

TOWN OF GARNER



TOWN COUNCIL MEETING

APRIL 3, 2017
7:00 P.M.

Garner Police Department
Training Room
912 7th Avenue, Garner

**Town of Garner
Town Council Agenda
April 3, 2017**

Dinner will be served for town officials in the Conference Room at 6:15 p.m.

The Council will meet in regular session at 7:00 p.m. in the Garner Police Department Training Room located at 912 7th Avenue.

- A. CALL MEETING TO ORDER/ROLL CALL: Mayor Ronnie Williams

The Council will call for a brief recess at 9:00 p.m.

- B. PLEDGE OF ALLEGIANCE: Mayor Pro Tem Behringer

- C. INVOCATION: Mayor Pro Tem Behringer

- D. PETITIONS AND COMMENTS

This portion of the meeting is to receive comments from the public on items not included in this agenda. Citizens should sign up with the Town Clerk to speak prior to the start of the meeting. The Board is interested in hearing your concerns, but may not take action or deliberate on subject matter brought up during the Petitions and Comments segment. Topics requiring further investigation will be referred to the appropriate town officials or staff and may be scheduled for a future agenda.

- E. ADOPTION OF AGENDA

- F. PRESENTATIONS

- G. CONSENT

All items on the Consent Agenda are considered routine, to be enacted by one motion and without discussion. If a member of the governing body requests discussion of an item, the item will be removed from the Consent Agenda and considered separately.

1. Annexation Petitions ANX-17-01, 915 Withers Road Property Page 4
Presenter: David Bamford, Senior Planner

Set public hearing of May 1, 2017 for contiguous annexation of a 3.99 acre parcel on Withers Road and adjacent to the right-of-way of the Norfolk-Southern Railroad.

Action: Adopt Resolution (2017) 2318

2. Ordinance Amending FY 2016/2017 Operating Budget Page 8
Presenter: Pam Wortham, Finance Director

This budget amendment will allow the use of insurance proceeds to pay for repairs to police cars and playground equipment.

Action: Adopt Ordinance (2017) 3853

H. PUBLIC HEARINGS

1. General Zoning Map Amendment Z-17-01, Expanded ETJ Areas Page 11
Presenter: Jeff Triezenberg, Interim Planning Director

This public hearing is continued from the March 21, 2017 meeting and the intended purpose of this case to establish zoning as opposed to significantly changing the zoning as in a typical re-zoning case. This means that the Town is attempting to keep the zoning status as similar as is possible to the status properties are presently enjoying under the County at the time of this zoning transfer. The existing zones for the expanded ETJ areas are administered by Wake County for a period of 60 days following the acceptance of ETJ or until the Town of Garner establishes new zoning, whichever occurs first.

Action: Close Public Hearing; Refer to Planning Commission

2. Conditional Use Site Plan CUP-SP-17-01, White Oak NW – Shop B Page 34
Presenter: Jenny Saldi, Senior Planner

Burton Engineering is requesting conditional use site plan approval for a multi-tenant building for restaurants and/or shops. The site is located at the NW quadrant of Cabela Drive and Jones Sausage Road.

Action: Approve CUP-SP-17-01

I. NEW/OLD BUSINESS

1. Benefits Renewal for 2017/2018 Page 41
Presenter: BD Sechler, HR Director

Review with Council recommended benefits offerings and costs for FY 17/18.

Action: Adopt Recommendations

- 2. Evolve Timber Creek Sewer Easement Agreement Page 61
Presenter: Jonathan Ham, Asst. Town Engineer

Proposed easement document between Town of Garner and City of Raleigh Public Utilities to allow for the installation of public sewer to serve the Evolve Timber Creek apartment project.

Action: Authorize Execution of Agreement

- 3. Audit Contract with Martin Starnes & Associates for FY 16/17 Page 64
Presenter: Pam Wortham, Finance Director

This audit contract will authorize Martin & Starnes to audit the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2017. The contract is the standard contract required for use by the Local Government Commission.

Action: Authorize Execution of Contract in the amount of \$33,300

J. COMMITTEE REPORTS

K. MANAGER REPORTS

- 1. garner info

L. ATTORNEY REPORTS

M. COUNCIL REPORTS

N. ADJOURNMENT

Town of Garner
Town Council Meeting
Agenda Form

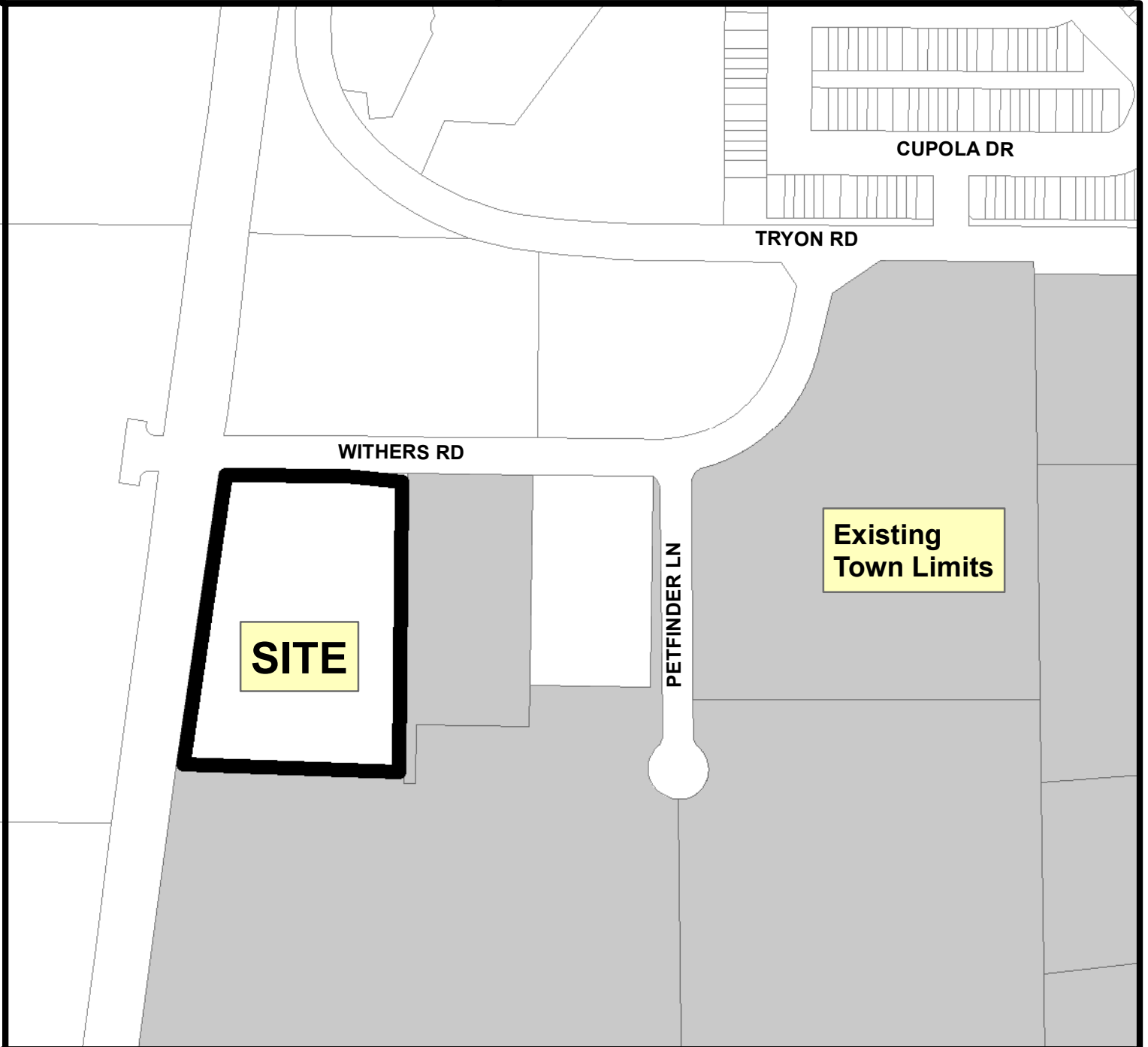
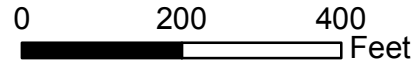
Meeting Date: April 3, 2017		
Subject: Annexation Case # ANX-17-01		
Location on Agenda: Consent		
Department: Planning		
Contact: David Bamford, Senior Planner		
Presenter: David Bamford, Senior Planner		
Brief Summary: This is a request for annexation of 915 Withers Road (existing business wants to make a connection to public water and sewer).		
Recommended Motion and/or Requested Action: Adopt Resolution (2017) 2318		
Detailed Notes:		
Funding Source:		
Cost:	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
Manager's Comments and Recommendations: N/A		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	JT	
Finance Director:		
Town Attorney:		
Town Manager:	RD	
Town Clerk:		



Town of Garner Annexation Staff Report

Garner Town Council
April 3, 2017

ANNEXATION APPLICATION:	ANX 17-01
OWNER:	ND Properties LLC
CONTIGUOUS / SATELLITE:	Contiguous
LOCATION OF PROPERTY:	915 Withers Road
WAKE COUNTY PIN #:	0792909615
REAL ESTATE ID #:	0086965
AREA:	3.99 acres
ZONING:	SB
ASSOCIATED DEVELOPMENT PLAN:	None
EXISTING USE:	Existing business (Nordic Cold Storage) to connect to Town water and sewer
RECOMMENDATION:	Set Public Hearing for May 1, 2017



Property Location: 915 Withers Road
Property Owner: ND Properties LLC
PIN: 0792909615
Acreage: 3.99

GARNER POLICE ZONE: 8413

RESOLUTION NO. (2017) 2318

**RESOLUTION FIXING DATE OF PUBLIC HEARING ON QUESTION OF ANNEXATION
PURSUANT TO G.S. 160A-31, AS AMENDED,**

WHEREAS, a petition requesting annexation of the area described herein has been received; and

WHEREAS, the Town Council has by resolution directed the Town Clerk to investigate the sufficiency thereof; and

WHEREAS, certification by the Town Clerk as to the sufficiency of said petition has been made;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Garner, North Carolina:

Section 1. That a public hearing on the question of annexation of the area described herein will be held at 912 7th Avenue in the Police Department Training Room at 7:00 p.m. on the 1st day of May, 2017.

Section 2. The area proposed for annexation is described as follows:

(ANX-17-01) ND Properties LLC, 3.94 acres
915 Withers Road

Section 3. Notice of said public hearing shall be published in the *Garner-Cleveland Record*, a newspaper having general circulation in the Town of Garner, at least ten (10) days prior to the date of said public hearing.

Duly adopted this 3rd of April, 2017.

