr. Zimmerman to talk about the low end of the scale because we were getting a lot of variances requested on the smaller lots, Ms. Barnes asked if this was truncated at the low end. Mr. Kanipe said we've limited it; the minimum is 0.5 acres. Mr. Zimmerman said the new curve is slightly higher by a few feet than the old one, particularly in the low end, and the upper end is down by a few feet, but overall, it is close to the original.

Mr. Kanipe said that in Section 153.071, there is clarification about the types of recreational and commercial. Mr. Zimmerman said for one of those which was enclosed utility trailers, he can give you pictures if you wish of places around that are stored inside of the road and closed utility trailers and their driveway.

With the recommendation of the Chairman of the Planning Commission and the Board of Commissioners, a Public Hearing will be scheduled for next month to vote on these three Ordinances.

The Cedar Hill Road Stabilization and Stream Restoration was discussed. The bid was awarded to Baker Grading and Landscaping in the amount of \$274,000. Mr. Buckner said it will look substantially different, but it will be repaired and look much better in the long run.

Mr. Kanipe discussed the 2024 Budget Presentation. Notice has been provided to the Asheville *Citizen-Times* and an advertisement will be placed in the newspaper indicating the Town will hold a public hearing on Tuesday, June 6, 2023 before considering the Budget for adoption. There is no tax increase. It will remain at .345. There is a significant fund balance appropriation- right at \$1.2 million. This is a big number, but it is nearly a direct 1 to 1 funding for what is effectively two major storm water projects. As you recall, when we approved the master plan for storm water in 2019, we have projects one and nine, we both identified. Going North to Lone Pine Road and Vanderbilt, then going South and West on Vanderbilt Road to Park Rd, those are two projects that we are going to do in the coming year. Design for this project has occurred in the current fiscal year budget easement plats are ready. The engineering part of it is prior to construction being accomplished, obviously there has been some escalation in cost since last year when we had the initial estimate, but I would say from 2019, the estimate from the consultant that did the stormwater master plan for both projects.

Mr. Kanipe is not terribly concerned about the cost in terms of the value of what we're getting. But again, that fund balance appropriation would really get the almost dollar per dollar. Mr. Kanipe said we've got right at \$6,000,000 in the bank for the General Fund right now. This includes assets in the NC Capital Management Trust of close to \$5.1 million. Again, the investment earnings have been fantastic this year. You do see some trade-offs that you spend down on some so the investment earnings might not be quite as much where we are. Mr. Kanipe said part of the reason is for the fund balance to spend. We have interest rates that are high and we are able to do the project. Mr. Kanipe is recommending for this year, specifically for that stormwater project is that unbalanced appropriation.

Our personnel costs remain in line with other jurisdictions in terms of projected cost of living. Ours right now is at 5.6%. That is really the March 2022 to March 2023 CPI. We are

seeing well across the board from a state perspective 5-6% and certainly from a regional perspective too.

We do have some ability within this budget to do some targeted increases as well for our current employees based on merit as well as this cost-of-living adjustment especially for the Police and Public Works Departments. Many budget increases really focus on those infrastructure improvements. We have the additional repaving funds scheduled for the other workings in town that.

Mr. Kanipe has proposed working with Enterprise Fleet Management for our fleet procurement and maintenance. He noted this would not obligate the town because there is no formal contract, and if the Town decided it did not like the lease program, it could just purchase the vehicle outright. But, working with Enterprise allows the Town the ability to get vehicles which has been difficult. The projected cost savings over ten years, with maintenance improvements and fuel savings, equates to approximately \$600,000 cost savings over ten years. Much of this is with vehicle maintenance improvements and gas savings. The Police would receive two vehicles through that program in the coming year. Public Works is in need of several new, lighter and medium duty trucks. We are reviewing the ability of Enterprise to help us with procurement of a new garbage truck as well.

Mr. Kanipe also said we are going to keep our park improvements coming. The remaining \$400,000 of our ARP funding is going to go toward finishing Greenwood Park and other pieces to that.

The recommended budget includes a new position in the Administration department to work in the front office. This would help us significantly in terms of our financial controls and segregation duties that are brought up as deficiencies by the auditors and Local Government Commission each year. Again, this is common for a lot of smaller governments to have this. Mr. Kanipe said there is an ability for us to improve how we improve our financial oversight. It will also provide better service to our residents in terms of timeliness and the ability of our staff to really be able to work directly on their tax collection, water bills, accounts payable, and clerk duties. Mr. Kanipe indicated he did not include comparison information in the packet regarding the Towns of Flat Rock and Montreat, but was able to obtain information regarding their financial and administrative staffing during the meeting. The Town of Flat Rock has an

accounting clerk and deputy tax collector and most likely a clerk. Montreat has three as well, in terms of finance officer, town clerk, and deputy clerk.

Commissioner Kelly said Mr. Allan seemed to suggest that there is not much room in the Town Hall for an employee and suggested that some employees take over the Board room. Commissioner Kelly asked if this was Mr. Kanipe's idea. Mr. Kanipe said no, this was Mr. Allan's recommendation. Mr. Kanipe said the Town Planner is currently working upstairs in the Public Works building. Commissioner Kelly asked where the new administrative employee would work. Mr. Kanipe said at the Town Hall.

Commissioner Kelly suggested they consider taking this money for the new employee over at Town Hall and add this to the employees at the police department since retention is so poor. Mr. Kanipe said we have a good retention rate from the perspective police officers wanting to work for the Town. Mr. Kanipe said Chief Beddingfield does a fantastic job and we are able to bring people in at salaries that are competitive with our region. Mr. Kanipe further stated we have not seen an issue in terms of retention. No employees have left because of salary. We had a telecommunicator leave but this was not because of salary needs

Commissioner Kelly asked Mr. Kanipe how many employees we have added since Mr. Kanipe has started working here.

Mr. Kanipe stated that we added two police officers in 2019 and we had a public works position in 2021. We also added the town planner this year.

Commissioner Kelly said we had about 25 employees before Mr. Kanipe started here and now we have 29 or 30 now. Commissioner Kelly said now you want to add another one. Mr. Kanipe said yes.

Commissioner Loomis asked a question about the space needs assessment and if we could come back to the meeting next month with how we should proceed with the space needs assessment.

Commissioner Kelly asked Mr. Kanipe if he agrees with Mr. Allan about our primary needs being a new police department. Mr. Kanipe said yes, based on the facility needs study. Commissioner Kelly said no one has mentioned it to him before. Mr. Kanipe said these priorities

are up to the Board decide together. Commissioner Kelly said there are a lot of unanswered questions.

PUBLIC COMMENT

Mr. Drew Stephens thanked Mr. Zimmerman for the presentation and hopes to use the same logic on accessory buildings.

The meeting was adjourned at 5:42 pm. The next meeting is scheduled for Tuesday, June 6, 2023 at 4:30 pm.

ATTEST:

Laura Jacobs
Town Clerk

George F. Goosmann, III
Mayor

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
E. Glenn Kelly, Commissioner
Fran Cogburn, Commissioner
Jonathan Kanipe, Town Manager

Biltmore Forest Police Department June 6, 2023 Commission Report

May 2023 Data

Total Calls For Service:

599 (581 last month)

Arrests:

1-Felony Arrest-Multiple Felony Drug Charges from a DWI Investigation and Arrest.

4-Misdemeanor Arrests-1for Driving While Impaired, 3 for Outstanding Warrants out of Traffic Stops.

Citations:

22-Citations for various traffic violations (23 last month)

Time Consumption Summary:

Approximations:

Business Checks- 4 hours

House Checks- 4 hours

Radar Operation- 5 hours

Vehicle Crash Investigation- 2 hours

Notable Calls and Projects:

Officer Hunter Graham successfully completed Basic Law Enforcement Training. Hunter received several top achievement awards for his performance. We are now waiting for his certification to return from N.C. Criminal Justice Standards.

Solar powered speed sign has arrived. It has been deployed on Hendersonville Rd and is working well.

Assisted Deerfield Community with Active Shooter Preparedness and a tabletop discussion. Currently working with MAHEC on the same topic. We continue to partner with Carolina Day School to improve safety procedures and active shooter preparedness.

