

## AGENDA

### Meeting of the Town of Biltmore Forest Board of Commissioners

To be held Tuesday, June 10, 2025 at 4:30 p.m.

A. Pledge of Allegiance

B. Roll Call

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

C. Consent Agenda

1. Approval of Agenda
2. Approval of May 13, 2025 Minutes

D. Public Comment

E. Departmental Reports

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

F. Board Member Reports

G. Public Hearing – Fiscal Year 2025-2026 Budget

H. New Business

1. **Consideration of FY25-26 Annual Budget**
2. **Consideration of FY25-26 Schedule of Fees**
3. **Consideration of FY25 Audit Agreement** with Carter, P.C.
4. **Consideration of Resolution 2025-08 – A Resolution Declaring Town Personal Property as Surplus**
5. **Helene Recovery** Update

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 13, 2025

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, absent  
Commissioner Allan Tarleton, present  
Commissioner Drew Stephens, present

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

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

The Pledge of Allegiance was conducted.

CONSENT AGENDA

Commissioner Allan Tarleton made a motion to approve the consent agenda. Commissioner Stephens seconded the motion and was unanimously approved.

PUBLIC COMMENT

Ms. Angela Newnam talked about tick awareness and said the Tick Committee is trying to collect as many ticks as possible. You can either bring the ticks here or you can send them in yourself. We are trying to collect as many as we can, so we have a good sample size.

Mayor Goosmann asked Ms. Newnam where we would turn in an embedded tick. Ms. Newnam said there are private companies that conduct testing. They take the saliva out of the stomach, the juice out of stomach of the tick. And if it has bacteria in it. Then you get the report that says you've probably been exposed. You can send it off. There are a couple of different ones that we've used tick report.com, so www.Tick report.com. and www.tickcheck.com. They give you a longer list of various things that they are looking for. You get the results back in a matter of two or three days. It's terrific. And it is better. If you do this test and the tick is clean, you don't have to worry about taking antibiotics. This report from the North Carolina Health Department says if you live in one of these counties and you get a tick bite. You should go take preemptive antibiotics and talk to your doctor. In the past, they would only give you antibiotics if you showed the ring rash. Or showed fever and other symptoms. But now they're suggesting you take a number of days' worth of antibiotics.

Chief Chris Beddingfield presented life saving awards to Sergeant Patrick Ridgeway, Officer Michael Anton, Communications Director Ms. Aslyne Tate, and Telecommunicator Ms. Hannah Ferguson. Chief Beddingfield said on Sunday, April 20<sup>th</sup>, 2025, at 10:15pm Telecommunicator Hannah Ferguson and Communications Director Aslyne Tate were in the dispatch center, and they observe some activity on the Flock camera system. They observed a serious vehicle accident involving a motorcycle. They notified Buncombe County, and they dispatched our Officers to the scene at Vanderbilt Road and All Souls Crescent. It was under three minutes, and they began assessing the situation. Sergeant Ridgeway observed the motorcycle rider at an open compound fracture of his leg. He evaluated the injury, and using quick thinking, he applied his department issued tourniquet to the rider's leg. Officer Anton arrived on scene and assisted Ridgeway and others in various capacities. This was another example of quick thinking. The training that our staff and the department have and the issued equipment that basically saved a life. Chief Beddingfield is thankful for them, and they did a great job.

Chief Beddingfield gave the report for the Police Department. There were 805 calls for service. They had an excellent meeting with the Buncombe County Emergency Communications Director, Dr. Osiris Carter.

Chief Beddingfield said the armed robbery suspect was taken into custody in St. Cloud, Florida. We will be bringing him back here soon. He is in custody working through the extradition process and then he will go through the court process. Chief Beddingfield said Lieutenant Merritt did a great job with this.

Chief Beddingfield said it is Telecommunicator Week. Chief Beddingfield said they are often overlooked as they are the ones where the situation begins. If we didn't have them, we wouldn't know where we needed to be. Mayor Goosmann thanked Chief Beddingfield for all their hard work.

Mr. Jeremiah Leroy presented the Helene Recovery Plan. Deputy Recovery Officer. Buncombe County is starting a process of a long-term recovery plan. Our communities have been through a great deal in the last seven months and the support, the collaboration that we've seen from our cities and towns has been amazing. And we've done so much amazing work in response to everything that we've had happen to us in this community due to Helene. As we close down our last community care station at the end of April, it was a moment where we are reflecting towards what comes next. We are leaving the emergency response phase of this process and entering the recovery phase of this process and with that comes planning. Planning for what our community needs to do and what it needs to look like in the future.

Buncombe County is starting the process of development of a long-term recovery plan for its community, and we want to do this in collaboration and partnership with our cities and towns. A long-term recovery plan essentially names what is important to us. It's very project specific.

We will do things like strategic plans where we set out goals and objectives. We say we want more affordable housing in Buncombe County, and we want to have new units by or some goal like that. A recovery plan is very specific. Instead of saying we want more affordable housing, we say we're going to build an affordable housing complex on Cox Avenue that has 300 units. We're very specific and that's what a recovery plan really is and what it does for us.

In a lot of ways, it's really a tool to not only help sort of identify to our community like what our priorities are and it helps us secure funding for those projects as well. That is an important part of this as we look towards the plethora of new funding sources that will become available to us as a community. Having a defined plan with vetted projects that our communities have put their support behind will go a long way in sort of helping us attain the funding we need to get those projects done. Our approach to recovery planning is aligned with our federal and state framework. We also have some of our folks that are with us tonight are from the FEMA Community Assistance Program. They are here to help us physically write the plan. It is very important that our cities and towns sort of retain that independent authority over what projects they want to see in their section of the plan.

In the spring and in the summer. You will see the Envision Buncombe survey. It's an opportunity for the public to go online. We do have paper copies available for those who may struggle to get online. You go online and it's a very short, four question survey. It is about prioritizing what is most important to you and your community. As we go through the process and our staff and recovery office has been working with the staff in all our jurisdictions working on project development, evaluating these projects, and then go through the process of vetting. After that, we will start the process of working with our team to write the plan. In fall, we will submit a draft plan for review by all the elected bodies. In either late October or early November, we hope to have a plan that is adopted universally by all the boards and our towns and cities.

Mr. Leroy also wanted to make sure that people know that there are still resources available from Helene. We have started a Helene Resource Center consolidated disaster centers as the footprint of FEMA and other agencies has started to shrink. Now that we are seven months out, but this is sort of the one stop shop for Anything Helene related. So, if you have resources, you need FEMA individual assistance state disaster case management the Small Business Administration is there.

There is a Helene Resource Center at 94 Coxe Avenue in downtown Asheville. They are open Monday-Friday from 8am-5pm. Mayor Goosmann thanked Mr. Leroy.

Dr. Osiris Carter is the new director of Buncombe County Emergency Operations Center. Dr. Carter also recognized Telecommunicators week and how hard they work and are greatly appreciated. They are building a new communications center, and they are moving in mid-fall and will be at 30 Woodfin Street. Dr. Carter said he would love to give anyone a tour of the new facility if they would like to see it.

Commissioner Stephens thanked Dr. Carter and said they look forward to working with him. Mayor Goosmann thanked Dr. Carter. His phone number is (828) 333-8859.

Mr. Dennis Simmons, who is an AT&T Senior Engineer, discussed the AT&T Underground Project. The goal for most of the Town will be the end of October. We're here we're doing a fiber overbuild where we've got existing copper, we're removing the copper services where we will discontinue providing copper service in. For that purpose, we're filling out our build with fiber. And then storm related issues so that's sped up our process. Some will be aerial, some will be underground fiber. Mr. Simmons provided copies of the plans before the meeting. Mayor Goosmann thanked Mr. Simmons.

Chief Trevor Lance gave the report for the Skyland Fire Department. Total calls for April were 32. There were thirteen medical calls. The safety tip was to keep up with the weather and fire extinguishers. Before you dig, call 811. Mayor Goosmann thanked Chief Lance for all their hard work.

Mr. Harry Buckner gave the report for the Public Works department. Mr. Tanner Sprinkles is doing a great job as a new employee. Public Works is running the brush truck every working day. They are running the brush routes. They are taking leaves with the brush also. They cannot take stumps or bamboo. Please be mindful. They are midway through the north route. Greenwood Park had repairs to stormwater and also new plantings. They repaired slopes from storm damage. We are at the conclusion of our large stormwater project. Mayor Goosmann thanked Mr. Buckner.

Mr. Jonathan Kanipe gave the report for the Town Planner, Tony Williams. He had 128 land use conferences for the month. He also issued eight permits. There will be no Board of Adjustment meeting this month.

Mr. Kanipe gave the report for the Town and discussed the right-of-way removal from Hurricane Helene. The Town's right of way debris removal is officially concluded. The Town signed off on the contractor's work on Monday, May 5. All told, 390,373 cubic yards of vegetative debris were removed from Town rights of way. This was broken down into over 160,000 cubic yards of wood chips that were transported out of Biltmore Forest and will be used for mulch.

The contractor began Personal Property Debris Removal (PPDR) work in mid-April. There are just over 70 residential properties approved for PPDR work and there are 2-3 approved for commercial property debris removal. The contractor meets directly with the applicant prior to work and reviews the allowable removal, then schedules a time for this work to commence. In addition to "standard" PPDR work, the Town is also conducting the vegetative and e-waste removal from below power lines as part of this program.

Waterways work was halted by the State for all recovery efforts on Thursday, May 1. The Town and all other entities are awaiting more information from the state regarding when this can resume. This work stopped due to a different contractor in another county conducting work in unsafe and improper manners while in a waterway. This has halted much of the work in portions of the Town where waterway clean up still must be completed.

The Town's mitigation in work in Greenwood Park was completed in late April. All the large river rock was removed from the three sedimentation basins and the areas were planted with substantial trees in the center. These sedimentation basins are still able to function properly and drain water appropriately. Work was also finished on the banks in Greenwood Park to repair areas where storm erosion occurred. The Town's repairs to stormwater inlet covers and other infrastructure throughout the Town were also obligated by FEMA.

The Town received our reimbursement from FEMA, via the State of NC, in late April. We are appreciative to those who helped us navigate many federal hurdles to ensure this reimbursement arrived.

We will have additional reimbursement requests for the remaining right of way work and the PPDR, CPDR, and waterways work that is being completed, but those requests have yet to be submitted. All other fully submitted requests are fulfilled. The Board approved acceptance of the State of NC's recovery loan program last month and that money was provided to the Town within three days.

Eco-Foresters began their work in late April to remove invasive species from approximately 30 acres of Town property. Most of this acreage is within Brooklawn Park and Rosebank Park, with several other town owned parcels being cleaned as well. Eco-Foresters work focuses on both cutting and direct spraying for these invasive species and is a five-year process. We are excited to work with them and make these improvements for the Town and our natural environment. Public Works Supervisor Mike Dale is currently working with Eco-Foresters to finalize the Town replanting plan for the fall.

Public Works staff reviewed the delineators being used by property owners on Wednesday, May 7. There are 33 total parcels where some type of delineator is being utilized to keep people off the grass within the right of way. In the interest of full disclosure, the Town has placed wooden stakes and caution tape on the Town property where repairs have been made, but this is allowable as it is placed within the Town's right of way when adjacent to Town property. The overwhelming majority are the fiberglass delineators with caps on top – these account for 22 of the 33 properties. Staff have moved delineators 15-18 inches off the road edge when conducting this review to ensure placement is not directly beside the asphalt. The chart below shows the total number of delineators in Town currently.

Commissioner Tarleton gave the Board report for the Metropolitan Sewerage District. Employees of MSD will receive a 2.8% Cost of Living increase beginning July 1st. Commissioner Tarleton said they are very well organized and well planned. There is also no increase in the self-insured medical plan.



Commissioner Stephens discussed the report for the French Broad River Metropolitan Planning Organization. Commissioner Stephens said there was no meeting last month. said French Broad River planning board said there was no meeting last month.

Commissioner Stephens said he attended the North Carolina Department of Transportation connector project public meeting, and it was very informative. It sounds like there is enough push back to go under Patton Avenue as they originally planned.

Commissioner Stephens made a motion to go into Public Hearing at 5:41pm. Commissioner Tarleton seconded the motion and was unanimously approved. Mr. Kanipe discussed the Zoning Text Amendment 2025-02. The Planning Commission received a request from the Board of Commissioners in January to begin looking at whether to increase the ability for people to have more than one accessory building on a parcel of land. In doing this, the Planning Commission had two meetings where there was not a quorum and then as they were able to really get that moving and dive into it. They devised a plan whereby the maximum roof coverage on the parcel does not change. It is not increasing. However, having more than one accessory building would be allowable under the chart that is shown within the ordinance itself. The land that a person has determines the number of accessory buildings that they're allowed to go up. As well as the percentage of the max roof coverage. Again, the key to this is, in no way does this exceed the maximum roof coverage allowable for an entire parcel. This is something the Board was insistent of but also the Planning Commission was very focused on making sure that that didn't have any change to that overall maximum roof coverage.

