

# Proposal for RFP #23-003: Wake County Hospitality Tax Small Capital Projects Funding

Proposal Closing Date and Time: January 26, 2023 by 3pm

## Project: Yeargan Park Phase 1





## Town of Garner

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Phone (919) 772-4688 . Fax (919) 662-8874 . [www.GarnerNC.gov](http://www.GarnerNC.gov)



### Letter of Transmittal

January 26, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

The Town of Garner is pleased to submit our proposal for RFP #23-003, Hospitality Tax Small Capital Projects Funding through Wake County's Office of Procurement Services.

In November 2021, Garner residents overwhelmingly approved a Parks and Recreational Bond to support the Town in developing two new parks, adding amenities in existing parks, building greenway connections, and addressing deferred maintenance in the parks system. Our Parks, Recreation and Cultural Resources Department has been actively seeking out funding opportunities to leverage our citizens' dollars. We are grateful to Wake County for this opportunity to apply for \$2 million to go toward developing Yeargan Park.

Located in downtown Garner, Yeargan Park was master planned in 2021 and is envisioned as a destination for athletic activities. The development of Yeargan Park Phase 1 will bring much-needed lighted multipurpose sports fields to Southern Wake County to provide space for the Town's growing athletic programming and attract local and regional tournaments. We are particularly excited that two of these fields will have artificial turf surfacing, which is lacking in our market.

We believe this project is the type of "tournament-ready" facility the Greater Raleigh Sports Alliance (GRSA) has recommended for its Countywide Sports Cluster Model. The Town of Garner has a long history of successful athletic program partnerships. With the growth of soccer and lacrosse in our area, we look forward to continuing our relationship with the North Carolina Football Club and cultivating new partnerships in the lacrosse community. We are excited about working with the Greater Raleigh Convention and Visitors Bureau and GRSA to bring events to Garner that allow visitors to spend time in our town and generate positive economic impact in Garner and Wake County.

Should you have any questions or need additional information about our proposal, please feel free to reach out directly at (919) 773-4407 or [rdickerson@garnernc.gov](mailto:rdickerson@garnernc.gov).

Sincerely,

Rodney Dickerson  
Town Manager

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## 1.0 Executive Summary

The Town of Garner’s Parks, Recreation and Cultural Resources (Garner PRCR) Department currently manages 11 parks totaling more than 470 acres. Like the rest of Wake County, Garner continues to grow rapidly, which has amplified the importance of parkland. As the population increases, it is necessary for the Town to continue to invest in park and recreational opportunities that provide space for citizens to socialize, learn and/or develop skills, exercise, release stress, and connect with nature.

With these needs in mind, the Town purchased the Yeargan property – the subject of this proposal – in 2019. Approximately 64 acres of the 72.49-acre property will be developed into a new regional park. The first phase – comprising approximately 20 acres – will include four multipurpose rectangular fields. Two fields will feature artificial turf; the other two will use natural turf. All four fields will be lighted. In addition to these athletic facilities, Yeargan Park Phase 1 calls for a play space and viewing areas between the two sets of fields as well as a large picnic pavilion with restrooms. The Greater Raleigh Convention and Visitors Bureau and Greater Raleigh Sports Alliance have indicated an interest in projects that may be considered sports destinations. We believe this project is an example of a “tournament-ready” facility that can be used to attract events to Garner and Wake County. In particular, we expect to host lacrosse and soccer tournaments for youth and adults.

In November 2021, Garner citizens overwhelmingly approved a Parks and Recreational Bond. These funds are meant for development of two new parks, new amenities to existing parks, construction of greenway connections, and to address deferred maintenance. With increases in costs for materials and labor, the Town is seeking ways to leverage these dollars with grant opportunities. This proposal requests \$2 million from the Wake County Hospitality Tax Small Capital Projects Funding for Yeargan Park Phase 1. We expect the total cost of construction for Yeargan Park Phase 1 to be approximately \$17 million. This includes design fees, construction manager at-risk (CMAR) fees, site work, construction, equipment, and contingencies.

The project team consists of Town of Garner staff María Muñoz-Blanco (Parks, Recreation and Cultural Resources Director), Katie Lockhart (Parks and Nature Superintendent), and Lisa Rodriguez (Senior Engineering Projects Manager), who handle all internal needs like design oversight, management of consultants, presenting to Town Council and advisory boards, and serving as liaisons with community organizations; consultants from the John R. McAdams firm, who have worked with the Town to design park features; and Balfour Beatty, which is providing CMAR services during preconstruction and construction phases. The primary contact for this proposal is:

Katie Lockhart, Parks and Nature Superintendent  
Town of Garner  
[klockhart@garnernc.gov](mailto:klockhart@garnernc.gov)  
Telephone: (919) 661-6892  
Fax: (919) 662-8874



## 2.0 Project Overview and Objectives

### Project Description

Yeargan Park is a new park to be developed on a 72.49-acre site formerly used for agricultural purposes. Located in Historic Downtown Garner, the property sits on the northern side of Garner Road, a major thoroughfare in our community. Yeargan Park is easily accessible from I-40 and U.S. Highway 70, two of the metropolitan area's major transportation corridors.

The land was purchased in 2019 using a combination of the Town's fund balance, dedicated developer parkland fees, and a generous donation from a private foundation. Master-planned in 2021 to be developed in phases, Yeargan Park Phase 1 focuses on developing approximately 20 acres into a new recreational asset for our community, featuring multi-use sports fields, playscape area, picnic shelter, more than 200 parking spaces, sidewalks, and necessary water, sewer, and stormwater infrastructure.

Yeargan Park Phase 1 will feature four multipurpose athletic fields suitable for various athletic activities. The fields are planned to be 195 feet by 330 feet with 15-foot clear zones, meeting regulations for youth soccer (high school and U6-12), flag football, lacrosse, and field hockey. The Town plans to construct two of these fields using artificial turf to minimize the impact of weather on programming availability. All fields are planned to include sports lighting to enhance playability.

This project will also include a new inclusive playscape and viewing area that fits into the natural topography of the land. A 4,000-square-foot picnic shelter with heated restrooms will provide a place for participants to gather. These amenities are complementary to the athletic fields, optimizing the visitor experience by providing activity space for siblings and parents attending athletic events.



*Figure 1. Yeargan Park Phase 1 aerial view showing fields, shelter, play area, and viewing area*

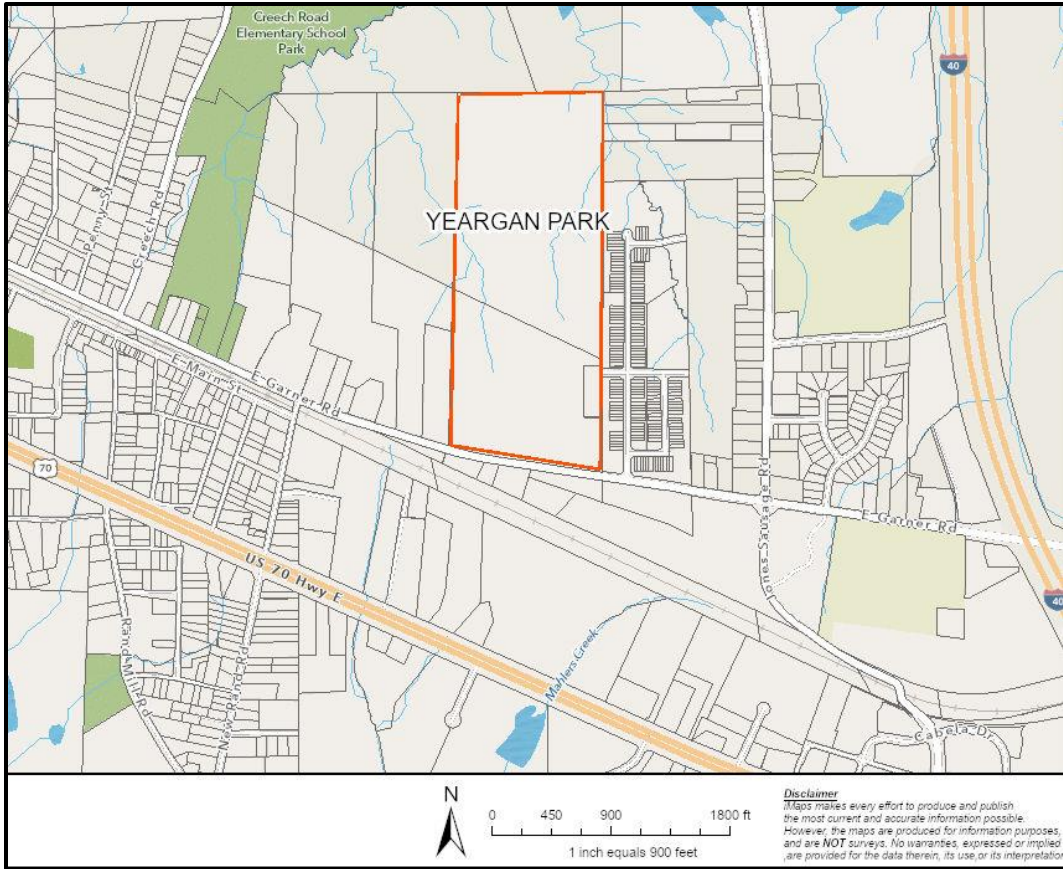


Figure 2. Yeargan Park site located at 607 East Garner Road, Garner, NC 27529



Figure 3. Yeargan Park Master Plan (Full Buildout)



**YEARGAN PARK  
 PHASING EXHIBIT  
 607 EAST GARNER ROAD  
 GARNER, NORTH CAROLINA 27529**

**REVISIONS**  
 NO. REV.

**PLAN INFORMATION**  
 PROJECT NO. 23-003  
 CHECKED BY SN  
 DRAWN BY GJ  
 DATE 12.15.2021  
 SHEET

**OVERALL  
 PHASE 1 PLAN  
 C2.00**



Figure 4. Yeargan Park Phase 1 Site Plan

### Analysis of Demand or Unmet Need

Yeargan Park Phase 1 is intended to address the demand for high quality athletic fields that exists in our community, identified both through the Town of Garner's parks and recreation planning process as well as the long-term sports tourism planning conducted by the Greater Raleigh Convention and Visitors Bureau (CVB).

Multi-use athletic fields and artificial turf fields were identified as high priority by the citizens of Garner using a statistically valid survey to gauge the interests of citizens for the Parks, Recreation and Cultural Resources (PRCR) Comprehensive Master Plan adopted in January 2020. Survey results indicated a programmatic need for athletic activities usually played on rectangular or multipurpose fields. When asked about how well programs and activities met their recreational needs, survey respondents identified as "not met" or "partly met" activities such as soccer (55% not met or partly met), flag football (63% not met or partly met), lacrosse (63% not met or partly met), and futsal (67% not met or partly met). Picnic shelters, already a popular amenity in our existing parks, were also identified as a priority with 50% of survey respondents expressing a need for this type of amenity. One picnic shelter is included in Yeargan Park Phase 1. The Comp Plan process also included focus groups with key stakeholders, who indicated that athletic fields and artificial turf fields were desirable park components by youth sports organizations in our community. Currently, the Town of Garner only has three multi-use athletic grass fields, which are shared by multiple organizations primarily for youth soccer and football. The citizen survey also provided guidance for future phases of Yeargan Park development. A large percentage of respondents also expressed a need for natural trails and greenway systems (68% and 56%, respectively), both of which will be included in future development.

"Destination 2028," the Greater Raleigh CVB's Destination Strategic Plan (DSP), identifies Sports as a priority focus. The stated goal is to "develop the needed inventory to include additional fields and courts..." (p. 57). Under the category of Youth/Amateur Competitive, "Destination 2028" indicates that while Wake County has a large inventory of soccer fields, there is a need for turf fields, increased lighting, and adequate parking (p. 59). In the Emerging Sports section of the DSP, lacrosse has been identified as a growing sport, gaining popularity in the Triangle and nationwide. As with soccer, turf fields and increased lighting have been classified as needs (p. 62).

PRCR staff have also met with representatives from the field hockey and lacrosse communities. Not surprisingly, they indicated their greatest need is field space. Because these emerging sports need the same type of rectangular fields used for soccer – which continues to grow in popularity in the region – field hockey and lacrosse leagues have a difficult time competing for high quality playing fields.

### Plan for Project to Effectively Address Community Need

The development of Yeargan Park Phase 1 will meet the demand and unmet needs and provide room for growth in the athletic environment of our community. With the completion of this project, we will be able to provide much-needed high quality playing fields suitable for local leagues as well as regional and national tournaments.

The DSP outlines criteria for sports facilities to host tournaments, recommending at least four tournament-sized fields to attract tournaments. Yeargan Park Phase 1 will offer four fields – two natural turf, and two artificial turf – all of which will be lighted. Artificial turf increases the playability of the fields year-round, and lighting allows for longer periods of play each day. Phase 1 will offer approximately 200 parking spaces, an essential component to ensure a positive and comfortable visitor experience, particularly for tournaments that attract out-of-town visitors. After development, Yeargan



will be the type of “tournament-ready” facility that the GRSA can include in its Countywide Sports Cluster Model to attract larger events – like the newly announced International University Sports Federation World University Games in 2029 – to Wake County.

In the DSP’s recommendations for individual municipalities, another Town of Garner property (Meadowbrook Park) was identified as having the potential to drive overnight visitation in sports. The DSP identified conversion of this property for soccer and baseball. However, the site’s inclusion in the National Register of Historic Properties precludes its development for these purposes. The Yeargan property was then identified as providing the necessary space to develop a soccer / multi-use rectangular athletic field complex, which guided the master planning process that resulted in the Yeargan Park Phase 1 project. The Town of Garner would continue to work with Greater Raleigh CVB and GRSA to develop and implement strategies to effectively address demands and unmet needs.

Garner is a growing municipality of more than 35,000 people and, like much of metropolitan Raleigh-Durham, is growing rapidly with new residential and commercial development. A 160-unit townhome development to the east of the park site is near completion, and another development with more than 1,200 multi-family apartments and townhomes is being planned for the property to the west. Yeargan Park Phase 1 will help the Town maintain levels of service for the growing community by providing much-needed recreational space.