Biltmore Forest Police
355 Vanderbilt Rd
Biltmore Forest, NC 28803
May 2023 Calls for Service

BILTMORE FOREST POLICE DEPARTMENT	Count	Percent
ALARM	21	3.51%
ANIMAL CONTROL	19	3.17%
ASSIST MOTORIST	6	1.00%
ASSIST NON-RESIDENT	2	0.33%
ASSIST OTHER AGENCY	14	2.34%
ASSIST RESIDENT	10	1.67%
BICYCLIST VIOLATION	5	0.83%
BUSINESS CHECK	191	31.89%
COMMUNICATING THREATS	1	0.17%
CRIME PREVENTION	7	1.17%
DEATH INVESTIGATION	1	0.17%
DEBRIS IN ROADWAY	1	0.17%
DEPARTMENT OTHER	1	0.17%
DRILL	1	0.17%
FIRE	1	0.17%
FOLLOW-UP INVESTIGATION	10	1.67%
HIT AND RUN	1	0.17%
HOUSE CHECK	125	20.87%
IMPROPER PARKING	7	1.17%
LARCENY	1	0.17%
MEDICAL EMERGENCY	5	0.83%
No CallType	2	0.33%
NOISE COMPLAINT	2	0.33%
ORDINACE VIOLATION	7	1.17%
POWER OUTAGE	1	0.17%
RADAR OPERATION	32	5.34%
ROAD BLOCKED	2	0.33%
SPECIAL ASSIGNMENT	1	0.17%
SPECIAL CHECK	2	0.33%
SUSPICIOUS ACTIVITY	3	0.50%
SUSPICIOUS PERSON	12	2.00%
SUSPICIOUS VEHICLE	33	5.51%
TALK WITH OFFICER	1	0.17%
TOWN HALL BUSINESS	1	0.17%
TRAFFIC CONTROL	2	0.33%
TRAFFIC STOP	59	9.85%
TREE DOWN	2	0.33%
VEHICLE ACCIDENT	2	0.33%
WARRANT SERVICE	3	0.50%
WELFARE CHECK	2	0.33%
Total Records For BILTMORE FOREST POLICE DEPARTMENT	599	Dept Calls/Total Calls 100.00%



MEMORANDUM

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

From: Harry B. Buckner, PE, Director of Public Works

Re: Public Works Department
May 2023 Monthly Report

Date: June 2, 2023

HB

Recurring Activities:

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

- Collected 43.19 tons of garbage.
- Diverted 16.62 tons of recycled goods from garbage.
- Picked up 24 loads of brush (approximately 720 cubic yards) over 12 days.
- Responded to 53 total utility locate requests, comprised of 28 new requests and 25 updates. This total includes 1 emergency and 2 short term requests.
- Visited 13 residences for Tree Assessments, approving the removal of 42 trees, and requiring the installation of 55 trees.
- Completed daily chlorine residual tests across town and passed the required two (2) bacteriological tests and four (4) disinfection byproduct tests.
- Used the Beacon/Badger Meter automated meter reading system to monitor for water leaks daily and informed residents of suspected leaks.
- We continue to perform litter pick-ups as needed, focusing on the entrances.
- Normal brush collection was performed on the North Route beginning on June 15th, and the South Route beginning on July 3rd. Pick-ups will continue as scheduled with one pick-up per month per route until further notice.

Miscellaneous Activities in May

- We have successfully hired two (2) Public Works employees. Please join me in welcoming Brian Barnette and Wayne Husko to our group.
 - Brian Barnett is a Western North Carolina native that comes to us most recently from Sierra Nevada Brewery, but with an extensive maintenance background. Brian and his family live in Candler and we are excited to have him on the team.
 - Wayne Husko is a recent addition to the area from northern Illinois. His background is in industrial equipment maintenance, and he has also worked as an auto mechanic, but most recently came to us from Lowe's Home Improvement.

Wayne lives in Hendersonville with his fiancé, and we are grateful to have his expertise in the Department.

- We assisted the Friends of Biltmore Forest committee with the first Food Truck Friday event on May 12th.
- I attended the Board of Adjustment meeting on May 15th.
- We removed the damaged gutter from the Public Works Storage building that was damaged in a storm on May 17th.
- I attended the Planning Commission Meeting on May 23rd.
- Supervisor Dale and I attended the IT Security and Multi Factor Authentication roll-out meeting on May 23rd.
- Staff completed the installation of a temporary speed bump on Stuyvesant Road between Hilltop Road and Eastwood Road. Feedback has been mixed with several calls both opposed to and in favor of the installation. I do wish to point out that the temporary bump's listed design speed is 2 to 5 mph, while the current posted speed limit is 25 mph. Speed humps and bumps should be designed to limit speed *to* the posted limit, not necessarily *below* the posted limit. Should the Board wish to pursue a permanent speed hump installation, our recommendation would be to design it to match the posted limit better than the existing temporary measure.
- We completed a significant amount of maintenance and warranty work on our brush truck last month. We were able to coordinate the repairs around the brush schedule and did not lose the vehicle during required work hours.
- We continue our weekly routine maintenance of all public spaces including mowing and general clean-up.
- I attended the French Broad River Metropolitan Planning Organization (MPO) Technical Coordinating Committee (TCC) monthly meeting on May 11th via Zoom, and attended a special called joint meeting with the Board on May 26th to consider amendments to the 2023 Unified Planning Work Plan (UPWP).
- I began work on updates to the Town's Water Shortage Response Plan and will be presenting it to Manager Kanipe this month.
- We completed installation of the new building signage for Public Works, Town Hall, and the Police Department.
- We performed significant clean-up and invasive plant material removal at Brookside Park. Work will continue there.
- We completed additional tree removals from and performed stump grinding on Town owned property.

Larger/Capital Projects Updates

Cedar Hill Road Stream Stabilization Project

- The Contractor has mobilized to the site, and we anticipate construction getting underway in early June, and being completed no later than June 30. Rain has delayed the start of

work. Some plantings will have to occur later in the fall or winter due to plant availability.

Master Plan Project Area 1 & Area 9 – Vanderbilt/Stuyvesant/Lone Pine Stormwater Project

- I have contacted one affected property owner on this project but am awaiting final easement documents from Mr. Clark prior to contacting additional property owners.
- We anticipate releasing the project for bids in early summer for construction next fiscal year.

Streetlight LED Conversions and Service Upgrades

- We understand that Duke Energy Progress has completed extending service to all 21 of the streetlights affected during the first two phases of TUG work.
- Duke will be making final connections and placing the lights back in service over the next few weeks.
- We will be confirming the operation of the street lights this month.

Greenwood and Brookside Park Pedestrian Bridges

- We continue to work on the pedestrian bridge replacements in Greenwood Park and Brookside Park. Survey field work on the sites began on May 30, and is anticipated to be completed within about 2 weeks, with final survey drawings delivered shortly thereafter.
- I met with an engineer about designing bridge abutments for the pedestrian bridges and am awaiting a proposal from him today.
- I have contacted a geotechnical engineer to schedule borings to assist in the proper end bent design.
- I have contacted two prefabricated bridge manufacturers (Contech and Pioneer Bridges) for detailed design and pricing information.
- Mike and I will perform the civil engineering and landscape architecture site design in-house and manage the construction work directly with a local contractor.

Upcoming in June

- We will be continuing the training of our two new employees this month.
- Daniel Rice is continuing his recovery. We remain in contact with him and are anticipating his reentry to the team as soon as practical and allowed by his doctors.
- Staff will complete the monthly bacteriological testing.
- We will be assisting Ms. Jacobs with the semi-monthly water billings in June.

- Normal brush collection will continue on the North Route on June 15th, and the South Route on July 3rd. Staff has caught up and we are back on the normal brush collection schedule.
- We will be preparing for our scheduled OSHA consultative visit that will happen Thursday, July 27. We will be reviewing our current practices and building practices to The primary focus for this visit will be the Public Works Department, but I will likely request that the officials review the Town Hall and Police Department at the same time. I will be finalizing the scope and budget on the upcoming annual paving project on Vanderbilt Road.
- I will be updating our Water Shortage Response Plan for consideration this month. This policy is required to be reviewed and updated every 5 years by the Public Water Supply Section and must be submitted by June 1, 2023.
- Supervisor Dale will be working with Town Planner Williams and Manager Kanipe on creating standard zoning applications, landscape applications, and tree removal applications.
- We will be installing a new water service on Forest Road.
- We will be continuing to perform routine maintenance on the water system including the replacement of meters and meter boxes.
- We are continuing our work from last year on controlling invasive plant species in Brookside Park.
- Fabrication of a replacement streetlight for the location at 394 Vanderbilt Road will continue.
- Old garbage container collections will continue as requested.
- We will assist the FOBF committee with the Food Truck Friday event scheduled at the end of the month.