Commissioner Stephens made a motion to go out of Public Hearing at 5:53pm. Commissioner Tarleton seconded the motion and was unanimously approved.

## NEW BUSINESS

Consideration of Ordinance 2025-03 which is an Ordinance to Amend the Town of Biltmore Forest Zoning Ordinance. Commissioner Stephens made a motion to approve; Commissioner Tarleton seconded the motion and was unanimously approved.

Resolution 2025-07-A Resolution approving the town of Biltmore Forest local water supply plan. Commissioner Tarleton made a motion to approve the Resolution; Commissioner Stephens seconded the motion and was unanimously approved.

Review draft Code of Ethics for Board of Commissioners that Commissioner Tarleton created. Commissioner Tarleton made a motion to approve the Code of Ethics and Commissioner Stephens seconded the motion and was unanimously approved. Commissioner Tarleton would like to have a deeper discussion at some point with the Board about the Code of Ethics.

Mr. Kanipe and Mr. Buckner discussed the road striping plan review. Commissioner Stephens said that striping the road isn't always necessary. Commissioner Stephens said he did an informal survey of Hilltop Road from Eastwood to Vanderbilt, and no one expressed interest in striping of the roads. When roads are unstriped, people tend to be a little more forgiving of a pedestrian and a bicyclist because there is no lane. Commissioner Stephens asked Chief Beddingfield's opinion on road striping. Chief Beddingfield said he may defer to Mr. Buckner on this too with his engineering expertise, but Chief Beddingfield said in his experience, the markings on the road do slow traffic and they do force the driver to maintain their lane and define the roadway.

Mr. Buckner said from an engineering perspective, there are a couple of things going on. You have the latitude to either stripe or not stripe. It is not wrong one way or the other. The reason you do stripe is to assist the motorist in lane control. Mr. Buckner said there is a lot of discussion that he's read about that tie into the reason that manual of uniform traffic control devices which is a Federal Highway Administration document. Roads are built to move cars and sidewalks are made to move people.

Mr. Buckner said there is a scale based on traffic counts and if you are talking about dead end streets or streets with low traffic count, there is more latitude as to whether you want to stripe it. Mr. Buckner said he can see both sides to this, but engineering science would tell you that striping is better than not striping. Mr. Buckner said either way, he would like to see consistency. Further discussion of the roads ensued. Commissioner Stephens said he would like to revisit closing Ridgefield Place as well.

Mr. Kanipe presented the FY 26 Budget. Each year we are required to develop this and provide it to the Board by the end of May. Mr. Kanipe said he takes a lot of pride in developing the budget every year as well as putting together the budget message, which tries to provide a quick snapshot of where we are.

There is not a Helene budget in this because that is a separate budget we have. It is currently an \$11 million dollar budget for funding and reimbursement. That is likely to grow to \$14 million, but that is a separate fund. Also not shown in this budget is funding for the capital improvement project for Vanderbilt Road. This is just the operating budget for the Town. The biggest thing Mr. Kanipe pointed out is this budget does not recommend a property tax increase. Our property value did increase six hundredths of a percent for FY 24-25. The Town and County were supposed to have a revaluation but was postponed for a year due to Helene. Next fiscal year, Mr. Kanipe said he will provide significantly higher numbers of what our property base is. We had dedicated funding in our fund balance going to our stormwater improvement projects which was about \$1.2 million. Dedicating \$500,000 for us this year to hitting those strategic plans and those strategic goals that were identified at our planning retreat in February. Those areas we are looking at are continued stormwater infrastructure upgrades. We also have continued improvements within the police department related to their camera systems and vehicle improvements. Also, road repaving and improvements.

We will continue funding our employees and focusing on them as well completing cleanup and recovery from Helene and then fostering the Town sense of place through quality government facilities. The biggest thing we have done from a staffing perspective is this includes a 3% cost of living adjustment. We tie ours to the March CPI (Consumer Price Index) which was at 2.95%.

We also have a 3% allowance above that within all the salaries for additional increases to get us to a place where we can implement a paying classification plan.

Regarding the water fund, we are in year two of our planned water rate increase, water rate study. This is based on the study we did last year based on the City of Asheville dramatically raising their wholesale water rates. This year's increase is roughly 37% again. We employed a consultant to come in and help us figure out what we needed to do to make sure we are financially responsible. It will go from a volumetric rate on the per gallon usage standard from 0-5,000 gallons will go from \$10 per thousand gallons to \$10.90 per thousand gallons for the coming year. The base charge does increase a little more this year from \$45 to \$49. It will be \$1.8 million in general fund budget revenues and expenditures and the water fund revenue and expenditures of \$1.1 million. We are required to have a Public Hearing before any consideration of adoption of the budget. After the budget is presented, we will advertise this in the newspaper and for the next regular meeting in June, the Public Hearing. We can then vote on the budget any time after that. Mr. Kanipe said budgets are amendable, we must adopt a budget by June 30<sup>th</sup> and then on July 11<sup>th</sup>, we can adopt a new budget if needed.

The meeting was adjourned at 6:35pm.

The next meeting is scheduled for Tuesday, June 10<sup>th</sup>, 2025, at 4:30pm.

ATTEST:

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Laura Jacobs  
Town Clerk

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George F. Goosmann, III  
Mayor



# Skyland Fire & Rescue

## Biltmore Forest Valley Springs Station

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

### Biltmore Forest Valley Springs Station

#### Incident Response

May 2025

#### Incident Type

311 - Medical assist, assist EMS crew	7
321 - EMS call, excluding vehicle accident with injury	1
322 - Motor vehicle accident with injuries	1
324 - Motor vehicle accident with no injuries.	2
412 - Gas leak (natural gas or LPG)	1
444 - Power line down	1
611 - Dispatched & canceled en route	3
622 - No incident found on arrival at dispatch address	1
700 - False alarm or false call, other	2
733 - Smoke detector activation due to malfunction	1
743 - Smoke detector activation, no fire - unintentional	1
745 - Alarm system activation, no fire - unintentional	1
813 - Wind storm, tornado/hurricane assessment	2
<b>Total</b>	<b>24</b>

Respectfully Submitted,

*Trevor Lance*

Chief Trevor Lance  
Skyland Fire Rescue

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



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

**Biltmore Forest Police Department  
June 10th, 2025  
Commission Report  
May 2025 Data**

**Total Calls for Service:**

910 (807 last month)

**Arrests:**

0-Felony Arrests

9-Misdemeanor Arrests- Three driving while impaired arrests all from traffic stops, Five arrests for out of jurisdiction warrants all from traffic stops, One arrest for misdemeanor drug violation out of a traffic stop.

**Citations:**

106-Citations for various traffic violations (35 last month)

**Time Consumption Summary:**

*Approximations:*

Business Checks- 6 hours

House Checks- 4 hours

Radar Operation- 3 hours

Vehicle Crash Investigation- 5 hours

**Notable Calls and Projects:**

Armed robbery suspect transported back to Buncombe County. He is currently out on bond. The investigation is continuing and growing. The FBI and Asheville Police Department are currently assisting us.

We had a subject panhandling at Carolina Day School and causing some other issues in town. Investigation determined that he was a registered sex offender. Warrants were taken and he was arrested by another agency.

We had some odd incidents for the month. There were stolen trees, two damage to property by vehicle cases. All were resolved in some manner. Some challenges were presented by our system. For example, one subject was taken for an involuntary mental evaluation, and he was released within a few hours. All of our arrests were released on "Written Promises" as well. We must work inside our system, but it is very frustrating for our officers and agency.

<b>BILTMORE FOREST POLICE DEPARTMENT</b>	<b>Count</b>	<b>Percent</b>
ALARM	19	2.09%
ANIMAL CONTROL	14	1.54%
ASSIST MOTORIST	8	0.88%
ASSIST NON-RESIDENT	1	0.11%
ASSIST OTHER AGENCY	6	0.66%
ASSIST RESIDENT	10	1.10%
BICYCLIST VIOLATION	1	0.11%
BUSINESS CHECK	425	46.70%
CHECK POINT	1	0.11%
CRIME PREVENTION	26	2.86%
DEBRIS IN ROADWAY	1	0.11%
DISTURBANCE	2	0.22%
DOWN POWER LINES	1	0.11%
FOLLOW UP	11	1.21%
FOLLOW-UP INVESTIGATION	3	0.33%
FRAUD	2	0.22%
GAS LEAK	1	0.11%
HIT AND RUN	2	0.22%
HOUSE CHECK	121	13.30%
IMPROPER PARKING	4	0.44%
INCOMPLETE 911	4	0.44%
JUVENILE ISSUE	2	0.22%
LARCENY	4	0.44%
LOST AND FOUND	2	0.22%
MAGISTRATE	2	0.22%
MEDICAL EMERGENCY	3	0.33%
No CallType	2	0.22%
NOISE COMPLAINT	1	0.11%
ORDINANCE VIOLATION	4	0.44%
PROPERTY DAMAGE	2	0.22%
RADAR OPERATION	21	2.31%
ROAD BLOCKED	2	0.22%
SPECIAL CHECK	28	3.08%
SPEED ENFORCEMENT	1	0.11%
STOLEN VEHICLE	1	0.11%
SUSPICIOUS ACTIVITY	2	0.22%
SUSPICIOUS PERSON	14	1.54%
SUSPICIOUS VEHICLE	22	2.42%
TALK WITH OFFICER	5	0.55%
TRAFFIC CONTROL	2	0.22%
TRAFFIC STOP	114	12.53%
TREE DOWN	3	0.33%
VEHICLE ACCIDENT	4	0.44%
WARRANT SERVICE	2	0.22%
WELFARE CHECK	4	0.44%
<b>Total Records For BILTMORE FOREST POLICE DEPARTMENT</b>	<b>910</b>	<b>Group/Total 100.00%</b>

# BOARD OF COMMISSIONERS MEETING

## STAFF MEMORANDUM

June 5, 2025



### Agenda Item D-3

### Public Works Director Monthly Report

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#### Recurring Activities:

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

- Collected 33.74 tons of garbage.
- Diverted 12.73 tons of recycled goods from garbage.
- Picked up 28 loads of brush (approximately 1,100 cubic yards) over 13 days.
- Responded to 90 total utility locate requests, comprised of 59 new requests and 20 updates. We also responded to AT&T's request for over 100 design/survey locates for the entirety of the Town by providing water system record drawings for their use.
- Visited 8 properties for tree assessments, reviewing 9 trees and requiring no replacements.
- Completed daily chlorine residual tests across town and the required two (2) bacteriological tests and two disinfection byproducts tests. All tests were passed.
- Used the Beacon/Badger Meter automated meter reading system to monitor water leaks daily and attempted to contact residents of suspected leaks.
- We continued to perform litter pick-ups as needed, focusing on the entrances.

#### Miscellaneous Activities for May

- Tanner Sprinkles continues to be an extremely valuable addition to the Public Works team. He has picked up the work quickly and has been responsible for operating our brush truck by himself occasionally while one of our other team members is out with an injury. We feel fortunate that he has joined us.
- We have one team member that we anticipate will be out for an extended time with a knee injury. There is currently no schedule for his return as he is still being evaluated.
- Staff continue to service our thirteen (13) dog waste stations.
- We added an additional dog waste station at White Oak Road and Busbee Road.
- Brush collection is proceeding on a continuous basis following our regular routes. The current plan is for this to continue until the South route is concluded in June. At that point we need to have much needed maintenance performed on the truck, with the goal of starting back on the North Route on July 15<sup>th</sup>. This will be the transition point back to our regular, once-per-month pick-up schedule. For reference, The North route was completed around May 22<sup>nd</sup>, and the crew is currently about 15% through with the South route.



- Staff have used and will continue to use the tractor and blower to keep the roads clear of loose debris.
- Our department continues to mow all public spaces weekly.
- Our team installed a new water service on Vanderbilt Road and repaired a service on Stuyvesant Road.
- We have executed the contract for guardrail replacement at the I-40 bridge on Vanderbilt Road and anticipate this work to begin in June.
- We continue to replace damaged road signs throughout town.
- Staff continue to work hard to return our public spaces to pre-Helene conditions. Greenwood and Rosebank Parks are essentially complete, with some ongoing repairs and maintenance ongoing in the other public spaces.
- We are continuing to review and respond to additional storm drain issues as they are uncovered and reported to the office.
- I have been in contact with multiple streetlight companies searching for someone that can repair or replace them. I am still working with one local vendor on a possible repair strategy and one out-of-town vendor that has indicated that a reasonable facsimile of the lamps can be recreated. We continue to exchange details of the lamps and discuss construction methods and potential outcomes to generate budgetary numbers.
- The Town's forestry consultant continued invasive plant removal this month in Brooklawn Park as well as Rosebank and Lower Vanderbilt parks. Maps have been produced delineating the extent and density of the invasive species. These maps will be used by the consultant to help create the reforestation plan.
- We received an update from Jennings Environmental on the stream evaluation study. Approximately ten (10) reaches have been preliminarily identified as potential restoration projects, and a field review meeting is scheduled for June 6<sup>th</sup>. Additional deliveries from the consultant are scheduled for August.