#### Need for County Capital Investment

Investment from Wake County is critical to ensure that key project features, such as the field lighting and artificial turf, can be completed. Wake County funds will leverage Town of Garner funds authorized by Garner citizens through the 2021 Parks and Recreational Bond. The 2021 Bond is intended to support the development of new parks and greenways as well as upgrades to existing parks.

Yeargan Park Phase 1 is one of the projects identified to be supported with bond funds. However, the allocated bond funds are not sufficient to cover all the elements of the project. As inflation and supply chain issues continue to impact construction costs nationwide, securing additional investment to match or leverage bond funds is essential for the completion of the planned projects. We have secured a North Carolina Parks and Recreation Trust Fund grant for the project to support one of the turf fields. Funding from Wake County will help with costs associated with the second turf field and lighting for all fields. With Wake County support, we will be able to develop an attractive and functional facility that will provide new opportunities for athletic play and support the long-term vision of Wake County as a sports tourism destination.

#### Link Between Project and Increase in Overnight Room Stays and Food and Beverage Purchases

Garner PRCR staff have worked with the experts at Greater Raleigh CVB to determine the impact Yeargan Park Phase 1 will have on overnight room stays and food and beverage purchases once it is open. Using their Event Impact Summaries (included in the appendix), it is clear that Yeargan Park will be able to attract out-of-market events that generate overnight stays.

For example, a two-day regional soccer tournament with 32 teams (assuming 15 players and 15 spectators per team with 50% of teams coming from outside the Greater Raleigh market) could attract 480 overnight attendees and 480 day attendees. Estimated lodging sales would total more than \$82,000; food and beverage sales would total more than \$76,000. If Garner hosted the North Carolina Football Club (NCFC) Youth Showcase Series, we could expect to see as many as 1,040 overnight attendees, resulting in nearly \$210,000 in lodging sales and over \$183,000 in food and beverage sales.

### Collaboration with Other Organizations

Garner PRCR works closely with nonprofit youth organizations to offer athletic programming for all ages. We foresee these relationships continuing (and expanding) at this new park. Garner PRCR has long-term relationships with NCFC for youth soccer programming at Centennial Park and with Pop Warner for football at South Garner Park and Thompson Road Park. NCFC and other youth sports partners were identified early on as key stakeholders in the project and were engaged in the planning process. Garner PRCR also partners with the Garner Police Athletics/Activities League, a youth crime prevention program that utilizes educational, athletic, and recreational activities to enhance trust and understanding between police officers and youth.

Garner PRCR staff have held meetings with representatives from the field hockey and lacrosse communities to better understand their needs and opportunities for collaboration as Yeargan Park Phase 1 is activated. We will continue those conversations and explore further opportunities to expand the athletic opportunities provided in our community. A letter of support from Oak City Lacrosse Academy is included in the appendix.

### Community Engagement Efforts and Impacted Populations

This project has evolved over several years with multiple points of contact for community involvement. Public engagement for the Yeargan Park Master Plan began in 2019 and included in-person meetings with key stakeholders and briefings to volunteers of Parks, Recreation and Cultural Resources advisory committees. Key stakeholders included representatives of the Downtown Garner Association (DGA), Garner Historical Society, and athletic partners including Garner Baseball, Inc. and Garner Sports League. Letters of support from the Parks and Recreation Advisory Committee, DGA, and Garner Chamber of Commerce are included in the appendix.

With the COVID-19 pandemic and the subsequent closures and social distancing protocols adopted beginning in March 2020, the public engagement process shifted to a digital format. Two online public opinion surveys were launched and promoted by the Town of Garner through various social media channels (e.g., Town of Garner, Garner PRCR) and through social media pages of partners like the Chamber of Commerce. Online Public Opinion Survey # 1 was available March 16-April 6, 2020, and Survey # 2 launched December 16, 2020-January 11, 2021. We received roughly 650 responses, 80.89% of whom identified themselves as Town of Garner residents. Nearly half (42.66%) came from families with children ages 0-12, and an additional 12.81% were from households with teens. Results showed 83% of respondents supported proposed amenities at Yeargan Park with particular interest in trails, playgrounds, and athletic fields.

Public meetings with presentations to the Town Council on the Yeargan Park plan were held on the following dates, with all meetings streamed via Facebook and YouTube to extend the reach to the community: July 28, 2020; September 24, 2020; October 22, 2020; May 25, 2021; and January 13, 2022.

We feel confident this project will benefit the residents of the Town of Garner, communities throughout Wake County, and visitors from outside the Greater Raleigh area. The site is not currently used, so we do not anticipate development to create any undue burden. Yeargan Park will have a positive impact on neighborhoods in close proximity by providing active recreational space as well as greenspace within walking distance. A new development adjacent to the site was built with a connecting street/sidewalk stub to the park property anticipating its desirability to residents. We do expect there to be some level of traffic impact on commuters using Garner Road, though most activity at Yeargan Park will occur on weeknights and weekends, not during morning and evening commutes.

Ability to Attract Visitors to Wake County

In addition to working with the Greater Raleigh Convention and Visitors Bureau and the Greater Raleigh Sports Alliance, Garner PRCR staff will actively seek events to host at Yeargan Park. Garner PRCR is a member of and active participant in various national associations, such as the National Recreation and Parks Association and the National Alliance for Youth Sports. Our department will work with youth sports organizations to book tournaments and other events at the facility.

As part of the master planning process for Yeargan Park, a pro forma was developed to provide operational standards with respect to programming and maintenance. This plan focuses on becoming a regional destination for athletic tournament play. It includes forecasting information that provides benchmarks for hosting tournaments in the future. Estimates from August 2021 show 1,440 field rentals for a total of 30,240 local visitors. The target number of out-of-market weekend tournaments is 24, which could result in an additional 54,000 or more visitors to the park.

Consistency with Operating Principles

Yeargan Park Phase 1 is aligned with Wake County Room Occupancy and Prepared Food and Beverage Operating Principles. The project is estimated to host between 20 and 24 weekend tournaments that will attract both residents and visitors:

A. Prioritize use of funds for projects that drive measurable, regular overnight visitation or positive return on investment	Yeargan Park Phase 1 is estimated to bring 30,240 local annual visitors and 54,000 visitors from outside Wake.
B. Support and promote the ongoing capital expenditure program and expansion of existing investments in major facilities to keep them current, relevant, and competitive in market	This project represents an investment in a new facility aligned with Destination 2028 goals to expand tournament-ready facilities for sports tourism and ensure that Wake County remains competitive in this growing tourism market.
C. Comply with all requirements of the existing enabling legislation	The enabling legislation for the Room Occupancy Tax and Prepared Food and Beverage Tax revenue allocations requires that proceeds be used for the construction of sports, cultural, and arts facilities. This project complies with those requirements.
D. Ensure project investments are secured by solid long-term plans, both operational and financial, that demonstrate viability and sustainability	The development of Yeargan Park is one of the goals of the Town of Garner’s Parks, Recreation and Cultural Resources Comprehensive Master Plan (adopted 2020). A Master Plan for the park was completed in 2021 and approved by the Town Council. The Master Plan included a pro forma establishing operational and maintenance standards to guide the long-term sustainability of the new park.
E. Utilize high standards of fiscal accountability in planning and managing the use of tax revenues	The Town of Garner’s Finance Department is committed to providing sound fiscal management of the Town’s assets and resources in accordance with accounting principles and NC General Statutes. Staff strive

	to maintain the highest level of accountability, professionalism, and customer service.
F. Support investments that complement economic development efforts and enhance quality of life experiences for visitors, newcomers, and long-time residents	This operating principle aligns with the Town of Garner Strategic Plan’s four goal statements of Fiscal Responsibility, Efficient and Timely Service Delivery, Orderly Growth, and Quality of Life.
G. Create sports, arts, and cultural opportunities, through leveraging community investments and partnerships, that benefit residents and enhance tourism offerings	Wake County investment in this project will leverage the Town of Garner’s 2021 Parks and Recreational Bond. The project will provide much needed athletic space for local residents and fits the Countywide Sports Cluster Model to attract regional and national tournaments.
H. Support a project investment mix that considers location and types of uses	This project focuses on one of the types of investments listed: sports.
I. Engage stakeholders representing varying entities, jurisdictions, and uses	The Town has engaged stakeholders from several community organizations, including current athletic programming partners, potential partners, and the public at large through community engagement efforts.
J. Ensure that investments support the long-term vision of Wake County and its cities and towns as a tourism destination	Yeargan Park has the potential to serve as a standalone tournament facility rental as well as part of the Countywide Sports Cluster Model.
K. Provide a regular funding source for eligible projects that require a smaller scale investment	Yeargan Park Phase 1 is the type of local municipal project that benefits substantially from this funding program.
L. Support investments that consider emerging arts, sports, and cultural experiences and unmet needs	Tournament planning will focus on the emerging markets of soccer and lacrosse.



### 3.0 Project Budget and Funding Sources

#### Sources of Funding and Schedule of Expenditures

<b>Funding Sources</b>			
Town of Garner 2021 Bond	\$ 14,600,000.00	86%	Committed - 2021
NC Parks and Recreation Trust Fund Grant	400,000.00	2%	Committed - grant awarded 2022
Wake County	2,000,000.00	12%	Requested
Total Funding	<u>\$ 17,000,000.00</u>		
<b>Expenditures</b>			
Planning and Design	\$ 947,898.00		
Land Acquisition / ROW	-		See Note (1)
Construction	12,077,874.00		
Equipment / Furnishings	2,148,430.00		
Other	78,630.00		Technology Allowance
Contingency	1,747,168.00		
	<u>\$ 17,000,000.00</u>		
Notes:			
(1) Land acquisition completed in 2019; no additional ROW needed for this project			
(2) Project cost estimates prepared by MBP at the 30% Design Stage on December 2021			
Escalation factor: annual 5%			

The acquisition of the land, while not in the scope of this grant project since it was completed in 2019, was supported by a generous private foundation donation valued at \$2.3 million. The main source of matching funds for the development of Yeargan Park Phase 1 project is the 2021 Parks and Recreation Bond approved by Garner citizens by a 75.17% margin. Citizens of Garner voted to dedicate general obligation bonds to the development of new parks, including Yeargan Park. \$14.6 million of these bonds will be used for Yeargan Park Phase 1. These funds are committed and included in the Town of Garner’s adopted FY23-28 CIP Budget. The first bond sale is scheduled to occur by June 2023. A letter from the Town’s Finance Director confirming availability of funds is included in the appendix. In October 2022, the project received a \$400,000 grant from the North Carolina Parks and Recreation Trust Fund. These funds are committed and will be reimbursed by the State. The award letter and contract are also in the appendix.

At this time, all investments in the park are from public funding sources. As we move forward with the development of Yeargan Park Phase 1, community partners have expressed interest in supporting the park when it opens. While we have not secured a private sector grant for this project yet, we have had success in the past leveraging public sector grants to secure grants from a local foundation. The Town will continue to reach out to local small businesses and foundations for additional support. Funding for operations will come from the Town’s general fund, supported by revenue generation at the park.

#### Impact on Existing Infrastructure

Currently, utility easements are largely along the East Garner Road frontage (water, sewer, electric, telecommunications, etc.). Additionally, there is a City of Raleigh Public Utilities 30-foot sanitary sewer on the northeast corner of the property. Existing road systems within the property are gravel roads, remnants of the residential and agricultural use of the property by the former owners. Improvements to the Yeargan Park site will also include improvements to East Garner Road, a state road, to address ingress and egress to the park. Yeargan Park Phase 1 will include constructing adequate utility systems with the corresponding utility easements to City of Raleigh Public Utilities for water and wastewater lines. Within the park development, all utilities will be underground. For internal circulation within the park, the main entry will be off East Garner Road, and a private paved road will transverse the property from south to north. As previously mentioned, a street connection to the developed subdivision to the east is planned.

## 4.0 Project Timeline

Project Action	Start Date	Finish Date
Study and Analysis of Project	January 2020	May 2021
Site Identification	Fall 2018	Winter 2019
Land/Site Acquisition	March 2019	April 2019
Architectural/Engineering Studies	July 2021	January 2024
Facility Construction	Spring 2024	Summer 2025
Equipment Purchase	Winter 2024	Summer 2025

Yeargan Park Phase 1 is on track to break ground in early 2024 (within 12 months of the March/April 2023 awards notification). Construction is estimated for 18 months from Notice to Proceed, which will be well within the County’s 36-month requirement. The Town of Garner acquired the property in 2019 and has taken the necessary steps to move this project forward as it is a priority identified in our Comprehensive Parks and Recreation Master Plan. After acquiring the property, the Town began the master planning process for Yeargan Park in 2020 and – slightly delayed by COVID – the park master plan was completed and adopted by the Town Council in May 2021. After the master plan adoption, we have continued to work with our design consultant, The John R. McAdams Company. By the end of 2022, we completed the schematic design phase, developed a phasing plan for the master plan, and reached the 30% construction documents stage for Yeargan Park Phase 1. In October 2022, the Town Council approved the funding for the design consultant (McAdams) to complete 100% construction documents, a task that is scheduled for completion in January 2024.

Looking ahead to the construction phase and with the specific intent to streamline and minimize bid delays, we issued an RFQ in September 2022 to engage a construction manager at-Risk (CMAR) to support the design process, review for constructability, and get the prequalification and bid process ready. The CMAR contract with Balfour Beatty was approved by Town Council in January 2023, ensuring that the CMAR can be an integral part of the design process so that we can be ready to construct without delay when we reach the 100% construction documents stage.

## 5.0 Project Operating Plan

### 10-Year Operating Budget

As mentioned previously, a pro forma was developed during the master planning process to provide a snapshot of the first six years of operation at Yeargan Park. The pro forma projected to achieve 87% cost recovery in year one, with a flattened projection in the initial five years largely due to the rate of inflation. Years 7-10 are estimated using the same cost recovery percentage defined for years 1-6 in the pro-forma. If inflation projections in the pro forma are greater than the actual rate, there is an opportunity to improve upon the cost recovery over time. Estimated revenues and expenditures are included below.