Ronnie S. Williams, Mayor

ATTEST: _____
Stella L. Gibson, Town Clerk

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017		
Subject: Ordinance Amending FY 2016/2017 Operating Budget		
Location on Agenda: Consent		
Department: Finance		
Contact: Pam Wortham, Finance Director		
Presenter: Pam Wortham, Finance Director		
Brief Summary: We are requesting a budget amendment to allow us to use insurance proceeds to pay for repairs to police cars and playground equipment.		
Recommended Motion and/or Requested Action: Adopt Ordinance (2017) 3853		
Detailed Notes:		
Funding Source:		
Cost:	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
Manager's Comments and Recommendations: N/A		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	PW	
Finance Director:	PW	
Town Attorney:		
Town Manager:	RD	
Town Clerk:		

FINANCE DEPARTMENT MEMORANDUM

TO: RODNEY DICKERSON, TOWN MANAGER
FROM: PAM WORTHAM, FINANCE DIRECTOR
SUBJECT: BUDGET AMENDMENT
DATE: MARCH 28, 2017

GENERAL FUND

This request is to increase budgeted revenues by \$16,405 to cover the cost of vehicle repairs and repairs to playground equipment. The revenues come from insurance proceeds received for damages.

- Police vehicle repairs of \$7,115.
- Replace damaged shade kites on the playground at Lake Benson Park. Replacement cost of the damaged kites, less the \$2,500 deductible, is \$9,290.

If you have any questions or concerns, please let me know. Thank you.

ORDINANCE NO. (2017) 3853

ORDINANCE AMENDING ORDINANCE NO. (2016) 3817
WHICH ESTABLISHED THE 2016 – 2017 OPERATING BUDGET

BE IT ORDAINED by the Town Council of the Town of Garner, North Carolina:

Section One. That the GENERAL FUND be amended as follows:

General Fund Budget Changes:

Department/ Category	Description	Current	Amended	Net Change
<i>Expenditures:</i>				
10511000-521700	Police - Auto Maintenance and Repair	83,559	90,674	+7,115
10562500-521600	Public Works-Grounds Mgt	16,975	26,265	+9,290
<i>Revenues:</i>				
10305000-465070	Insurance Proceeds	17,559	33,964	+16,405

Section Two. Copies of this ordinance shall be furnished to the Finance Director and the Town Clerk for their direction in the disbursement of the Town's funds and for public inspection.

Duly adopted this 3rd day of April, 2017.

Ronnie S. Williams, Mayor

ATTEST: _____
Stella Gibson, Town Clerk

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017		
Subject: Z-17-01, Expanded ETJ Areas, General Zoning Map Amendment		
Location on Agenda: Public Hearings		
Department: Planning		
Contact: Jeff Triezenberg, Interim Planning Director		
Presenter: Jeff Triezenberg, Interim Planning Director		
Brief Summary: It is the intended purpose of this case to establish zoning as opposed to significantly changing the zoning as in a typical re-zoning case. This means that the Town is attempting to keep the zoning status as similar as is possible to the status properties are presently enjoying under the County at the time of this zoning transfer. The existing zones for the expanded ETJ areas are administered by Wake County for a period of 60 days following the acceptance of ETJ or until the Town of Garner establishes new zoning, whichever occurs first.		
Recommended Motion and/or Requested Action: Close Public Hearing; Refer to Planning Commission		
Detailed Notes: See attached Planning Department Staff Report.		
Funding Source:		
Cost:	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
Manager's Comments and Recommendations: N/A		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	JT	
Finance Director:		
Town Attorney:		
Town Manager:	RD	
Town Clerk:		

FOR: Mayor & Town Council – Public Hearing

DATE: April 3, 2017

CASE: *Z-17-01, Expanded ETJ Areas*

CASE TYPE: General Zoning Map Amendment

PREPARED BY: Jeff Triezenberg, Interim Planning Director

APPLICATION INFORMATION

Applicant: Town of Garner Planning Department

Owner: Multiple

Location: Multiple, Approved and Accepted Expanded ETJ Areas

PIN's: Multiple

Area: 6,269 +/- acres

Town Limits: No

Current Zoning: Multiple Wake County Base Districts and Overlays

Proposed Zoning: Multiple Town of Garner Base Districts and Overlays

EXISTING ZONING

The existing zones for the expanded ETJ areas are administered by Wake County for a period of 60 days following the acceptance of ETJ or until the Town of Garner establishes new zoning, whichever occurs first.

The list of existing zones and their descriptions follows.

GB – General Business: This district is established to provide for a wide variety of (primarily indoor) neighborhood- and community-oriented commercial activities. Allowable uses within the General Business district include, but are not limited to,

educational, cultural, daycare, religious, animal care, restaurant, financial, lodging, office, general retail, vehicular sales and service uses.

HC - Heavy Commercial: This district is established to provide for a wide variety of (indoor and outdoor) commercial activities of varying scales that are designed to be served by major thoroughfares. It is the intent of this district to provide sufficient size and depth of property to meet business needs, yet maintain safe traffic flows. Allowable uses within the HC district include, but are not limited to, educational, cultural, daycare, religious, animal care, restaurant, financial, lodging, office, general and specialized retail, vehicular sales and service, limited/light manufacturing, wholesale, warehouse uses.

HD – Highway District: This district is primarily intended to accommodate residential development, although it also allows several types of nonresidential development if the Board of Adjustment first reviews and approves a site plan and special use permit for the use.

I-1 – Industrial-1 District: This district is established to provide for a wide range of manufacturing, warehousing, and wholesaling activities as well as offices and some commercial support services. Standards of this district are designed to minimize impacts on the environment and to help ensure visual compatibility with the surrounding area. The district is intended to accommodate uses whose operations, exposure, location and traffic have minimal impacts on adjacent properties. These uses include, but are not limited to, day care, correctional, animal care, restaurant, office, vehicle sales and service, all levels of manufacturing, mining, warehouse, wholesale, freight handling, and waste related uses. Use related outdoor storage is allowed only if it is screened by a solid fence, or by an opaque vegetative screen, of at least 6 feet in height.

I-2 – Industrial-2 District: This district is established in order to provide sites for manufacturing, warehousing, and wholesaling activities (including outdoor storage of material) that have a greater impact on the surrounding area than uses found in the I-1 district. It is the intent of this district to protect high-intensity manufacturing uses from nearby residential development and vice-versa. It is also the intent to provide a zoning classification for uses with high potential for adverse visual impacts. These uses include, but are not limited to, day care, correctional, animal care, restaurant, office, vehicle sales and service, all levels of manufacturing, mining, warehouse, wholesale, freight handling, and waste related uses.

R-30 and R-40 Residential Districts: These districts are known as non-watershed residential districts. These districts allow a range of very-low to moderate-density residential development and various building forms, depending on the specific district. A limited number of nonresidential uses are also allowed. Some nonresidential uses are permitted by-right; others are allowed only within designated activity centers and then only if the Board of Adjustment first reviews and approves a site plan and special use permit for such use.

R-40W and R-80W Residential Districts: These zoning districts are known as residential watershed districts. These districts allow very-low-density residential development in the form of single-family detached dwellings and duplexes. A limited number of nonresidential uses are also allowed, but generally only if the Board of Adjustment first reviews and approves a site plan and special use permit for such use.

CU – Conditional Use Districts: Each conditional use district bears a —CU prefix and corresponds to a general use district. General use districts include all residential, commercial, and industrial districts without a —CU prefix. All zoning regulations that apply in the general use district are minimum requirements within the corresponding conditional use district. Conditional use zoning will be considered only upon request of the applicant.

SHOD – Special Highway Overlay District: This overlay district is intended to ensure that lands adjacent to Special Highways are developed in a manner that maintains or enhances the natural scenic beauty and wooded character viewed by travelers on the Special Highway. Further, it is intended to mitigate potential adverse impacts of the Special Highway on adjacent land uses. It is intended to be applied to areas identified as Special Transportation Corridors in the Wake County Land Use Plan.

RCOD-2 – Resource Conservation Overlay District 2: This overlay district is intended to protect and preserve the water quality of special watersheds while allowing the orderly development of land in the watersheds of these sensitive areas. The purpose of these regulations is consistent with the Wake County Land Use Plan and otherwise advance the public health, safety, and general welfare. It is the intent of these regulations to protect the water quality in these watersheds by requiring vegetated buffer areas along perennial streams and stormwater runoff controls.

WSO-3NC – Water Supply Watershed III (Non-Critical Area): This district is intended to ensure that the quality of public water supplies is protected while allowing limited orderly development. The regulations of the WSO overlay district protect water quality by requiring vegetated watershed buffers around surface water bodies and streams and by limiting the area of impervious coverage. The sub-districts and their accompanying development standards are consistent with the classifications used by North Carolina Department of Environment and Natural Resources and recognize the varying function and sensitivity of different watershed areas. The WSO-3NC overlay district is intended to be applied to the area outside of the designated critical area of all WS-III watersheds, as classified by the North Carolina Department of Environment and Natural Resources.

ORIGINAL PROPOSED ZONING

BASE DISTRICTS:

Due to the scheduled upcoming completion of the Town’s comprehensive planning effort, it is the Planning staff’s recommendation to assign zoning to the new ETJ areas that most closely

aligns with current zoning in place with Wake County. To proactively zone these areas based on the existing comprehensive plan would be a potentially fruitless effort in the event that the recommendations of the new comprehensive plan differ significantly from the current plan. Such an effort would also likely lead to the creation of more nonconforming uses – uses that do not conform to the regulations of the Town’s Unified Development Ordinance (UDO).

To accomplish the task of assigning proposed zoning districts to the expanded ETJ areas, Planning staff has employed a two-pronged approach:

1. The first step has been to examine the definitions and permitted use tables of the Wake County UDO and compare them to those of the Garner UDO and establish a zoning district conversion matrix. This matrix is provided here for reference.

Zoning Matrix

County Zone	Description	Acres	Town Zone	Description
GB	General Business (Indoor Retail & Service)	17.1	CR	Community Retail
CU-GB	General Business – Conditional	1.3	CR	Community Retail
HC	Heavy Commercial (Indoor & Outdoor)	37.4	SB	Service Business
CU-HC	Heavy Commercial – Conditional	2.4	SB	Service Business
HD	Highway District (Large Lot Residential with Commercial Uses Approvable via Special Use)	545.1	R-40*	Single-Family Residential (*Note: Parcel by Parcel analysis critical for this zone)
CU-HD	Highway District – Conditional	10.1	R-40*	Single-Family Residential (*Note: Parcel by Parcel analysis critical for this zone)
I-I	Industrial 1 (No Outdoor Storage)	37.5	I-1	Light Industrial
CU-I-I	Industrial 1 – Conditional	8.7	I-1	Light Industrial
I-II	Industrial 2 (Indoor & Outdoor Storage)	11.4	I-2	Heavy Industrial
R-30	Residential (30,000 s.f. lot min.)	3,570.5	R-40*	Single-Family Residential (Note: If predominate lot size is between 30,000 and 40,000 s.f., R-20 is an alternative)
R-40	Residential (40,000 s.f. lot min.)	16.3	R-40	Single-Family Residential
CU-R-40	Residential – Conditional	21.0	R-40	Single-Family Residential

R-40W	Residential Watershed (40,000 s.f. lot min.)	1,900.6	R-40	Single-Family Residential
R-80W	Residential Watershed (80,000 s.f. lot min.)	93.5	R-40	Single-Family Residential

2. The second step has been to examine the existing land use parcel by parcel in order to determine the potential for nonconforming uses. The proposed zoning from step 1 has been adjusted as needed to minimize this potential. This adjusted proposal is presented as part of this staff report in the table and maps following the section below on Overlay Districts.