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



BOARD OF COMMISSIONERS MEETING STAFF MEMORANDUM

June 6, 2023

AGENDA ITEM D-4 TOWN MANAGER'S MONTHLY REPORT

Temporary Speed Bump Installation

The Town installed a temporary speed bump on Stuyvesant Road, between Hilltop and Eastwood Roads, on Monday, May 22. The feedback regarding the location of the bump has been relatively positive, but the severity of the temporary bump has received negative feedback. As noted in the Public Works report, staff recommend the installation of a permanent hump designed to appropriately allow traffic to travel at the posted speed limit if the Board wishes to keep this in that location. The location was chosen due to many complaints over the past several years from those walking on Stuyvesant Road between Hilltop and Eastwood and the natural acceleration of vehicles as they move downhill (northbound) on Stuyvesant. Feedback from the Board is appreciated on this topic.

Cedar Hill Road Stabilization Project

The contractor for the project anticipated starting work roughly two weeks ago but rain has delayed this project. They have mobilized and installed some site controls and we anticipate beginning the full project within the next week. The scheduled completion date remains June 30 with plantings scheduled to be installed in the fall.

Town Hall Improvements

The previously approved audio-visual project for the Social Room at Town Hall continues to be delayed. We were originally scheduled to have work completed by mid-January and this has been extended multiple times due to several pieces of equipment not being available. I received an update on Friday, June 2 that indicated the delay is likely to continue as the vendor TSA Choice is utilizing for the 4-channel amp cannot provide an ETA on its delivery. I have asked them if they can provide us a different solution with materials that are currently available to get this work completed.

Additionally, Town staff is acquiring bids from local painting contractors for painting the interior and exterior of the Town Hall. I do not have these bids yet but will provide them to the Board once available.



**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM**

JUNE 6, 2023

**AGENDA ITEM E
PUBLIC HEARING – FISCAL YEAR 2023-2024 BUDGET**

The North Carolina Local Government Budget and Fiscal Control Act requires the Town to hold a public hearing before considering adoption of the budget. The Town appropriately notified the public of this hearing, including publication in the Asheville *Citizen-Times* (affidavit attached). The proposed budget is available for public inspection on both the Town's website and in the Town Hall.

The Board is authorized to consider adoption of the budget ordinance on the same date as the public hearing.

NCGS §159-12. Filing and publication of the budget; budget hearings.

(a) On the same day that he submits the budget to the governing board, the budget officer shall file a copy of it in the office of the clerk to the board where it shall remain available for public inspection until the budget ordinance is adopted. The clerk shall make a copy of the budget available to all news media in the county. He shall also publish a statement that the budget has been submitted to the governing board, and is available for public inspection in the office of the clerk to the board. The statement shall also give notice of the time and place of the budget hearing required by subsection (b) of this section.

(b) Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear.

355 Vanderbilt Rd | Biltmore Forest, NC
Po Box 5352 | Biltmore Forest, NC 28803
P (828) 274-0824 | F (828) 274-8131
www.biltmoreforest.org



George F. Goosmann, III, Mayor
Doris P. Loomis, Mayor Pro-Tem
Fran G. Cogburn, Commissioner
E. Glenn Kelly, Commissioner

Jonathan B. Kanipe,
Town Manager

NOTICE OF PUBLIC HEARING

CONCERNING TOWN OF BILTMORE FOREST FY 23-24 BUDGET

The Fiscal Year 2023-2024 proposed budget was submitted to the Board of Commissioners for the Town of Biltmore Forest on Tuesday, May 9, 2023. 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 6, 2023 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. Persons 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: FY23-24 Budget Hearing
PO Box 5352
Biltmore Forest, NC 28813

Please Publish on the following dates:

Sunday, May 21, 2023

Sunday, May 28, 2023



BOARD OF COMMISSIONERS MEETING

STAFF MEMORANDUM

JUNE 6, 2023

AGENDA ITEM F

PUBLIC HEARING – ZONING TEXT AMENDMENT 2023-02

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 Zoning Text Amendment has been on the Town's website since May 9, 2023.

The ordinance text itself may be found in Agenda Item G-4. A copy of the memorandum presented last month is attached to this public hearing section of the agenda packet. Additional information provided by Planning Commission Chair Paul Zimmerman, as presented at last month's Board of Commissioners meeting, may also be found in the minutes in Agenda Item C-1.

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George F. Goosmann, III, Mayor
Doris P. Loomis, Mayor Pro-Tem
Fran G. Cogburn, Commissioner
E. Glenn Kelly, 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 6, 2023 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 proposed changes are related to maximum roof coverage requirements, impervious surface coverage requirements, and commercial and recreational vehicle storage requirements.

The public is invited to attend and make comment.

Laura Jacobs
Town Clerk

Please run the above classified ad on Wednesday, May 24, 2023 and Wednesday, May 31, 2023.
I understand that an affidavit will automatically be sent.

Send the invoice to: The Town of Biltmore Forest
P.O. Box 5352
Asheville, NC 28813

NOTE: THIS IS A COPY OF THE MAY 2023 AGENDA MEMORANDUM THAT DISCUSSES
PROPOSED CHANGES TO THESE ORDINANCES



BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM

MAY 9, 2023

AGENDA ITEM F-4
REVIEW ZONING ORDINANCE AMENDMENT RECOMMENDATIONS

Ch. 153.043 – Maximum Roof Coverage Ordinance
Ch. 153.048 – Impervious Surface Coverage Ordinance
Ch. 153.071 – Recreational and Commercial Vehicle Storage

Background

The attached ordinance amendments were recommended for adoption by the Town's Planning Commission. The Planning Commission has spent the past several months reviewing existing ordinances for clarity and potential updates, where necessary. These ordinances were reviewed and considered by the Planning Commission after consultation with the Town's Board of Adjustment at a joint meeting in March. Each ordinance was recommended for approval unanimously.

Planning Commission Chair Paul Zimmerman summarized the rationale for each ordinance change below.

Draft Ordinance Regarding Maximum Roof Coverage

The Planning Commission felt the maximum roof coverage ordinance needed to be amended for the following reasons:

1. The specificity of the chart was coarse enough (0.2-0.25 acre) that there were frequent misunderstandings (between 2014 and 2019) between architects and the BOA as to what the roof limit was for a home that fell in between the two nearest chart limits. More detail was needed.
2. When the roof limits were graphed, it was immediately obvious the existing specifications fit the shape of a mathematical curve. This curve fit the EXISTING roof limits to 99.07% accuracy. By using the mathematical curve for the original chart, it was easier to get a much more accurate chart for the BOA, with gradations down to 0.1 acre. Having a mathematical function also allows a much more accurate roof area for the few very large lots in Biltmore Forest.

NOTE: THIS IS A COPY OF THE MAY 2023 AGENDA MEMORANDUM THAT DISCUSSES
PROPOSED CHANGES TO THESE ORDINANCES

Draft Ordinance Regarding Impervious Surface Coverage

The Planning Commission felt the impervious surface coverage ordinance needed to be amended for the following reasons:

1. The existing Ordinance allowed a simple percentage of lot size for Impervious Coverage - breaking lot size into only three groups. The percent impervious surface coverage decreased from 27.5% to 20%, as the lot size increased. According to the existing Ordinance, a 3-acre lot would have LESS Impervious coverage than a 2.9 acre lot. This is clearly not logical.
2. There is no upper bound to the amount of Impervious Coverage. At 20%, a 5-acre lot could have 1-acre of impervious coverage, which seemed excessive.
3. The new Ordinance uses the exact same acreage gradations as the new Roof Coverage Ordinance - simplifying interpretations, especially on new construction.
4. The new Ordinance is generously maxed out at roughly 3/4 acre - (30,000ft²), and uses the same type of mathematical function as the Roof Ordinance to establish non-overlapping limits for each acreage gradation.

Draft Ordinance Regarding Commercial Vehicle Storage

The Planning Commission believed the existing commercial vehicle storage ordinance needed to specifically include enclosed utility trailers and clarify that motor homes, unregistered all-terrain vehicles, and all types of boats were covered. The new ordinance specifies this with new language shown in blue on the attached document.

Public Hearing Process

These amendments exist within the Zoning Ordinance. The Board of Commissioners are required to hold a public hearing prior to any amendment consideration. This public hearing will be scheduled for the June 2023 meeting. The ordinances are being presented now to allow additional thoughts or questions from the Board of Commissioners on the proposed ordinance.