<b>Revenues</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
Programs / Events	\$ 21,285	\$ 22,350	\$ 23,467	\$ 24,640	\$ 25,872
Rentals	\$ 118,363	\$ 124,281	\$ 130,495	\$ 137,020	\$ 143,871
Tournament Rentals	\$ 229,215	\$ 240,676	\$ 252,710	\$ 265,345	\$ 278,613
Other	\$ 57,147	\$ 60,004	\$ 63,004	\$ 66,154	\$ 69,462
<b>Total Revenue</b>	<b>\$ 426,009</b>	<b>\$ 447,310</b>	<b>\$ 469,675</b>	<b>\$ 493,159</b>	<b>\$ 517,817</b>
<b>Expenditures</b>					
Personnel Services	\$ 184,764	\$ 190,307	\$ 196,016	\$ 201,896	\$ 207,953
Supplies / Routine Maintenance	\$ 221,006	\$ 236,477	\$ 253,030	\$ 270,742	\$ 289,694
Other Services & Charges	\$ 67,671	\$ 69,701	\$ 71,792	\$ 73,946	\$ 76,164
Capital Outlay	\$ 14,203	\$ 15,198	\$ 16,261	\$ 17,400	\$ 18,618
<b>Total Expense</b>	<b>\$ 487,644</b>	<b>\$ 511,682</b>	<b>\$ 537,098</b>	<b>\$ 563,983</b>	<b>\$ 592,428</b>
<b>Total Cost Recovery</b>					
	87%	87%	87%	87%	87%
<b>Revenues</b>					
	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
Programs / Events	\$ 26,648	\$ 28,247	\$ 29,942	\$ 31,439	\$ 33,011
Rentals	\$ 148,187	\$ 157,078	\$ 166,502	\$ 174,827	\$ 183,569
Tournament Rentals	\$ 286,971	\$ 304,189	\$ 322,440	\$ 338,562	\$ 355,490
Other	\$ 71,546	\$ 75,838	\$ 80,389	\$ 84,408	\$ 88,628
<b>Total Revenue</b>	<b>\$ 533,351</b>	<b>\$ 565,352</b>	<b>\$ 599,273</b>	<b>\$ 629,236</b>	<b>\$ 660,698</b>
<b>Expenditures</b>					
Personnel Services	\$ 214,192	\$ 220,617	\$ 227,236	\$ 234,053	\$ 241,074
Supplies / Routine Maintenance	\$ 309,972	\$ 331,670	\$ 354,887	\$ 379,729	\$ 406,310
Other Services & Charges	\$ 78,449	\$ 80,802	\$ 83,227	\$ 85,723	\$ 88,295
Capital Outlay	\$ 19,921	\$ 21,315	\$ 22,807	\$ 24,403	\$ 26,112
<b>Total Expense</b>	<b>\$ 622,533</b>	<b>\$ 654,405</b>	<b>\$ 688,156</b>	<b>\$ 723,909</b>	<b>\$ 761,791</b>
<b>Total Cost Recovery</b>					
	86%	86%	87%	87%	87%

### Annual Operating Plan

A pro forma report was also produced to establish operational guidelines for the future park. It includes staffing recommendations, maintenance standards, market analysis, revenue and expense projections, and recommended mix of programming. Because of the increasing popularity of youth sports tournaments, the operations of Yeargan Park will generate revenue from rentals and concessions. The Town is aware that this revenue will not cover 100 percent of the operating expenses and it expects to



provide annual allocations of general funds to cover the operational expenses. The Town's commitment to dedicating this property for park and recreational purposes is memorialized in the deed recorded at the time of the purchase, which includes a restriction that the property shall be used exclusively for a public park.

Operational standards for Yeargan Park are based on the adopted maintenance standards within the Town for parks and athletic facilities. Maintenance standards reflect the season and the level of use. Maintenance plans also include specific routines for certain assets or components following manufacturer's instructions or best practices for field maintenance. Three maintenance levels have been generally defined for Yeargan Park based on the frequency of maintenance tasks and the outcomes to be achieved. Maintenance Standards when defined through levels have these general characteristics:

- *Level One* (highest level maintenance): High profile areas visible to foot traffic such as entrances to specific park attractions, signature facilities, or specialized fields.
- *Level Two* (regular level maintenance): Moderate to heavy use typical of most parks.
- *Level Three* (low level maintenance): Typical for low-usage parks or when funding is limited.

Preventive maintenance for playgrounds, walkways, turf, irrigation, landscape beds, equipment maintenance, and parking will be worked into the existing preventive maintenance plan in place for Garner parks and recreational properties.

#### Plan for Management of Operations and Marketing of Facility

The Town of Garner is a careful steward of its parks and recreation assets. The Parks, Recreation and Cultural Resources Department is accredited by the Commission for Accreditation of Parks and Recreation Agencies (CAPRA), an indication of our overall quality of operation, management, and service to the community. Since the 1970s the Town has carefully planned to meet our growing community recreational and parks needs. Through its parks and recreation comprehensive planning process, the Town has assessed and evaluated short-, mid-, and long-term strategies to meet the community's needs, incrementally growing our park system as the community has grown.

Yeargan Park will be directly managed by the Parks and Nature Superintendent, a leadership position within the Parks, Recreation and Cultural Resources Department, with support from an Events Coordinator and an Athletics/Recreation Program Specialist. Part-time event staff will also support larger events to assist with parking, crowd control, and other logistics. Garner PRCR will handle the scheduling of the park and fields, marketing and development, contact to potential user groups and tournament organizers, and all contracts for use of the park. The primary point of contact for maintenance will be the Parks and Grounds Superintendent, with on-the-ground support from a Parks and Grounds Supervisor, an Athletics and Grounds Specialist, a Lead Parks Maintenance Worker, and a crew of Parks Maintenance Workers.

Garner PRCR has a full-time Marketing Coordinator who manages all marketing efforts for the department, including development of an annual marketing plan and ongoing production of printed materials, press releases, and social media posts. This position will support the Parks and Nature Superintendent in marketing plans for Yeargan Park. The Town's Communications team, comprised of the Communications Manager and a Communications Specialist, provide additional public and media relations support as well as videography.

Operating Budget & Financial Results

The Town of Garner is an incorporated municipal government; thus the filing of an IRS Form 990 is not applicable. The most recent audit (FY 2021-22) – completed by Mauldin & Jenkins – is included in the appendix.

## 6.0 Estimates on Visitors

The following estimates for visitor information were determined using Attachment 4 with information from the teams at the Greater Raleigh Convention and Visitors Bureau, Greater Raleigh Sports Alliance, and NCFC.

<b>Definitions:</b>	
<b>Visitors -</b>	
a. <b>Wake County resident</b> - visitor from within Wake County	
b. <b>Day Visitor</b> - Visitor from outside of Wake County that doesn't spend the night	
c. <b>Overnight Visitor</b> - Visitor from outside 75 mile radius of proposed project that spend the night (include total number of nights if visitor will stay multiple nights)	
<b>Hotel Room Rate = \$117/per night</b>	
<b>Meal Rate on Day Trip = \$21/per day</b>	<b>Meal Rate on Overnight Trip = \$35/per day</b>

**Visitor Estimates, Economic Impact and Taxes Collected**

1. Estimated Wake County residential visitors (annual) = 30,240

<b>Estimated Food and Beverage Spending and Taxes Collected</b>					
	Number of Visitors	Meal Rate	Meal Spending		
2. Estimated Day Visitors (annual) =	22,320	X \$21.00	= \$ 468,720.00		
3. Estimated Overnight Visitors (annual) =	31,680	X \$35.00	= \$ 1,108,800.00		
4. Total Meal Spending =		\$ 1,577,520.00	X 1% Food & Bev Tax =	\$ 15,775.20	

<b>Estimated Room Occupancy Spending and Taxes Collected</b>						
	Number of ON Visitors	Party Size	Number of Rooms		Room Rate	Room Spending
5. Estimated Overnight Rooms (annual) =	31,680	÷ 2.7	= 11733.33333	X	\$117	= \$ 1,372,800.00
6. Total Room Spending =					\$ 1,372,800.00	X 6% Occupancy tax = \$ 82,368.00

7. Total Annual Hospitality Taxes Collected = \$ 98,143.20

8. Return on Investment based on taxes collected (in years) = 20  
 (Calculate by dividing Funding Request to County by Total Annual Hospitality Taxes Collected)

## 7.0 Organizational Information

### Organization Background

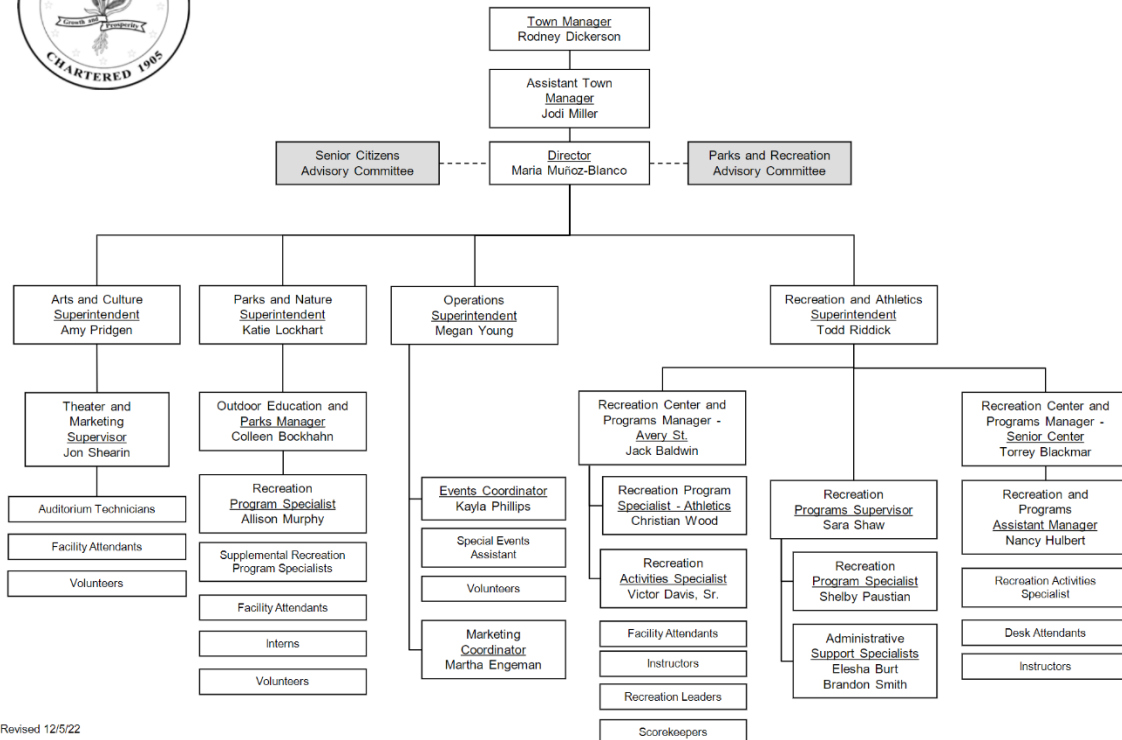
The Town of Garner is an incorporated municipality located in southern Wake County. The Town operates under the council-manager form of government. Members of the Town Council are the Honorable Mayor Ken Marshburn, Mayor Pro Tem Elmo Vance, and Council Members Kathy Behringer, Demian Dellinger, Phil Matthews, and Gra Singleton. Town Manager Rodney Dickerson joined the Town in 2001 and was appointed Town Manager in 2016.

Garner Parks, Recreation and Cultural Resources is one of 10 departments that comprise the Town of Garner’s municipal government. From its beginning in 1967, Garner PRCR was created to serve the community. The Town hired the first part-time director in 1968 to oversee the installation of lights at an athletics field and facilitate other volunteer programs that were providing recreation. A full-time director was appointed in 1972, and recreation services in Garner began to expand beyond athletics to providing parks, programs, and facilities. The first parks master plan was completed in 1984 with subsequent 10-year comprehensive plans guiding the growth of the department. The most recent parks and recreation comprehensive plan was completed in late 2019 and adopted by Council in January 2020.

Garner PRCR has a professional staff of 19 full-time employees – led by the Director – and an additional 60+ supplemental and seasonal employees. The current portfolio of the department features 11 parks (including two regional parks that attract a number of community-wide events such as concerts and walks/runs in addition to regular use for leisure and recreation), one nature center, two recreation centers, one senior center, and one performing arts center. The current organizational chart is included below.



### Parks, Recreation and Cultural Resources



Revised 12/5/22



PRCR also works with a Parks and Recreation Advisory Committee, whose members help guide strategic and operational planning for the department. Members include Chair Ernestine Durham, Vice Chair Autumn Beam, and members Scott Bare, Matt Davis, Jay Ditenhafer, Tim Montgomery, Hope Webber, Mark Wood, and Mon Peng Yueh.

#### Letters of Support

As indicated throughout the proposal, the following groups have provided letters of support: Oak City Lacrosse Academy, Garner Parks and Recreation Advisory Committee, Downtown Garner Association, and Garner Chamber of Commerce. These can be found in the appendix.

#### Litigation

To the best of our knowledge there is no litigation or governmental or regulatory action pending against our agency.

#### Conflict of Interest

The Town has no contractual relationships with other organizations that would be a conflict of interest in partnering with Wake County to deliver this project.

#### Proposer Team Experience

*María Muñoz-Blanco, Parks, Recreation and Cultural Resources Director, Town of Garner:* As the Director of the department, Ms. Muñoz-Blanco has been working closely with the design consultants on this project, obtaining information relevant to the impact of the project. She has more than 25 years of public sector experience, including the management of multiple capital projects in parks and historic facilities. She holds a Master of Arts degree in art history from Rutgers The State University of New Jersey.

*Katie Lockhart, Parks and Nature Superintendent, Town of Garner:* Ms. Lockhart served as the Town's Outdoor Education and Parks Manager for eight years before being promoted into her current position. She holds a Bachelor of Science degree in parks, recreation, and tourism management from North Carolina State University, a Master of Business Administration from Western Carolina University (WCU), and is currently enrolled in the Master of Project Management program at WCU.