OVERLAY DISTRICTS:

Several of the Town’s current overlay districts are also applicable in the expanded ETJ areas. These include:

- The **Swift Creek Conservation District** for most areas south and west of White Oak and Garner roads, and east of New Rand and Benson roads;
- The **I-40 Overlay District** for parcels within 1,250 feet of the right-of-way of Interstate 40;
- The **U.S. 70/401 Thoroughfare Overlay District** for parcels within 450 feet of the centerline of the right-of-way of U.S. Highway 70 and U.S. Highway 401; and
- The **Garner Road Overlay District** extending out 400 feet from the northern right-of-way line of Garner Road; and extending out 400 feet or to the right-of-way for the North Carolina Railroad from the southern right-of-way line of Garner Road, whichever is less.

PIN_NUM	OWNER OR SUBDIVISION NAME	EXISTING WAKE COUNTY ZONING	EXISTING OVERLAY	PROPOSED GARNER ZONING	PROPOSED OVERLAY	PROPOSED OVERLAY (2)
MULTIPLE	ANTELOPE POINT SUBDIVISION	R-30		RMH	GROD*	
MULTIPLE	APRIL COURT SUBDIVISION	R-30		RMH		
MULTIPLE	COLONIAL HEIGHTS SUBDIVISION	R-40W		R-20	US 70/401*	
MULTIPLE	DANIELS LANDING SUBDIVISION	R-30		R-20		
MULTIPLE	EAGLE MOUNTAIN SUBDIVISION	R-40W		R-20		
MULTIPLE	LAKESIDE ESTATES SUBDIVISION	R-40W		R-15		
MULTIPLE	LEGEND HILLS SUBDIVISION (EXCEPT THOSE LISTED BELOW)	R-30		R-20		
LH-1639390255	DONALDSON, ROBERT G DONALDSON, SUE J	R-30		R-40		
LH-1639392469	HAGA, JUSTIN K HAGA, WENDY M	R-30		R-40		
LH-1639395434	FLINT, DOUGLAS DEAN	R-30		R-40		
LH-1639397219	FLINT, DOUGLAS DEAN	R-30		R-40		
LH-1639398255	BOWERS, DANIEL J BOWERS, AMY CATHERINE	R-30		R-40		
LH-1639481467	JACKSON, WILLIAM R JACKSON, KIMBERLY	R-30		R-40		
LH-1639482725	JACKSON, WILLIAM R JACKSON, KIMBERLY	R-30		R-40		
LH-1639490055	GARRETT, RAY L FLOYD, SUSAN R	R-30		R-40		
LH-1639491306	STANCIL, MELVIN D STANCIL, MIRANDA B	R-30		R-40		
LH-1639493037	HADDOCK, DONALD DAVID	R-30		R-40		
MULTIPLE	PENWYCK ESTATES SUBDIVISION	R-30		R-20		
MULTIPLE	RIDGEVIEW SUBDIVISION	R-30	SHOD	R-20	I-40	SCCD
MULTIPLE	SOUTH MOUNTAIN SUBDIVISION	R-40W		R-40		
MULTIPLE	SUNNYSIDE VILLAGE SUBDIVISION	R-30	RCOD-2	R-12		
MULTIPLE	WHITCROFT MANOR SUBDIVISION (EXCEPT THOSE LISTED BELOW)	R-40W		R-20		

WM-0699859430	AQUA NORTH CAROLINA INC	R-40W	R-40	
WM-0699954235	WILLIAMS, GEORGE W WILLIAMS, JAN W	R-40W	R-40	
WM-0699955759	WILLIAMS, GEORGE W WILLIAMS, JAN W	R-40W	R-40	
WM-0699968070	WILLIAMS, GEORGE W WILLIAMS, JAN W	R-40W	R-40	
MULTIPLE	WYNFORD PLACE SUBDIVISION	R-40W	R-40	
0689893092	AREPS LLC	R-40W	R-40	
0689985890	SORRELL, BEVERLY ANN SORRELL, C RAY	R-40W	R-40	US 70/401
0689987253	RAND, JOSEPH L	R-40W	R-40	US 70/401
0689988964	SORRELL, JAMES HAROLD	R-40W	R-40	US 70/401
0689997247	FOSTER, JOHN LOUIS FOSTER, WILLIAM BARRY	R-40W	R-40	
0699057385	SEAGROVES, THOMAS V SEAGROVES, MILDRED B	R-40W	R-40	
0699059282	LILES, EDWARD DOUGLAS JR	R-40W	R-40	
0699081685	SORRELL, BEVERLY ANN SORRELL, C RAY	R-40W	R-40	US 70/401
0699086923	SORRELL, JAMES HAROLD	R-40W	R-40	US 70/401
0699089568	SORRELL, CHARLES RAY SORRELL, JO ANN N	R-40W	R-40	US 70/401
0699090134	FOSTER, JOHN LOUIS FOSTER, WILLIAM BARRY	R-40W	R-40	US 70/401
0699095339	STEPHENSON, PAUL K JR	R-40W	R-40	US 70/401
0699097803	THE BETTY T MATTHEWS REVOCABLE TRUST	R-40W	R-40	US 70/401
0699098241	FOSTER, JOHN L	R-40W	R-40	US 70/401
0699145840	TALTON, SHERON C TALTON, JUDY B	R-40W	R-40	
0699145976	TALTON, SHERON C TALTON, JUDY B	R-40W	R-40	
0699151144	WAIDE, LYNN DUPREE MICH	R-40W	R-40	
0699153127	WAIDE, D DONALD HEIRS VISSER, CYNTHIA A	R-40W	R-40	
0699154186	HANNEN, AMY M. HANNEN, STANLEY EDWARDS	R-40W	R-40	
0699185547	CARLISLE, JACK J CARLISLE, JEANETTE H	R-40W	R-40	US 70/401
0699190009	FOSTER, JOHN LOUIS FOSTER, WILLIAM BARRY	R-40W	R-40	US 70/401
0699190284	STEPHENSON, SHIRLEY B	R-40W	R-40	US 70/401
0699193653	MATTHEWS, VIOLET B	R-40W	R-40	US 70/401
0699195899	THE BETTY T MATTHEWS REVOCABLE TRUST	R-40W	R-40	US 70/401
0699263740	VIRK, DAVINDER	R-40W	R-40	
0699279916	BRITT, BRENDA STEPHENSON	R-40W	R-40	
0699283995	BUFFALOE, JULIAN LAWRENCE BUFFALOE, BRENDA MARION	R-40W	R-40	US 70/401
0699298457	STEPHENSON, PAUL KENT SR STEPHENSON, SHIRLEY B	R-40W	R-40	US 70/401
0699363393	HUTCHINS, EDWIN H HUTCHINS, EDWIN H TRUSTEE	R-40W	R-40	
0699492198	BUFFALOE, JAMES ATLAS SR	R-40W	R-40	
0699530859	TRUSTEE OF THE MARGARET P BUFFALOE RVCBLE TRUST	R-40W	R-40	
0699547895	BUFFALOE, MICKEY J BUFFALOE, CYNTHIA B	R-40W	R-40	
0699647391	MATTHEWS, ELIZABETH J	R-40W	R-40	
0699649237	HOCUTT, MELVIN E HOCUTT, MARY ANN	R-40W	R-40	
0699650373	LEE, NAOMI S	R-40W	R-40	
0699654299	LEE, NAOMI S	R-40W	R-40	
0699659341	HOCUTT, MELVIN E GAY, MARY ANN	R-40W	R-40	
0699743315	BUTTERS, KENT B BUTTERS, KELLY H	R-40W	R-40	
0699746455	HOCUTT, JESSIE W HEIRS	R-40W	R-40	
0699746924	COMPTON, B	R-40W	R-40	
0699749268	HAYNES, EUNICE HOCUTT	R-40W	R-40	
0699752306	HOCUTT, DELMA F HOCUTT, JUDITH B	R-40W	R-40	
0699755508	HOCUTT, JESSIE W HEIRS	R-40W	R-40	
0699758451	HOCUTT, JAMES L	R-40W	R-40	
0699841584	PERRY, THOMAS RANSOM	R-40W	R-40	
0699844217	JOHNSON, WILLIAM H	R-40W	R-40	
0699844513	DELGADO, DARIO ARROYO HERNANDEZ, NARCEDALIA G	R-40W	R-40	
0699844720	AGUILAR, ARTURO AGUILAR, ADDIE	R-40W	R-40	
0699844904	ELLETT, LANCE ELLETT, BETH	R-40W	R-40	
0699846128	ADAMS, MICHAEL JAMES	R-40W	R-40	
0699846327	ADAMS, MICHAEL JAMES	R-40W	R-40	
0699846653	ADAMS, MICHAEL JAMES	R-40W	R-40	
0699846977	ADAMS, MICHAEL JAMES ADAMS, ROBIN G	R-40W	R-40	
0699848483	COBERLY CORP	R-40W	R-40	
0699941003	COBERLY CORP	R-40W	R-40	
0699941373	PEPPER, JOHN WALSTON PEPPER, LOUISA JO	R-40W	R-40	
0699942416	LESHER, JACQUELYN TRUSTEE PEPPER, LOUISA JO TRUSTEE	R-40W	R-40	
0699942622	LESHER, JACQUELYN OVERBY	R-40W	R-40	
0780802364	SENER, MAXINE S HEIRS	R-40W	R-40	
0780806916	MATTHEWS, DAN ANDREW	R-40W	R-40	
0780922686	TYSINGER, ROBERT F TYSINGER, DOROTHY M	R-40W	R-40	
0780925857	WHITENACK, MARY WATSON	R-40W	R-40	
0790012715	JDS FARMS LLC	R-40W	R-40	
0790105290	THE BETTY T MATTHEWS REVOCABLE TRUST	HD	SB	US 70/401
0790118607	STEPHENSON, CATHERINE J STEPHENSON, MELVYN RAY	R-40W	R-40	US 70/401
0790138299	MIDWAY BAPTIST CHURCH OF	CU-R40	WSO-3NC	R-40