Planning Commission Recommendation

These potential ordinances require a formal recommendation to the Board of Commissioners and a statement from the Planning Commission that the proposed ordinance is consistent with the Town's Comprehensive Plan. In both instances, the Planning Commission voted unanimously to recommend each ordinance for adoption and believes they are consistent with the Town's Comprehensive Plan.



BOARD OF COMMISSIONERS MEETING STAFF MEMORANDUM

JUNE 6, 2023

AGENDA ITEM G-1 FACILITY NEEDS PRIORITIZATION RECOMMENDATION

Background

Last month, the Board heard a presentation from Steve Allan regarding the Space Needs Assessment he performed for the Town. The Board directed staff to develop a prioritization recommendation for this month's meeting. That recommendation is below.

Recommendation

Based on Mr. Allan's space needs assessment, staff believes the first priority is to begin work with a professional programming consultant on the Police Department. As Mr. Allan's report indicated, the Police Department is significantly lacking in many basic modern-day necessities for public buildings and, specifically, for police departments. The purpose of hiring a professional programming consultant is to allow the Board the ability to identify and determine what aspects of the deficiencies at the Police Department need to be addressed, and how best to move forward in that process.

As part of the Police Department programming process, it is important to identify staff's second highest priority, and that is the removal of the existing storage building on the northwest corner of the Town property. This structure was first formally identified as a significant concern in 2016 and the Town has discussed myriad ways to proceed with its removal and potential relocation. It is staff's belief that these two projects – the Police Department and the storage facility/lay down area – are connected.

A cursory review of available space at the Town Hall complex reveals there is no building room west of the Police Department and no building room to the south. The only logical direction to construct anything (new construction or addition to the existing building) is to expand north toward the area where the existing lay down/storage building is located. The deficiencies in the Police Department were not identified prior to staff's presentation in April 2022 regarding the potential moving of the laydown/storage area to the Town owned Vanderbilt Road site. As a result, when presenting alternatives for keeping the storage facility/laydown area on site, the expansion of the

Police Department to the north was not considered. With this space needs study completed, it is evident that *some* expansion and improvement of the Police Department is overdue, and consequently, further justifying the removal of the storage structure and lay down area from its existing site.

The third priority to identify will likely not need to be considered as part of the professional programming process due to its small scale. This is the recommendation to use existing space more effectively within the Town Hall's administrative office. Town staff previously worked with a local furniture/space designer to consider appropriate reconfigurations of this space. Again, the Board will need to determine the scope and scale of this work prior to moving forward.

Priorities

1. Hire professional programming consultant to review Police Department needs and considerations for facility improvements (new construction or addition/renovation). Utilize programming consultant to prepare reports for the Board to review and approve components prior to moving forward with full-scale architectural design.

As part of the above work, the programming consultant would be tasked with showing a preliminary rendering for any proposed construction.

2. Utilize same professional programming consultant to review Public Works storage/laydown area needs and consider the alternative location at Vanderbilt Road. The Board requested the Town to move forward with reviewing this area for this use in April 2022 and the space needs assessment further recommended this site as the potential area where these needs could be met.

It should be noted that staff's original conceptual plan detailed *options* in how the space could be utilized. These options included minimum amounts of space necessary as well as maximum amounts of space necessary. Mr. Allan's report increased the amount of space to be disturbed at this property by 1 acre, and the programming consultant would work through the Board to identify the priorities and necessities desired at this time if the Vanderbilt Road space were to be utilized. Thus, the Board would have the final decision on what to locate in this area and how the space would be utilized.

As part of the above review, it is recommended that the consultant develop a plan showing the existing undeveloped town owned lot (in its current state) as well as what the Board directed proposal would look like on the site. These plans, drawings, and renderings would certainly include a full review of the areas of disturbance to the lot (tree removal, grading, and other site disturbance activities) and the appropriate securitization of the facility in keeping with Town aesthetics and standards. These renderings and plans are necessary prior to the Town presenting the proposal to citizens for the utilization of this property, as required by the deed restrictions. In all respects, the Board would have the final decision for this entire process.

3. Coordinate a review of the December 2022 reconfiguration for the administrative office space and consider further changes for additional office space, storage, kitchen, or foyer needs. The Board would be asked to provide full feedback and approval prior to moving forward with any changes.

Budgetary Considerations

The recommendations above are all relative to programming and developing scopes of work for Town facilities. The revised FY24 budget, included in this month's agenda packet, includes over \$45,000 for this work. This funding should be appropriate to perform tasks noted in the three priorities listed above.

The larger consideration, and a substantial unknown, is the cost of *implementing* these priorities if the Board elects to do so. There is no question that implementation costs (i.e. construction costs) *must* be considered and that is the Board's responsibility. It is difficult to provide a ballpark number for the two top priority items without knowing the full-scale direction the Board wants to pursue – which will come about through the programming process. While dealing with this unknown variable, it is more than safe to assume that the Town would need to borrow money to move forward with these projects – even if only the first priority project or second priority project were undertaken.

The Town is allowed to borrow up to eight (8) percent of its assessed tax value, by state law, which would equate to a debt allowance of roughly \$68.8 million. The Town's current debt is \$540,558.61, with the largest portions the remaining payments for the Public Works building renovation. The Town has ample room to utilize debt proceeds for construction projects, but again, the Board will need to make the decision on how much to consider moving forward.



BOARD OF COMMISSIONERS MEETING STAFF MEMORANDUM

JUNE 6, 2023

AGENDA ITEM G-2 CONSIDERATION OF FY23-24 BUDGET ORDINANCE

Background

Last month, the proposed budget for fiscal year 2023-2024 was presented to the Board of Commissioners. The budget does not include a tax increase, but general fund revenue is increased dramatically from FY23 due to the planned appropriation of fund balance for a significant stormwater project.

Changes from Initial Presentation

The only change from last month's initial presentation is an increase in the general fund revenue of \$45,959.00. This increase is rooted in continued significant gains in investment earnings that are likely to continue into FY24 and a slight increase in the overall assessed taxable value based on Buncombe County's last estimate in late April 2023. These increases are offset in the General Government Expenditures "Outside Professional Services" line item to cover the planned facility programming study as requested for consideration by the Board.

Highlights from FY24 Budget

General Fund

- No tax increase proposed – taxes remain at 34.5 cents/\$100 valuation
- Significant fund balance appropriation included in the budget - \$1.2M
 - Nearly a direct one-to-one funding for two major stormwater projects
 - Fund balance appropriation is directly for capital improvements – not for operations or soft costs
- Personnel costs remain in line with other jurisdictions and plans for cost of living adjustments in FY24. Our COLA is projected at 5.6% and there are additional funds for targeted merit increases.

- Budget includes new position within the Administration department – funding for this position is split half and half between the General Fund and Water Fund, like other split funded positions that alternate work between General Fund and Water Fund
 - Auditor’s review of proposed job description and new internal controls indicate their agreement that the new position will relieve the Town of internal control issues that exist due to deficits with existing financial staff size
- FY24 budget increases services through infrastructure improvements (roads and stormwater), Police Department equipment and communications, and ability to respond more effectively to citizen questions and concerns
- Vehicle fleet procurement and maintenance improvements abound throughout the Police Department and Public Works Department
 - Police will receive two new vehicles this year through new Enterprise Fleet Management program
 - Public Works Department will utilize EFM to improve fleet for Public Works, Streets, Sanitation, and Water Departments
- Park improvements will continue including Greenwood Park being utilized as final repository for remaining \$400,000 of ARP funding. The ARP funds are not included within the budget as they were adopted by a separate capital project ordinance in April 2022.

Water Fund

- 2.5% increases for water and sewer in FY24; budgeting increases relative to overall usage increases in the current year.

BUDGET ORDINANCE**BUDGET ORDINANCE FOR THE TOWN OF BILTMORE FOREST
NORTH CAROLINA FOR THE FISCAL YEAR 2023-2024**

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 2023-2024 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, 2023 and ending June 30, 2024:

Ad Valorem	3,107,615
Unrestricted Intergovernmental	1,899,471
Restricted Intergovernmental	68,343
Permits & Fees	31,300
Investment Earnings	148,800
Miscellaneous	66,365
Other Financing Source	1,223,866
TOTAL General Fund Revenues	6,545,759

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, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for this Town on June 6, 2023:

Administration	629,487
Police Department	1,957,903
Fire Contract	425,000
Public Works	551,480
Streets & Transportation	1,745,700
Sanitation & Recycling	528,910
General Government	562,896
Debt Service	144,382
TOTAL General Fund Expenditures	6,545,759

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, 2023 and ending June 30, 2024:

Operating Revenues	1,091,507
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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, 2023 and ending June 30, 2024:

Operating Expenditures	1,091,507
------------------------	-----------

SECTION 5. LEVY OF TAXES

There is hereby levied a tax at the rate of \$0.345 per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2023, as listed as “Ad Valorem Taxes” in the General Fund section 1 of this ordinance. The rate is based on an estimated valuation of \$864,349,093 and an estimated rate of collection of 99.94%.