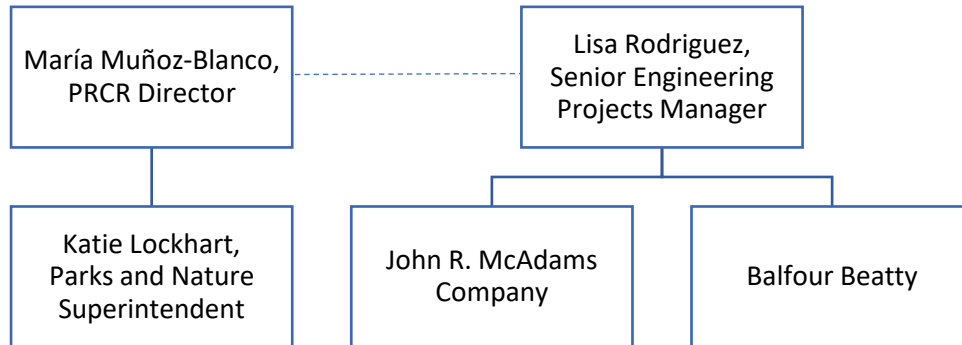
*Lisa Rodriguez, Senior Engineering Projects Manager, Town of Garner:* Ms. Rodriguez handles internal project management for the Town's capital projects, including concept development, estimating, budgeting, design, and construction. She has served as a project manager in municipal government for five years. Previously, Ms. Rodriguez worked in the private sector for five years as a project engineer. Ms. Rodriguez holds a Bachelor of Science degree in Mechanical Engineering from the State University of New York at Buffalo.

*John R. McAdams Company (McAdams), Design Consultant:* The McAdams team has extensive experience providing award-winning design services for parks, greenways, and amenities. Their team of professionals have designed parks in several North Carolina communities. They partner with local and national architecture firms and leverage those relationships to find the best fit for each project. McAdams also completed the Yeargan Park Master Plan in 2021.

*Balfour Beatty, Construction Manager At-Risk:* Balfour Beatty was at the forefront of introducing the construction manager at-risk delivery method in the state of North Carolina. Since 2004, their team has

successfully completed over 500 CMAR projects in North Carolina. This proven track record will ensure a smooth, efficient project and an on-time delivery for the Town of Garner.

The organizational chart below shows lines of communication and levels of authority for this project.



### Similar Projects

The Town of Garner operates a park system that features 11 parks (including two regional parks that attract a number of community-wide events such as concerts and walks/runs in addition to regular use for leisure and recreation), one nature center, two recreation centers, one senior center, and one performing arts center. Our most recently completed recreation capital project, the Garner Recreation Center, opened to the public in 2021. The GRC features a 40,000-square-foot indoor facility with three gyms and a 4-acre outdoor multi-use field with an outdoor walking track for recreational purposes. This project was funded through the 2013 Parks and Recreational Bond with additional support from the ConAgra Corporation, John Rex Foundation, and North Carolina Parks and Recreation Trust Fund.

Other recreation projects funded in the 2013 Parks and Recreational Bond included a new downtown dog park and new concession stand at an existing park. The Town of Garner constructed the first LEED Gold Level Certified Nature Center in the Carolinas, the White Deer Park Nature Center, which opened in 2009. As a municipality, the Town’s capital experience also includes a new Town Hall (opened 2017) as well as ongoing street, sidewalk, stormwater, and other infrastructure projects typical of a growing municipality. The Town’s Engineering Department is led by a licensed Professional Engineer and includes a project management team to manage construction projects. Staff in the Parks, Recreation and Cultural Resources Department also has capital projects experience with both parks and facilities, bringing to the projects the perspective of the end user and operator to influence the design and material selection for efficiency and long-term maintenance.

## Appendix

### A. Event Impact Summary: Regional Soccer Tournament (two pages)

#### Event Impact Summary

Destination: Greater Raleigh Convention & Visitors Bureau

Event Parameters		Key Results	
Event Name:	Regional Soccer Tournament	Business Sales (Direct):	\$280,120
Organization:	Municipal Partner	Business Sales (Total):	\$504,574
Event Type:	Youth Amateur	Jobs Supported (Direct):	153
Start Date:	11/3/2023	Jobs Supported (Total):	183
End Date:	11/5/2023	Local Taxes (Total):	\$14,725
Overnight Attendees:	480	Net Direct Tax ROI:	\$12,572
Day Attendees:	480	Estimated Room Demand:	552

Direct Business Sales																																														
<p><b>Sales by Source</b></p>	<p><b>Sales by Sector</b></p>																																													
<table border="1"> <thead> <tr> <th>Industry</th> <th>Attendees</th> <th>Organizer</th> <th>Media/Sponsors</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Lodging</td> <td>\$82,785</td> <td>\$0</td> <td>\$0</td> <td>\$82,785</td> </tr> <tr> <td>Transportation</td> <td>\$28,683</td> <td>\$370</td> <td>\$35</td> <td>\$29,088</td> </tr> <tr> <td>Food &amp; Beverage</td> <td>\$76,834</td> <td>\$9,261</td> <td>\$0</td> <td>\$86,095</td> </tr> <tr> <td>Retail</td> <td>\$48,851</td> <td>\$0</td> <td>\$0</td> <td>\$48,851</td> </tr> <tr> <td>Recreation</td> <td>\$23,015</td> <td>\$0</td> <td>\$0</td> <td>\$23,015</td> </tr> <tr> <td>Space Rental</td> <td>\$0</td> <td>\$4,391</td> <td>\$0</td> <td>\$4,391</td> </tr> <tr> <td>Business Services</td> <td>\$0</td> <td>\$5,876</td> <td>\$20</td> <td>\$5,896</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$260,167</b></td> <td><b>\$19,898</b></td> <td><b>\$54</b></td> <td><b>\$280,120</b></td> </tr> </tbody> </table>	Industry	Attendees	Organizer	Media/Sponsors	Total	Lodging	\$82,785	\$0	\$0	\$82,785	Transportation	\$28,683	\$370	\$35	\$29,088	Food & Beverage	\$76,834	\$9,261	\$0	\$86,095	Retail	\$48,851	\$0	\$0	\$48,851	Recreation	\$23,015	\$0	\$0	\$23,015	Space Rental	\$0	\$4,391	\$0	\$4,391	Business Services	\$0	\$5,876	\$20	\$5,896	<b>TOTAL</b>	<b>\$260,167</b>	<b>\$19,898</b>	<b>\$54</b>	<b>\$280,120</b>	
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**Event Impact Details**

**Destination: Greater Raleigh Convention & Visitors Bureau**

Event Name: Regional Soccer Tournament 2023

Organization: Municipal Partner

Economic Impact Details			
	Direct	Indirect/Induced	Total
<b>Business Sales</b>	\$280,120	\$224,454	\$504,574
<b>Personal Income</b>	\$93,873	\$63,582	\$157,455
<b>Jobs Supported</b>			
Persons	153	30	183
Annual FTEs	3	1	4
<b>Taxes and Assessments</b>			
<u>Federal Total</u>	<u>\$25,352</u>	<u>\$18,987</u>	<u>\$44,339</u>
<u>State Total</u>	<u>\$15,879</u>	<u>\$5,747</u>	<u>\$21,626</u>
sales	\$11,869	\$2,665	\$14,535
income	\$1,060	\$718	\$1,777
bed	\$0	-	\$0
other	\$2,950	\$2,364	\$5,314
<u>Local Total (excl. property)</u>	<u>\$12,572</u>	<u>\$2,153</u>	<u>\$14,725</u>
sales	\$6,247	\$1,403	\$7,650
income	\$0	\$0	\$0
bed	\$4,967	-	\$4,967
per room charge	\$0	-	\$0
tourism district	\$0	-	\$0
restaurant	\$576	\$123	\$700
other	\$782	\$626	\$1,408
property tax	\$3,207	\$1,928	\$5,135

Event Return on Investment (ROI)		
<b>Direct local tax ROI (net property taxes)</b>		
Direct Tax Receipts	\$12,572	
DMO Hosting Costs	\$0	
Direct ROI	\$12,572	
Net Present Value	\$12,572	
Direct ROI (%)	-	
<b>Total local tax ROI (net property taxes)</b>		
Total Local Tax Receipts	\$14,725	
Total ROI	\$14,725	
Net Present Value	\$14,725	
Total ROI (%)	-	

Estimated Room Demand Metrics	
Room Nights (total)	552
Room Pickup (block only)	240
Peak Rooms	178
Total Visitor Days	1,670

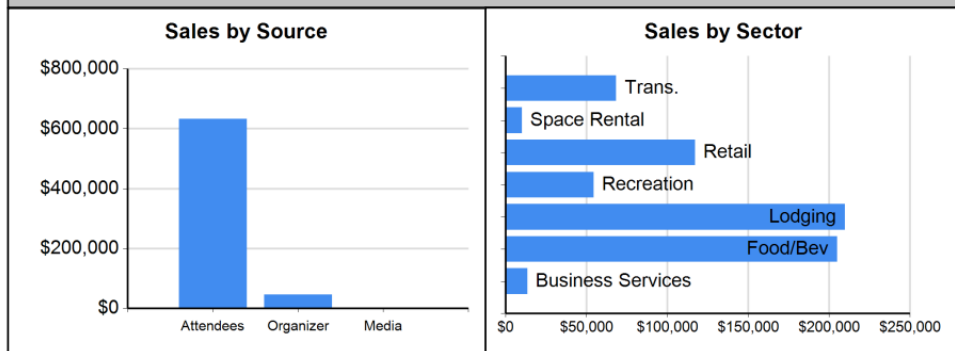
B. Event Impact Summary: NCFC Youth Showcase Series (two pages)

**Event Impact Summary**

Destination: Greater Raleigh Convention & Visitors Bureau

Event Parameters		Key Results	
Event Name:	NCFC Youth Showcase Series	Business Sales (Direct):	\$678,216
Organization:	NCFC	Business Sales (Total):	\$1,220,757
Event Type:	Youth Amateur	Jobs Supported (Direct):	230
Start Date:	11/2/2023	Jobs Supported (Total):	276
End Date:	11/5/2023	Local Taxes (Total):	\$36,237
Overnight Attendees:	1040	Net Direct Tax ROI:	\$31,033
Day Attendees:	260	Estimated Room Demand:	1,398

**Direct Business Sales**



Industry	Attendees	Organizer	Media/Sponsors	Total
Lodging	\$209,748	\$0	\$0	\$209,748
Transportation	\$67,595	\$669	\$80	\$68,343
Food & Beverage	\$183,601	\$21,319	\$0	\$204,920
Retail	\$117,250	\$0	\$0	\$117,250
Recreation	\$54,345	\$0	\$0	\$54,345
Space Rental	\$0	\$10,107	\$0	\$10,107
Business Services	\$0	\$13,458	\$45	\$13,503
<b>TOTAL</b>	<b>\$632,538</b>	<b>\$45,553</b>	<b>\$125</b>	<b>\$678,216</b>



**Event Impact Details**

Destination: Greater Raleigh Convention & Visitors Bureau

Event Name: NCFC Youth Showcase Series 2023

Organization: NCFC

<b>Economic Impact Details</b>			
	Direct	Indirect/Induced	Total
<b>Business Sales</b>	\$678,216	\$542,541	\$1,220,757
<b>Personal Income</b>	\$226,549	\$154,170	\$380,719
<b>Jobs Supported</b>			
Persons	230	46	276
Annual FTEs	8	2	9
<b>Taxes and Assessments</b>			
<u>Federal Total</u>	<u>\$61,297</u>	<u>\$45,950</u>	<u>\$107,248</u>
<u>State Total</u>	<u>\$38,540</u>	<u>\$13,897</u>	<u>\$52,437</u>
sales	\$28,840	\$6,443	\$35,282
income	\$2,557	\$1,740	\$4,298
bed	\$0	-	\$0
other	\$7,143	\$5,714	\$12,857
<u>Local Total (excl. property)</u>	<u>\$31,033</u>	<u>\$5,203</u>	<u>\$36,237</u>
sales	\$15,179	\$3,391	\$18,570
income	\$0	\$0	\$0
bed	\$12,585	-	\$12,585
per room charge	\$0	-	\$0
tourism district	\$0	-	\$0
restaurant	\$1,377	\$298	\$1,675
other	\$1,893	\$1,514	\$3,407
property tax	\$7,764	\$4,658	\$12,423

<b>Event Return on Investment (ROI)</b>		
<b>Direct local tax ROI (net property taxes)</b>		
Direct Tax Receipts	\$31,033	
DMO Hosting Costs	\$0	
Direct ROI	\$31,033	
Net Present Value	\$31,033	
Direct ROI (%)	-	
<b>Total local tax ROI (net property taxes)</b>		
Total Local Tax Receipts	\$36,237	
Total ROI	\$36,237	
Net Present Value	\$36,237	
Total ROI (%)	-	

<b>Estimated Room Demand Metrics</b>	
Room Nights (total)	1,398
Room Pickup (block only)	650
Peak Rooms	385
Total Visitor Days	3,931

## C. Letter of Support: Oak City Lacrosse Academy

Matt Peterson, Director  
Oak City Lacrosse Academy  
8504 Tide Court  
Raleigh, NC 27615

January 25, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

I am pleased to write this letter of support for the Town of Garner Parks, Recreation and Cultural Resources Department's request for proposal to the Wake County Hospitality Tax Small Capital Projects fund.

Oak City Lacrosse Academy offers youth level lacrosse instruction in a positive, athlete-centered development environment. We believe in using youth sports to teach life lessons, hard work, sportsmanship, integrity, personal responsibility, and selflessness. My passion for the sport is both as a player (as a student-athlete at UC Santa Barbara, post-collegiate in Washington, DC, and now at the Masters level) and as a coach (head coach of NC State University's men's team 2003-2006 and for the past 10 years at the youth level).

As I am sure you are aware, lacrosse continues to see growth in the Raleigh-Durham area. Our North Raleigh program has grown exponentially since its inception five years ago. Yeargan Park will offer an opportunity for youth living in Garner and surrounding communities to learn a new sport, build new skills, and make new friends. We would be thrilled to help the Parks, Recreation and Cultural Resources Department establish a youth lacrosse program when the park opens. In the meantime, we plan to work with staff to facilitate a TryLax Clinic at an existing Town of Garner park to introduce boys and girls ages 6-18 to the sport I love so much.

Sincerely,

*Matt Peterson*

Matt Peterson, Director  
Oak City Lacrosse Academy

D. Letter of Support: Town of Garner Parks and Recreation Advisory Committee



## Town of Garner

900 7<sup>th</sup> Avenue . Garner, North Carolina 27529  
Phone (919) 772-4688 . Fax (919) 662-8874 . [www.GarnerNC.gov](http://www.GarnerNC.gov)



January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

We, the Town of Garner Parks and Recreation Advisory Committee (PRAC) hereby express our support for the Town's Parks, Recreation and Cultural Resources (PRCR) Department's proposal to the Wake County Hospitality Tax Small Capital Projects Fund for Yeargan Park Phase 1.

