

## **RESOLUTION R-2026-**

### **A RESOLUTION COMMITTING \$23.5 MILLION IN WAKE COUNTY HOSPITALITY TAX FUNDS FOR 12 CAPITAL PROJECTS ACROSS WAKE COUNTY**

**WHEREAS**, North Carolina Session Law 1991-594 (S.L. 1991-594) authorized the Wake County Board of Commissioners to levy a 6 percent Room Occupancy Tax, and a 1 percent Prepared Food and Beverage Tax (collectively the “Hospitality Taxes”) to support the development of arts, sports, cultural, and convention facilities; and

**WHEREAS**, S.L. 1991-594 required Wake County and the City of Raleigh to enter into an interlocal agreement pursuant to Article 20 of Chapter 160A to govern use of the tax revenues; and

**WHEREAS**, the parties executed the Interlocal Agreement on November 19, 1991, and 23 subsequent amendments to the agreement since 1991; and

**WHEREAS**, the 23<sup>rd</sup> Amendment, executed on December 20, 2023, allocated \$23,500,000 for a competitive funding process to be held in late 2025, with award of \$15,500,000 subject to joint approval of the Raleigh City Council and Wake County Board of Commissioners (“Joint” Funds), and the remaining \$8,000,000 subject to approval of the Wake County Board of Commissioners only (“County” Funds); and

**WHEREAS**, a request for project proposals was released in September 2025, and 22 projects were submitted, reviewed, evaluated, and scored by an evaluation panel consisting of representatives from the City of Raleigh, Wake County, and other community organization representatives; and

**WHEREAS**, the evaluation panel, having found the projects to be consistent with the legally authorized uses of the revenues and requirements outlined in the request for proposals, recommended 12 projects for funding; and

**WHEREAS**, the recommendations were presented to the Board of Commissioners in a public meeting for their consideration on February 9, 2026.

**NOW, THEREFORE BE IT RESOLVED** by the Board of Commissioners for the County of Wake, North Carolina that:

1. Each of the recommended projects identified herein is approved and authorized, having been determined by the Board in the exercise of its judgment and discretion, to qualify under the applicable enabling legislation and to constitute a legally authorized use of the revenues.

2. \$15,500,000 in Hospitality Tax Funding Commitments are Authorized for the organizations and projects outlined in the table below, subject to approval by the Raleigh City Council:

<b>Organization</b>	<b>Project</b>	<b>Amount</b>
Triangle Aquatic Center	Hospitality Suite Renovations	\$ 59,000
Town of Morrisville	Church Street Park Improvements	\$ 2,000,000
Town of Rolesville	Farm Athletic Park	\$ 3,800,000
NC Football Club Youth	Event and Administrative HQ at WRAL Soccer Park	\$ 2,000,000
Town of Wake Forest	Skate Park and Pump Track	\$ 750,000
Town of Wake Forest	JB Flaherty Park Improvements	\$ 3,891,000
Friends of the NC Museum of Natural Sciences	Welcome Hall Renovations	\$ 954,000
Town of Holly Springs	North Main Athletic Complex Improvements	\$ 546,000
Carolina Ballet	Starline at South Hills	\$ 1,500,000
		<b>\$ 15,500,000</b>

3. \$8,000,000 in Hospitality Tax Funding Commitments are Authorized for the organizations and projects outlined in the table below:

<b>Organization</b>	<b>Project</b>	<b>Amount</b>
Town of Zebulon	Zebulon Community Park Fields	\$ 2,159,000
Town of Fuquay-Varina	Fleming Loop Park Turf Field Conversion	\$ 4,250,000
Town of Apex	Town Stage	\$ 348,000
Town of Holly Springs	North Main Athletic Complex	\$ 1,243,000
		<b>\$ 8,000,000</b>