## Larger/Capital Projects Updates

### *Hurricane Helene Response*

- Additional information is provided throughout this report and in the Manager's report.
- We continue to meet weekly with the debris removal contractor and monitoring company to review storm clean-up activity.
- Brush collection is proceeding on a continuous basis following our regular routes. The current plan is for this to continue until the South route is concluded in June. At that point we need to have much needed maintenance performed on the truck, with the goal of starting back on the North Route on July 15th. This will be the transition point back to our regular, once-per-month pick-up schedule. For reference, The North route was completed around May 22nd, and the crew is currently about 15% through with the South route.
- Residents are reminded that we are working to bring everyone into compliance with our regular brush collection ordinances and restrictions, such as the volume limits, size

limitations, outside contractor collection prohibition, keeping debris on the property that it was generated from, and that we cannot remove stumps, bamboo, or grass clippings.

- As of June 2, 2025, the Town has coordinated the removal of the following quantities of vegetative debris:
  - approximately 373,000 cubic yards from our twenty-two miles of public rights-of-way
  - over 5,300 cubic yards from the Private Property Debris Removal (PPDR) program
  - over 10,450 cubic yards from within Town owned property
  - over 4,400 cubic yards from waterways throughout Town
- This collected debris has been converted into approximately 163,750 cubic yards of wood chips that have been repurposed as bagged mulch at a facility in Waynesville, North Carolina.
- Work is continuing, primarily focused on the Private Property Debris Removal (PPDR) program and the waterways clean-up program. This means you will continue to see the large debris trucks for some period as they work towards completing these similar, but distinct, clean-up phases.
- A total of 65 private properties have been approved, as well as two (2) commercial properties, for debris removal. Work is complete on approximately 31 properties.

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

- All pipework for this project was completed on February 7, 2025
- Resurfacing, striping, and shoulder repairs were completed the week of April 14<sup>th</sup>.
- Thermoplastic stop bars and “STOP” lettering was completed on June 4, 2025.
- We anticipate closing the project entirely and releasing the contractor in early June.

#### Streetlight LED Conversions and Service Upgrades

- All streetlights were inspected for operation on 5/8/2025.
- A total of nine (9) streetlights are structurally damaged or destroyed. Seven (7) have been removed and are at Public Works awaiting replacement or repair.
- Out of the 66 total lamps, eighteen (18) are not functioning currently. This includes the nine (9) damaged or removed lamps.
- The camera system is functional except for the following locations:
  - Stuyvesant Rd. and Parkway Rd. (Pole removed due to damage)
  - 15 Ridgefield Place (Camera inoperable pending lamp removal/repair)
  - Vanderbilt Rd. and Busbee Rd., SE Corner (Pole removed due to damage)
  - Vanderbilt Road and Cedarcliff Road (Needs service from Flock)
- I have been in contact with multiple streetlight companies searching for someone that can repair or replace them. I am still working with one local vendor on a possible repair strategy and one out-of-town vendor that has indicated that a reasonable facsimile of the lamps can be recreated. We continue to exchange details of the lamps and discuss construction methods and potential outcomes to generate budgetary numbers.

### Greenwood Park Improvements

- Repairs to Greenwood Park are effectively complete.
- We anticipate installing the umbrellas at the picnic tables this month.
- We are continuing to monitor and maintain the plantings installed inside the stormwater basins to ensure success of the plantings.
- I will likely remove this item from the capital projects updates next month.

### Brooklawn Park Clean-up and Trail Construction

- Large debris removal is completed from within Brooklawn Park and from along the waterways in the park.
- The outside forestry consultants completed their initial invasive species removals in May. They are working on the reforestation plan this month and will continue to provide invasive species control periodically throughout the year.
- Our stream evaluation consultant, Jennings Environmental, provided an update last week indicating that a conceptual plan for stream stabilization work along the reach of Fourmile Creek within Brooklawn Park is anticipated to be delivered in August.
- Our staff has continued to perform additional debris cleanup and has re-seeded and strawed the road shoulders around the park as well as some areas inside the park.
- Trail repairs are planned throughout the summer as staff time is available.
- Staff is continuing to work hard on this park area to improve it to our high standards. The devastation in this 17-acre area has forced us to take a methodical approach of reclaiming segments of the park bit-by-bit as our labor resources allow. We recognize there is still substantial work needed to improve this area.

### Anticipated June Activities

- Staff will complete the required daily chlorine and monthly bacteriological testing.
- We will assist Ms. Jacobs with the June water billing cycle.
- I will be publishing and distributing the EPA mandated Annual Consumer Confidence Report for our water system. This is the annual mailing that summarizes our and the City of Asheville's water quality testing for the calendar year 2024.
- Public Works staff will participate in the planning efforts for the annual Independence Day celebration scheduled for July 4<sup>th</sup>.
- Brush and leaf collection will continue continuously on the South Route until it is completed. At that time, we must have some maintenance performed on the brush truck and anticipate returning to normally scheduled service on July 15<sup>th</sup> on the North Route.
- We will continue weekly mowing and maintenance activities in all public spaces this month.
- We will continue to replace damaged road signs.
- Staff will begin repairs to our four (4) broken fire hydrants in Town.
- We will order the materials for the wooden guardrail repairs on Arboretum Road.
- Clean-up work will continue throughout Town, including ongoing maintenance on the newly reconstructed road shoulders along the stormwater project area.

- We have identified two significant stormwater pipe replacement projects – one near 23 Park Road across Park Road, and one near 55 Forest Road across Forest Road. We anticipate work occurring in June.

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



## MEMORANDUM

**To:** Jonathan Kanipe, Town Manager  
Mayor and Board of Commissioners  
**From:** Tony Williams, Town Planner  
**Re:** May Monthly Report  
**Date:** June 10, 2025

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### Recurring

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

### Monthly Breakdown

- Review of potential subdivisions: 0
- Land use conferences virtual/on site: 102
- Notice of violations verbal/written: 0
- Resolved violations/complaints: 5
- Complaints: 4
- Plans reviewed: 31
- Plans reviewed for BOA: 0
- Plans reviewed for Design Review Board: 0
- Zoning permits issued: 8
- Demo permits issued: 2

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



**AGENDA ITEM E-4**

**TOWN MANAGER'S MONTHLY REPORT**

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Telecommunication Projects Update

Last month, the Board received information from AT&T regarding a proposed underground fiber project. This project was proposed to be constructed within the Town's public right of way. The presentation did not provide substantial information regarding the planned implementation, and I subsequently informed AT&T that the Town would not allow construction within our public right of way until more developed work was performed to address town concerns. Since that time, AT&T has taken a step back and is revising their plan prior to submitting requests for utility locate requests.

After that meeting, I reached out to Charter to inquire about their intentions for any underground project and to encourage them to work with AT&T on a revised plan. Charter was already in the process of designing a new, underground fiber project, but they intend to do so on the existing back lot line easements. This is a much better plan for our residents and would ensure that the Town's roads and public rights of way are not disturbed significantly. I anticipate Charter making a formal presentation at our next meeting in July. We will continue working with both utilities to push them toward a joint trenching or boring project that would ultimately result in better service for our residents.

Stream Restoration Planning Grant

The Town's stream restoration planning grant remains in progress. The consultants are walking streams on Friday, June 6 to verify ten potential restoration project opportunities. We anticipate receiving a list for these projects in late June. By August we hope to have a concept plan for Brookside Park stream restoration which will be useful for future grant applications. There is a potential countywide grant related to Hurricane Helene that may be utilized for stream restoration construction.

Buncombe County Helene Recovery Plan

Last month, the Board received an update from Buncombe County's Helene recovery team regarding their planning process for a full recovery plan to be adopted this fall. The County is working with all municipalities to develop a plan that encompasses local needs and the countywide needs. The first draft of the introduction has been completed and we have reviewed and signed off on this portion. We are continuing to develop our full plan along with the County and will provide this information to the Board prior to considering for adoption.



# Monthly Financial Report

## May 2025

### CASH ACCOUNTS

First Citizens Money Market Checking	739,326.49
NCCMT General Fund Government	2,686,859.53
NCCMT Water Fund Government	111,391.32
<b>TOTAL</b>	<b>3,537,577.34</b>

### NORTH CAROLINA CASH MANAGEMENT TRUST

#### GENERAL FUND Government

Beginning Balance	2,565,882.39
Local Gov't Distribution (NCDOR)	111,613.74
Transfer to First Citizens Checking	-
Interest Earned	9,363.40
<b>Ending Balance</b>	<b>2,686,859.53</b>

#### WATER FUND Government

Beginning Balance	110,995.35
Interest Earned	395.97
<b>Ending Balance</b>	<b>111,391.32</b>

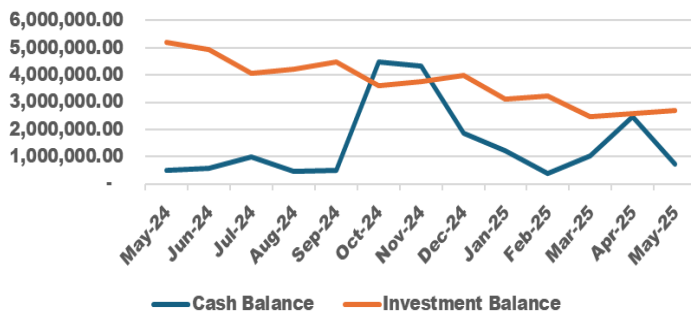
### FIRST CITIZENS CHECKING (Monthly Transaction Report)

Beginning Balance	2,476,375.45
Cleared Checks	(96,252.30)
Cleared Deposits	171,321.75
Cleared Credits	14,390.31
Cleared Debits	174,953.16
Cleared E-payments	1,651,555.56
<b>Change in Account Balance</b>	<b>4,392,343.93</b>
<b>Prelim balance</b>	<b>699,286.64</b>
<b>Outstanding Items</b>	<b>40,039.85</b>
<b>Ending Balance (F/L Balance)</b>	<b>739,326.49</b>

### 2024 PROPERTY TAXES

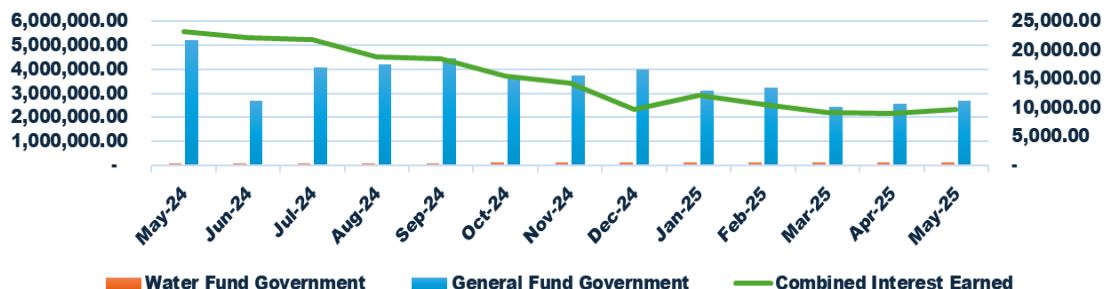
Real Property	878,153,060.00
Personal Property (Including BUS & IND)	6,868,710.00
Personal Property (Public Service Companies)	3,872,229.00
Total Assessed	888,893,999.00
<b>Total Levy</b>	<b>3,065,592.84</b>
Budgeted Levy	3,042,253.00

### 13 Month Cash and Investment Flow Comparison

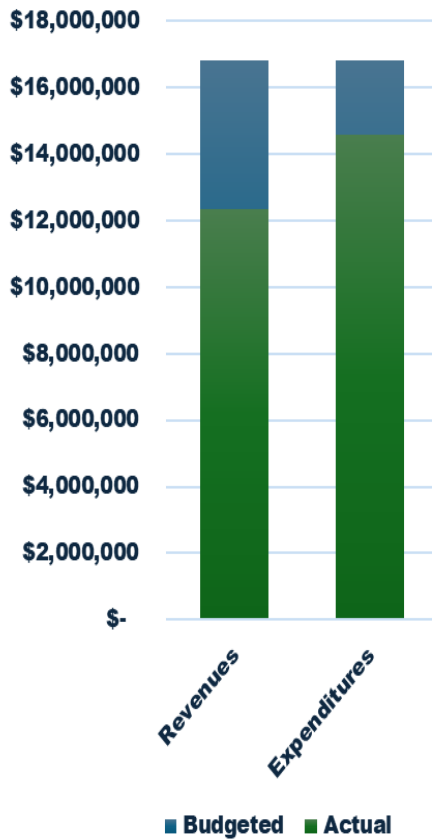


Tax Collection	Budgeted Levy	Amount Collected
<b>Ad Valorem (2024)</b>	3,042,253.00	<b>3,053,204.77</b>
Unpaid per Levy Type	(10,951.77)	
Percent Collected	100.360%	
<b>DMV Ad Valorem</b>	123,040.00	127,677.49
Difference	(4,637.49)	
Percent Collected	103.77%	