Our committee members have watched with excitement as the Town purchased this land, started the planning process for development, and developed a bond package to help fund Yeargan Park Phase 1. We have also watched our Town grow at a rapid rate and are thrilled the Town is taking measures to ensure our citizens have places to Discover, Play, and Celebrate for years to come.

Wake County's support for Yeargan Park Phase 1 will help us develop a high-quality park with amenities that will attract visitors from outside our area, visitors who will spend money in our restaurants, book rooms in our hotels, and take back memories of their experience of Garner's small-town charm. It is our hope that you will give Garner PRCR's application every consideration.

Sincerely,

Ernestine Durham, Chair

Autumn Beam, Vice Chair

E. Letter of Support: Downtown Garner Association



DOWNTOWN GARNER ASSOCIATION

120 E. Main St. | Garner, NC 27529 | (919) 773-4402  
A NORTH CAROLINA MAIN STREET COMMUNITY

January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

I am pleased to write this letter of support for Garner Parks, Recreation and Cultural Resources (PRCR) Department's proposal for Wake County's Hospitality Tax Small Capital Projects Program fund.

The Downtown Garner Association (DGA) fosters downtown revitalization through the administration of Garner's Main Street program in a public-private partnership with the Town of Garner. We work closely with Town staff, including our friends in Parks, Recreation and Cultural Resources, through various Town-supported events like night markets, food truck rodeos, and holiday celebrations. We are excited about the development of the Yeargan property into a space that will serve Garner citizens and further our mission.

Garner is a nationally affiliated Main Street community. The DGA uses the Main Street Four Point Approach to guide revitalization efforts. These four points – economic vitality, design, organization, and promotion – align with this project. Yeargan Park will help drive the local economy, considers the value of physical and visual assets, incorporates community engagement, and promotes a hub of economic activity in Historic Downtown Garner. On behalf of the board, we are supportive of Garner PRCR's application to this grant and know that if awarded, the proposed amenities will be a great addition to Downtown Garner and the town as a whole. We look forward to hearing updates and look forward to continuing to support these efforts.

Regards,

Shayla Douglas  
Downtown and Small Business Development Manager  
Town of Garner

*Shayla Douglas*

F. Letter of Support: Garner Chamber of Commerce



January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

Please accept this letter of support for the Town of Garner Parks, Recreation and Cultural Resources Department's proposal for the Wake County Hospitality Tax Small Capital Projects fund.

We believe this project will have great potential for increasing the economic development in the Town of Garner. The proposed amenities for Yeargan Park Phase 1 are sure to serve our neighbors while attracting new visitors to our area through tournaments and other events. An increase in local tourism will benefit Garner and Wake County through stays at our hotels, visits to our local restaurants, and purchases at area retailers. This circulates money back to our community.

We have seen first-hand the time, effort, and continuous work that the Garner Parks, Recreation and Cultural Resources staff have put into developing Yeargan Park into a place that welcomes all. The Chamber fully supports their efforts and hopes Wake County will give their proposal full consideration.

Sincerely,



Matthew Coppedge, President & CEO  
Garner Chamber of Commerce



G. Evidence of Funding Commitment: Town of Garner



**Town of Garner**

900 7<sup>th</sup> Avenue . Garner, North Carolina 27529  
Phone (919) 772-4688 . Fax (919) 662-8874 . [www.GarnerNC.gov](http://www.GarnerNC.gov)



January 24, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

This letter represents a commitment by the Town of Garner to provide \$15 million in support of Yeargan Park Phase 1 for the Wake County Hospitality Tax Small Capital Projects Funding program grant period.

The entire amount of \$15 million is committed in cash to carry out work on the Yeargan Park Development Phase 1 project.

- \$14,600,000 in General Obligation Bonds for Parks and Recreation Facilities, approved by Garner citizens in the November 2021 Referendum.
- \$400,000 in approved grant funding from the North Carolina Parks and Recreation Trust Fund, awarded to the Town in October 2022.

Sincerely,

David Beck  
Finance Director  
Town of Garner

H. Evidence of Funding Commitment: North Carolina Parks and Recreation Trust Fund (five pages)



North Carolina Division of Parks and Recreation

Governor Roy Cooper

Secretary D. Reid Wilson

October 11, 2022

Ms. Mariia Munoz-Blanco  
Director, Parks, Recreation and Cultural Resources  
Town of Garner  
900 7th Avenue  
Garner, NC 27529

Dear Ms. Munoz-Blanco:

The Town of Garner has received a grant from the N.C. Parks and Recreation Trust Fund (PARTF) for the Yeargan Park Phase 1 project. I am writing to you as the Town's contact person to provide information about administering the grant.

The first step is to execute a contract between Town of Garner and the N.C. Department of Natural and Cultural Resources (DNCR). Enclosed are two copies of the contract. Please have your chief elected official sign and return both copies to me at the address below within 45 days. A representative of DNCR will then sign the contracts and return a copy of the executed contract. Please do not begin work on the PARTF project until you receive the signed contract.

PARTF grants are paid on a reimbursement basis. A local government must first spend its own funds on the project and then be reimbursed. The enclosed PARTF Grant Manual provides further information about accounting and grant administration. The manual is also available at [www.ncparks.gov/partf](http://www.ncparks.gov/partf) under "For Grant Recipients". It is very important that your finance officer and project manager are familiar with this information. In addition, a series of progress inspections for your project will be conducted by your regional consultant.

Your local government may have received additional funds from other sources for this project. If PARTF funds are no longer needed, please notify me to withdraw this grant.

Sincerely,

Vonda Martin  
Manager, Grants and Outreach Program

Enclosures

cc: Rashawn King, Recreation Resources Service Regional Consultant

Dwayne Patterson, Director  
NC Division of Parks and Recreation  
1615 MSC - Raleigh, NC 27699-1615  
919.707.9300 / ncparks.gov

NORTH CAROLINA STATE PARKS  
*Naturally Wonderful*

STATE OF NORTH CAROLINA

CONTRACTOR'S FEDERAL I.D.

COUNTY OF WAKE

566010720

**N.C. Parks and Recreation Trust Fund Project Agreement**

Grantee: Town of Garner

Project Number: 2023 - 1010

Project Title: Yeargan Park Phase I

Period Covered by This Agreement: 11/1/2022 to 10/31/2025

Project Scope (Description of Project): Picnic shelter, restroom, play area with rubberized surface, site prep, ballfield, site furnishings, contingency.

Project Costs: PARTF Amount \$ 400,000

Local Government Match \$ 1,533,681

**Conditions**

The North Carolina Department of Natural and Cultural Resources (hereinafter called the "Department") and Town of Garner (hereinafter referred to as "Grantee") agree to comply with the terms, promises, conditions, plans, specifications, estimates, procedures, project proposals, maps, and assurances described in the North Carolina Parks and Recreation Trust Fund (PARTF) administrative rules and grant application which are hereby by reference made a part of the PARTF grant contract and which are on file with the Division of Parks and Recreation. In addition, the Department and the Grantee agree to comply with the State of North Carolina's Terms and Conditions as listed in "Attachment A" to this contract.

Now, therefore, the parties hereto do mutually agree as follows:

Upon execution of this grant agreement, the Department hereby promises, in consideration of the promises by the Grantee herein, to obligate to the Grantee the grant amount shown above. The Grantee hereby promises to efficiently and effectively manage the funds in accordance with the approved budget, to promptly complete grant assisted activities described above in a diligent and professional manner within the project period, and to monitor and report work performance.

The parties to this contract agree and understand that the payment of the sums specified in this contract is dependent and contingent upon and subject to the appropriation, allocation and availability of funds for this purpose to the Department.

**Section I. Eligible Project Costs and Fiscal Management**

1. The PARTF grant amount must be matched on at least a dollar-for-dollar basis by the Grantee. To be eligible, project costs must be incurred during the contract period, be documented in the grant application, and described in the project scope of this agreement, and initiated and/or undertaken after execution of this agreement by the Grantee and the Department.
2. PARTF assistance for land acquisition will be based on the fair market value of real property or the sales price, whichever is less. Value must be based upon an independent appraisal by a licensed appraiser holding a general or residential certification from the North Carolina Appraisal Board. The Department shall review the appraisal as to content and valuation. Approval of appraised amounts rests with the Department. The Grantee agrees to begin development on PARTF acquired land within five (5) years of the date this contract is signed by the Department and Grantee in order to allow general public access and use.
3. Payment shall be made in accordance with the contract documents as described in the Scope of Work (Attachment B). Payment for work performed will be made upon receipt and approval of invoice(s) from the Grantee documenting the costs incurred in the performance of work under this contract. Invoices may be submitted to the Contract Administrator

quarterly. Final invoices must be received by the Department within forty-five (45) days after the end of the contract period or contract completion, whichever occurs first. Accounting records should be based on generally accepted local government accounting standards and principles. Records shall be retained for a period of five (5) years following project completion, except those records shall be retained beyond five (5) year period if audit findings have not been resolved. All accounting records and supporting documents will clearly show the number of the contract and PARTF project to which they are applicable. The State Auditor shall have access to persons and records as a result of all contracts and grants entered into by state agencies and or political subdivisions in accordance with General Statute 147-64.7.

4. The Grantee agrees to refund to the Department, subsequent to audit of the project's financial records, and costs disallowed or required to be refunded to the Department on account of audit exceptions.

**Section II. Project Execution**

1. The Grantee may not deviate from the scope of the project without approval of the Department. When one of the conditions in the contract changes, including but not limited to the project scope, a revised estimate of costs, a deletion or additions of items, or need to extend the contract period, the Grantee must submit in writing a request to the Department for approval.
2. The Grantee shall be considered to be an independent contractor and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Grantee represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with the Department.
3. In the event the Grantee subcontracts for any or all of the services covered by the contract:
  - a. The Grantee is not relieved of any of the duties and responsibilities provided in this contract;
  - b. The subcontractor agrees to abide by the standards contained herein or to provide such information as to allow the Grantee to comply with these standards, and;
  - c. The subcontractor agrees to allow state and federal authorized representatives access to any records pertinent to its role as a subcontractor.
4. In accordance with Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, the grantee agrees not to subcontract with any vendors debarred or suspended by the State of North Carolina and shall not knowingly enter into any lower tier covered transactions with a person or vendor who is debarred, suspended or declared ineligible.
5. The Grantee shall not substitute key personnel assigned to the performance of this contract without prior approval by the Department's Contract Administrator. Ms. Mariia Munoz-Blanco is designated by the Grantee as key personnel for purposes of this contract. The Department designates, Ms. Vonda Martin, Manager of Grants and Outreach, as the Contract Administrator for the contract.

<b>Department Contract Administrator</b>	<b>Grantee Contract Administrator</b>
NC Department of Natural and Cultural Resources Division of Parks and Recreation Attention: Ms. Vonda Martin, Manager of Grants and Outreach 1615 Mail Service Center Raleigh, NC 27699-1615 Telephone 919-707-93338 Email: Vonda.Martin@ncparks.gov	Town of Garner Attention: Mariia Munoz-Blanco 900 7th Avenue Garner, NC 27529 Telephone: 919.773.4436 Email: mmunozblanco@garnemc.gov

6. The Grantee agrees to comply with all applicable federal, state and local statutory provisions governing purchasing, construction, land acquisition, fiscal management, equal employment opportunity and the environment including but not limited to the following:

Local Government Budget and Fiscal Control Act (G.S. 159-7 to 159-42); Formal Contracts, Informal Contracts and Purchasing (including but not limited to G.S. 44A-26, G.S. 87-1 to 87.15.4, G.S. 133.1 to 133-40, G.S. 143-128 to



G.S.143-135; Uniform Relocation Assistance Act (G.S. 133-5 to 133-18); Conflict of Interest (G.S. 14-234); Contractors Must use E-Verify (G.S. 143-48.5); Americans With Disabilities Act of 1990 (P.L. 101-336) and ADA Accessibility Guidelines; N.C. State Building Code; and the North Carolina Environmental Policy Act (G.S. 113A-1 to G.S. 113A-12), and Sales Tax Refund (G.S. 105-164.14(c)).

7. The Grantee agrees it provides a drug-free workplace in accordance to the requirements of the Drug-Free Workplace Act of 1988 (43 CFR Part 12, Subpart D).
8. The Grantee agrees to permit periodic audits and site inspections by the Department to ensure work progress in accordance with the approved project, including a close-out inspection upon project completion. After project completion, the Grantee agrees to conduct grant contract compliance inspections at least once every five (5) years and to submit a Department provided inspection report to the Department.
9. The Grantee agrees land acquired with PARTF assistance shall be dedicated in perpetuity as a recreation site for the use and benefit of the public, the dedication will be recorded in the deed of said property and the property may not be converted to other than public recreation use without approval of the Department. The Grantee agrees to maintain and manage PARTF assisted development/ renovation projects for public recreation use for a minimum period of twenty-five (25) years after project completion.
10. The Grantee agrees to operate and maintain the project site so as to appear attractive and inviting to the public, kept in reasonably safe repair and condition, and open for public use at reasonable hours and times of the year, according to the type of facility and area.
11. The Grantee shall agree to place utility lines developed with PARTF assistance underground.
12. If the project site is rendered unusable for any reason whatsoever, the Grantee agrees to immediately notify the Department of said conditions and to make repairs, at its own expense, in order to restore use and enjoyment of the project by the public.
13. The Grantee agrees not to discriminate against any person on the basis of race, sex, color, national origin, age, residency or ability in the use of any property or facility acquired or developed pursuant to this agreement.
14. The Grantee certifies that it:
  - (a) Has neither used nor will use any appropriated funds for payment to lobbyists;
  - (b) Will disclose the name, address, payment details, and purposes of any agreement with lobbyists whom Grantee or its sub-tier contractor(s) or sub-grantee(s) will pay with profits or non-appropriated funds on or after December 22, 1989; and,
  - (c) Will file quarterly updates about the use of lobbyists if material changes occur in their use.