SECTION 6. FEES & CHARGES

There is hereby established, for fiscal year 2023-2024, 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 5.60% and shall begin the first payroll in the new fiscal year.

SECTION 9. RE-APPROPRIATION OF ENCUMBERED FUNDS

Operating funds encumbered on the financial records as of June 30, 2023 are hereby re-appropriated to fiscal year 2023-24.

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 6th day of June, 2023.

George F. Goosmann, III
Mayor

ATTEST:

Laura Jacobs
Town Clerk

GENERAL FUND REVENUES

REVENUES		2020-21	2021-22	2022-23	2022-23	2023-24
		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	ESTIMATED
10-3010-0000	Ad Valorem Taxes (Property)	2,670,639	2,956,098	2,920,559	2,973,578	2,980,215
10-3010-0100	Ad Valorem Taxes (DMV)	108,071	108,759	109,396	91,636	122,399
10-3010-0200	Tax Interest & Penalties	13,129	5,314	5,000	6,073	5,000
10-3010-0300	Tax Collection Prior Years					-
Total Ad Valorem						3,107,615
10-3020-0000	Franchise & Utilities Tax	209,551	221,240	211,384	168,072	235,200
10-3020-0100	Alcohol Beverage Tax	5,655	5,594	6,450	-	6,500
10-3020-0200	Sales Tax-Article 39	584,883	743,407	793,429	664,812	835,550
10-3020-0300	Sales Tax-Article 40	252,345	292,188	330,137	286,543	358,260
10-3020-0400	Sales Tax-Article 42	308,866	365,732	419,847	353,401	443,961
10-3020-0600	Sales Tax Refund	58,022	(22,449)	15,000	21,219	15,000
10-3020-0700	Gasoline Tax Refund	4,050	2,315	3,500	5,923	5,000
Total Unrestricted Intergovernmental						1,899,471
10-3030-0000	Solid Waste Disposal Tax	1,012	804	975	833	1,133
10-3030-0100	Powell Bill	56,403	67,822	66,849	67,207	67,210
10-3030-0200	Illicit Substance Tax	285		-	18	-
Total Restricted Intergovernmental						68,343
10-3040-0000	Zoning Permits	31,674	73,729	45,000	21,442	30,000
10-3040-0100	Dog License Fee	1,350	1,220	1,300	1,145	1,300
Total Permits & Fees						31,300
10-3050-0000	Interest Earned	936	7,227	2,000	104,974	148,800
Total Investment Earnings						148,800
10-3060-0100	American Tower Agreement	29,620	31,044	45,600	31,310	46,365
10-3060-0200	Miscellaneous	23,075	43,174	20,000	16,039	20,000
Total Miscellaneous						66,365
10-3500-0000	Sale of Personal Property	22,838	26,020	10,000	-	10,000
10-3500-0200	Installment Agreement	-		292,000	-	-
10-3500-0300	Transfer from Fund Balance	-				1,213,866
Total Other Financing Source						1,223,866
TOTAL General Fund Revenues						6,545,759

GENERAL FUND EXPENDITURES (Administration & General Government)

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
ADMINISTRATION		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECOMMENDED
10-4200-0200	Salaries	223,797	217,543	226,063	236,815	321,633
10-4200-0300	Overtime	3,458	85	3,000	-	3,000
10-4200-0500	FICA	16,686	15,497	17,293	14,858	24,605
10-4200-0550	Unemployment Insurance	-	-	-	-	-
10-4200-0600	Health Insurance	29,606	23,189	24,158	19,123	42,598
10-4200-0650	Dental, Vision, Life Insurance	5,548	4,650	4,935	3,787	10,500
10-4200-0675	Health Reimbursement Acct	4,000	3,750	3,750	2,813	7,500
10-4200-0700	LGERS Retirement	38,292	37,671	41,231	37,844	62,815
10-4200-0800	401k Supplemental Retirement	11,290	10,638	11,453	10,131	16,232
10-4200-1000	Accounting & Taxes	41,524	51,381	51,400	26,275	51,400
10-4200-1200	Postage, Printing & Stationary	6,783	6,204	10,140	6,524	10,140
10-4200-1400	Mileage & Board Salary	21,600	21,600	21,600	18,919	21,600
10-4200-1500	Bldg & Grounds Maintenance	-	-	20,000	6,425	20,000
10-4200-3300	Supplies & Equipment	8,490	8,264	7,722	8,664	10,000
10-4200-5300	Dues & Fees	3,689	7,656	5,070	4,774	5,070
10-4200-5700	Miscellaneous	783	2,986	1,000	1,078	1,000
10-4200-6500	Staff & Board Education	8,129	7,357	16,000	13,978	21,395
10-4200-6600	Capital Improvements	-	-	-	-	-
TOTAL		423,677	418,470	464,815	412,008	629,487

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
GENERAL GOVERNMENT		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECOMMENDED
10-6600-0400	Outside Professional Services	-	-	-	-	45,959
10-6600-0401	Legal Services	28,896	27,278	35,000	21,826	35,000
10-6600-1100	Technology	76,756	99,374	92,120	88,887	105,937
10-6600-1300	Municipal Utilities	16,561	37,079	25,000	36,702	40,000
10-6600-1500	General Maintenance	30,120	35,851	28,200	40,007	40,000
10-6600-2800	Elections	150	-	6,000	184	6,000
10-6600-3300	Supplies & Equipment	25	-	-	-	-
10-6600-5400	Insurance	78,179	82,911	105,000	105,578	110,000
10-6600-6000	Contingency	-	-	181,444	-	50,000
10-6600-6100	Miscellaneous	4,765	11,209	10,000	5,694	10,000
10-6600-6201	Covid Expenditures	51,941	900	2,000	8,500	-
10-6600-6300	Community Events	-	-	50,000	8,303	55,000
10-6600-6301	4th of July	1,621	6,343	10,000	5,222	-
10-6600-6302	National Night Out	488.54	3,841	7000	0	-
10-6600-6303	Holiday Lighting	12,700	10,843	21,500	9,875	-
10-6600-6304	Arbor Day Event	-	205	2,000	-	-
10-6600-6400	Wildlife Management	446	977	5,000	2,730	5,000
10-6600-6500	Forest Management	28,806	32,131	60,000	49,800	60,000
TOTAL		331,457	348,941	640,264	383,307	562,896

GENERAL FUND EXPENDITURES (Police Department & Fire Contract)

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
POLICE DEPARTMENT		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECOMMENDED
10-5100-0200	Salaries	904,566	987,949	951,387	904,634	1,013,718
10-5100-0300	Overtime	27,423	16,585	26,000	-	30,412
10-5100-0400	Separation Allowance	30,617	30,617	38,117	32,317	16,445
10-5100-0500	FICA	70,989	72,632	72,781	66,354	77,549
10-5100-0550	Unemployment Insurance	437				
10-5100-0600	Medical Insurance	141,742	146,901	164,272	114,920	144,832
10-5100-0650	Dental, Vision, Life Insurance	20,655	19,168	35,558	14,190	35,700
10-5100-0675	Health Reimbursement Account	26,500	25,250	25,500	18,250	25,500
10-5100-0700	LGERS Retirement	155,869	171,654	185,598	161,221	210,651
10-5100-0800	401K Supplemental Retirement	45,118	48,002	48,996	43,270	50,686
10-5100-0900	Short Term Disability					
10-5100-1500	Maint/Repair -Building & Grounds	27,771	1,017	20,000	3,415	20,000
10-5100-1600	Maint/Repair - Equipment	2,113	793	1,000	1,356	1,000
10-5100-1700	Maint/Repair - Vehicles	9,727	8,374	10,000	8,249	10,000
10-5100-3100	Motor Fuels	15,031	21,596	24,600	17,504	24,600
10-5100-3300	Supplies	9,712	5,828	20,080	15,374	10,080
10-5100-3600	Uniforms	5,668	7,508	15,000	16,203	15,000
10-5100-3700	Software	14,300	70,448	18,725	16,454	18,725
10-5100-3800	Technology	62,722	51,504	58,740	37,869	58,740
10-5100-5700	Miscellaneous	6,528	13,023	8,265	4,690	8,265
10-5100-5800	Physical Exams	2,196	951	2,000	1,599	2,000
10-5100-6500	Staff Development	2,312	13,144	15,000	9,777	15,000
10-5100-7400	Capital Equipment Purchases	96,422	98,891	102,500	115,424	169,000
TOTAL		1,678,418	1,811,835	1,844,119	1,603,068	1,957,903