0790224596	MIDWAY BAPTIST CHURCH INC OF RAL	R-40	WSO-3NC	R-40	US 70/401
0790226824	MIDWAY BAPTIST CHURCH	R-40W		R-40	US 70/401
0790226959	MID WAY BAPTIST CHURCH OF RALEIGH	R-40W		R-40	US 70/401
0790234560	MID-WAY BAPTIST CH OF RALEIGH	CU-R40	WSO-3NC	R-40	US 70/401
0790301714	HOCH, SCOTT M	R-40W		R-40	US 70/401
0790314821	GREEN, JEANNIE E ROBINSON, SHARON	R-40W		R-40	US 70/401
0790317817	BRITT FAMILY INCOME TRUST /BY TR	R-40W		R-40	US 70/401
0790338909	COTTON PROPERTIES INC	HD		CR	US 70/401
0790352160	MID WAY BAPTIST CHURCH INC OF RAL	R-40W		R-40	US 70/401
0790366702	RALEIGH CITY OF	R-80W		R-40	US 70/401
0790403331	CHRISTIAN, JEWEL B	R-40W		R-40	
0790410437	STANLEY, JUSTIN DANIEL HARRIS, AMBER MEGHAN	R-40W		R-40	
0790417331	CHRISTIAN, JEWEL BUFFALOE	R-40W		R-40	
0790440329	PABOYS LLC	HD		CR	US 70/401
0790444656	PRICE, JEAN C	R-40W		R-40	US 70/401
0790447892	RIGGAN, PEARSON A JR RIGGAN, VIRGINIA E	R-80W		R-40	US 70/401
0790455052	FUQUAY VARINA TOWN OF	R-80W		R-40	US 70/401
0790491371	SHAIKH, ISSA SHAIKH, MAHA	R-40W		R-40	
0790497258	SHAIKH, ISSA F SHAIKH, MAHA	R-40W		R-40	
0790505263	PARROTT, JOY B	R-40W		R-40	
0790518243	PARROTT, JOY BUFFALOE	R-40W		R-40	
0790583066	PHILLIPS, GEORGIA H	R-40W		R-40	US 70/401
0790589985	MCGHEE, CARL T III MCGHEE, SHARON W	HD		SB	
0790664029	FOUR O ONE PTNR LLC	HD		SB	US 70/401
0790664934	BANNISTER PROPERTIES LLC	HD		SB	US 70/401
0790665577	GRIFFIN, DAVID HUGHES SR FOUR O ONE PARTNERS LLC	HD		SB	US 70/401
0790676267	MATEO, WILSON TRUSTEE BRITO, NAIROBI SANTANA TRUSTEE	R-40W		R-40	US 70/401
0790677652	HAYES, L BOYD	R-40W		R-40	US 70/401
0790680703	MILLS, GAIL S	HD		SB	
0790682740	MILLS, GAIL S	HD		SB	
0790683795	TURNER, THOMAS E TURNER, LINDA C	HD		SB	
0790684339	TALTON, RAYMOND C TRUSTEE TALTON, HARRIETT C TRUSTEE	GB		CR	US 70/401
0790685774	HOME COURT PROPERTIES LLC	HD		SB	US 70/401
0790688433	TALTON, RAYMOND C TRUSTEE TALTON, HARRIETT C TRUSTEE	GB		CR	US 70/401
0790689754	FAYETTEVILLE ROAD PROPERTIES LLC	HC		SB	US 70/401
0790690089	TURNER, THOMAS E	HD		SB	
0790694120	HOME COURT PROPERTIES LLC	R-40W		SB	
0790696493	BRAY, BRIAN STEPHEN	R-40W		R-40	
0790697218	ADAMS, MICHAEL GLENN	R-40W		R-40	
0790698086	HOME COURT PROPERTIES LLC	HD		SB	US 70/401
0790698274	ADAMS, MICHAEL GLENN	R-40W		R-40	US 70/401
0790699403	HATCHER, MAVIS A	R-40W		R-40	US 70/401
0790790252	PLAZA EL TORO LLC	HD		SB	US 70/401
0790790471	PLAZA EL TORO LLC	R-40W		R-40	US 70/401
0790791066	ARVIN, JAMES LEE	HD		SB	US 70/401
0790792348	PLAZA EL TORO LLC	R-40W		R-40	US 70/401
0791918861	COC PROPERTIES INC	HD		I-1	US 70/401
0791925616	POPE INDUSTRIAL PARK LIMITED PARTNERSHIP	HC		I-1	
0791927310	BANNISTER PROPERTIES LLC	I-1		I-1	US 70/401
0791928625	POPE INDUSTRIAL PARK	HC		I-1	
0791932831	LEE & HUDGINS ENTERPRISES LLC	R-40W		R-40	
0791935009	POPE INDUSTRIAL PARK II	HC		I-1	
1608882111	BRITT, BARNEY WAYNE PLATT, JUANITA GAIL	R-30	RCOD-2	RMH	
1608882414	BRITT, BARNEY WAYNE PLATT, GAIL	R-30	RCOD-2	RMH	
1608883274	BRITT, DALLAS VANCE BRITT, KIMBERLY B	R-30	RCOD-2	R-20	
1608885025	HILL, JEREMY CHRISTOPHER	R-30	RCOD-2	R-20	
1608885289	HILL, JEREMY CHRISTOPHER	R-30	RCOD-2	R-20	
1608980785	SANDERFORD, SAMMY V SANDERFORD, ANNIE LOU	R-30	RCOD-2	R-20	
1608986779	CANNON, MICHAEL T CANNON, CONSTANCE GWENN	R-30	RCOD-2	R-20	
1608990273	CANNON, JUSTIN M	R-30	RCOD-2	R-20	
1608997411	CANNON, MICHAEL T CANNON, CONSTANCE GWENN	R-30	RCOD-2	R-20	
1609087228	WEDDINGS, HARRY F WEDDINGS, VIRGINIA WADE	R-40W		R-40	
1609089797	EURY, MATTHEW J EURY, JANICE Z	R-40W		R-40	
1609097092	BOYETTE, CAROL THOMPSON BOYETTE, JAMES C	R-40W		R-40	
1609182976	UPCHURCH, JOY M	R-40W		R-40	
1618093740	THOMASON, ETHAN C	R-30	RCOD-2	R-20	
1618099605	PRICE, HAROLD B SR TRUSTEE PRICE, DORIS L TRUSTEE	R-30	RCOD-2	R-20	
1618463894	MCNALLY, KATIE B	HD	RCOD-2	CR	
1618560592	SOUTHERN BELL TELEPHONE	GB	RCOD-2	CR	
1618561816	MCNALLY, KATIE B	GB	RCOD-2	CR	
1619130287	FRANKS, ROCKY LANE SR	R-30	RCOD-2	RMH	
1619130643	WARREN, JERRY FLOYD	R-30	RCOD-2	R-20	

1619132793	SCHMIDT, KELLIE MIDDLETON SCHMIDT, MATTHEW COLLIN	R-30	RCOD-2	R-20	
1619133972	MIDDLETON, BETTY E	R-30	RCOD-2	R-20	
1619135525	MIDDLETON, BETTY E	R-30	RCOD-2	R-20	
1619147025	PRIOR, GARY R PRIOR, GWEN H	R-30	RCOD-2	R-20	
1619815817	RAYNOR, BOBBY C	R-30	RCOD-2	R-20	SCCD
1628078711	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628184679	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628185810	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628185961	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628187599	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628188638	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628188767	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628189806	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628189935	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628196002	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628196153	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628196294	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628197364	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628198451	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628199092	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628199192	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628199449	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628259668	RALEIGH CITY OF	R-30	RCOD-2	R-40	SCCD
1628290187	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1628290537	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628291253	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628291625	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628292239	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628292713	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628293306	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628293472	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628293801	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1628294448	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628294809	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628294997	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1628295525	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1628295683	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628297703	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628298678	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1628298936	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1628578153	BRYAN, JEAN BALL	R-30	RCOD-2	R-40	SCCD
1628732458	B T & BETSY HENDERSON FAMILY LLC CH YOUNG PROPERTIES LLC	R-30	RCOD-2	R-20	I-40
1628761326	B T & BETSY HENDERSON FAMILY LLC MORRIS, ASHLEY CARLYLE JR	R-30	RCOD-2	R-20	I-40
1628873176	NC DEPARTMENT OF TRANSPORTATION	R-30	SHOD	R-20	I-40
1628891742	PEARSALL, RAY NELL	R-30	SHOD	R-20	I-40
1628895913	BAILEY, KEVIN G	R-30	SHOD	R-20	I-40
1628896600	PEARSALL, RAY NELL	R-30	SHOD	R-20	I-40
1629003386	FERGUSON, SHERRY BUFFALOE WINTON, DEAN BUFFALOE	R-30	RCOD-2	R-20	SCCD
1629038995	TINGEN, DANIEL H TINGEN, PEGGY B	R-30	RCOD-2	R-20	SCCD
1629114632	BRYAN, JAMES R	R-30	RCOD-2	R-20	SCCD
1629123672	BRYAN, DOAN S	R-30	RCOD-2	R-20	SCCD
1629127485	BRYAN, DOAN S	R-30	RCOD-2	R-20	SCCD
1629138501	BRYAN, WILLIAM W JR BRYAN, AMANDA H	R-30	RCOD-2	R-20	SCCD
1629143550	BRYAN, LORRAINE	R-30	RCOD-2	R-20	SCCD
1629203686	COCKS, JENNIFER ANNE COCKS, THOMAS HENRY	R-30	RCOD-2	R-20	SCCD
1629205096	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1629207269	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1629223414	BRYAN, DOAN S	R-30	RCOD-2	R-20	SCCD
1629231442	BRYAN, WILLIAM W JR BRYAN, AMANDA H	R-30	RCOD-2	R-20	SCCD
1629233112	BRYAN, PAUL L III BRYAN, JENNIFER JILL	R-30	RCOD-2	R-20	SCCD
1629236028	BRYAN, TIMOTHY S	R-30	RCOD-2	R-20	SCCD
1629237803	BRYAN, TIMOTHY S	R-30	RCOD-2	R-20	SCCD
1629242358	BANK OF AMERICA NA TRUSTEE FBO WRENN, CREIGHTON JR	R-30	RCOD-2	R-20	SCCD
1629244774	DAWSON, CLIFFORD TODD DAWSON, DAWN DENTON	R-30	RCOD-2	R-20	SCCD
1629300149	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1629300570	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1629300602	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1629302352	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1629302627	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20	SCCD
1629303499	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1629303891	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD
1629305755	ROBUCK HOMES TRIANGLE LLC	R-30	RCOD-2	R-20	SCCD