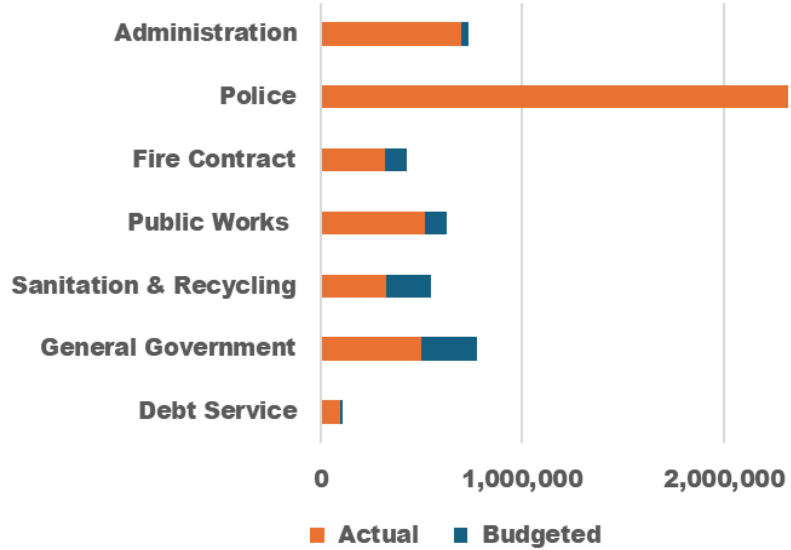
### Investment Balances



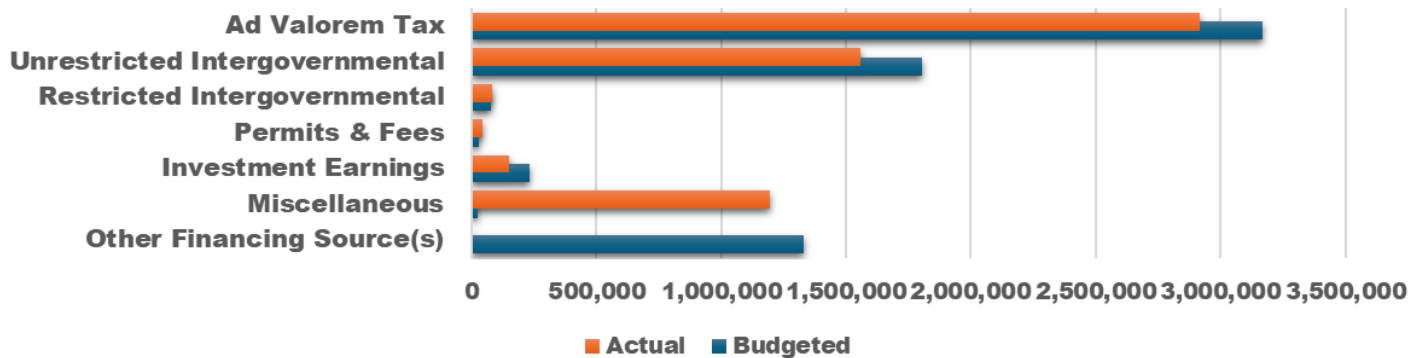
### Budget to Actual Revenues vs Expenditures FY 2024-2025



### Budget to Actual Expenditures FY 2024-2025



### Budget to Actual Revenues FY 2024-2025





## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
<b>3010 Ad Valorem Tax</b>						
<b>Revenue</b>						
<b>10 General Fund</b>						
<b>3010 Ad Valorem Tax</b>						
10-3010-0000 AD VALOREM TAXES (PROPERTY)	3,042,253.00	3,065,586.49	3,065,586.49	0.00	-23,333.49	101
10-3010-0100 AD VALOREM TAXES (DMV)	123,040.00	127,677.49	127,677.49	0.00	-4,637.49	104
10-3010-0200 TAX INTEREST & PENALTIES	5,000.00	7,422.89	7,422.89	0.00	-2,422.89	148
<b>3010 Ad Valorem Tax Subtotal</b>	<b>\$3,170,293.00</b>	<b>\$3,200,686.87</b>	<b>\$3,200,686.87</b>	<b>\$0.00</b>	<b>-\$30,393.87</b>	<b>101</b>
<b>10 General Fund Subtotal</b>	<b>\$3,170,293.00</b>	<b>\$3,200,686.87</b>	<b>\$3,200,686.87</b>	<b>\$0.00</b>	<b>-\$30,393.87</b>	<b>101</b>
<b>Revenue Subtotal</b>	<b>\$3,170,293.00</b>	<b>\$3,200,686.87</b>	<b>\$3,200,686.87</b>	<b>\$0.00</b>	<b>-\$30,393.87</b>	<b>101</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$3,170,293.00</b>	<b>\$3,200,686.87</b>	<b>\$3,200,686.87</b>	<b>\$0.00</b>	<b>101</b>
<b>3020 Unrestricted Intergovernm</b>						
<b>Revenue</b>						
<b>10 General Fund</b>						
<b>3020 Unrestricted Intergovernm</b>						
10-3020-0000 FRANCHISE & UTILITIES TAX DIST.	233,800.00	194,028.06	194,028.06	0.00	39,771.94	83
10-3020-0100 ALCOHOL BEVERAGE TAX	6,750.00	5,613.53	5,613.53	0.00	1,136.47	83
10-3020-0200 BUNCOMBE COUNTY 1% TAX	789,576.00	660,233.23	660,233.23	0.00	129,342.77	84
10-3020-0300 1/2 CENT SALES TAX A.40	340,912.00	301,533.59	301,533.59	0.00	39,378.41	88
10-3020-0400 1/2 CENT SALES TAX A.42	419,097.00	352,532.04	352,532.04	0.00	66,564.96	84
10-3020-0600 SALES TAX REFUND	15,000.00	38,557.59	38,557.59	0.00	-23,557.59	257
10-3020-0700 GASOLINE TAX REFUND	0.00	4,667.47	4,667.47	0.00	-4,667.47	*100
<b>3020 Unrestricted Intergovernm Subtotal</b>	<b>\$1,805,135.00</b>	<b>\$1,557,165.51</b>	<b>\$1,557,165.51</b>	<b>\$0.00</b>	<b>\$247,969.49</b>	<b>86</b>
<b>10 General Fund Subtotal</b>	<b>\$1,805,135.00</b>	<b>\$1,557,165.51</b>	<b>\$1,557,165.51</b>	<b>\$0.00</b>	<b>\$247,969.49</b>	<b>86</b>
<b>Revenue Subtotal</b>	<b>\$1,805,135.00</b>	<b>\$1,557,165.51</b>	<b>\$1,557,165.51</b>	<b>\$0.00</b>	<b>\$247,969.49</b>	<b>86</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$1,805,135.00</b>	<b>\$1,557,165.51</b>	<b>\$1,557,165.51</b>	<b>\$0.00</b>	<b>86</b>
<b>3030 Restricted Intergovernmen</b>						
<b>Revenue</b>						
<b>10 General Fund</b>						
<b>3030 Restricted Intergovernmen</b>						
10-3030-0000 SOLID WASTE DISPOSAL TAX	1,000.00	1,093.16	1,093.16	0.00	-93.16	109
10-3030-0100 POWELL BILL	75,000.00	80,773.28	80,773.28	0.00	-5,773.28	108
<b>3030 Restricted Intergovernmen Subtotal</b>	<b>\$76,000.00</b>	<b>\$81,866.44</b>	<b>\$81,866.44</b>	<b>\$0.00</b>	<b>-\$5,866.44</b>	<b>108</b>
<b>10 General Fund Subtotal</b>	<b>\$76,000.00</b>	<b>\$81,866.44</b>	<b>\$81,866.44</b>	<b>\$0.00</b>	<b>-\$5,866.44</b>	<b>108</b>
<b>Revenue Subtotal</b>	<b>\$76,000.00</b>	<b>\$81,866.44</b>	<b>\$81,866.44</b>	<b>\$0.00</b>	<b>-\$5,866.44</b>	<b>108</b>
After Transfers	<b>Excess Of Revenue Subtotal</b>	<b>\$76,000.00</b>	<b>\$81,866.44</b>	<b>\$81,866.44</b>	<b>\$0.00</b>	<b>108</b>
<b>3040 Permits &amp; Fees</b>						
<b>Revenue</b>						
<b>10 General Fund</b>						
<b>3040 Permits &amp; Fees</b>						

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
10-3040-0000 ZONING PERMITS	30,000.00	43,158.00	43,158.00	0.00	-13,158.00	144
10-3040-0100 DOG LICENSE FEE	1,300.00	1,320.10	1,320.10	0.00	-20.10	102
3040 Permits & Fees Subtotal	\$31,300.00	\$44,478.10	\$44,478.10	\$0.00	-\$13,178.10	142
10 General Fund Subtotal	\$31,300.00	\$44,478.10	\$44,478.10	\$0.00	-\$13,178.10	142
Revenue Subtotal	\$31,300.00	\$44,478.10	\$44,478.10	\$0.00	-\$13,178.10	142
After Transfers Excess Of Revenue Subtotal	\$31,300.00	\$44,478.10	\$44,478.10	\$0.00		142
3050 Investment Earnings						
Revenue						
10 General Fund						
3050 Investment Earnings						
10-3050-0000 INTEREST EARNED	233,333.00	151,729.70	151,729.70	0.00	81,603.30	65
3050 Investment Earnings Subtotal	\$233,333.00	\$151,729.70	\$151,729.70	\$0.00	\$81,603.30	65
10 General Fund Subtotal	\$233,333.00	\$151,729.70	\$151,729.70	\$0.00	\$81,603.30	65
Revenue Subtotal	\$233,333.00	\$151,729.70	\$151,729.70	\$0.00	\$81,603.30	65
After Transfers Excess Of Revenue Subtotal	\$233,333.00	\$151,729.70	\$151,729.70	\$0.00		65
3060 Miscellaneous						
Revenue						
10 General Fund						
3060 Miscellaneous						
10-3060-0100 AMERICAN TOWER AGREEMENT	33,800.00	34,771.32	34,771.32	0.00	-971.32	103
10-3060-0200 MISCELLANEOUS	25,000.00	1,195,905.62	1,195,905.62	0.00	-1,170,905.62	4,784
3060 Miscellaneous Subtotal	\$58,800.00	\$1,230,676.94	\$1,230,676.94	\$0.00	-\$1,171,876.94	2,093
10 General Fund Subtotal	\$58,800.00	\$1,230,676.94	\$1,230,676.94	\$0.00	-\$1,171,876.94	2,093
Revenue Subtotal	\$58,800.00	\$1,230,676.94	\$1,230,676.94	\$0.00	-\$1,171,876.94	2,093
After Transfers Excess Of Revenue Subtotal	\$58,800.00	\$1,230,676.94	\$1,230,676.94	\$0.00		2,093
3290						
Revenue						
30 Water & Sewer Fund						
3290						
30-3290-0000 INTEREST EARNED	4,400.00	4,594.85	4,594.85	0.00	-194.85	104
3290 Subtotal	\$4,400.00	\$4,594.85	\$4,594.85	\$0.00	-\$194.85	104
30 Water & Sewer Fund Subtotal	\$4,400.00	\$4,594.85	\$4,594.85	\$0.00	-\$194.85	104
Revenue Subtotal	\$4,400.00	\$4,594.85	\$4,594.85	\$0.00	-\$194.85	104
After Transfers Excess Of Revenue Subtotal	\$4,400.00	\$4,594.85	\$4,594.85	\$0.00		104
3350 Commissions, Sw Chg Coll						
Revenue						
30 Water & Sewer Fund						
3350 Commissions, Sw Chg Coll						
30-3350-0000 COMMISSIONS, SEWER CHARGE COLL	8,000.00	9,637.86	9,637.86	0.00	-1,637.86	120
3350 Commissions, Sw Chg Coll Subtotal	\$8,000.00	\$9,637.86	\$9,637.86	\$0.00	-\$1,637.86	120