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
FIRE CONTRACT		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECOMMENDED
10-5200-0000	Fire Contract	425,000	425,000	425,000	425,000	425,000
TOTAL		425,000	425,000	425,000	425,000	425,000

GENERAL FUND EXPENDITURES (Public Works)

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
PUBLIC WORKS		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECEOMMENDED
10-5600-0200	Salaries	228,954	238,121	244,822	198,413	211,888
10-5600-0300	Overtime	5,190	-	5,000	-	5,000
10-5600-0500	FICA	17,314	17,194	19,111	13,617	16,209
10-5600-0500	Unemployment Insurance	437	-	500	-	-
10-5600-0600	Medical Insurance	38,520	34,260	43,484	22,531	68,156
10-5600-0650	Dental, Vision, Life Insurance	6,333	3,937	8,883	3,025	10,500
10-5600-0675	Health Reimbursement Account	7,313	6,313	6,750	3,688	7,500
10-5600-0700	LGERS Retirement	39,267	41,002	44,968	34,314	41,382
10-5600-0800	401K Supplemental Retirement	11,616	11,097	12,491	8,696	10,594
10-5600-1000	Outside Services	7,542	1,109	10,000	275	-
10-5600-1300	Streetlights Electric	5,972	1,773	7,000	4,192	7,000
10-5600-1500	Maint/Repair-Building & Grounds	12,802	3,564	9,600	5,808	9,600
10-5600-1600	Maint/Repair - Streetlights	634	24,696	35,000	31,000	35,000
10-5600-1700	Maint/Repair-Vehicles	6,874	5,748	10,000	4,722	10,000
10-5600-3100	Motor Fuels	11,700	17,351	20,000	13,786	20,000
10-5600-3300	Supplies	9,096	5,779	10,000	6,506	10,000
10-5600-3400	Street Signs & Numbers	369	285	1,000	94	1,000
10-5600-3600	Uniforms	4,924	3,472	8,650	5,452	8,650
10-5600-3800	Technology	6,150	7,115	9,500	8,937	9,500
10-5600-5200	Parks	3,793	20,328	60,000	5,413	60,000
10-5600-5202	Greenwood Park Stream Restoration	39,485	138,760	292,000	246,408	-
10-5600-5800	Physical Exams	130	-	500	-	500
10-5600-5900	Miscellaneous	772	773	1,000	204	1,000
10-5600-6000	Capital Outlay	-	-	-	-	8,000
10-5600-6500	Staff Development	4,869	1,386	8,000	4,178	-
TOTAL		470,056	584,063	868,259	621,257	551,480

GENERAL FUND EXPENDITURES (Streets & Transportation and Sanitation & Recycling)

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
STREETS & TRANSPORTATION		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECEOMMENDED
10-5700-0200	Salaries	32,244				
10-5700-0300	Overtime	-				
10-5700-0500	FICA	2,467				
10-5700-0550	Unemployment Insurance					
10-5700-0600	Medical Insurance	4,330				
10-5700-0650	Dental, Vision, Life Insurance	486				
10-5700-0675	Health Reimbursement Account	1,000				
10-5700-0700	LGERS Retirement	5,372				
10-5700-0800	401K Supplemental Retirement	1,612				
10-5700-1700	Maint/Repair - Vehicles	3,353	5,325	10,000	471	5,000
10-5700-2200	Contracts-Paving & Striping	28,453	225,735	210,000	71,765	255,000
10-5700-2300	Supplies	10,099	10,178	10,000	8,505	10,000
10-5700-2400	Traffic Signs	4	560	500	809	500
10-5700-2500	Storm Water Drainage Repairs	147,920	212,276	275,000	1,687	1,400,000
10-5700-3800	Technology	2,175	2,284	5,000	-	5,000
10-5700-6500	Staff Development	220	287	1,000	-	1,000
10-5700-7400	Capital Equipment Purchases	1,460	(0)	5,000	-	19,200
10-5700-7500	Engineering	62,633	22,610	100,000	56,911	50,000
TOTAL		303,827	479,255	616,500	140,148	1,745,700

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
SANITATION & RECYCLING		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECEOMMENDED
10-5800-0200	Salaries	111,664	123,571	125,190	121,837	141,376
10-5800-0300	Overtime	789	286	5,000	-	5,000
10-5800-0500	FICA	8,526	9,238	9,960	8,915	11,198
10-5800-0550	Unemployment Insurance					
10-5800-0600	Medical Insurance	21,002	20,591	28,989	17,825	68,156
10-5800-0650	Dental, Vision, Life Insurance	2,072	1,968	5,922	1,989	6,300
10-5800-0675	Health Reimbursement Account	4,875	4,500	4,500	3,375	4,500
10-5800-0700	LGERS Retirement	18,634	21,809	23,435	21,703	27,611
10-5800-0800	401K Supplemental Retirement	5,674	6,236	6,510	5,956	7,069
10-5800-1700	Maint/Repair - Vehicles	20,930	25,461	25,000	40,471	40,000
10-5800-3100	Motor Fuels	13,563	22,376	30,000	23,126	30,000
10-5800-3300	Supplies	1,158	43,667	1,000	979	1,000
10-5800-3600	Uniforms	341	1,022	1,000	-	1,000
10-5800-3800	Technology	534	553	600	1,696	3,000
10-5800-5800	Physical Exams		-	500	-	500
10-5800-5900	Miscellaneous		532	1,000	-	1,000
10-5800-6000	Capital Outlay		(1)	55,000	43,155	80,000
10-5800-8000	Landfill Tipping Fees		60,122	30,000	37,774	50,000
10-5800-8100	Recycling Disposal Fees	8,269	-	6,000	7,817	20,000
10-5800-8200	Brush & Leaf Disposal Fees	47,777		31,200	17,460	31,200
TOTAL		265,811	341,931	390,806	354,077	528,910

GENERAL FUND EXPENDITURES (Debt Service)

GENERAL FUND EXPENDITURES		2020-21	2021-22	2022-23	2022-23	2023-24
DEBT SERVICE		BUDGET	BUDGET	BUDGET	ACTUAL THRU 5-3-23	RECEOMMENDED
10-6700-0100	Principal Police Dept Renovations	23,333	23,333	23,334	23,333	23,334
10-6700-0200	Principal Street Improvements	6,667	6,667	6,667	6,667	6,667
10-6700-0500	Principal Public Works Bldg	84,211	84,564	84,211	50,594	84,211
10-6700-0600	NCDEQ Loan Strm Rest					14,600
10-6700-1100	Interest Police Dept Renovations	3,223	2,334	1,445	1,445	556
10-6700-1200	Interest Street Improvements	921	667	413	413	159
10-6700-1500	Interest Public Works Bldg	23,343	20,160	17,685	51,301	14,855
10-6700-1600	Interest 2020 Police Cars	1,579	1,579	801	1,579	
TOTAL		143,276	139,303	134,556	135,331	144,382

WATER FUND

WATER FUND REVENUE		2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2022-23 ACTUAL THRU 5-3-23	2023-24 RECOMMENDED
30-3290-0000	Interest Earned			50	2,440	4,000
30-3350-0000	Commissions (Sewer Collection Fee)			8,000	7,097	8,000
30-3710-0000	Water Charges	402,547	434,705	369,000	381,589	572,382
30-3710-0100	Sewer Charges	334,512	350,217	248,284	328,951	493,425
30-3710-0200	AMI Transmitter Charges	8,309	6,814	7,700	6,837	7,700
30-3730-0000	Water Tap & Connection Fees	9,290	4,870	6,000	9,450	6,000
TOTAL		754,658	796,606	639,034	736,364	1,091,507
30-3710-0000	Transfers from General Fund	-	-	-	-	-
TOTAL		754,658	796,606	639,034	736,364	1,091,507