1629316059	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629318007	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629320994	BRYAN, TIMOTHY S	R-30	RCOD-2	R-20		SCCD
1629329873	TAYLOR, BRETT C TAYLOR, DEBORAH M	R-30	RCOD-2	R-20		SCCD
1629331794	BRYAN, TIMOTHY SAMUEL JR BRYAN, ROBERT L	R-30	RCOD-2	R-20		SCCD
1629410216	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629413520	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629419715	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629419919	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629423149	COCKS, CHARLES T	R-30	RCOD-2	R-20		SCCD
1629430832	FERGUSON, SHERRY BUFFALOE WINTON, DEAN BUFFALOE	R-30	RCOD-2	R-20		SCCD
1629518996	BUFFALOE PRESERVE LLC	R-30	RCOD-2	R-20		SCCD
1629535461	LEE, PAUL ALEXANDER JR LEE, MARY S	R-30	RCOD-2	R-20		SCCD
1629536738	LEE, PATTIE B TAYLOR, DOTTIE L	R-30	RCOD-2	R-20		SCCD
1629543862	WILLIAMS, VIRGINIA B	R-30	RCOD-2	R-40		SCCD
1629545589	SMITH, SHERWOOD T SMITH, LAURA L	R-30	RCOD-2	RMH		SCCD
1629546226	TAYLOR, DOTTIE L	R-30	RCOD-2	R-20		SCCD
1629546732	GALLOGLY, CHAD EVERETT GALLOGLY, MELISSA M	R-30	RCOD-2	RMH		SCCD
1629546854	HILL, LINWOOD K	R-30	RCOD-2	RMH		SCCD
1629547522	REAVES, MARGARET ANN REAVES, RONALD WAYNE HEIRS	R-30	RCOD-2	RMH		SCCD
1629548497	REAVES, MARGARET	R-30	RCOD-2	RMH		SCCD
1629548740	REAVES, MARGARET A	R-30	RCOD-2	RMH		SCCD
1629549153	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629549678	REAVES, MARGARET A	R-30	RCOD-2	RMH		SCCD
1629604691	WHITE, MARY POWELL WARD WARD, ISABEL L	R-30	RCOD-2	R-20		SCCD
1629621544	LEE, PAUL ALEXANDER JR LEE, MARY S	R-30	RCOD-2	R-20		SCCD
1629623909	LEE, PATTIE B LEE, PAUL ALEXANDER JR	R-30	RCOD-2	R-20	I-40	SCCD
1629630959	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629631945	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629632940	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629633836	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629634830	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629635714	LEE, PATTIE B LEE, P ALEXANDER JR	R-30	RCOD-2	R-20		SCCD
1629637194	LEE, PATTIE B TAYLOR, DOTTIE L	R-30	RCOD-2	R-20		SCCD
1629640551	PIERCE, PRIESTLY EARL JR THOMPSON, SCOTT JOHN	R-30	RCOD-2	RMH		SCCD
1629641423	EDWARDS, JESSICA D	R-30	RCOD-2	RMH		SCCD
1629642420	SANCHEZ, ARMANDO T	R-30	RCOD-2	RMH		SCCD
1629643469	MEADOWS, BRIAN DALE	R-30	RCOD-2	RMH		SCCD
1629643858	STARKS, VIRGINIA R	R-30	RCOD-2	R-20		SCCD
1629645365	MEADOWS, BRIAN DALE	R-30	RCOD-2	R-20		SCCD
1629648250	BAILEY, MILTON EARL I	R-30	RCOD-2	R-40		SCCD
1629652446	STARKS, VIRGINIA R	R-30	RCOD-2	R-20		SCCD
1629653937	TOWN OF GARNER	R-30	RCOD-2	R-40		SCCD
1629715058	WHITE, MARY POWELL WARD WARD, ISABEL L	R-30	RCOD-2	R-20	I-40	SCCD
1629728767	COOK, JOSEPH P COOK, ELLEN M	R-30	RCOD-2	R-20	I-40	SCCD
1629730495	GASCA, JOSE J GASCA, BEATRIZ Z	R-30	RCOD-2	R-20		SCCD
1629735190	COOK, JOSEPH P COOK, ELLEN M	R-30	RCOD-2	R-20		SCCD
1629735853	POTTER, JOAN S	R-30	RCOD-2	R-20		SCCD
1629737682	SMITH, DAVID ALDON JR SMITH, TRUDY E	R-30	RCOD-2	R-20	I-40	SCCD
1629738185	SMITH, DAVID A SMITH, TRUDY W	R-30	RCOD-2	RMH	I-40	SCCD
1629739326	SMITH, DAVID A SMITH, TRUDY W	R-30	RCOD-2	RMH	I-40	SCCD
1629739790	SMITH, DAVID A SMITH, TRUDY W	R-30	RCOD-2	RMH	I-40	SCCD
1629741072	BARRETT, JAMES EARL	R-30	RCOD-2	R-20		SCCD
1629801039	PEARSALL, RAY NELL	R-30	SHOD	R-20	I-40	SCCD
1629803590	PENNY, DAVID EARL	R-30	SHOD	R-20	I-40	SCCD
1629804007	PEARSALL, RAY NELL	R-30	SHOD	R-20	I-40	SCCD
1629805447	PENNY, JOHNNY LEE HEIRS	R-30	SHOD	R-20	I-40	SCCD
1629806354	NORRIS, REBECCA A	R-30	SHOD	R-20	I-40	SCCD
1629807999	PENNY, THOMAS H HEIRS	R-30	SHOD	R-20	I-40	SCCD
1629821364	COOK, JOSEPH P COOK, ELLEN M	R-30	SHOD	R-20	I-40	SCCD
1629828615	WALTERS, KENNETH REID WALTERS, VICTORIA B	R-30	SHOD	R-20	I-40	SCCD
1629831149	MUNIE, STEVEN C MUNIE, SHERRIE L	R-30	RCOD-2	RMH	I-40	SCCD
1629831569	CAVERLY, GAIL EVELYN	R-30	RCOD-2	RMH	I-40	SCCD
1629833451	ARANT, NORMAN F JR ARANT, REBECCA Y	R-30	SHOD	R-20	I-40	SCCD
1629941274	NC DEPT OF TRANSPORTATION	R-30	SHOD	R-20	I-40	SCCD
1629962556	ROGERS, DAVID B ROGERS, MARIE M	R-30	SHOD	RMH	I-40	SCCD
1629963559	PITTMAN, WILLIAM JR	R-30	SHOD	RMH	I-40	SCCD
1629963729	RICH, ANGELA M	R-30	SHOD	RMH	I-40	SCCD
1629963925	NORTH CAROLINA FORECLOSURE RELIEF LLC	R-30	SHOD	RMH	I-40	SCCD
1629970385	UKRAINIAN CATHOLIC DIOCESE OF ST JASAPATH IN PARMA	R-30	SHOD	R-20	I-40	SCCD
1629973136	BRIGHT, ELIZABETH YEARGAN	R-30	SHOD	RMH	I-40	SCCD
1629973342	MASSENGILL, JOHN BRENT MASSENGILL, SHANNON M	R-30	SHOD	RMH	I-40	SCCD