**Section III. Project Termination and Applicant Eligibility**

1. The Grantee may unilaterally rescind this agreement at any time prior to the expenditure of funds on the project described in this contract.
2. If through any cause, the Grantee fails to fulfill in a timely and proper manner the obligations under this contract, the Department shall thereupon have the right to terminate this contract by giving written notice to the Grantee of such termination and specifying the reasons thereof. In that event, the Grantee shall be entitled to receive just and equitable compensation for any satisfactory work completed in an amount which bears the same ratio to the total compensation as the services actually performed bear to the total services of the Grantee covered by this contract.
3. Failure by the Grantee to comply with the provisions and conditions set forth in the formal application, PARTF administrative rules and this agreement shall result in the Department declaring the Grantee ineligible for further participation in PARTF, in addition to any other remedies provided by law, until such time as compliance has been obtained to the satisfaction of the Department.

IN WITNESS WHEREOF, I HAVE HEREBY SET MY HAND AND SEAL OF OFFICE AT GARNER, NORTH CAROLINA, THIS 14TH DAY OF JANUARY, 2019.

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SOLICITING MANAGER



**Section IV. Attestation and Execution**

N.C.G.S. §133-32 and Executive Order 24 prohibit the offer to, or acceptance by, any State Employee of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of any response in this procurement, you (Contractor) attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization.

In witness whereof, the Department and the Grantee have executed the Agreement in duplicate originals, one of which is retained by each of the parties.

Town of Garner	<i>Ken Marshburn</i>
Name of Grantee (Local Government)	Signature of Grantee (Chief Elected Official)
<i>Ken Marshburn</i>	<i>Mayor</i>
Typed or Printed Name of Official	Title of Official

(Notary Public Completes)

State of North Carolina

County of Wake

On this 9 day of November, 2022

personally appeared before me the said named Ken Marshburn, to me known and known to me to be the person described in and who executed the foregoing instrument, and he (or she) acknowledged that he (or she) executed the same and being duly sworn by me, made oath that the statements in the foregoing instrument are true.

My commission expires: March 8, 2026.

*Ashley Knotts*  
Signature of Notary Public

(Seal Here)



**North Carolina Department of Natural and Cultural Resources**  
**D. Reid Wilson, Secretary**

By: *Dwayne Patterson* Title  
Department Head or Authorized Agent  
Secretary Wilson

Approved as to form:

*Terri A Jones*  
Town Attorney

**THIS INSTRUMENT HAS BEEN PREAUDITED IN THE MANNER REQUIRED BY THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT.**  
*[Signature]*  
**FINANCE DIRECTOR**

I. Town of Garner Audit and Management Letter – FY 22 (14 pages)



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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**To the Honorable Mayor and Members  
of Town Council  
Town of Garner, North Carolina**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the **Town of Garner, North Carolina** (the "Town") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 30, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified

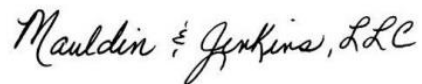
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**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Raleigh, North Carolina  
November 30, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR  
STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF  
THE OMB UNIFORM GUIDANCE AND THE STATE SINGLE  
AUDIT IMPLEMENTATION ACT**

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**To the Honorable Mayor and Members  
of Town Council  
Town of Garner, North Carolina**

**Report on Compliance for the Major State Program**

***Opinion on the Major State Program***

We have audited the **Town of Garner, North Carolina's** (the "Town") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Town's state programs for the year ended June 30, 2022. The Town's major state program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major state program for the year ended June 30, 2022.

***Basis for Opinion on the Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements 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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for the major state program.

Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.



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***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control over compliance. Accordingly, no such opinion is expressed.



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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Raleigh, North Carolina  
November 30, 2022

**TOWN OF GARNER, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL**  
**AND STATE AWARDS**  
**June 30, 2022**

Awarding Agency	Federal Assistance Number	Pass-through Number	Federal	State
<b>FEDERAL AWARDS</b>				
<b><u>Dept of Justice</u></b>				
Bulletproof Vest Partnership Program	16.607	n/a	\$ 3,879	\$ -
<b><u>U.S Department of Transportation:</u></b>				
Passed through NC Governor's Highway Safety Program				
National Highway Traffic Safety Administration	20.600	PT-21-06-17	8,235	-
		PT-22-06-31	6,738	-
			<u>14,973</u>	<u>-</u>
<b><u>U.S. Small Business Administration</u></b>				
Shuttered Venue Operators Grant	59.075	SBAHQ21SV015455.2	83,926	-
<b>TOTAL FEDERAL AWARDS</b>			<u>102,778</u>	<u>-</u>
<b>STATE AWARDS</b>				
<b><u>N.C Department of Health and Human Services:</u></b>				
Senior Center Development Grant		M5HVE-2017-15-03	-	10,693
Powell Bill		DOT-4	-	898,306
<b>TOTAL STATE AWARDS</b>			<u>-</u>	<u>908,999</u>
<b>TOTAL FEDERAL AND STATE AWARDS</b>			<u>\$ 102,778</u>	<u>\$ 908,999</u>

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Town of Garner under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the Town of Garner, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Town of Garner.

**Note 2: Summary of Significant Account Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3: Indirect Costs**

The Town has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

**TOWN OF GARNER, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**SECTION I**  
**SUMMARY OF AUDIT RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

There was not an audit of major federal programs as total expenditures of federal awards for the fiscal year ended June 30, 2022, did not exceed the \$750,000 threshold.

**State Awards**

Internal control over major state programs:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major state programs? Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?  Yes  No

Identification of major State program:

**Program Name**

Non-State System Street-Aid Allocation (State Street-Aid to Municipalities "Powell Bill")

**TOWN OF GARNER, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**SECTION II**  
**FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported

**SECTION III**  
**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not applicable

**SECTION IV**  
**STATE AWARD FINDINGS AND QUESTIONED COSTS**

None reported

**TOWN OF GARNER, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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None reported





## Town of Garner

900 7<sup>th</sup> Avenue, Garner, North Carolina 27529  
Phone (919) 773-4412 Fax (919) 662-8874 [www.GarnerNC.gov](http://www.GarnerNC.gov)

November 30, 2022

Mauldin & Jenkins, LLC  
4208 Six Forks Road, Suite 1000  
Raleigh, North Carolina 27609

This representation letter is provided in connection with your audit of the financial statements of the Town of Garner, North Carolina, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2022, and the respective changes in financial position, and the budgetary comparison statement for the General Fund for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 30, 2022, the following representations made to you during your audit.

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 19, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Town's accounts.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

**Government-specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.




- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We agree with the findings of specialists in evaluating the Town's pension and OPEB liabilities and the related balances and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- 41) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 42) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the individual fund financial statements and schedules and the schedule of expenditures of federal and state awards (the "supplementary information"):
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 46) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements 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 of North Carolina State Single Audit Implementation Act, including requirements relating to preparation of the schedule of expenditures of federal and state awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal and state awards (SEFSA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFSA.
  - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditor's report thereon.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
  - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
  - g) We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
  - h) We have received no requests from a federal agency to audit one or more specific programs as a major program.



- i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and the State Single Audit Act.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal and state awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature:   
 Title: Town Manager

Signature:   
 Title: Finance Director

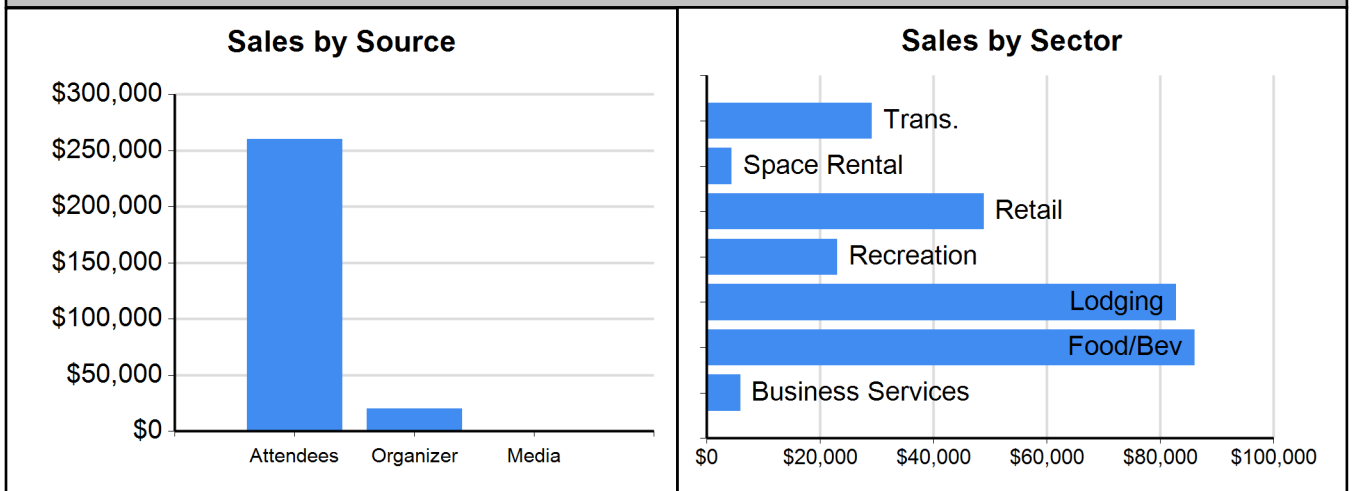


# Event Impact Summary

Destination: Greater Raleigh Convention & Visitors Bureau

Event Parameters		Key Results	
Event Name:	Regional Soccer Tournament	Business Sales (Direct):	\$280,120
Organization:	Municipal Partner	Business Sales (Total):	\$504,574
Event Type:	Youth Amateur	Jobs Supported (Direct):	153
Start Date:	11/3/2023	Jobs Supported (Total):	183
End Date:	11/5/2023	Local Taxes (Total):	\$14,725
Overnight Attendees:	480	Net Direct Tax ROI:	\$12,572
Day Attendees:	480	Estimated Room Demand:	552

## Direct Business Sales



Industry	Attendees	Organizer	Media/Sponsors	Total
Lodging	\$82,785	\$0	\$0	\$82,785
Transportation	\$28,683	\$370	\$35	\$29,088
Food & Beverage	\$76,834	\$9,261	\$0	\$86,095
Retail	\$48,851	\$0	\$0	\$48,851
Recreation	\$23,015	\$0	\$0	\$23,015
Space Rental	\$0	\$4,391	\$0	\$4,391
Business Services	\$0	\$5,876	\$20	\$5,896
<b>TOTAL</b>	<b>\$260,167</b>	<b>\$19,898</b>	<b>\$54</b>	<b>\$280,120</b>

## Event Impact Details

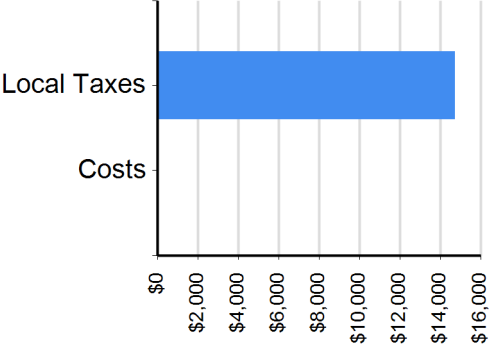
Destination: Greater Raleigh Convention & Visitors Bureau

Event Name: Regional Soccer Tournament 2023

Organization: Municipal Partner

Economic Impact Details			
	Direct	Indirect/Induced	Total
<b>Business Sales</b>	\$280,120	\$224,454	\$504,574
<b>Personal Income</b>	\$93,873	\$63,582	\$157,455
<b>Jobs Supported</b>			
Persons	153	30	183
Annual FTEs	3	1	4
<b>Taxes and Assessments</b>			
<u>Federal Total</u>	<u>\$25,352</u>	<u>\$18,987</u>	<u>\$44,339</u>
<u>State Total</u>	<u>\$15,879</u>	<u>\$5,747</u>	<u>\$21,626</u>
sales	\$11,869	\$2,665	\$14,535
income	\$1,060	\$718	\$1,777
bed	\$0	-	\$0
other	\$2,950	\$2,364	\$5,314
<u>Local Total (excl. property)</u>	<u>\$12,572</u>	<u>\$2,153</u>	<u>\$14,725</u>
sales	\$6,247	\$1,403	\$7,650
income	\$0	\$0	\$0
bed	\$4,967	-	\$4,967
per room charge	\$0	-	\$0
tourism district	\$0	-	\$0
restaurant	\$576	\$123	\$700
other	\$782	\$626	\$1,408
property tax	\$3,207	\$1,928	\$5,135

Event Return on Investment (ROI)	
<b>Direct local tax ROI (net property taxes)</b>	
Direct Tax Receipts	\$12,572
DMO Hosting Costs	\$0
Direct ROI	\$12,572
Net Present Value	\$12,572
Direct ROI (%)	-
<b>Total local tax ROI (net property taxes)</b>	
Total Local Tax Receipts	\$14,725
Total ROI	\$14,725
Net Present Value	\$14,725
Total ROI (%)	-



Category	Value
Local Taxes	\$14,725
Costs	\$0

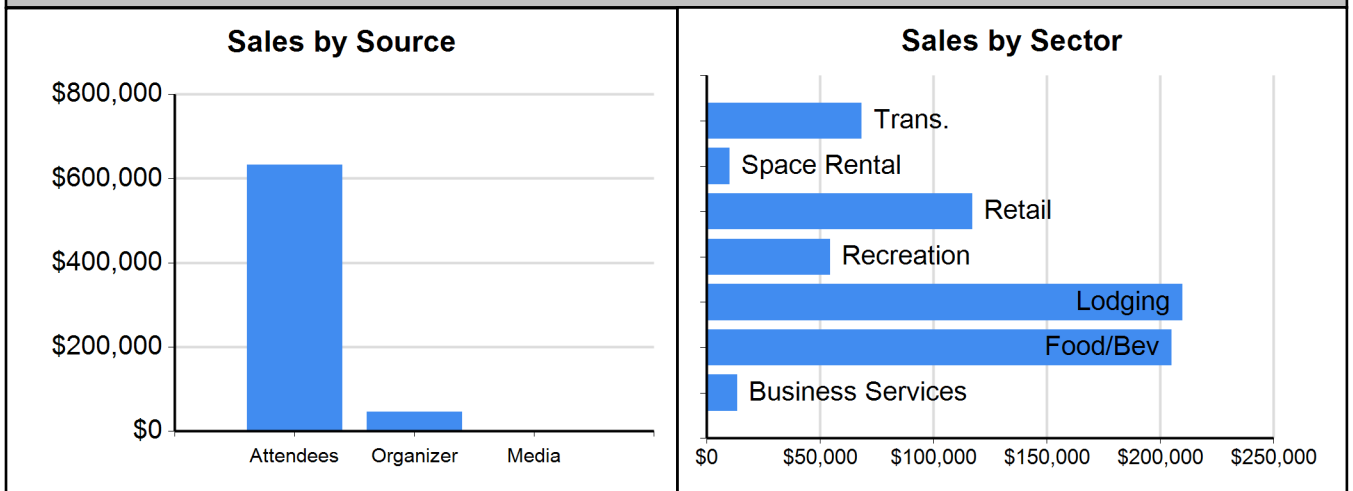
Estimated Room Demand Metrics	
Room Nights (total)	552
Room Pickup (block only)	240
Peak Rooms	178
Total Visitor Days	1,670