WATER FUND EXPENDITURES		2020-21 BUDGET	2021-22 BUDGET	2022-23 BUDGET	2022-23 ACTUAL THRU 5-3-23	2023-24 RECOMMENDED
30-8100-0200	Salaries	66,255	108,247	144,572	95,082	169,693
30-8100-0300	Overtime					-
30-8100-0400	Professional Services	5,653	4,845	5,000	3,188	5,000
30-8100-0500	FICA	5,069	8,192	11,060	6,813	12,981
30-8100-0550	Unemployment Insurance					-
30-8100-0600	Medical Insurance	-	16,527	19,326	11,763	-
30-8100-0650	Dental, Vision, Life Insurance	-	2,533	3,948	1,905	-
30-8100-0675	Health Reimbursement Account	1,438	2,938	3,000	1,875	-
30-8100-0700	LGERS Retirement	11,012	83,084	26,023	17,272	27,611
30-8100-0800	401K Supplemental Retirement	3,313	6,273	7,229	5,872	8,485
30-8100-1200	Postage, Printing & Stationary	2,406	4,340	5,000	621	5,000
30-8100-1500	General Repairs	3,817	-	10,000	17,175	25,000
30-8100-3300	Supplies & Equipment	9,403	16,592	15,000	10,114	15,000
30-8100-3800	Technology	2,175	2,284	5,000	-	5,000
30-8100-4800	Water Purchases	132,028	158,705	179,580	148,937	204,750
30-8100-4900	Sewer Purchases	274,446	350,492	185,400	263,561	396,000
30-8100-5000	AMI Transmitter Fees	6,582	8,529	7,700	5,099	7,700
30-8100-5700	Miscellaneous	376	-	6,196	56	6,196
30-8100-6000	Contingency					178,891
30-8100-6500	Staff Development	4,653	4,943	5,000	1,602	5,000
30-8100-7400	Capital Improvement	-	18,244	29,939		19,200
TOTAL		528,624	796,767	668,973	590,934	1,091,507

2023-2024 Budget Summary

GENERAL FUND REVENUE	2023-24 RECEOMMENDED
Ad Valorem	3,107,615
Unrestricted Intergovernmental	1,899,471
Restricted Intergovernmental	68,343
Permits & Fees	31,300
Investment Earnings	148,800
Miscellaneous	66,365
Other Financing Source	1,223,866
TOTAL General Fund Revenues	6,545,759
GENERAL FUND EXPENDITURES	2023-24 RECEOMMENDED
Administration	629,487
Police Department	1,957,903
Fire Contract	425,000
Public Works	551,480
Streets & Transportation	1,745,700
Sanitation & Recycling	528,910
General Government	562,896
Debt Service	144,382
TOTAL General Fund Expenditures	6,545,759
	6,545,759
	6,545,759

WATER FUND REVENUE	2023-24 RECEOMMENDED
Operating Revenues	1,091,507
WATER FUND EXPENDITURES	2023-24 RECEOMMENDED
Operating Expenditures	1,091,507
	1,091,507
	1,091,507



BOARD OF COMMISSIONERS MEETING STAFF MEMORANDUM

JUNE 6, 2023

AGENDA ITEM G-3 CONSIDERATION OF FY23-24 FEE SCHEDULE

Background

The Board of Commissioners sets a schedule of fees prior to the beginning of each fiscal year. The proposed schedule of fees for FY24 is attached to this memorandum for the Board's review and consideration.

Recommended Changes

The recommended changes for this year's water and sewer fee schedule are associated with 2 ½ percent increases in from the City of Asheville and Metropolitan Sewerage District, respectively.

Staff recommends increasing the minimum zoning permit fee from \$25.00 to \$50.00. The remaining fees will continue to be based on the estimated value of construction. Additionally, a formal fee for zoning permit extensions is included in this proposed schedule of fees. This cost, half the original zoning permit cost, is in line with other jurisdiction fees for zoning permit extensions. The Town's special use fees remain below other local jurisdictions, but staff feels this is appropriate since most requests reviewed by the Board of Adjustment require special use permit applications.

Additional fees specified within the Town Code of Ordinances (brush collection; tree protection ordinance reviews; etc.) are not included within this fee schedule.

Town of Biltmore Forest
 FY23-24 Schedule of Fees

Effective July 1, 2023

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	\$0.345 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	\$50 first \$1,000 of construction value plus \$2 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

WATER CHARGES	
New/Transfer Account	\$30.00
AMI Transmitter Fee	\$1.78 per bill
Meter Rental Fee	
5/8" meter	\$.10 per bill
1" meter	\$.18 per bill
1 1/2" meter	\$.50 per bill
2" meter	\$.65 per bill
Water Charges	
Base rate (no gallons)	\$30.46
1-2,250 gallons	\$10.01 per 1,000 gallons
2,251-60,000 gallons	\$6.30 per 1,000 gallons
60,001-100,000 gallons	\$5.85 per 1,000 gallons
100,001+ gallons	\$3.63 per 1,000 gallons
Water Tap Fee	
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)	
Base Rate	
<i>5/8" Meter</i>	\$18.56 per bill
<i>1" meter</i>	\$43.60 per bill
<i>1 1/2" Meter</i>	\$96.22 per bill
<i>2" meter</i>	\$163.64 per bill
Treatment Fee	\$6.87 per 1,000 gallons



BOARD OF COMMISSIONERS MEETING

STAFF MEMORANDUM

JUNE 6, 2023

AGENDA ITEM G-4 CONSIDERATION OF ORDINANCE 2023-04

ZONING TEXT AMENDMENT 2023-02

Background

The Planning Commission has spent many months reviewing the Town's Zoning Ordinances and considering areas for special review and potential amendments. The Planning Commission met with the Board of Adjustment in March to review the potential changes, now attached as part of a recommended Zoning Ordinance amendment.

Planning Commission Recommendation

The Planning Commission voted unanimously to recommend approval for the attached ordinance amendments at their meeting on April 25, 2023. The Planning Commission found the proposed amendments are consistent with the Town's Comprehensive Plan as adopted in May 2022. Approval of the attached is amendments is recommended.

ORDINANCE 2023-04

AN ORDINANCE TO AMEND CHAPTERS 153.043, 153.048, AND 153.071 OF THE TOWN OF BILTMORE FOREST ZONING ORDINANCE

WHEREAS, the Town of Biltmore Forest has adopted a Zoning Ordinance which regulates the use of land within its corporate limits; and

WHEREAS, the Town of Biltmore Forest desires to revise three sections of its existing zoning ordinance;

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

Section 1. Chapter 153.043 shall be replaced in its entirety as follows:

- (A) (1) (a) The MAXIMUM ROOF COVERAGE is defined as the total area under roof, of all primary and accessory structures and buildings, on the lot. This is measured from the outside edge of the gutter, if any, vertically to the ground.
 - (b) The maximum roof coverage assures the total size of buildings and structures is proportional to the size of the lot.
- (2) The maximum roof coverage permitted is as follows:

The below table can also be used by simply rounding up or down to the nearest lot acreage. For lots larger than 5.5 acres or for exact MRC allowances for lots falling between points in the below table, the below equation shall be used as the definitive allowance.

Lot Size (Acres)	Max Roof Coverage (Ft²)	Lot Size (Acres)	Max Roof Coverage (Ft²)	Lot Size (acres)	Max Roof Coverage (Ft²)
0.50	2,552	1.60	5,836	3.25	7,837
0.60	3,067	1.70	6,008	3.50	8,047
0.70	3,502	1.80	6,169	3.75	8,241
0.80	3,879	1.90	6,322	4.00	8,424
0.90	4,212	2.00	6,467	4.25	8,595
1.00	4,509	2.20	6,736	4.50	8,756
1.10	4,779	2.40	6,981	4.75	8,921
1.20	5,024	2.60	7,207	5.00	9,054
1.30	5,250	2.80	7,417	5.25	9,191
1.40	5,459	3.00	7,611	5.50	9,325
1.50	5,654				

(B) (1) Lots exceeding 6 acres in size: Multiply the lot size by 43,560; multiply this number by 3.25% (0.0325); provided, that the result is less than 9,647, structures on the lot may have maximum roof coverage of 9,647 square feet.

(2) If the result is greater than 9,647, structures on the lot may have maximum roof coverage equal to the result produced by the multiplication.

(C) All structures exceeding the Maximum Roof Coverage for the lot on which they are located shall require approval of a variance by the Board of Adjustment in accordance with the procedures and standards set forth in §153.110(D).