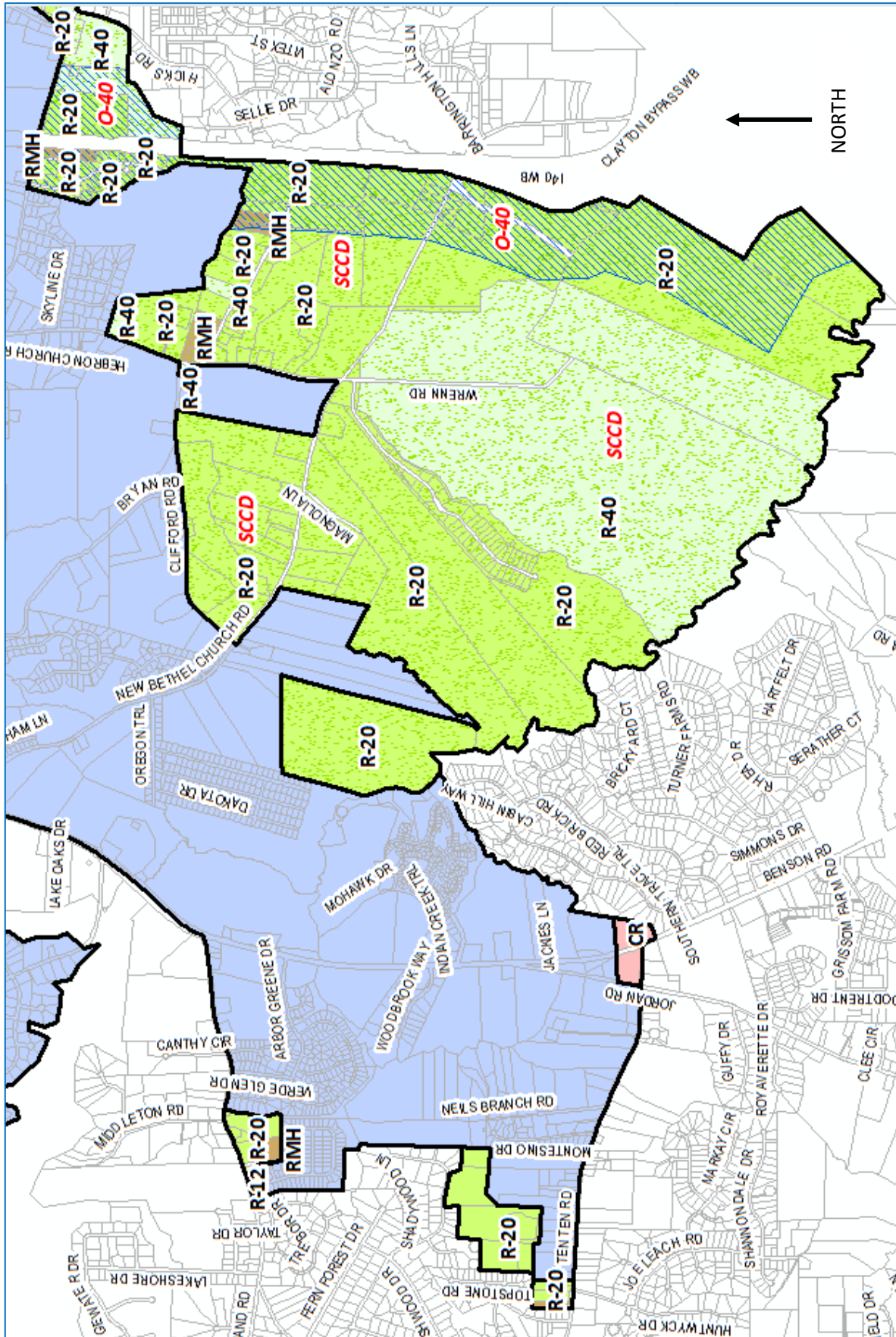
1639051739	BANKS, CORA HEIRS SANDERS, ANNIE B	R-30	SHOD	R-20	I-40	SCCD
1639068854	HANKINS, WADE VALENTINO SANDERS, ANNIE B HEIRS	R-30	SHOD	R-40	I-40	SCCD
1639083803	SAULS, VALLIE L HEIRS	R-30		R-20	I-40	SCCD
1639162896	ATKINSON, ALAN DALE	R-30	RCOD-2	R-40		SCCD
1639163348	RAYNOR, B C RAYNOR, MARGARET	R-30	RCOD-2	R-40	I-40	SCCD
1639165801	ATKINSON, MICHAEL L	R-30	RCOD-2	R-40		SCCD
1639166775	ATKINSON, DAVID L ATKINSON, JAN L	R-30	RCOD-2	R-40		SCCD
1639177186	ATKINSON, JAMES C ATKINSON, BETSY J	R-30		R-20		
1639179029	CEMETERY	R-30		R-20		
1639261916	ROOKS, THOMAS ELMONT	R-30		R-40		
1639266945	CLEMENTS, KENNETH E CLEMENTS, SUSANNE M	R-30		R-40		
1639268674	MANGUM, ROYELLE ONEAL MANGUM, JEWEL P	R-30		RMH		
1639273125	JOHNSON, HARLEY VAN JOHNSON, JUDY R	R-30		R-40		
1639274043	MANGUM, JAMES BRET	R-30		R-40		
1639277426	ORTEGA, CANDICE H	R-30		R-20		
1639278358	GLAIZE, SAMUEL GREER	R-30		R-20		
1639278720	TALAMANTES, URIEL TALAMANTES, EUNICE	R-30		R-20		
1639279094	MANGUM, ROYELLE O MANGUM, JEWEL P	R-30		R-40		
1639360641	MANGUM, THOMAS ROYELLE	R-30		RMH		
1639361598	MANGUM, JAMES BRET MANGUM, FELICIA P	R-30		RMH		
1639362540	MANGUM, JAMES BRET MANGUM, FELICIA PARRISH	R-30		RMH		
1639365636	COBOS, OSCAR B COBOS, ROSALBA S	R-30		R-20		
1639368300	PARRISH, ELLA GRACE PARRISH, PHILLIP WEST	R-30		RMH		
1639369295	PARRISH, ELLA GRACE PARRISH, PHILLIP WEST	R-30		RMH		
1639369909	CLEMENTS, RUBY ATKINSON TRUSTEE CLEMENTS, TALMAGE B TRUSTEE	R-30		R-20		
1639370434	STONE, DONNIE	R-30		R-20		
1639463517	MT HERMAN CHRISTIAN CHURCH	R-30		R-20		
1639465860	RHODES, LINWOOD W RHODES, BARBARA S	R-30		R-20		
1639475283	ELMO T WILLIAMS TRUST WILLIAMS, ALICE H	R-30		R-20		
1639475478	COLE, BLAKE A	R-30		R-20		
1639583019	ELMO T WILLIAMS TRUST WILLIAMS, ALICE H	R-30		R-20		
1649292424	NORTH CAROLINA NATURAL GAS CORP	R-30		R-40		
1649392442	SMITH, KENNETH J JR BRANNAN, FREDERICK J	R-30		R-40		
1700100322	TUCKER, ELIZABETH FLORENCE CASHELL, HELEN DOROTHY	R-40W		R-40		
1700182874	BOLING, LOUISE C	R-40W		R-20		
1700187652	RAGLAND, CHARLES J HEIRS	R-40W		R-20		
1700284806	KELLY, CLARENCE ALLEN KELLY, JOAN E	R-40W		R-20		
1700292163	KELLY, CLARENCE A KELLY, JOAN E	R-40W		R-20		
1700292591	NEWPORT KELLY INC	R-40W		R-20		
1700292714	THE SUSAN OXFORD KESLING LIVING TRUST	R-40W		R-20		
1700293371	KELLY, CLARENCE A KELLY, JOAN E	R-40W		R-20		
1700294556	KELLY, CLARENCE ALLEN	R-40W		R-20		
1700295695	KELLY, JOAN E	R-40W		R-20		
1700295977	FURLOUGH, CHARLES E FURLOUGH, SANDRA G	R-40W		R-20		
1700296374	PURYEAR, L C	R-40W		R-20		
1700296466	VIZCAYA, RAMON JUAREZ, AMELIA VARELA	R-40W		R-20		
1700297037	GUZMAN, ALBERTO VAZQUEZ	R-40W		R-20		
1700297203	KELLY, JOAN E KELLY, CLARENCE A	R-40W		R-20		
1700297509	NEWPORT-KELLY INC	R-40W		R-20		
1701014570	FAYETTEVILLE ROAD #5429 LP	HD		SB		US 70/401
1701017618	PAGE, DOROTHY W	R-40W		SB		US 70/401
1701018836	SIMMONS, PATRICIA F SIMMONS, CLYDE E	HD		SB		US 70/401
1701021393	BANNISTER PROPERTIES LLC	HD		SB		US 70/401
1701022679	POPE INDUSTRIAL PARK LIMITED PARTNERSHIP	HC		I-1		US 70/401
1701023110	BANNISTER PROPERTIES	HD		I-1		US 70/401
1701024291	BANNISTER PROPERTIES	HD		I-1		US 70/401
1701025269	BANNISTER PROPERTIES	HD		SB		US 70/401
1701026628	POPE INDUSTRIAL PARK IV LLC	HD		I-1		US 70/401
1701033217	POPE INDUSTRIAL PARK III	HC		I-1		US 70/401
1701037002	POPE INDUSTRIAL PARK LIMITED	HD		I-1		US 70/401
1701037527	V & C COMMERCIAL PROPERTIES LLC	HC		SB		US 70/401
1701038383	POPE INDUSTRIAL PARK II	HD		SB		US 70/401
1701046088	LEE & HUDGINS ENTERPRISES LLC	I-1		I-1		US 70/401
1701110998	BANNISTER PROPERTIES LLC	CU-HD	WSO-3NC	NO		US 70/401
1701116610	HORTON, DOMMIE LEE HEIRS	R-40W		R-20		
1701116979	FUMYXS, LLC	R-40W		R-20		
1701121122	MILLER, GAIL M MANN, DONALD F	CU-HD	WSO-3NC	NO		US 70/401
1701121388	FAYETTEVILLE ROAD 5317 LLC	CU-HD	WSO-3NC	SB		US 70/401
1701121697	DWB PROPERTIES LLC	R-40W		R-20		US 70/401
1701123708	BANNISTER, DAVID W	R-40W		R-20		US 70/401
1701123806	BANNISTER, DAVID W	R-40W		R-20		US 70/401