# Event Impact Summary

Destination: Greater Raleigh Convention & Visitors Bureau

Event Parameters		Key Results	
Event Name:	NCFC Youth Showcase Series	Business Sales (Direct):	\$678,216
Organization:	NCFC	Business Sales (Total):	\$1,220,757
Event Type:	Youth Amateur	Jobs Supported (Direct):	230
Start Date:	11/2/2023	Jobs Supported (Total):	276
End Date:	11/5/2023	Local Taxes (Total):	\$36,237
Overnight Attendees:	1040	Net Direct Tax ROI:	\$31,033
Day Attendees:	260	Estimated Room Demand:	1,398

## Direct Business Sales



Industry	Attendees	Organizer	Media/Sponsors	Total
Lodging	\$209,748	\$0	\$0	\$209,748
Transportation	\$67,595	\$669	\$80	\$68,343
Food & Beverage	\$183,601	\$21,319	\$0	\$204,920
Retail	\$117,250	\$0	\$0	\$117,250
Recreation	\$54,345	\$0	\$0	\$54,345
Space Rental	\$0	\$10,107	\$0	\$10,107
Business Services	\$0	\$13,458	\$45	\$13,503
<b>TOTAL</b>	<b>\$632,538</b>	<b>\$45,553</b>	<b>\$125</b>	<b>\$678,216</b>

## Event Impact Details

Destination: Greater Raleigh Convention & Visitors Bureau

Event Name: NCFC Youth Showcase Series 2023

Organization: NCFC

Economic Impact Details			
	Direct	Indirect/Induced	Total
<b>Business Sales</b>	\$678,216	\$542,541	\$1,220,757
<b>Personal Income</b>	\$226,549	\$154,170	\$380,719
<b>Jobs Supported</b>			
Persons	230	46	276
Annual FTEs	8	2	9
<b>Taxes and Assessments</b>			
<u>Federal Total</u>	<u>\$61,297</u>	<u>\$45,950</u>	<u>\$107,248</u>
<u>State Total</u>	<u>\$38,540</u>	<u>\$13,897</u>	<u>\$52,437</u>
sales	\$28,840	\$6,443	\$35,282
income	\$2,557	\$1,740	\$4,298
bed	\$0	-	\$0
other	\$7,143	\$5,714	\$12,857
<u>Local Total (excl. property)</u>	<u>\$31,033</u>	<u>\$5,203</u>	<u>\$36,237</u>
sales	\$15,179	\$3,391	\$18,570
income	\$0	\$0	\$0
bed	\$12,585	-	\$12,585
per room charge	\$0	-	\$0
tourism district	\$0	-	\$0
restaurant	\$1,377	\$298	\$1,675
other	\$1,893	\$1,514	\$3,407
property tax	\$7,764	\$4,658	\$12,423

Event Return on Investment (ROI)		
<b>Direct local tax ROI (net property taxes)</b>		
Direct Tax Receipts	\$31,033	
DMO Hosting Costs	\$0	
Direct ROI	\$31,033	
Net Present Value	\$31,033	
Direct ROI (%)	-	
<b>Total local tax ROI (net property taxes)</b>		
Total Local Tax Receipts	\$36,237	
Total ROI	\$36,237	
Net Present Value	\$36,237	
Total ROI (%)	-	

Estimated Room Demand Metrics	
Room Nights (total)	1,398
Room Pickup (block only)	650
Peak Rooms	385
Total Visitor Days	3,931

Matt Peterson, Director  
Oak City Lacrosse Academy  
8504 Tide Court  
Raleigh, NC 27615

January 25, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

I am pleased to write this letter of support for the Town of Garner Parks, Recreation and Cultural Resources Department's request for proposal to the Wake County Hospitality Tax Small Capital Projects fund.

Oak City Lacrosse Academy offers youth level lacrosse instruction in a positive, athlete-centered development environment. We believe in using youth sports to teach life lessons, hard work, sportsmanship, integrity, personal responsibility, and selflessness. My passion for the sport is both as a player (as a student-athlete at UC Santa Barbara, post-collegiate in Washington, DC, and now at the Masters level) and as a coach (head coach of NC State University's men's team 2003-2006 and for the past 10 years at the youth level).

As I am sure you are aware, lacrosse continues to see growth in the Raleigh-Durham area. Our North Raleigh program has grown exponentially since its inception five years ago. Yeorgan Park will offer an opportunity for youth living in Garner and surrounding communities to learn a new sport, build new skills, and make new friends. We would be thrilled to help the Parks, Recreation and Cultural Resources Department establish a youth lacrosse program when the park opens. In the meantime, we plan to work with staff to facilitate a TryLax Clinic at an existing Town of Garner park to introduce boys and girls ages 6-18 to the sport I love so much.

Sincerely,

***Matt Peterson***

Matt Peterson, Director  
Oak City Lacrosse Academy





## Town of Garner



900 7<sup>th</sup> Avenue . Garner, North Carolina 27529  
Phone (919) 772-4688 . Fax (919) 662-8874 . [www.GarnerNC.gov](http://www.GarnerNC.gov)

January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

We, the Town of Garner Parks and Recreation Advisory Committee (PRAC) hereby express our support for the Town's Parks, Recreation and Cultural Resources (PRCR) Department's proposal to the Wake County Hospitality Tax Small Capital Projects Fund for Yeargan Park Phase 1.

Our committee members have watched with excitement as the Town purchased this land, started the planning process for development, and developed a bond package to help fund Yeargan Park Phase 1. We have also watched our Town grow at a rapid rate and are thrilled the Town is taking measures to ensure our citizens have places to Discover, Play, and Celebrate for years to come.

Wake County's support for Yeargan Park Phase 1 will help us develop a high-quality park with amenities that will attract visitors from outside our area, visitors who will spend money in our restaurants, book rooms in our hotels, and take back memories of their experience of Garner's small-town charm. It is our hope that you will give Garner PRCR's application every consideration.

Sincerely,

Ernestine Durham, Chair

Autumn Beam, Vice Chair



## DOWNTOWN GARNER ASSOCIATION

120 E. Main St. | Garner, NC 27529 | (919) 773-4402  
A NORTH CAROLINA MAIN STREET COMMUNITY

January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

I am pleased to write this letter of support for Garner Parks, Recreation and Cultural Resources (PRCR) Department's proposal for Wake County's Hospitality Tax Small Capital Projects Program fund.

The Downtown Garner Association (DGA) fosters downtown revitalization through the administration of Garner's Main Street program in a public-private partnership with the Town of Garner. We work closely with Town staff, including our friends in Parks, Recreation and Cultural Resources, through various Town-supported events like night markets, food truck rodeos, and holiday celebrations. We are excited about the development of the Yeargan property into a space that will serve Garner citizens and further our mission.

Garner is a nationally affiliated Main Street community. The DGA uses the Main Street Four Point Approach to guide revitalization efforts. These four points – economic vitality, design, organization, and promotion – align with this project. Yeargan Park will help drive the local economy, considers the value of physical and visual assets, incorporates community engagement, and promotes a hub of economic activity in Historic Downtown Garner. On behalf of the board, we are supportive of Garner PRCR's application to this grant and know that if awarded, the proposed amenities will be a great addition to Downtown Garner and the town as a whole. We look forward to hearing updates and look forward to continuing to support these efforts.

Regards,

Shayla Douglas  
Downtown and Small Business Development Manager  
Town of Garner

*Shayla Douglas*



**GARNER CHAMBER**  
*Get Connected.*

January 23, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

Please accept this letter of support for the Town of Garner Parks, Recreation and Cultural Resources Department's proposal for the Wake County Hospitality Tax Small Capital Projects fund.

We believe this project will have great potential for increasing the economic development in the Town of Garner. The proposed amenities for Yeargan Park Phase 1 are sure to serve our neighbors while attracting new visitors to our area through tournaments and other events. An increase in local tourism will benefit Garner and Wake County through stays at our hotels, visits to our local restaurants, and purchases at area retailers. This circulates money back to our community.

We have seen first-hand the time, effort, and continuous work that the Garner Parks, Recreation and Cultural Resources staff have put into developing Yeargan Park into a place that welcomes all. The Chamber fully supports their efforts and hopes Wake County will give their proposal full consideration.

Sincerely,



Matthew Coppedge, President & CEO  
Garner Chamber of Commerce



## Town of Garner



900 7<sup>th</sup> Avenue . Garner, North Carolina 27529  
Phone (919) 772-4688 . Fax (919) 662-8874 . [www.GarnerNC.gov](http://www.GarnerNC.gov)

January 24, 2023

Melissa England  
Wake County Finance - Procurement Services  
Wake County Justice Center – 2nd FL, Ste 2900  
301 S. McDowell Street  
Raleigh, NC 27601

Dear Ms. England:

This letter represents a commitment by the Town of Garner to provide \$15 million in support of Yeargan Park Phase 1 for the Wake County Hospitality Tax Small Capital Projects Funding program grant period.

The entire amount of \$15 million is committed in cash to carry out work on the Yeargan Park Development Phase 1 project.

- \$14,600,000 in General Obligation Bonds for Parks and Recreation Facilities, approved by Garner citizens in the November 2021 Referendum.
- \$400,000 in approved grant funding from the North Carolina Parks and Recreation Trust Fund, awarded to the Town in October 2022.

Sincerely,

David Beck  
Finance Director  
Town of Garner



## North Carolina Division of Parks and Recreation

Governor Roy Cooper

Secretary D. Reid Wilson

October 11, 2022

Ms. Mariia Munoz-Blanco  
Director, Parks, Recreation and Cultural Resources  
Town of Garner  
900 7th Avenue  
Garner, NC 27529

Dear Ms. Munoz-Blanco:

The Town of Garner has received a grant from the N.C. Parks and Recreation Trust Fund (PARTF) for the Yeorgan Park Phase 1 project. I am writing to you as the Town's contact person to provide information about administering the grant.

The first step is to execute a contract between Town of Garner and the N.C. Department of Natural and Cultural Resources (DNCR). Enclosed are two copies of the contract. Please have your chief elected official sign and return both copies to me at the address below within 45 days. A representative of DNCR will then sign the contracts and return a copy of the executed contract. Please do not begin work on the PARTF project until you receive the signed contract.

PARTF grants are paid on a reimbursement basis. A local government must first spend its own funds on the project and then be reimbursed. The enclosed PARTF Grant Manual provides further information about accounting and grant administration. The manual is also available at [www.ncparks.gov/partf](http://www.ncparks.gov/partf) under "For Grant Recipients". It is very important that your finance officer and project manager are familiar with this information. In addition, a series of progress inspections for your project will be conducted by your regional consultant.

Your local government may have received additional funds from other sources for this project. If PARTF funds are no longer needed, please notify me to withdraw this grant.

Sincerely,

Vonda Martin  
Manager, Grants and Outreach Program

Enclosures

cc: Rashawn King, Recreation Resources Service Regional Consultant

Dwayne Patterson, Director  
NC Division of Parks and Recreation  
1615 MSC - Raleigh, NC 27699-1615  
919.707.9300 / [ncparks.gov](http://ncparks.gov)

NORTH CAROLINA STATE PARKS  
*Naturally Wonderful*



STATE OF NORTH CAROLINA

CONTRACTOR'S FEDERAL I.D.

COUNTY OF WAKE

566010720

**N.C. Parks and Recreation Trust Fund Project Agreement**

**Grantee:** Town of Garner

**Project Number:** 2023 - 1010

**Project Title:** Yeargan Park Phase 1

**Period Covered by This Agreement:** 11/1/2022 to 10/31/2025

**Project Scope (Description of Project):** Picnic shelter, restroom, play area with rubberized surface, site prep, ballfield, site furnishings, contingency.

Project Costs:                   PARTF Amount                   \$ 400,000

  Local Government Match \$ 1,533,681

**Conditions**

The North Carolina Department of Natural and Cultural Resources (hereinafter called the "Department") and Town of Garner (hereinafter referred to as "Grantee") agree to comply with the terms, promises, conditions, plans, specifications, estimates, procedures, project proposals, maps, and assurances described in the North Carolina Parks and Recreation Trust Fund (PARTF) administrative rules and grant application which are hereby by reference made a part of the PARTF grant contract and which are on file with the Division of Parks and Recreation. In addition, the Department and the Grantee agree to comply with the State of North Carolina's Terms and Conditions as listed in "Attachment A" to this contract.

Now, therefore, the parties hereto do mutually agree as follows:

Upon execution of this grant agreement, the Department hereby promises, in consideration of the promises by the Grantee herein, to obligate to the Grantee the grant amount shown above. The Grantee hereby promises to efficiently and effectively manage the funds in accordance with the approved budget, to promptly complete grant assisted activities described above in a diligent and professional manner within the project period, and to monitor and report work performance.

The parties to this contract agree and understand that the payment of the sums specified in this contract is dependent and contingent upon and subject to the appropriation, allocation and availability of funds for this purpose to the Department.