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
<b>30 Water &amp; Sewer Fund Subtotal</b>	<b>\$8,000.00</b>	<b>\$9,637.86</b>	<b>\$9,637.86</b>	<b>\$0.00</b>	<b>-\$1,637.86</b>	<b>120</b>
<b>Revenue Subtotal</b>	<b>\$8,000.00</b>	<b>\$9,637.86</b>	<b>\$9,637.86</b>	<b>\$0.00</b>	<b>-\$1,637.86</b>	<b>120</b>
After Transfers <b>Excess Of Revenue Subtotal</b>	<b>\$8,000.00</b>	<b>\$9,637.86</b>	<b>\$9,637.86</b>	<b>\$0.00</b>		<b>120</b>
<b>3430</b>						
<b>Revenue</b>						
<b>10 General Fund</b>						
<b>3430</b>						
10-3430-0003 GRANTS -POLICE DEPT	6,770.00	0.00	0.00	0.00	6,770.00	0
<b>3430 Subtotal</b>	<b>\$6,770.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,770.00</b>	<b>0</b>
<b>10 General Fund Subtotal</b>	<b>\$6,770.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,770.00</b>	<b>0</b>
<b>Revenue Subtotal</b>	<b>\$6,770.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,770.00</b>	<b>0</b>
After Transfers <b>Deficiency Of Revenue Subtotal</b>	<b>\$6,770.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>0</b>
<b>3500 Other Financing</b>						
<b>Other Financing Source</b>						
<b>10 General Fund</b>						
<b>3500 Other Financing</b>						
10-3500-0000 SALE OF PERSONAL PROPERTY	14,970.00	0.00	0.00	0.00	14,970.00	0
10-3500-0300 TRANSFER FROM FUND BALANCE	1,213,866.00	0.00	0.00	0.00	1,213,866.00	0
10-3500-0500 GRANT (GOVERNMENTAL) FUNDS	30,000.00	7,500.00	7,500.00	0.00	22,500.00	25
<b>3500 Other Financing Subtotal</b>	<b>\$1,258,836.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$1,251,336.00</b>	<b>1</b>
<b>10 General Fund Subtotal</b>	<b>\$1,258,836.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$1,251,336.00</b>	<b>1</b>
<b>Other Financing Source Subtotal</b>	<b>\$1,258,836.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$1,251,336.00</b>	<b>1</b>
After Transfers <b>Excess Of Revenue Subtotal</b>	<b>\$1,258,836.00</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>		<b>1</b>
<b>3710 Water Sales</b>						
<b>Revenue</b>						
<b>30 Water &amp; Sewer Fund</b>						
<b>3710 Water Sales</b>						
30-3710-0000 WATER CHARGES	641,000.00	469,896.11	469,896.11	0.00	171,103.89	73
30-3710-0100 MSD CHARGES	422,240.00	398,934.55	398,934.55	0.00	23,305.45	94
30-3710-0200 AMI TRANSMITTER CHARGES	8,867.00	6,985.32	6,985.32	0.00	1,881.68	79
<b>3710 Water Sales Subtotal</b>	<b>\$1,072,107.00</b>	<b>\$875,815.98</b>	<b>\$875,815.98</b>	<b>\$0.00</b>	<b>\$196,291.02</b>	<b>82</b>
<b>30 Water &amp; Sewer Fund Subtotal</b>	<b>\$1,072,107.00</b>	<b>\$875,815.98</b>	<b>\$875,815.98</b>	<b>\$0.00</b>	<b>\$196,291.02</b>	<b>82</b>
<b>Revenue Subtotal</b>	<b>\$1,072,107.00</b>	<b>\$875,815.98</b>	<b>\$875,815.98</b>	<b>\$0.00</b>	<b>\$196,291.02</b>	<b>82</b>
After Transfers <b>Excess Of Revenue Subtotal</b>	<b>\$1,072,107.00</b>	<b>\$875,815.98</b>	<b>\$875,815.98</b>	<b>\$0.00</b>		<b>82</b>
<b>3730 Water Tap &amp; Connect Fees</b>						
<b>Revenue</b>						
<b>30 Water &amp; Sewer Fund</b>						
<b>3730 Water Tap &amp; Connect Fees</b>						
30-3730-0000 WATER TAP AND CONNECTION FEES	10,000.00	28,780.00	28,780.00	0.00	-18,780.00	288

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
3730 Water Tap & Connect Fees Subtotal	\$10,000.00	\$28,780.00	\$28,780.00	\$0.00	-\$18,780.00	288
30 Water & Sewer Fund Subtotal	\$10,000.00	\$28,780.00	\$28,780.00	\$0.00	-\$18,780.00	288
Revenue Subtotal	\$10,000.00	\$28,780.00	\$28,780.00	\$0.00	-\$18,780.00	288
After Transfers Excess Of Revenue Subtotal	\$10,000.00	\$28,780.00	\$28,780.00	\$0.00		288
3900						
Other Financing Source						
10 General Fund						
3900						
10-3900-4000 FINANCING PROCEEDS-LEASES	85,000.00	0.00	0.00	0.00	85,000.00	0
3900 Subtotal	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	0
10 General Fund Subtotal	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	0
Other Financing Source Subtotal	\$85,000.00	\$0.00	\$0.00	\$0.00	\$85,000.00	0
After Transfers Deficiency Of Revenue Subtotal	\$85,000.00	\$0.00	\$0.00	\$0.00		0
4000						
Revenue						
40 Capital Project Fund						
4000						
40-4000-1100 ARP DISTRIBUTION	451,275.58	0.00	0.00	0.00	451,275.58	0
4000 Subtotal	\$451,275.58	\$0.00	\$0.00	\$0.00	\$451,275.58	0
40 Capital Project Fund Subtotal	\$451,275.58	\$0.00	\$0.00	\$0.00	\$451,275.58	0
Revenue Subtotal	\$451,275.58	\$0.00	\$0.00	\$0.00	\$451,275.58	0
After Transfers Deficiency Of Revenue Subtotal	\$451,275.58	\$0.00	\$0.00	\$0.00		0
4200 Administration						
Expenditure						
4200 Administration						
10-4200-0200 SALARIES	357,385.00	388,142.05	388,142.05	0.00	-30,757.05	109
10-4200-0500 FICA	27,340.00	28,946.42	28,946.42	0.00	-1,606.42	106
10-4200-0600 HEALTH INSURANCE (MEDICAL)	41,748.00	35,708.06	35,708.06	0.00	6,039.94	86
10-4200-0650 DENTAL, VISION, LIFE INSURANCE	10,500.00	7,892.34	7,892.34	0.00	2,607.66	75
10-4200-0675 HEALTH REIMBURSEMENT ACC	7,500.00	5,500.00	5,500.00	0.00	2,000.00	73
10-4200-0700 LGERS RETIREMENT	72,478.00	79,429.25	79,429.25	0.00	-6,951.25	110
10-4200-0800 401K SUPP RETIREMENT	17,869.00	17,950.65	17,950.65	0.00	-81.65	100
10-4200-1000 ACCOUNTING & TAXES	60,000.00	62,580.67	62,580.67	0.00	-2,580.67	104
10-4200-1200 POSTAGE, PRINTING, STATIONARY	12,500.00	8,068.21	9,757.10	1,688.89	2,742.90	78
10-4200-1400 MILEAGE & BOARD SALARY	21,600.00	19,852.44	19,852.44	0.00	1,747.56	92
10-4200-1500 BLDG & GRNDS MAINTENANCE	15,000.00	2,781.14	2,781.14	0.00	12,218.86	19
10-4200-1700 MAINTENANCE/REPAIRS-VEHICLES	100.00	643.39	643.39	0.00	-543.39	643
10-4200-3300 SUPPLIES AND EQUIPMENT	15,000.00	11,121.53	11,355.86	234.33	3,644.14	76
10-4200-5300 DUES & FEES	12,000.00	6,346.40	6,346.40	0.00	5,653.60	53

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
10-4200-5700 MISCELLANEOUS	5,000.00	331.35	331.35	0.00	4,668.65	7
10-4200-6000 CAPITAL OUTLAY	40,000.00	0.00	0.00	0.00	40,000.00	0
10-4200-6500 STAFF DEVELOPMENT	20,000.00	24,346.07	26,798.02	2,451.95	-6,798.02	134
10-4200-8200 DEBT SERVICE LEASES-PRINCIPAL	5,400.00	5,952.10	5,952.10	0.00	-552.10	110
10-4200-8201 DEBT SERVICE LEASES-INTEREST	2,000.00	2,468.40	2,468.40	0.00	-468.40	123
4200 Administration Subtotal	\$743,420.00	\$708,060.47	\$712,435.64	\$4,375.17	\$30,984.36	96
Expenditure Subtotal	\$743,420.00	\$708,060.47	\$712,435.64	\$4,375.17	\$30,984.36	96
Before Transfers	Deficiency Of Revenue Subtotal	-\$743,420.00	-\$708,060.47	-\$708,060.47	-\$4,375.17	95
After Transfers	Deficiency Of Revenue Subtotal	-\$743,420.00	-\$708,060.47	-\$708,060.47	-\$4,375.17	95
4300						
Expenditure						
4300						
4300 Subtotal	\$0.00	\$0.00	\$317.22	\$317.22	-\$317.22	*100
Expenditure Subtotal	\$0.00	\$0.00	\$317.22	\$317.22	-\$317.22	*100
Before Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	-\$317.22	*0
After Transfers	Deficiency Of Revenue Subtotal	\$0.00	\$0.00	\$0.00	-\$317.22	*0
4400						
Revenue						
40 Capital Project Fund						
4400						
40-4400-1200 FEMA GRANT REIMBURSEMENT	9,659,000.00	6,092,525.76	6,092,525.76	0.00	3,566,474.24	63
4400 Subtotal	\$9,659,000.00	\$6,092,525.76	\$6,092,525.76	\$0.00	\$3,566,474.24	63
40 Capital Project Fund Subtotal	\$9,659,000.00	\$6,092,525.76	\$6,092,525.76	\$0.00	\$3,566,474.24	63
Revenue Subtotal	\$9,659,000.00	\$6,092,525.76	\$6,092,525.76	\$0.00	\$3,566,474.24	63
After Transfers	Excess Of Revenue Subtotal	\$9,659,000.00	\$6,092,525.76	\$6,092,525.76	\$0.00	63
5100 Police Department						
Expenditure						
5100 Police Department						
10-5100-0200 SALARIES	1,100,444.00	1,236,450.88	1,236,450.88	0.00	-136,006.88	112
10-5100-0300 OVERTIME	0.00	1,384.56	1,384.56	0.00	-1,384.56	*100
10-5100-0400 SEPARATION ALLOWANCE	16,445.00	0.00	0.00	0.00	16,445.00	0
10-5100-0500 FICA	84,184.00	92,943.17	92,943.17	0.00	-8,759.17	110
10-5100-0600 HEALTH INSURANCE (MEDICAL)	141,944.00	144,252.65	144,252.65	0.00	-2,308.65	102
10-5100-0650 DENTAL, VISION, LIFE INSURANCE	35,700.00	22,378.00	22,378.00	0.00	13,322.00	63
10-5100-0675 HRA HEALTH REIMB ACCT	25,500.00	23,500.00	23,500.00	0.00	2,000.00	92
10-5100-0700 LGERS RETIREMENT	239,016.00	256,122.03	256,122.03	0.00	-17,106.03	107
10-5100-0800 401K SUPP RETIREMENT	55,022.00	57,454.05	57,454.05	0.00	-2,432.05	104
10-5100-1500 MAINT/REPAIR - BLDG/GROUNDS	10,000.00	2,443.28	3,326.78	883.50	6,673.22	33
10-5100-1600 MAINT/REPAIR - EQUIPMENT	5,000.00	6,462.11	10,224.23	3,762.12	-5,224.23	204