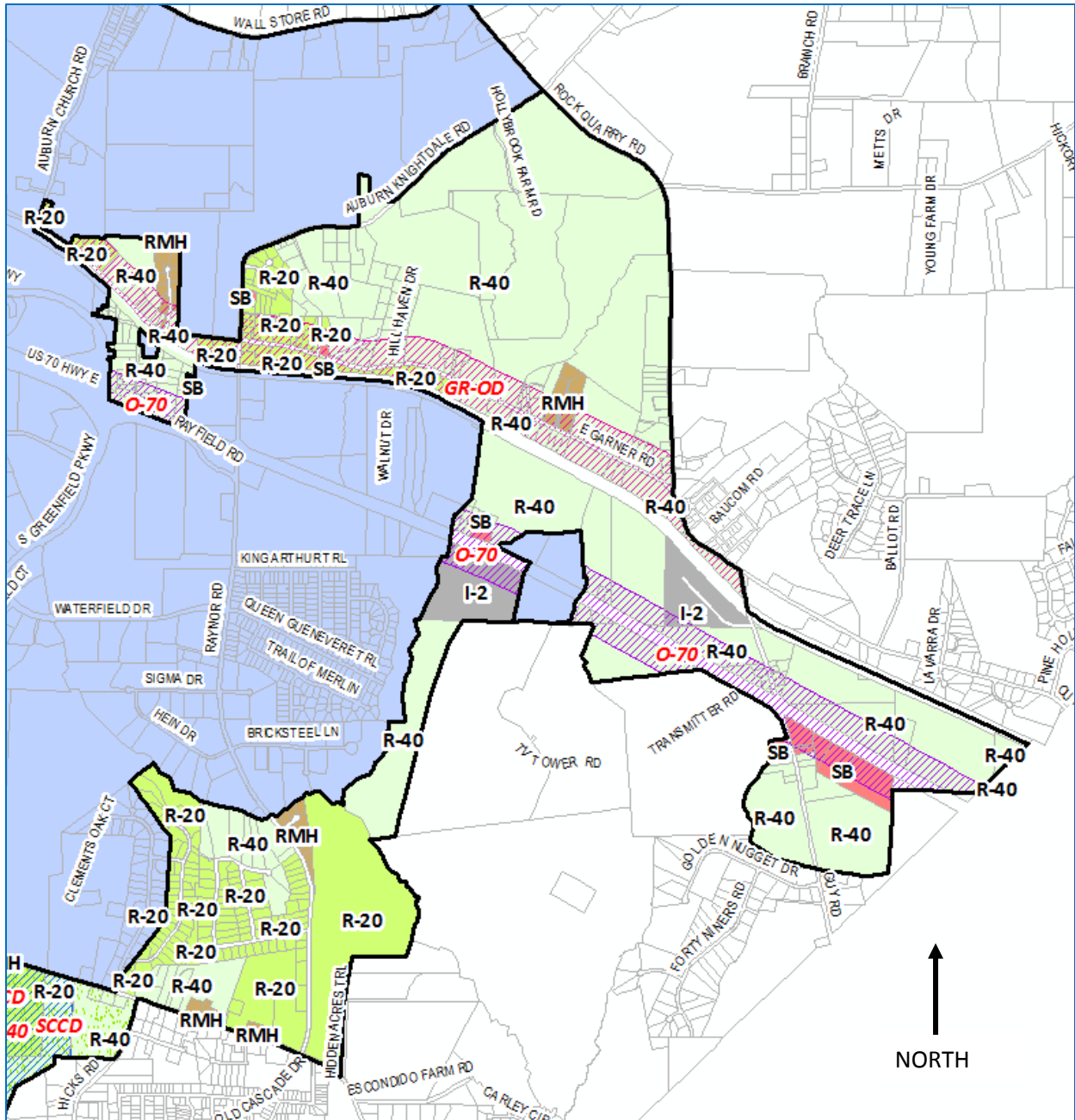
1701123936	DWB PROPERTIES LLC	R-40W	R-20	US 70/401
1701126195	COOPER, ROBERT R COOPER, KATHRYN M	R-40W	R-20	
1701126266	KYLE WHITE ENTERPRISES LLC	R-40W	R-20	
1701126366	KYLE WHITE ENTERPRISES LLC	R-40W	R-20	
1701126476	KYLE WHITE ENTERPRISES LLC	R-40W	R-20	
1701127505	KYLE WHITE ENTERPRISES LLC	R-40W	R-20	
1701127648	MACK, LARRY D	R-40W	R-20	
1701127853	BANNISTER, DAVID W	R-40W	R-20	US 70/401
1701127915	GUPTA, BHOLA NATH GUPTA, RADHA L	R-40W	R-20	US 70/401
1701133064	BANNISTER, DAVID W	R-40W	R-20	US 70/401
1701133191	HONEYCUTT, RALPH STEVENS TRUSTEE	R-40W	R-20	US 70/401
1701134210	MARKEY, ROBERT THOMAS	R-40W	R-20	US 70/401
1701134326	CHATHAM, B CLARK	R-40W	R-20	US 70/401
1701134581	NAIMEE, SHAHAB	R-40W	R-20	US 70/401
1701135610	NAIMEE, SHAHAB	R-40W	R-20	US 70/401
1701135851	RABBANI, CHERYL A SPENCER	R-40W	R-20	US 70/401
1701135972	RABBANI, CHERYL A SPENCER	R-40W	R-20	US 70/401
1701136418	NAIMEE, SHAHAB	R-40W	R-20	US 70/401
1701136628	KYLE WHITE ENTERPRISES LLC	R-40W	WSO-3NC R-20	US 70/401
1701136949	PARTOZES, ERMA W HEIRS SPENCER, INEZ W	R-40W	R-20	US 70/401
1701136971	PARTOZES, ERMA W HEIRS SPENCER, INEZ W	R-40W	R-20	US 70/401
1701137013	GUPTA, BHOLA NATH GUPTA, RADHA L	R-40W	R-20	US 70/401
1701137113	GUPTA, BHOLA N	R-40W	R-20	US 70/401
1701137200	BUMGARNER, JAMES EDWARD BUMGARNER, LINDA	R-40W	R-20	US 70/401
1701137310	BUMGARNER, JAMES EDWARD BUMGARNER, LINDA W	R-40W	R-20	US 70/401
1701137410	MERCER, WALTER KENNETH II	R-40W	R-20	US 70/401
1701137523	PELL, DEBRA ANN	R-40W	R-20	US 70/401
1701137801	PARTOZES, ERMA WHITAKER HEIRS	R-40W	R-20	US 70/401
1701146161	PARTOZES, ERMA W HEIRS RABBANI, CHERYL A SPENCER	R-40W	R-20	US 70/401
1701201653	LAZARO-HERNANDEZ, MAURA CATEMAXCA, PEDRO	R-40W	R-20	
1701201701	ENDWELL PROPERTIES LLC	R-40W	R-20	
1701202108	BURNETTE, WALTER JUDSON	R-40W	R-20	
1701202405	JOHNSON, JARVIS L JOHNSON, DIANE L	R-40W	R-20	
1701204048	GARRISON, WILLIAM E III	R-40W	R-20	
1730094147	BAGWELL, DANIEL	R-30	R-20	GROD
1730095325	HARTSFIELD, ALICIA M	R-30	R-20	GROD
1730166579	JONES, JULIAN HEIRS	HD	R-40	US 70/401
1730167472	JILES, CHARLES M JILES, LILLIE M	HD	R-40	US 70/401
1730167562	HINTON, WILLIE C HEIRS HINTON, STEPHEN HEIRS	HD	R-40	US 70/401
1730167637	LEACH, ANDRE E HEIRS	HD	R-40	US 70/401
1730167734	SPRUILL, MONICA	HD	R-40	US 70/401
1730167809	HABITAT FOR HUMANITY OF WAKE COUNTY INC	HD	R-40	US 70/401
1730168529	WRIGHT, JAMES RALPH WRIGHT, CAROLYN C	HD	R-40	US 70/401
1730168676	MARSHALL, NORA	HD	R-40	US 70/401
1730168787	JUPITER INVESTMENTS LLC	HD	R-40	
1730168982	JENKINS, CEBRITTIA C H JENKINS, HOWARD	HD	R-40	
1730169311	WILLIAMS, JOEL L	HD	R-40	US 70/401
1730173770	BLANGO, TERRENCE	HD	R-40	
1730174649	MIMS, JAMES MIMS, CAROLYN	HD	R-40	
1730174746	CURTIS, FOSTON CURTIS, ETHEL S	HD	R-40	
1730175657	COLLEY, KAY WILLIAMS HINTON, BOBBIE J WILLIAMS	HD	R-40	
1730175754	COLLEY, KAY WILLIAMS HINTON, BOBBIE J WILLIAMS	HD	R-40	
1730176375	HABITAT FOR HUMANITY OF WAKE CNTY INC	HD	R-40	
1730176649	MAZZA, ANTHONY F JR HELGUERA-JIMENEZ, MARIA DEJESUS	HD	R-40	
1730177085	WOODS, LARRY CARLTON	HD	R-40	
1730177184	WOODS, JOHN HENRY JR WOODS, LARRY CARLTON	HD	R-40	
1730177385	NEWKIRK, CHARLENE B	HD	R-40	
1730177672	MCCLAMB, HAZEL	HD	R-40	
1730178393	NEWKIRK, ROGENE E JR NEWKIRK, SANDRA K	HD	R-40	
1730180811	SANTANA, AGUSTIN	R-30	R-20	GROD
1730181773	MCLAWHORN, BENNY R	R-30	R-20	GROD
1730184563	EDWARDS, PATRICIA ANN EDWARDS, FRANK EUGENE	R-30	R-20	GROD
1730184698	PHILLIPS, WILLIAM DAILEY HEIRS	R-30	R-20	GROD
1730184702	BROKEN WING FELLOWSHIP ORIGINAL FREEWILL BAPTIST C	R-30	R-20	GROD
1730185360	JONES, HAROLD L JR	R-30	R-40	GROD
1730186186	JPWR PROPERTIES LLC	R-30	R-40	GROD
1730186541	LYMAN, GEORGE WALTER	R-30	R-40	GROD
1730189000	BABB, KEVIN PATRICK BABB, CONSUELO LUGO	R-30	R-40	GROD
1730189502	JPWR PROPERTIES LLC	R-30	R-40	GROD
1730260499	WILLIAMS, JOEL L	HD	R-40	US 70/401
1730260529	PAIR, ELLA MAE	HD	R-40	US 70/401
1730260637	MCDONALD, LANNIE	HD	R-40	