**Section I. Eligible Project Costs and Fiscal Management**

1. The PARTF grant amount must be matched on at least a dollar-for-dollar basis by the Grantee. To be eligible, project costs must be incurred during the contract period, be documented in the grant application, and described in the project scope of this agreement, and initiated and/or undertaken after execution of this agreement by the Grantee and the Department.
2. PARTF assistance for land acquisition will be based on the fair market value of real property or the sales price, whichever is less. Value must be based upon an independent appraisal by a licensed appraiser holding a general or residential certification from the North Carolina Appraisal Board. The Department shall review the appraisal as to content and valuation. Approval of appraised amounts rests with the Department. The Grantee agrees to begin development on PARTF acquired land within five (5) years of the date this contract is signed by the Department and Grantee in order to allow general public access and use.
3. Payment shall be made in accordance with the contract documents as described in the Scope of Work (Attachment B). Payment for work performed will be made upon receipt and approval of invoice(s) from the Grantee documenting the costs incurred in the performance of work under this contract. Invoices may be submitted to the Contract Administrator

quarterly. Final invoices must be received by the Department within forty-five (45) days after the end of the contract period or contract completion, whichever occurs first. Accounting records should be based on generally accepted local government accounting standards and principles. Records shall be retained for a period of five (5) years following project completion, except those records shall be retained beyond five (5) year period if audit findings have not been resolved. All accounting records and supporting documents will clearly show the number of the contract and PARTF project to which they are applicable. The State Auditor shall have access to persons and records as a result of all contracts and grants entered into by state agencies and or political subdivisions in accordance with General Statute 147-64.7.

4. The Grantee agrees to refund to the Department, subsequent to audit of the project's financial records, and costs disallowed or required to be refunded to the Department on account of audit exceptions.

**Section II. Project Execution**

1. The Grantee may not deviate from the scope of the project without approval of the Department. When one of the conditions in the contract changes, including but not limited to the project scope, a revised estimate of costs, a deletion or additions of items, or need to extend the contract period, the Grantee must submit in writing a request to the Department for approval.
2. The Grantee shall be considered to be an independent contractor and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Grantee represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with the Department.
3. In the event the Grantee subcontracts for any or all of the services covered by the contract:
  - a. The Grantee is not relieved of any of the duties and responsibilities provided in this contract;
  - b. The subcontractor agrees to abide by the standards contained herein or to provide such information as to allow the Grantee to comply with these standards, and;
  - c. The subcontractor agrees to allow state and federal authorized representatives access to any records pertinent to its role as a subcontractor.
4. In accordance with Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, the grantee agrees not to subcontract with any vendors debarred or suspended by the State of North Carolina and shall not knowingly enter into any lower tier covered transactions with a person or vendor who is debarred, suspended or declared ineligible.
5. The Grantee shall not substitute key personnel assigned to the performance of this contract without prior approval by the Department's Contract Administrator. Ms. Mariia Munoz-Blanco is designated by the Grantee as key personnel for purposes of this contract. The Department designates, Ms. Vonda Martin, Manager of Grants and Outreach, as the Contract Administrator for the contract.

<b>Department Contract Administrator</b>	<b>Grantee Contract Administrator</b>
NC Department of Natural and Cultural Resources Division of Parks and Recreation Attention: Ms. Vonda Martin, Manager of Grants and Outreach 1615 Mail Service Center Raleigh, NC 27699-1615 Telephone 919-707-93338 Email: Vonda.Martin@ncparks.gov	Town of Garner Attention: Mariia Munoz-Blanco 900 7th Avenue Garner, NC 27529 Telephone: 919.773.4436 Email: mmunozblanco@garnernc.gov

6. The Grantee agrees to comply with all applicable federal, state and local statutory provisions governing purchasing, construction, land acquisition, fiscal management, equal employment opportunity and the environment including but not limited to the following:

Local Government Budget and Fiscal Control Act (G.S. 159-7 to 159-42); Formal Contracts, Informal Contracts and Purchasing (including but not limited to G.S. 44A-26, G.S. 87-1 to 87.15.4, G.S. 133.1 to 133-40, G.S. 143-128 to

G.S.143-135; Uniform Relocation Assistance Act (G.S. 133-5 to 133-18); Conflict of Interest (G.S. 14-234); Contractors Must use E-Verify (G.S. 143-48.5); Americans With Disabilities Act of 1990 (P.L. 101-336) and ADA Accessibility Guidelines; N.C. State Building Code; and the North Carolina Environmental Policy Act (G.S. 113A-1 to G.S. 113A-12), and Sales Tax Refund (G.S. 105-164.14(c)).

7. The Grantee agrees it provides a drug-free workplace in accordance to the requirements of the Drug-Free Workplace Act of 1988 (43 CFR Part 12, Subpart D).
8. The Grantee agrees to permit periodic audits and site inspections by the Department to ensure work progress in accordance with the approved project, including a close-out inspection upon project completion. After project completion, the Grantee agrees to conduct grant contract compliance inspections at least once every five (5) years and to submit a Department provided inspection report to the Department.
9. The Grantee agrees land acquired with PARTF assistance shall be dedicated in perpetuity as a recreation site for the use and benefit of the public, the dedication will be recorded in the deed of said property and the property may not be converted to other than public recreation use without approval of the Department. The Grantee agrees to maintain and manage PARTF assisted development/ renovation projects for public recreation use for a minimum period of twenty-five (25) years after project completion.
10. The Grantee agrees to operate and maintain the project site so as to appear attractive and inviting to the public, kept in reasonably safe repair and condition, and open for public use at reasonable hours and times of the year, according to the type of facility and area.
11. The Grantee shall agree to place utility lines developed with PARTF assistance underground.
12. If the project site is rendered unusable for any reason whatsoever, the Grantee agrees to immediately notify the Department of said conditions and to make repairs, at its own expense, in order to restore use and enjoyment of the project by the public.
13. The Grantee agrees not to discriminate against any person on the basis of race, sex, color, national origin, age, residency or ability in the use of any property or facility acquired or developed pursuant to this agreement.
14. The Grantee certifies that it:
  - (a) Has neither used nor will use any appropriated funds for payment to lobbyists;
  - (b) Will disclose the name, address, payment details, and purposes of any agreement with lobbyists whom Grantee or its sub-tier contractor(s) or sub-grantee(s) will pay with profits or non-appropriated funds on or after December 22, 1989; and,
  - (c) Will file quarterly updates about the use of lobbyists if material changes occur in their use.

### **Section III. Project Termination and Applicant Eligibility**

1. The Grantee may unilaterally rescind this agreement at any time prior to the expenditure of funds on the project described in this contract.
2. If through any cause, the Grantee fails to fulfill in a timely and proper manner the obligations under this contract, the Department shall thereupon have the right to terminate this contract by giving written notice to the Grantee of such termination and specifying the reasons thereof. In that event, the Grantee shall be entitled to receive just and equitable compensation for any satisfactory work completed in an amount which bears the same ratio to the total compensation as the services actually performed bear to the total services of the Grantee covered by this contract.
3. Failure by the Grantee to comply with the provisions and conditions set forth in the formal application, PARTF administrative rules and this agreement shall result in the Department declaring the Grantee ineligible for further participation in PARTF, in addition to any other remedies provided by law, until such time as compliance has been obtained to the satisfaction of the Department.

THIS INSTRUMENT HAS BEEN RECORDED IN THE MANNER REQUIRED BY THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT

FINANCE DIRECTOR



**Section IV. Attestation and Execution**

N.C.G.S. §133-32 and Executive Order 24 prohibit the offer to, or acceptance by, any State Employee of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of any response in this procurement, you (Contractor) attest, for your entire organization and its employees or agents, that you are not aware that any such gift has been offered, accepted, or promised by any employees of your organization.

In witness whereof, the Department and the Grantee have executed the Agreement in duplicate originals, one of which is retained by each of the parties.

Town of Garner	<i>Ken Marshburn</i>
Name of Grantee (Local Government)	Signature of Grantee (Chief Elected Official)
<i>Ken Marshburn</i>	<i>Mayor</i>
Typed or Printed Name of Official	Title of Official

(Notary Public Completes)

State of North Carolina

County of Wake

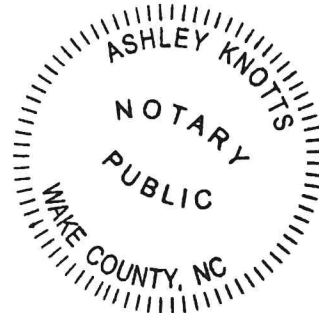
On this 9 day of November, 2022,

personally appeared before me the said named Ken Marshburn, to me known and known to me to be the person described in and who executed the foregoing instrument, and he (or she) acknowledged that he (or she) executed the same and being duly sworn by me, made oath that the statements in the foregoing instrument are true.

My commission expires: March 8, 2026.

*Ashley Knotts*  
Signature of Notary Public

(Seal Here) 



**North Carolina Department of Natural and Cultural Resources**  
**D. Reid Wilson, Secretary**

By: *Dwayne Patterson*  
Department Head or Authorized Agent  
for Secretary Wilson

Title

Approved as to form:

**THIS INSTRUMENT HAS BEEN PREAUDITED IN THE MANNER REQUIRED BY THE LOCAL GOVERNMENT BUDGET AND FISCAL CONTROL ACT.**

*[Signature]*  
**FINANCE DIRECTOR**

*Terri A Jones*  
Town Attorney



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Honorable Mayor and Members  
of Town Council  
Town of Garner, North Carolina

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the **Town of Garner, North Carolina** (the "Town") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated November 30, 2022.

### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified



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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Raleigh, North Carolina  
November 30, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR  
STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH APPLICABLE SECTIONS OF  
THE OMB UNIFORM GUIDANCE AND THE STATE SINGLE  
AUDIT IMPLEMENTATION ACT**

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**To the Honorable Mayor and Members  
of Town Council  
Town of Garner, North Carolina**

**Report on Compliance for the Major State Program**

***Opinion on the Major State Program***

We have audited the **Town of Garner, North Carolina's** (the "Town") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* and the *Audit Manual for Governmental Auditors in North Carolina*, issued by the Local Government Commission, that could have a direct and material effect on each of the Town's state programs for the year ended June 30, 2022. The Town's major state program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major state program for the year ended June 30, 2022.

***Basis for Opinion on the Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements 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. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion on compliance for the major state program.

Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

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### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. 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, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Implementation Act, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control over compliance. Accordingly, no such opinion is expressed.

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We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Implementation Act. Accordingly, this report is not suitable for any other purpose.

*Mauldin & Jenkins, LLC*

Raleigh, North Carolina  
November 30, 2022

**TOWN OF GARNER, NORTH CAROLINA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL**  
**AND STATE AWARDS**  
**June 30, 2022**

Awarding Agency	Federal Assistance Number	Pass-through Number	Federal	State
<b>FEDERAL AWARDS</b>				
<b><u>Dept of Justice</u></b>				
Bulletproof Vest Partnership Program	16.607	n/a	\$ 3,879	\$ -
<b><u>U.S Department of Transportation:</u></b>				
Passed through NC Governor's Highway Safety Program				
National Highway Traffic Safety Administration	20.600	PT-21-06-17	8,235	-
		PT-22-06-31	6,738	-
			<u>14,973</u>	<u>-</u>
<b><u>U.S. Small Business Administration</u></b>				
Shuttered Venue Operators Grant	59.075	SBAHQ21SV015455.2	83,926	-
<b>TOTAL FEDERAL AWARDS</b>			<u>102,778</u>	<u>-</u>
<b>STATE AWARDS</b>				
<b><u>N.C Department of Health and Human Services:</u></b>				
Senior Center Development Grant		M5HVE-2017-15-03	-	10,693
Powell Bill		DOT-4	-	898,306
<b>TOTAL STATE AWARDS</b>			<u>-</u>	<u>908,999</u>
<b>TOTAL FEDERAL AND STATE AWARDS</b>			<u>\$ 102,778</u>	<u>\$ 908,999</u>

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal and State awards (SEFSA) includes the federal and State grant activity of the Town of Garner under the programs of the federal government and the State of North Carolina for the year ended June 30, 2022. The information in this SEFSA is presented in accordance with the requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State Single Audit Implementation Act. Because the Schedule presents only a selected portion of the operations of the Town of Garner, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Town of Garner.

**Note 2: Summary of Significant Account Policies**

Expenditures reported in the SEFSA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3: Indirect Costs**

The Town has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.



# TOWN OF GARNER, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

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### SECTION I SUMMARY OF AUDIT RESULTS

#### **Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

#### **Federal Awards**

There was not an audit of major federal programs as total expenditures of federal awards for the fiscal year ended June 30, 2022, did not exceed the \$750,000 threshold.

#### **State Awards**

Internal control over major state programs:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major state programs?

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Implementation Act?

Yes  No

Identification of major State program:

#### **Program Name**

Non-State System Street-Aid Allocation (State Street-Aid to Municipalities "Powell Bill")

**TOWN OF GARNER, NORTH CAROLINA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**SECTION II**  
**FINANCIAL STATEMENT FINDINGS AND RESPONSES**

None reported

**SECTION III**  
**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not applicable

**SECTION IV**  
**STATE AWARD FINDINGS AND QUESTIONED COSTS**

None reported

**TOWN OF GARNER, NORTH CAROLINA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**None reported**



# Town of Garner

900 7<sup>th</sup> Avenue, Garner, North Carolina 27529  
Phone (919) 773-4412 Fax (919) 662-8874 [www.GarnerNC.gov](http://www.GarnerNC.gov)

November 30, 2022

Mauldin & Jenkins, LLC  
4208 Six Forks Road, Suite 1000  
Raleigh, North Carolina 27609

This representation letter is provided in connection with your audit of the financial statements of the Town of Garner, North Carolina, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2022, and the respective changes in financial position, and the budgetary comparison statement for the General Fund for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 30, 2022, the following representations made to you during your audit.

## Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 19, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the Town's accounts.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

#### **Government-specific**


- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.



- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We agree with the findings of specialists in evaluating the Town's pension and OPEB liabilities and the related balances and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- 41) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 42) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the individual fund financial statements and schedules and the schedule of expenditures of federal and state awards (the "supplementary information"):
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 46) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with, the requirements 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 of North Carolina State Single Audit Implementation Act, including requirements relating to preparation of the schedule of expenditures of federal and state awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal and state awards (SEFSA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFSA.
  - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditor's report thereon.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
  - e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major program.
  - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
  - g) We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
  - h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

- i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal and state awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and the State Single Audit Act.
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal and state awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signature:   
Title: Town Manager

Signature:   
Title: Finance Director