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
10-5100-1700 MAINT/REPAIR - VEHICLES	25,000.00	30,032.85	31,463.99	1,431.14	-6,463.99	126
10-5100-3100 MOTOR FUELS	18,000.00	18,984.42	18,984.42	0.00	-984.42	105
10-5100-3300 SUPPLIES	10,000.00	19,285.78	19,379.28	93.50	-9,379.28	194
10-5100-3600 UNIFORMS	15,000.00	16,973.53	17,735.47	761.94	-2,735.47	118
10-5100-3700 SOFTWARE	18,725.00	888.00	1,332.00	444.00	17,393.00	7
10-5100-3800 TECHNOLOGY	102,250.00	81,951.96	86,216.22	4,264.26	16,033.78	84
10-5100-4000 RENTALS	505.00	0.00	0.00	0.00	505.00	0
10-5100-5700 MISCELLANEOUS	10,000.00	20,289.01	21,707.18	1,418.17	-11,707.18	217
10-5100-5800 PHYSICAL EXAMS	2,500.00	2,325.00	2,325.00	0.00	175.00	93
10-5100-6500 STAFF DEVELOPMENT	10,000.00	16,251.45	16,489.53	238.08	-6,489.53	165
10-5100-7400 CAPITAL EQUIPMENT PURCHASES	125,000.00	273,667.73	277,164.44	3,496.71	-152,164.44	222
10-5100-8200 DEBT SERVICE-LEASE	0.00	23,106.01	23,106.01	0.00	-23,106.01	*100
10-5100-8201 DEBT SERVICE-INTEREST	0.00	4,540.44	4,540.44	0.00	-4,540.44	*100
<b>5100 Police Department Subtotal</b>	<b>\$2,050,235.00</b>	<b>\$2,351,686.91</b>	<b>\$2,368,480.33</b>	<b>\$16,793.42</b>	<b>-\$318,245.33</b>	<b>116</b>
<b>Expenditure Subtotal</b>	<b>\$2,050,235.00</b>	<b>\$2,351,686.91</b>	<b>\$2,368,480.33</b>	<b>\$16,793.42</b>	<b>-\$318,245.33</b>	<b>116</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$2,050,235.00</b>	<b>-\$2,351,686.91</b>	<b>-\$2,351,686.91</b>	<b>-\$16,793.42</b>	<b>115</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$2,050,235.00</b>	<b>-\$2,351,686.91</b>	<b>-\$2,351,686.91</b>	<b>-\$16,793.42</b>	<b>115</b>
<b>5200 Fire Services</b>						
<b>Expenditure</b>						
<b>5200 Fire Services</b>						
10-5200-0000 FIRE CONTRACT	425,000.00	318,750.00	318,750.00	0.00	106,250.00	75
<b>5200 Fire Services Subtotal</b>	<b>\$425,000.00</b>	<b>\$318,750.00</b>	<b>\$318,750.00</b>	<b>\$0.00</b>	<b>\$106,250.00</b>	<b>75</b>
<b>Expenditure Subtotal</b>	<b>\$425,000.00</b>	<b>\$318,750.00</b>	<b>\$318,750.00</b>	<b>\$0.00</b>	<b>\$106,250.00</b>	<b>75</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$425,000.00</b>	<b>-\$318,750.00</b>	<b>-\$318,750.00</b>	<b>\$0.00</b>	<b>75</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$425,000.00</b>	<b>-\$318,750.00</b>	<b>-\$318,750.00</b>	<b>\$0.00</b>	<b>75</b>
<b>5600 Public Works</b>						
<b>Expenditure</b>						
<b>5600 Public Works</b>						
10-5600-0200 SALARIES	221,831.00	251,355.87	251,355.87	0.00	-29,524.87	113
10-5600-0500 FICA	16,970.00	18,736.21	18,736.21	0.00	-1,766.21	110
10-5600-0600 HOSPITAL INSURANCE (MEDICAL)	41,748.00	30,900.29	30,900.29	0.00	10,847.71	74
10-5600-0650 DENTAL, VISION, LIFE INSURANCE	10,500.00	5,490.80	5,490.80	0.00	5,009.20	52
10-5600-0675 HRA HEALTH REIMB ACCT	7,500.00	4,937.50	4,937.50	0.00	2,562.50	66
10-5600-0700 LGERS RETIREMENT	48,182.00	51,244.12	51,244.12	0.00	-3,062.12	106
10-5600-0800 401K SUPP RETIREMENT	11,092.00	10,990.78	10,990.78	0.00	101.22	99
10-5600-1300 STREETLIGHTS ELECTRIC	16,800.00	10,460.95	10,460.95	0.00	6,339.05	62
10-5600-1500 MAINT/REPAIR - BLDG/GROUNDS	10,000.00	11,012.80	11,639.18	626.38	-1,639.18	116
10-5600-1600 MAINT/REPAIR- STREETLIGHTS	15,000.00	27,419.89	27,419.89	0.00	-12,419.89	183
10-5600-1700 MAINT/REPAIR - VEHICLES	16,800.00	6,106.52	6,106.52	0.00	10,693.48	36

## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

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Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
10-5600-3100 MOTOR FUELS	15,000.00	15,091.36	15,091.36	0.00	-91.36	101
10-5600-3300 SUPPLIES	9,600.00	10,113.68	10,113.68	0.00	-513.68	105
10-5600-3400 STREET SIGNS & NUMBERS	1,000.00	1,498.87	1,498.87	0.00	-498.87	150
10-5600-3600 UNIFORMS	10,000.00	5,577.25	7,908.09	2,330.84	2,091.91	79
10-5600-3800 TECHNOLOGY	1,680.00	779.06	779.06	0.00	900.94	46
10-5600-5200 PARKS	75,000.00	46,308.23	47,822.15	1,513.92	27,177.85	64
10-5600-5202 GREENWOOD PARK STREAM RESTORA	60,000.00	0.00	0.00	0.00	60,000.00	0
10-5600-5800 PHYSICAL EXAMS	1,000.00	0.00	0.00	0.00	1,000.00	0
10-5600-5900 MISCELLANEOUS	5,000.00	905.44	905.44	0.00	4,094.56	18
10-5600-6000 CAPITAL OUTLAY	22,800.00	5,397.00	5,397.00	0.00	17,403.00	24
10-5600-6500 STAFF DEVELOPMENT	6,000.00	5,443.57	5,742.57	299.00	257.43	96
40-5600-7401 ARP CAPITAL PROJECTS	451,275.58	120,648.15	120,648.15	0.00	330,627.43	27
40-5600-7402 CATEGORY A- DEBRIS	7,904,000.00	8,281,287.04	8,281,287.04	0.00	-377,287.04	105
40-5600-7403 CATEGORY B- EMERGENCY PROTECTIV	175,000.00	26,600.76	26,600.76	0.00	148,399.24	15
40-5600-7404 CATEGORY C- ROADS & BRIDGES	50,000.00	16,500.00	16,500.00	0.00	33,500.00	33
40-5600-7406 CATEGORY E- PUBLIC BUILDINGS & COI	20,000.00	0.00	0.00	0.00	20,000.00	0
40-5600-7407 CATEGORY F- PUBLIC UTILITIES	200,000.00	0.00	0.00	0.00	200,000.00	0
40-5600-7408 CATEGORY G- PARKS, RECREATION, & C	850,000.00	0.00	0.00	0.00	850,000.00	0
40-5600-7409 CATEGORY Z- ADMINISTRATIVE COST	460,000.00	0.00	0.00	0.00	460,000.00	0
<b>5600 Public Works Subtotal</b>	<b>\$10,733,778.58</b>	<b>\$8,964,806.14</b>	<b>\$8,969,576.28</b>	<b>\$4,770.14</b>	<b>\$1,764,202.30</b>	<b>84</b>
<b>Expenditure Subtotal</b>	<b>\$10,733,778.58</b>	<b>\$8,964,806.14</b>	<b>\$8,969,576.28</b>	<b>\$4,770.14</b>	<b>\$1,764,202.30</b>	<b>84</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$10,733,778.58</b>	<b>-\$8,964,806.14</b>	<b>-\$8,964,806.14</b>	<b>-\$4,770.14</b>	<b>84</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$10,733,778.58</b>	<b>-\$8,964,806.14</b>	<b>-\$8,964,806.14</b>	<b>-\$4,770.14</b>	<b>84</b>
<b>5700 Streets &amp; Transportation</b>						
<b>Expenditure</b>						
<b>5700 Streets &amp; Transportation</b>						
10-5700-1600 MAINT / REPAIR-EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	0
10-5700-1700 VEHICLE REPAIRS - STREET DEPT.	1,000.00	16,078.34	16,078.34	0.00	-15,078.34	1,608
10-5700-2200 CONTRACTS- PAVING & STRIPING	75,000.00	79,433.47	79,433.47	0.00	-4,433.47	106
10-5700-2300 SUPPLIES	9,600.00	10,960.16	13,796.85	2,836.69	-4,196.85	144
10-5700-2400 TRAFFIC SIGNS	1,000.00	0.00	0.00	0.00	1,000.00	0
10-5700-2500 STORM WATER DRAINAGE	1,100,000.00	1,033,565.89	1,033,565.89	0.00	66,434.11	94
10-5700-6500 STAFF DEVELOPMENT	2,500.00	0.00	0.00	0.00	2,500.00	0
10-5700-7400 CAPITAL EQUIPMENT PURCHASES	25,000.00	0.00	0.00	0.00	25,000.00	0
10-5700-7500 ENGINEERING	120,000.00	114,039.13	114,039.13	0.00	5,960.87	95
10-5700-8200 DEBT SERVICE LEASES-PRINCIPAL	7,700.00	10,422.25	10,422.25	0.00	-2,722.25	135
10-5700-8201 DEBT SERVICE LEASES-INTEREST	3,000.00	4,337.12	4,337.12	0.00	-1,337.12	145
<b>5700 Streets &amp; Transportation Subtotal</b>	<b>\$1,349,800.00</b>	<b>\$1,268,836.36</b>	<b>\$1,271,673.05</b>	<b>\$2,836.69</b>	<b>\$78,126.95</b>	<b>94</b>
<b>Expenditure Subtotal</b>	<b>\$1,349,800.00</b>	<b>\$1,268,836.36</b>	<b>\$1,271,673.05</b>	<b>\$2,836.69</b>	<b>\$78,126.95</b>	<b>94</b>

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## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

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Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
Before Transfers						
Deficiency Of Revenue Subtotal	-\$1,349,800.00	-\$1,268,836.36	-\$1,268,836.36	-\$2,836.69		94
After Transfers						
Deficiency Of Revenue Subtotal	-\$1,349,800.00	-\$1,268,836.36	-\$1,268,836.36	-\$2,836.69		94
<b>5800 Sanitation &amp; Recycling</b>						
<b>Expenditure</b>						
<b>5800 Sanitation &amp; Recycling</b>						
10-5800-0200 SALARIES	142,326.00	169,077.26	169,077.26	0.00	-26,751.26	119
10-5800-0500 FICA	10,888.00	12,853.11	12,853.11	0.00	-1,965.11	118
10-5800-0600 HEALTH INSURANCE (MEDICAL)	25,012.00	24,261.05	24,261.05	0.00	750.95	97
10-5800-0650 DENTAL, VISION, LIFE INSURANCE	6,300.00	3,715.48	3,715.48	0.00	2,584.52	59
10-5800-0675 HRA HEALTH REIMB ACCT	4,500.00	4,125.00	4,125.00	0.00	375.00	92
10-5800-0700 LGERS RETIREMENT	48,182.00	33,179.34	33,179.34	0.00	15,002.66	69
10-5800-0800 401K SUPP RETIREMENT	11,092.00	7,800.52	7,800.52	0.00	3,291.48	70
10-5800-1500 GENERAL REPAIRS & MAINTENANCE	100.00	100.00	100.00	0.00	0.00	100
10-5800-1700 MAINT/REPAIRS - VEHICLES	86,400.00	24,357.49	28,282.01	3,924.52	58,117.99	33
10-5800-3100 MOTOR FUELS	24,000.00	17,101.97	17,101.97	0.00	6,898.03	71
10-5800-3300 SUPPLIES	1,000.00	2,029.23	2,278.97	249.74	-1,278.97	228
10-5800-3800 TECHNOLOGY	1,000.00	1,662.05	1,662.05	0.00	-662.05	166
10-5800-6000 CAPITAL OUTLAY	150,000.00	0.00	0.00	0.00	150,000.00	0
10-5800-8000 TIPPING FEES & BRUSH REMOVAL	27,000.00	18,784.96	18,784.96	0.00	8,215.04	70
10-5800-8100 RECYCLING	8,000.00	5,009.40	5,009.40	0.00	2,990.60	63
10-5800-8200 BRUSH & LEAF DISPOSAL FEES	43,200.00	12,050.00	12,050.00	0.00	31,150.00	28
10-5800-8300 DUMPSTER FEES	24,000.00	24,033.51	24,033.51	0.00	-33.51	100
5800 Sanitation & Recycling Subtotal	\$613,000.00	\$360,140.37	\$364,314.63	\$4,174.26	\$248,685.37	59
Expenditure Subtotal	\$613,000.00	\$360,140.37	\$364,314.63	\$4,174.26	\$248,685.37	59
Before Transfers						
Deficiency Of Revenue Subtotal	-\$613,000.00	-\$360,140.37	-\$360,140.37	-\$4,174.26		59
After Transfers						
Deficiency Of Revenue Subtotal	-\$613,000.00	-\$360,140.37	-\$360,140.37	-\$4,174.26		59
<b>6600 General Government</b>						
<b>Expenditure</b>						
<b>6600 General Government</b>						
10-6600-0400 OUTSIDE PROFESSIONAL SERVICES	50,000.00	2,425.00	2,425.00	0.00	47,575.00	5
10-6600-0401 LEGAL SERVICES	24,000.00	28,366.00	28,366.00	0.00	-4,366.00	118
10-6600-1100 TECHNOLOGY	125,000.00	121,524.99	127,384.88	5,859.89	-2,384.88	102
10-6600-1300 MUNICIPAL UTILITIES	24,000.00	22,769.85	22,769.85	0.00	1,230.15	95
10-6600-1500 GE. REPS. AND MAINT.	40,000.00	26,837.81	26,837.81	0.00	13,162.19	67
10-6600-2800 ELECTIONS	1,000.00	0.00	0.00	0.00	1,000.00	0
10-6600-5400 INSURANCE	120,000.00	124,996.84	124,996.84	0.00	-4,996.84	104
10-6600-6000 CONTINGENCY	260,708.00	0.00	0.00	0.00	260,708.00	0
10-6600-6100 MISCELLANEOUS	5,000.00	4,931.85	4,931.85	0.00	68.15	99
10-6600-6201 CORPORATE WELLNESS	12,000.00	1,457.42	1,457.42	0.00	10,542.58	12