(D) The equation which may also be used to calculate MRC is: $MRC = 2823.5 \text{ LN (Acreage)}$, where 'LN' is the natural logarithm mathematical function. This may be calculated using Excel, if needed.

Section 2. Chapter 153.048 shall be replaced in its entirety as follows:

(A) (1) The maximum percentage of a residential lot that can be devoted to impervious surfaces, as defined in §153.004, is established to assure that the character of the Town is preserved and to control stormwater and runoff directed to the streets and adjacent properties.

2) The maximum impervious coverage is proportional to the lot size. The maximum area permitted is as follows:

Lot Size (Acres)	Max Impervious Surface (Ft ²)	Lot Size (Acres)	Max Impervious Surface (Ft ²)	Lot Size (acres)	Max Impervious Surface (Ft ²)
0.50	8,102	1.60	18,352	3.25	24,597
0.60	9,708	1.70	18,886	3.50	25,250
0.70	11,067	1.80	19,390	3.75	25,858
0.80	12,244	1.90	19,886	4.00	26,427
0.90	13,282	2.00	20,318	4.25	26,961
1.00	14,310	2.20	21,158	4.50	27,465
1.10	15,050	2.40	21,925	4.75	27,941
1.20	15,817	2.60	22,630	5.00	28,393
1.30	16,522	2.80	23,284	5.25	29,233
1.40	17,175	3.00	23,892	5.50	29,625
1.50	17,783				

(B) Lots on which new construction and/or development activity could cause the amount of Impervious Surface on the lot to exceed the amounts set forth above shall proceed with the Proposed construction and/or development activity only if a variance for the increased impervious surface coverage is granted by the Board of Adjustment in accordance with the procedures set forth in §153.110(D).

(C) The Board of Adjustment reserves the right to limit Impervious Surface Coverage to prevent the unreasonable diversion of stormwater or surface water onto another property or properties or to the town streets.

(D) The equation which may also be used to calculate Maximum Impervious Coverage (MIC) is: $MIC = 8812.5 \text{ LN (Acreage)}$, where 'LN' is the natural logarithm mathematical function. This may be calculated using Excel, if necessary.

Section 3. Chapter 153.071 shall be replaced in its entirety as follows:

(A) (1) Commercial vehicles and recreational vehicles, including, but not limited to, motor-powered recreational vehicles (motor homes and unregistered all-terrain vehicles of any kind), recreational trailers, campers, boats (including sailboats and motorboats) and other water craft, enclosed utility trailers, and the trailers used to tow or transport any such boat or vehicle, shall not be parked or stored outside on any lot or tract of land.

(2) Further, nor shall any such vehicle be parked or stored in or under an open garage/carport or in or under any other type of open accessory structure/building.

(3) However, such vehicles may be parked or stored in an enclosed accessory structure/building (said accessory structure/building is to comply with all size and height requirements of this chapter) or in an enclosed garage such that the vehicle is not visible.

(B) Exceptions to this rule would be those residents who have already received certificate of zoning compliance from the Board of Adjustment.

Section 4. Effective Date.

This ordinance amendment shall take effect July 1, 2023.

Read, approved and adopted this the 6th day of June, 2023.

George F. Goosmann, III
Mayor

Laura Jacobs
Town Clerk



**BOARD OF COMMISSIONERS MEETING
STAFF MEMORANDUM**

JUNE 6, 2023

AGENDA ITEM G-5

CONSIDERATION OF FY23 AUDIT CONTRACT WITH CARTER, P.C.

Background

Last month, the Board agreed to table the consideration of a new audit contract with Carter, P.C. for FY23 financial statements. The purpose of this delay was to allow time for the auditor to confirm the Town would be required to file a Yellow Book audit for FY23. 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. The Town was pushed over this threshold due to expenditures of ARP funds, Powell Bill expenditures, and Police Department grant funds. The Town will most likely be required to submit a Yellow Book audit again next 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), and as noted above, the coming year's review will include a higher threshold due to federal and state derived expenditures.

Audit Services for FYE23

The attached engagement letters and audit contract will allow Carter P.C. to perform this work for the fiscal year that concludes June 30, 2023. The fee is approximately \$1,500.00 higher than presented to the Board last month due to the inclusion of the Yellow Book requirements.

May 16, 2023

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, 2023.

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, and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ending June 30, 2023. 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 inquires 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 on any assurance on the information because the limited procedures do not provide us with sufficient 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 the Net OPEB Liability - Retiree Health Benefit Fund
7. Schedule of Town Contributions - Retiree Health Benefit Fund

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. General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
2. Enterprise Fund - Water Fund: Schedule of Revenues and Expenditures - Budget and Actual
3. Schedule of Ad Valorem Taxes Receivable
4. Analysis of Current Tax Levy

The objectives of our audit are to obtain reasonable assurance as to 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 opinion 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 referred to in the second paragraph 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 a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with the 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*.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of your accounting records 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 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. 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. 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 customers, 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 identified the following additional significant risks of material misstatement as part of our audit planning:

- Improper grant expenditures
- Identification of all capital assets

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 internal control relevant to the audit, 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. 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 that 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*. 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. 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, and *Government Auditing Standards*.

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, agreements, and grants. However, the objective of our audit 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*.

Other Services

We will assist in preparing the financial statements and related notes of Town of Biltmore Forest in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will also prepare the Annual Financial Information Report (AFIR) for the year ending June 30, 2023, 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, 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 relating to the financial statements and related notes, maintenance of your property and equipment listing, AFIR, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes, maintenance of your property and equipment listing, and AFIR and that you have reviewed and approved those items 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 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 and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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) additional information that we may request for the purpose of the audit; and (3) 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; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written 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, or contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (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.

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 other 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.

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.

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.

Levonia B. Reese, CPA is the audit managing director and is responsible for supervising the engagement and signing the reports. We expect to begin our audit in August 2023 and to issue our reports no later than October 31, 2023.

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 \$28,985. You will also be billed for travel and other out-of-pocket costs such as mileage, report production, postage, travel, copies, etc. Out-of-pocket expenses will not exceed \$350. Preparation of the AFIR will approximate \$800. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

To the Honorable Mayor and Members of the Board of Commissioners
Town of Biltmore Forest, North Carolina
Page 8

Liscio, our client portal system, is used solely to transmit data and exchange information and is not intended to store the Town's information. Upon completion of the engagement, Carter, P.C. will provide Town of Biltmore Forest with a copy of deliverables and data related to the engagement. Information and data in Liscio will only be stored for 60 days after issuance of the report.

Reporting

We will issue a written report upon completion of our 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.

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,



Levonía B. Reese, CPA
Vice President & Audit Managing Director

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

Management signature _____

Title _____

Governance signature _____

Title _____

The of and	Governing Board Honorable Mayor and Members of the Board of Commissioners
	Primary Government Unit Town of Biltmore Forest
	Discretely Presented Component Unit (DPCU) (if applicable) NA

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

and	Auditor Name Carter, P.C.
	Auditor Address 301 College St., Suite 320

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
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Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. 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). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. 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 staffs 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), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

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, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/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 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 auditor's receipt of an updated peer review report. If the audit firm received 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 four months of fiscal year end. 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 same 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 his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. 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, commonly referred to as "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 §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

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 and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 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 NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. 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 pre-audited if the change includes a change in audit fee (pre-audit 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, the Governing Board, and the Auditor.

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 Item 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, pre-audited (pre-audit 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. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** 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 Revision* (as applicable). Financial statement preparation assistance 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, s/he must document and include in the audit workpapers how he/she 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 body 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. The auditor's presentation to the government unit's governing body 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 set by the Accounting Standards Board or its successor;
- 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 body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 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/submitted-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. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

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 Item 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: Individual at 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: Krystal Curtis	Title and Unit / Company: Finance Director	Email Address: kcurtis@biltmoreforest.org
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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 Items 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 form 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 20 NCAC .0503 shall be submitted to the Commission 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 FEES


Primary Government Unit	Town of Biltmore Forest
Audit Fee	\$ 21,740
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$ 7,245
All Other Non-Attest Services	\$ see engagement letter

DPCU FEES (if applicable)

Discretely Presented Component Unit	NA
Audit Fee	\$
Additional Fees Not Included in Audit Fee:	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Carter, P.C.	
Authorized Firm Representative (typed or printed)* Levonía Reese	Signature* 
Date* 05/17/23	Email Address* levonia.reese@carter-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Biltmore Forest	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address

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

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

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

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

Primary Governmental Unit Finance Officer* (typed or printed)	Signature*
Date of Pre-Audit Certificate*	Email Address*