## REVENUE &amp; EXPENDITURE STATEMENT

07/01/2024 To 05/31/2025

Town of Biltmore Forest

FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
10-6600-6300 COMMUNITY EVENTS	50,000.00	17,990.40	22,718.21	4,727.81	27,281.79	45
10-6600-6400 WILDLIFE MANAGEMENT	5,000.00	670.00	670.00	0.00	4,330.00	13
10-6600-6500 FOREST MANAGEMENT	60,000.00	144,504.00	144,504.00	0.00	-84,504.00	241
<b>6600 General Government Subtotal</b>	<b>\$776,708.00</b>	<b>\$496,474.16</b>	<b>\$507,061.86</b>	<b>\$10,587.70</b>	<b>\$269,646.14</b>	<b>65</b>
<b>Expenditure Subtotal</b>	<b>\$776,708.00</b>	<b>\$496,474.16</b>	<b>\$507,061.86</b>	<b>\$10,587.70</b>	<b>\$269,646.14</b>	<b>65</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$776,708.00</b>	<b>-\$496,474.16</b>	<b>-\$496,474.16</b>	<b>-\$10,587.70</b>	<b>64</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$776,708.00</b>	<b>-\$496,474.16</b>	<b>-\$496,474.16</b>	<b>-\$10,587.70</b>	<b>64</b>
<b>6700 Debt Service</b>						
<b>Expenditure</b>						
<b>6700 Debt Service</b>						
10-6700-0500 Public Works Building-Principal	84,211.00	84,210.52	84,210.52	0.00	0.48	100
10-6700-0600 NCDEQ LOAN STRM REST	14,600.00	0.00	0.00	0.00	14,600.00	0
10-6700-1500 Public Works Building-Interest	12,025.00	12,025.26	12,025.26	0.00	-0.26	100
<b>6700 Debt Service Subtotal</b>	<b>\$110,836.00</b>	<b>\$96,235.78</b>	<b>\$96,235.78</b>	<b>\$0.00</b>	<b>\$14,600.22</b>	<b>87</b>
<b>Expenditure Subtotal</b>	<b>\$110,836.00</b>	<b>\$96,235.78</b>	<b>\$96,235.78</b>	<b>\$0.00</b>	<b>\$14,600.22</b>	<b>87</b>
Before Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$110,836.00</b>	<b>-\$96,235.78</b>	<b>-\$96,235.78</b>	<b>\$0.00</b>	<b>87</b>
After Transfers	<b>Deficiency Of Revenue Subtotal</b>	<b>-\$110,836.00</b>	<b>-\$96,235.78</b>	<b>-\$96,235.78</b>	<b>\$0.00</b>	<b>87</b>
<b>8100 Water Dept.</b>						
<b>Expenditure</b>						
<b>8100 Water Dept.</b>						
30-8100-0200 SALARIES	199,205.00	162,697.98	162,697.98	0.00	36,507.02	82
30-8100-0400 PROFESSIONAL SERVICES	20,000.00	21,130.26	22,240.30	1,110.04	-2,240.30	111
30-8100-0500 FICA	15,239.00	12,177.55	12,177.55	0.00	3,061.45	80
30-8100-0600 HEALTH INSURANCE (MEDICAL)	0.00	21,504.12	21,504.12	0.00	-21,504.12	*100
30-8100-0650 DENTAL, VISION, LIFE INSURANCE	0.00	4,093.06	4,093.06	0.00	-4,093.06	*100
30-8100-0675 HRA HEALTH REIMBURSEMENT ACCT	0.00	3,437.50	3,437.50	0.00	-3,437.50	*100
30-8100-0700 LGERS RETIREMENT	40,399.00	33,460.68	33,460.68	0.00	6,938.32	83
30-8100-0800 401K SUPP RETIREMENT	9,960.00	9,639.39	9,639.39	0.00	320.61	97
30-8100-1200 POSTAGE, PRINTING,& STATIONARY	2,000.00	0.00	0.00	0.00	2,000.00	0
30-8100-1500 GENERAL REPAIRS	15,000.00	0.00	4,000.00	4,000.00	11,000.00	27
30-8100-3300 SUPPLIES & EQUIPMENT	15,000.00	35,444.77	38,932.22	3,487.45	-23,932.22	260
30-8100-4800 WATER PURCHASES	215,545.00	153,229.96	153,229.96	0.00	62,315.04	71
30-8100-4900 SEWER PURCHASES	422,240.00	326,334.13	326,334.13	0.00	95,905.87	77
30-8100-5000 AMI TRANSMITTER FEES	8,867.00	7,602.55	7,602.55	0.00	1,264.45	86
30-8100-5700 MISCELLANEOUS	0.00	184.78	184.78	0.00	-184.78	*100
30-8100-6500 STAFF DEVELOPMENT	2,500.00	1,229.55	1,229.55	0.00	1,270.45	49
30-8100-7400 CAPITAL IMPROVEMENT	128,552.00	0.00	0.00	0.00	128,552.00	0
<b>8100 Water Dept. Subtotal</b>	<b>\$1,094,507.00</b>	<b>\$792,166.28</b>	<b>\$800,763.77</b>	<b>\$8,597.49</b>	<b>\$293,743.23</b>	<b>73</b>

REVENUE & EXPENDITURE STATEMENT  
07/01/2024 To 05/31/2025

Town of Biltmore Forest  
FY 2024-2025

\*100 in the % Used column indicates that no budget exists

Account		Budget (\$)	Current Period (\$)	YTD With Encumbrance (\$)	Encumbrance (\$)	Remaining Balance (\$)	% Used
Expenditure Subtotal		\$1,094,507.00	\$792,166.28	\$800,763.77	\$8,597.49	\$293,743.23	73
Before Transfers	Deficiency Of Revenue Subtotal	-\$1,094,507.00	-\$792,166.28	-\$792,166.28	-\$8,597.49		72
After Transfers	Deficiency Of Revenue Subtotal	-\$1,094,507.00	-\$792,166.28	-\$792,166.28	-\$8,597.49		72

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



**Agenda Item G-1**

**Public Hearing – FY26 Annual Budget**

*Jonathan Kanipe, Town Manager*

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Background

The Town must conduct a public hearing prior to consideration of a new fiscal year budget, as required by the NC Local Government Budget and Fiscal Control Act. This Act requires the Town to provide a forum for any public comment on the proposed budget. The public hearing notice was appropriately advertised in the Asheville *Citizen-Times* on Sunday, May 25, 2025 and Sunday, June 1, 2025.

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  
Allan Tarleton, Commissioner  
Drew Stephens, Commissioner  
  
Jonathan B. Kanipe,  
Town Manager

## NOTICE OF PUBLIC HEARING

### CONCERNING TOWN OF BILTMORE FOREST FY 25-26 BUDGET

The Fiscal Year 2025-2026 proposed budget was submitted to the Board of Commissioners for the Town of Biltmore Forest on Tuesday, May 13, 2025. This proposed budget is available for public inspection in the office of the Town Clerk at Town Hall and online at [www.biltmoreforest.org](http://www.biltmoreforest.org). A public hearing on the proposed budget will be held on Tuesday, June 10, 2025, at 4:30 pm, or as soon thereafter as the Board can reach the matter, in the Town Hall at 355 Vanderbilt Road, Biltmore Forest, NC. People wishing to be heard on this matter may appear at said time and place or may submit written comments to the address below.

Town of Biltmore Forest  
ATTN: FY25-26 Budget Hearing  
PO Box 5352  
Biltmore Forest, NC 28813

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Please Publish on the following dates:

Sunday, June 1<sup>st</sup>, 2025

Sunday, June 8<sup>th</sup>, 2025

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



**Agenda Item H-1**

**Consideration of FY25-26 Annual Budget**

*Jonathan Kanipe, Town Manager*

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Background

The Mayor and Board of Commissioners received the public budget message and proposal during their regular meeting on May 13, 2025. A public hearing will be conducted per state law at the regular meeting on June 10, 2024. Staff reviewed the previously submitted budget document and offers the attached ordinance for the Board's approval. Some highlights from the FY26 budget are included for the Public and Board's review below.

The Board's planning retreat in February outlined a direct strategic plan for the coming fiscal year. The goals for this plan are addressed within the forthcoming budget and are represented below.

1. Provide Excellent Town Services

- Identify the ideal staffing plan needed to sustain excellent Town services
- Continue a fiscally responsible, interactive budget development process
- Modernize government functions; improve technology systems
- Develop a community communication strategy

2. Complete Clean-up and Recovery from TS Helene

- Cleanup and restore public property
- Conduct streambank, park and right of way clean-up and restoration
- Create and implement a strategy for wildfire mitigation in town
- Maintain Forest Environment in Town
- Plant substantial amounts of new native trees

3. Foster Biltmore Forest's sense of place through quality government facilities.

- Realize vision for new Town Facilities
- Identify strategies to maintain and conserve Town's historic infrastructure
- Plan for infrastructure improvement

### FY26 Budget Highlights

- Proposed tax rate remains at 34.5 cents per \$100 valuation
- Cost of living adjustment (COLA) salary increase of 3.0% for all full-time employees
- 3 percent merit pool available within each department
- \$500,000 in fund balance appropriation rolled over from FY25 to FY26 for the following capital projects
  - Continued stormwater infrastructure upgrades consistent with the Town's approved stormwater master plan
  - Continued improvements within the Police Department related to recording systems, camera systems, and vehicle improvements
  - Restoration and clean-up projects stemming from Hurricane Helene
  - Technological improvements to provide greater availability to data for Town staff and citizens via GIS programs
  - Road repaving and improvements
- Second year changes to water rate structure
  - Base meter charge for residential customers increases from \$45.00 bi-monthly to \$49.05 bi-monthly
  - Water rates relatively unchanged in year 1 for low-volume water users
  - Cost increases necessary to account for wholesale water cost increases from the City of Asheville

**BUDGET ORDINANCE**

**BUDGET ORDINANCE FOR THE TOWN OF BILTMORE FOREST  
NORTH CAROLINA FOR THE FISCAL YEAR 2025-2026**

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 2025-2026 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, 2025 and ending June 30, 2026:

<b>GENERAL FUND</b>	<b>2025-2026</b>
<b>REVENUE</b>	<b>RECOMMENDED</b>
Ad Valorem	3,187,584
Unrestricted Intergovernmental	1,922,104
Restricted Intergovernmental	82,000
Permits & Fees	43,500
Investment Earnings	175,000
Miscellaneous	63,000
Other Financing Source	545,000
<b>TOTAL General Fund Revenues</b>	<b>6,018,188</b>

**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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for this Town on June 10, 2025:

<b>GENERAL FUND</b>	<b>2025-2026</b>
<b>EXPENDITURES</b>	<b>RECOMMENDED</b>
Administration	770,526
Police Department	2,317,468
Fire Contract	425,000
Public Works	686,652
Streets & Transportation	492,100
Sanitation & Recycling	633,649
General Government	581,957
Debt Service	110,836
<b>TOTAL General Fund Expenditures</b>	<b>6,018,188</b>

### 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, 2025 and ending June 30, 2026:

<b>WATER FUND</b>	<b>2025-26</b>
<b>REVENUE</b>	<b>RECOMMENDED</b>
<b>Operating Revenues</b>	<b>1,113,130</b>

### 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, 2025 and ending June 30, 2026:

<b>WATER FUND</b>	<b>2025-26</b>
<b>EXPENDITURES</b>	<b>RECOMMENDED</b>
<b>Operating Expenditures</b>	<b>1,113,130</b>

### 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, 2025, as listed as “Ad Valorem Taxes” in the General Fund section 1 of this ordinance. The rate is based on an estimated valuation of \$882,505,754 and an estimated rate of collection of 100%.

### SECTION 6. FEES & CHARGES

There is hereby established, for fiscal year 2025-2026, various fees and charges as contained in the Schedule of Fees attachment to this document.

### SECTION 7. SPECIAL AUTHORIZATION OF THE BUDGET OFFICER

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

### SECTION 8. CLASSIFICATION & PAY PLAN

The Cost-of-Living Adjustment (COLA) for all full-time Town employees shall be 3.0% 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, 2025 are hereby re-appropriated to fiscal year 2025-26.

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 10th day of June, 2025.

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George F. Goosmann, III  
Mayor

ATTEST:

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Laura Jacobs  
Town Clerk



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



**Agenda Item H-2**

**Consideration of FY25-26 Schedule of Fees**

*Jonathan Kanipe, Town Manager*

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Background

The Board of Commissioners sets a schedule of fees prior to the beginning of each fiscal year. The proposed schedule of fees for FY26 is attached to this memorandum for the Board's review and consideration.

Recommended Changes

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

The sewer costs presented in this recommended schedule of fees represent those fees passed on to the Town from the Metropolitan Sewerage District (MSD).

One additional change is an increase in the zoning permit fees. Our staff time has increased dramatically during these reviews and we need to accommodate this change with an increase in the "allowable" permits since we have greatly reduced the number of special use permits that are required. This cost is an increase to \$100.00 minimum for a zoning permit and an increase to \$5.00 for every additional \$1,000 worth of construction. This fee remains in line with other jurisdictions and reflects the increased demand on staff.

Recommendation

Staff recommends approval of the FY26 schedule of fees.

# Town of Biltmore Forest

## FY25-26 Schedule of Fees

Effective July 1, 2025

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	
<b>Ad valorem tax</b>	\$0.345 per \$100 assessed valuation
<b>Dog License Fee</b>	\$5 sterile; \$10 fertile
<b>Return Check/Draft Charge</b>	\$25.00
<b>House Number Signs (Re-Order)</b>	\$100.00

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

WATER CHARGES	
<b>New/Transfer Account</b>	\$30.00
<b>AMI Transmitter Fee</b>	\$1.82 per bill
<b>Meter Rental Fee</b>	
5/8" meter	\$ .10 per bill
1" meter	\$ .18 per bill
1 1/2" meter	\$ .50 per bill
2" meter	\$ .65 per bill
<b>Base Unit Charge (Meter Size)</b>	<b>Cost Per Meter (bi-monthly)</b>
5/8"	\$49.05
1"	\$49.05
1.5"	\$196.20
2"	\$313.92
3"	\$627.84
4"	\$981.00
6"	\$1,962.00
8"	\$3,319.20
<b>Consumption Charges (Gallons Used)</b>	<b>Rate per Thousand Gallons</b>
0-5,000	\$10.90
5,001 – 40,000	\$9.85
>40,000	\$8.75

<b>Water Tap Fee</b>	<b>Cost</b>
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)	
<i><b>Note: As of this adoption, MSD fees are anticipated to increase by 5 percent. This is the number reflected below. If MSD fees increase by a different amount, the number below will change to reflect the correct percentage increase.</b></i>	
<b>Base Rate (pending MSD board approval 25-26)</b>	
<i>5/8" meter</i>	\$19.97 per bill
<i>1" meter</i>	\$46.91 per bill
<i>1 1/2" meter</i>	\$103.47 per bill
<i>2" meter</i>	\$180.75 per bill
<i>8" meter</i>	\$2,817.83 per bill
<b>Treatment Fee</b>	\$7.38 per 1,000 gallons

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



**Agenda Item H-3**

**Consideration of FY24-25 Audit Contract with Carter, PC**

*Jonathan Kanipe, Town Manager*

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Background

Carter, PC continues to provide exception service for the Town in auditing our financial statements. Their proposed agreement for FY25 is attached to this memorandum. Please note, this amount is consistent with last year's cost and reflects increased needs for Yellow Book auditing standards consistent with the Town's significant federal and state grants related to Hurricane Helene. A Yellow Book audit applies to any unit of government that expends \$100,000 or more in state or federal funds in a given fiscal year. We have surpassed this number exponentially in the current fiscal year as we have currently received nearly \$7 million in reimbursements for our Helene work.

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

Audit Services for FYE25

The attached engagement letters and audit contract will allow Carter P.C. to perform this work for the fiscal year that concludes June 30, 2025. Staff recommends approval.

May 20, 2025

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, 2025.

### **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, 2025. 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of the Proportionate Share of the Net Pension Liability - Local Government Employees' Retirement System
3. Schedule of Contributions - Local Government Employees' Retirement System
4. Schedule of Changes in Total Pension Liability - Law Enforcement Officers' Special Separation Allowance
5. Schedule of Total Pension Liability as a Percentage of Covered Payroll - Law Enforcement Officers' Special Separation Allowance
6. Schedule of Town's Proportionate Share of 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
5. Schedule of Expenditures of Federal and State Awards

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; 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*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state awards that could have a direct and material effect on each major program in accordance with the *Audit Manual for Governmental Auditors in North Carolina*, Single Audit Act Amendments of 1996, applicable sections of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Implementation Act.



### **Auditors' Responsibilities for the Audit of the Financial Statements, Single Audit and State Single Audit**

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; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and State Single Audit Implementation Act, and will include tests of your accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements 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, 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 risk of material misstatement as part of our audit planning:

- Noncompliance with federal and State funding
- Expenditures related to Hurricane Helene

Planning for the current year engagement has not concluded and additional risks could be identified.

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

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

### **Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*.

As required by the Single Audit Act Amendments of 1996, Uniform Guidance, and State Single Audit Implementation Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and State Single Audit Implementation Act.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Single Audit Act Amendments of 1996, Uniform Guidance, and State Single Audit Implementation Act.

### **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*.

The Uniform Guidance and State Single Audit Implementation Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal and state awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *Audit Manual for Governmental Auditors in North Carolina*, for the types of compliance requirements that could have a direct and material effect on each of FernLeaf Charter School's major programs. The purpose of these procedures will be to express an opinion on FernLeaf Community Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and State Single Audit Implementation Act.

### **Responsibilities of Management for the Financial Statements, Single Audit and State Single Audit**

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

accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures federal and state awards, 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under applicable sections of the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures federal and state awards, federal and state award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the 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, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and State Single Audit Implementation Act, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by fieldwork.

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (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 there on. 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.

## **Other Services**

We will assist in preparing the financial statements, schedule of expenditures of federal and state awards 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, 2025, based on information provided by you. In addition, we will maintain your property and equipment listing, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services, 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 nonaudit 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 the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

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

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

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

These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Francine R. Noel, CPA is the audit managing director and is responsible for supervising the engagement and signing the reports. We expect to begin our audit in August 2025 and to issue our reports no later than December 31, 2025.

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 \$35,450. 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.

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

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.

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

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

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,

A handwritten signature in black ink that reads "CARTER, P.C." in a stylized, cursive-like font.

Carter, P.C.



To the Honorable Mayor and Members of the Board of Commissioners  
Town of Biltmore Forest, North Carolina  
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This letter correctly sets forth the understanding of the Town of Biltmore Forest.

Management signature \_\_\_\_\_

Title \_\_\_\_\_

Governance signature \_\_\_\_\_

Title \_\_\_\_\_

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

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

and	Auditor Name
	Auditor Address

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending	Date Audit Will Be Submitted to LGC
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*Must be within six 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. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the 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) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. 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 six 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. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal 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.

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). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, 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/submitting-your-audit>

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

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEES 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:**

**Title and Unit / Company:**

**Email Address:**

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

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

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

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



**SIGNATURE PAGE****AUDIT FIRM**

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

**GOVERNMENTAL UNIT**

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

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

**GOVERNMENTAL UNIT – 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.*

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

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

**DISCRETELY PRESENTED COMPONENT UNIT**

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

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

**DPCU – 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.*

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

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

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



**Agenda Item H-4**

**Consideration of Resolution 2025-08**

**A Resolution Authorizing the Surplus of Personal Property**

**Background**

Town staff request permission to surplus a Ford F-350 from the Town's Public Works Department. The F-350 is a 2004 model that is no longer needed. We have already placed a replacement for this vehicle into operation. The VIN number and description of the truck is listed below.

2004 Ford F-350, Regular Cab w/ service body and power liftgate

VIN: 1FDSF31S74EC41888

Mileage: Approximately 76440

**Action Requested**

Approval of Resolution 2025-08

STATE OF NORTH CAROLINA )  
COUNTY OF BUNCOMBE )

TOWN OF BILTMORE FOREST  
BOARD OF COMMISSIONERS

\*\*\*\*\*

RESOLUTION 2025-08

\*\*\*\*\*

WHEREAS, the Board of Commissioners of the Town of Biltmore Forest desires to dispose of certain surplus property of the Town;

NOW, THEREFORE, BE IT RESOLVED by the Biltmore Forest Board of Commissioners that the following described property is hereby declared surplus to the needs of the Town of Biltmore Forest:

2004 Ford F-350, Regular Cab w/ service body and power liftgate  
VIN: 1FDSF31S74EC41888  
Mileage: Approximately 76440

BE IT FURTHER RESOLVED that the Town Manager is authorized to receive on behalf of the Biltmore Forest Board of Commissioners bids at an electronic auction for the purchase of the described property. The highest bid, if it complies with the terms of sale, may be accepted by the Town Manager and the sale consummated.

The Town Manager shall cause a notice of the electronic auction to be published in accordance with G.S. 160A-270(b).

This the 10<sup>th</sup> day of June, 2025.

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George F. Goosmann, III  
Mayor

Attest:

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Laura Jacobs  
Town Clerk

BOARD OF COMMISSIONERS MEETING  
STAFF MEMORANDUM  
JUNE 10, 2025



Agenda Item H-5

Helene Recovery Update

Background

The Town's recovery from Hurricane Helene is continuing. As we approach nine months since the storm, I am pleased that we are nearing completion of the Town's debris removal process. This was, by far, the most impactful project the Town has undertaken and the one that has comprised the bulk of staff time and funding. As of June 5, the Town has received approximately \$6,510,000 – most of this related to debris removal. We received notification on June 4 that another \$3.5 million was obligated for our private property debris removal (PPDR) program. I anticipate receiving these funds within the next 6-8 weeks. We are hopeful that debris removal is completed by July 1.

Obligated Projects to Date

The chart below shows how the Town has responded in terms of total projects, obligated projects, and funding when compared to other local jurisdictions. Certainly, the scale of the disaster in Biltmore Forest was different than that in Buncombe or Henderson Counties, but I am still awed by the work we have done that has allowed us to be at the forefront of this recovery.

DR-4827-NC Land of Sky PA Dashboard 05-26-25 (View Only) : HighStreet.

<https://hscilc.net/>

Source data current as of 05/19/2025

Amount of Applicants	Total Amount of Damages*	Total Obligated Federal Funding
24	\$262,525,495.70	\$73,890,683.91

\*Based on Damage Inventories submitted to-date

Primary	Applicant Process Status	Number of Active Damages	Applicant Reported Damage	Number of Active Projects	Active Project Total Cost	Number of Obligated Projects	Federal Share of Obligated Projects
Buncombe County	Pending Grant Completion	102	\$35,588,666.94	67	\$50,831,212.76	2	\$34,277,445.44
Henderson County	Pending Grant Completion	51	\$16,363,318.50	36	\$51,893,900.12	2	\$16,363,318.50
City of Asheville	Pending Grant Completion	136	\$10,353,343.23	32	\$626,831,037.00	3	\$10,353,343.23
Town of Biltmore Forest	Pending Grant Completion	24	\$10,074,222.01	17	\$10,665,496.01	9	\$6,251,861.29
Town of Weaverville	Pending Grant Completion	19	\$2,493,550.14	12	\$2,841,011.40	3	\$1,914,499.92
Henderson County	Pending Grant Completion	19	\$2,662,685.76	19	\$9,859,136.76	2	\$1,701,110.00
Town of Woodfin	Pending Grant Completion	15	\$1,887,689.16	12	\$3,073,766.06	2	\$905,724.05
Town of Black Mountain	Pending Grant Completion	88	\$903,699.29	33	\$23,773,671.15	2	\$903,699.29
Town of Rosman	Pending Grant Completion	12	\$924,835.47	8	\$924,835.47	4	\$640,144.53
Town of Hot Springs	Pending Grant Completion	23	\$869,133.12	18	\$2,577,703.75	3	\$268,839.88
Town of Fletcher	Pending Grant Completion	7	\$97,411.90	9	\$992,695.69	2	\$129,946.61
Town of Mars Hill	RTM Completed	2	\$89,104.80	2	\$89,104.80	2	\$89,104.80
Asheville City Schools	Pending Grant Completion	40	\$165,085.74	7	\$502,560.99	1	\$65,085.74
MARSHALL COMMUNITY FIRE DEPT	Pending Grant Completion	5	\$1,311,399.33	5	\$1,361,399.33	1	\$56,360.64
Town of Montreat	Pending Grant Completion	16	\$97,411.90	14	\$1,056,669.40	1	\$24,800.77
Buncombe County Board of Education	Pending Grant Completion	7	\$507,684.60	3	\$507,684.60	1	\$4,291.20
Transylvania County	Pending Grant Completion	15	\$1,793,000.00	10	\$1,793,000.00	0	\$0.00
Town of Mills River	Pending Grant Completion	25	\$1,248,200.00	13	\$1,270,200.00	0	\$0.00
City of Brevard	Pending Grant Completion	10	\$120,508.73	9	\$571,514.73	0	\$0.00
Henderson County Public Schools	Pending Grant Completion	23	\$176,014.63	14	\$2,435,499.63	0	\$0.00

### Next Steps

The Town's next steps are to complete debris remove and finalize the remaining projects within our public assistance applications. The bulk of these include damages to our street infrastructure and repayment for emergency protective measures (including overtime) for staff during the storm event. I am hopeful that the State's next round of disaster loan assistance will be sent out within the next month and assist the Town in cashflow needs as we approach the new fiscal year. Our FEMA program delivery managers have been fantastic and we are so appreciative of their hard work to allow the Town to get to this stage of recovery and close out these remaining projects within the next several months.