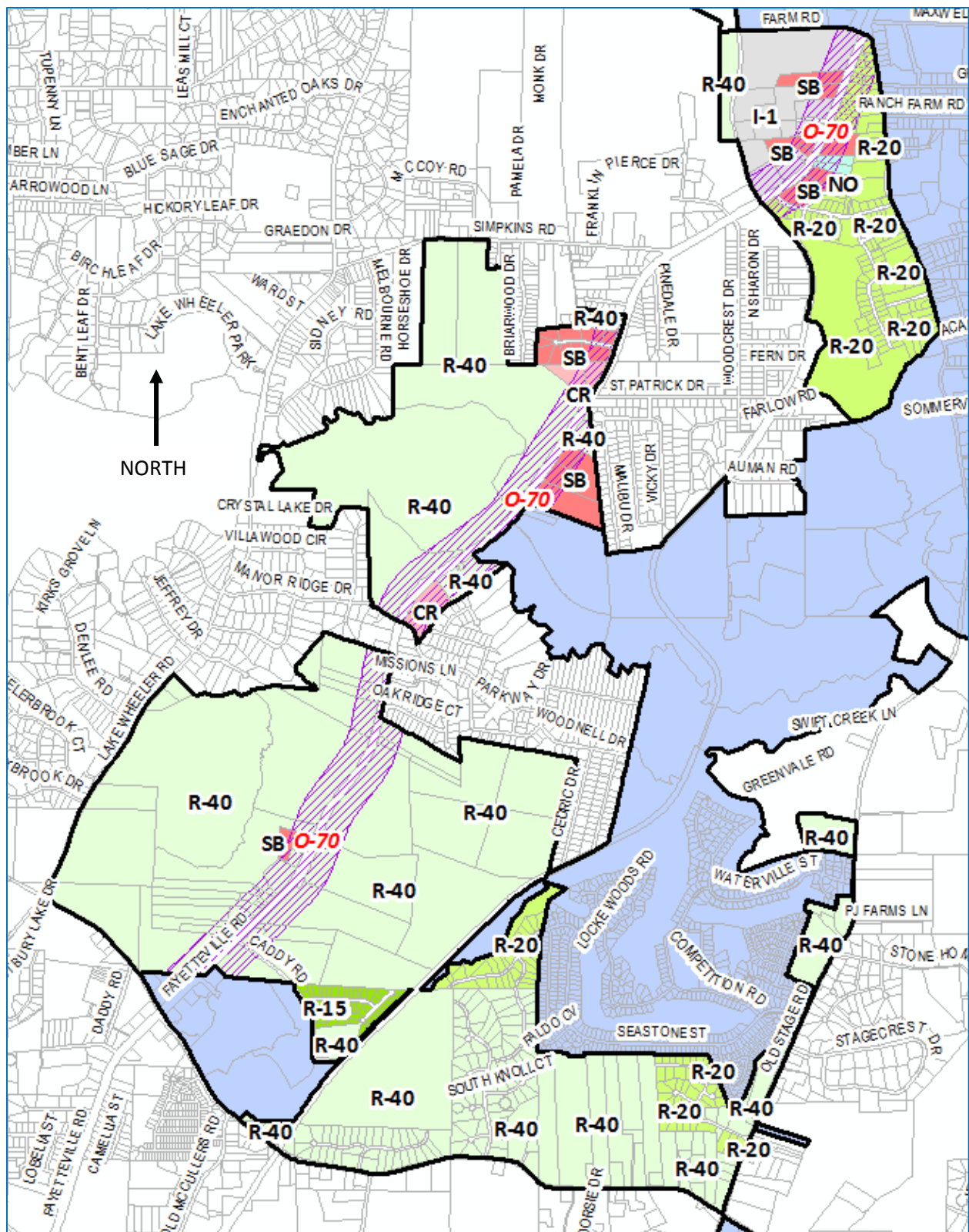
1730260769	HINTON, EWARJA DASBREY HINTON, JOHGRE J L	HD	R-40	
1730260962	HINTON, EWARJA DASBREY HINTON, JOHGRE J L	HD	R-40	
1730261237	WILLIAMS, JOEL L	HD	R-40	US 70/401
1730261309	WILLIAMS, JOEL L	HD	R-40	US 70/401
1730261697	SNELLINGS, JASON MAZZA, ANTHONY JR	HD	R-40	
1730262960	WRIGHT, CAROLYN CHRISTMAS WRIGHT, JAMES RALPH	HD	R-40	
1730264325	WILLIAMS, JOEL LAWSON	HD	R-40	US 70/401
1730264642	NARRON, ANTHONY VAN NARRON, DEBORAH L	HD	R-40	
1730264773	IVEY, WILLIAM CRAIG HENDERSON, ELIZABETH IVEY	HD	R-40	
1730264949	HOWELL, MINDY ANNE	HD	R-40	
1730265827	IVEY, WILLIAM CRAIG IVEY, TERESA ANN	HD	R-40	
1730266169	POOLE, LELAND WAYNE POOLE, NANCY HYNE	HD	R-40	US 70/401
1730266589	NARRON, ANTHONY VAN NARRON, DEBORAH LYNN	HD	R-40	
1730267832	NARRON, ANTHONY VAN NARRON, DEBORAH LYNN	HD	R-40	
1730270759	JOHNS, JASON WILLIAM	R-30	R-40	GROD
1730270794	JPWR PROPERTIES LLC	R-30	R-40	GROD
1730270815	BABB, KEVIN PATRICK BABB, CONSUELO LUGO	R-30	R-40	GROD
1730271676	JPWR PROPERTIES LLC	R-30	R-40	GROD
1730272650	WILLIAMS, TERRI KING, HUBERT	R-30	R-40	GROD
1730273527	WILLIAMS, TERRI KING, HUBERT	R-30	R-40	GROD
1730277241	WATTS, LAURA LYNN GAUL, BARBARA WATTS	R-30	R-40	GROD
1730364915	STALLINGS, WALTER H	R-30	R-20	GROD
1730367917	POOLE, JAMES W TRUSTEE POOLE, LELAND W TRUSTEE	R-30	R-20	GROD
1730370123	WATTS, LAURA LYNN GAUL, BARBARA WATTS	R-30	R-20	GROD
1730372058	STALLINGS, WALTER H	R-30	R-20	GROD
1730374162	STALLINGS, WALTER H	R-30	R-20	GROD
1730376174	POOLE, JAMES W TRUSTEE POOLE, LELAND W TRUSTEE	R-30	R-20	GROD
1730376391	POOLE, JAMES W POOLE, LELAND W	R-30	R-20	GROD
1730377392	ATWOOD, JAMES DOUGLAS HILL, BRENDA ATWOOD	R-30	R-20	GROD
1730377432	POOLE, JAMES W POOLE, LELAND W	R-30	R-20	GROD
1730377522	ATWOOD, JAMES DOUGLAS HILL, BRENDA ATWOOD	R-30	R-20	GROD
1730377632	ASHLEY, ROBERT UTLEY ASHLEY, MARY E	R-30	R-20	GROD
1730377734	SHEARIN, WALTER JOHN	R-30	R-20	
1730377845	BROOKS, JOHN CHARLES BROOKS, NANCY JANE CARROLL	R-30	R-20	
1730377945	ATWOOD, STEVEN DOUGLAS	HC	SB	
1730378475	ASHLEY, ROBERT UTLEY SR ASHLEY, ELIZABETH WOOD	R-30	R-20	GROD
1730378872	JONES, THURMAN JR JONES, MARY JANE	R-30	R-20	
1730379019	LOWERY, TIMOTHY LOWERY, SIMMIE	R-30	R-20	GROD
1730379851	TAYLOR, DEON MARIA POTTER, SANDREA MCLEAN	R-30	R-20	
1730387014	ATWOOD, STEVEN DOUGLAS	HC	SB	
1730389013	CONNER, ROBERT J JR	R-30	R-20	
1730464914	POOLE, JAMES W TRUSTEE POOLE, LELAND W TRUSTEE	R-30	R-20	GROD
1730470414	BUEHLER, STEVEN JAMES BUEHLER, CRYSTAL A	R-30	R-20	GROD
1730470739	TAYLOR, DEON T	R-30	R-20	
1730472464	ASHLEY, ELIZABETH W ASHLEY, ROBERT U	R-30	R-20	GROD
1730472841	ASHLEY, ROBERT U SR ASHLEY, ELIZABETH W	R-30	R-20	
1730474341	CLARK, JOHNNY LAYTON CLARK, PAMELA W	R-30	R-20	GROD
1730475515	CLARK, LEONADUS J	R-30	R-20	GROD
1730475732	ASHLEY, ROBERT UTLEY JR	R-30	R-40	
1730476225	CLARK, LEONADUS J	R-30	R-20	GROD
1730476479	CLARK, LEONADUS J	R-30	R-20	GROD
1730477187	MYERS, ANNIE DORIS C WARD	R-30	R-20	GROD
1730477340	WARD, WILLIAM CHRISTOPHER	R-30	R-20	GROD
1730477734	WALL, JONATHAN C WALL, KAREN ANNE	R-30	R-40	
1730479039	TANNERY, JERRY	HC	SB	GROD
1730479342	WALL, LOTTIE A	R-30	R-20	GROD
1730479542	WALL, ALTON RAYFIELD HEIRS	R-30	R-20	GROD
1730481794	POWELL, RAYMOND EDWARD	R-30	R-40	
1730482788	POWELL, RAYMOND EDWARD POWELL, PATRICIA PARTIN	R-30	R-40	
1730483666	COATS, EDWARD ANTHONY	R-30	R-40	
1730483892	POWELL, RAYMOND EDWARD	R-30	R-40	
1730484477	COATS, RUTH MERLE COATS, GLEN ROBERT	R-30	R-40	
1730485251	HENNESSY, RYAN K	R-30	R-40	
1730488259	COATS, RUTH M COATS, RICKY L	R-30	R-40	
1730565967	CLARK, J H CLARK, ELIZABETH G	R-30	R-40	GROD
1730572386	CLARK, JOSEPH HAROLD	R-30	R-40	GROD
1730574911	COATS, RUTH M COATS, RICKY L	R-30	R-40	
1730576156	CLARK, JOSEPH H CLARK, ELIZABETH G	R-30	R-40	GROD
1730576473	CLARK, JOSEPH	R-30	R-40	GROD
1730578731	CRAMER, H LAVERNE	R-30	R-40	
1730578996	TALTON, MAGDALENE F	R-30	R-40	
1730579571	SMITH, SHIRLEY	R-30	R-40	

1730580628	COATS, RICKY LYNN	R-30	R-40	
1730580961	COATS, RICKY LYNN	R-30	R-40	
1730582637	MIMMS, FRANK	R-30	R-40	
1730582932	SANTIAGO, ROXANNE	R-30	R-40	
1730584627	BOYERS, BLY	R-30	R-40	
1730586749	MARIN, JORGE MARIN, MARISOL	R-30	R-40	
1730587269	JONES, NICHOLAS STEVEN	R-30	R-40	
1730614877	NC DEPARTMENT OF TRANSPORTATION	R-30	R-40	
1730660705	BADGER, HERMAN AURTHA BADGER, GENEVA S	R-30	R-20	GROD
1730665627	STORMS, JANET P STORMS, BOBBY GERALD	R-30	R-20	GROD
1730668593	LINDSEY, EDWARD L JR LINDSEY, LAVINA B	R-30	R-20	GROD
1730670115	WAKE COUNTY	R-30	R-40	GROD
1730670710	TALTON, PEGGY S	R-30	R-40	
1730670970	TALTON, PEGGY S	R-30	R-40	
1730671469	GRADY, DONALD LEWIS II	R-30	R-40	
1730672625	GRADY, DONALD LEWIS II	R-30	R-40	
1730672875	GRADY, DONALD LEWIS II	R-30	R-40	
1730677632	STORMS, JANET POWELL POWELL, LINDA SUE	R-30	R-40	GROD
1730678097	HINTON, JANET P	R-30	R-40	GROD
1730680327	JONES, NICHOLAS STEVEN	R-30	R-40	
1730681120	DOUGLAS, KEVIN MATTHEW DOUGLAS, LISA MARIE	R-30	R-40	
1730683035	POWELL, LINDA SUE	R-30	R-40	
1730685773	SPRINGFIELD BAPTIST CHURCH	R-30	R-40	
1730699449	HICKS, CHARLES E	R-30	R-40	
1730732237	ROGERS, RICHARD TRUSTEE ROGERS, ANN R TRUSTEE	HD	I-2	US 70/401
1730740344	BROWN, EDITH HOPE JOHNSON MASSEY, BELINDA A JOHNSON	HD	R-40	US 70/401
1730741330	ALEXANDER, RANDY	HD	R-40	US 70/401
1730741512	ALEXANDER, RANDY	HD	R-40	US 70/401
1730742226	COATS, ELAINE E	HD	R-40	US 70/401
1730742500	ALEXANDER, RANDY	HD	R-40	US 70/401
1730742678	ALEXANDER, RANDY	HD	R-40	
1730743406	COATS, J J COATS, ELAINE E	HD	R-40	US 70/401
1730744118	LEE, EUNICE R	HC	SB	US 70/401
1730744480	LEE, EUNICE R	HC	R-40	US 70/401
1730756837	NC RAILROAD COMPANY	HD	R-40	GROD
1730759928	GOWER, LISA DIANE	R-30	R-40	GROD
1730761396	LINDSEY, EDWARD L JR LINDSEY, LAVINA B	R-30	R-40	GROD
1730767110	CATES, JEFFREY PAUL CATES, NANCY STEWART	R-30	R-40	GROD
1730771002	GRADY, BOBBY BRIAN	R-30	R-40	GROD
1730786737	PEACOCK, JON M	R-30	R-40	
1730842632	L & L COMPANY LLC	HD	R-40	US 70/401
1730850953	RHODES, WILLIAM THOMAS RHODES, LINWOOD WADE	R-30	R-40	GROD
1730851856	ZAPATA, WALFIDO	R-30	R-40	GROD
1730852861	HATCHER, DURWOOD LEE HATCHER, ANNE S	R-30	R-40	GROD
1730854714	CUNNINGHAM, BRENDA J CUNNINGHAM, MARK R	R-30	R-40	GROD
1730855646	JESSUP, MEREDITH JESSUP, BERNADETTE ELAINE	R-30	R-40	GROD
1730856632	WILLIAMS, PATRICIA	R-30	R-40	GROD
1730857548	PRICE, JOE LOUIS JR PRICE, JOEATTA PATRICIA	R-30	R-40	GROD
1730857997	WATTS, LAURA LYNN GAUL, BARBARA WATTS	R-30	RMH	GROD
1730860236	HARTMAN, ANNETTE KAY	R-30	R-40	GROD
1730861125	BULLOCK, RUSSELL GENE SR BULLOCK, ANNETTE KAY HARTMAN	R-30	R-40	GROD
1730861326	BULLOCK, RUSSELL GENE SR BULLOCK, ANNETTE KAY HARTMAN	R-30	R-40	GROD
1730863148	MCLEMORE, ANTHONY JOSEPH MCLEMORE, JULIE	R-30	R-40	GROD
1730863667	STALLINGS, LARRY ROGER	R-30	R-40	GROD
1730865055	GREM, JAMES ERNEST GREM, OLETA HANNER	R-30	RMH	GROD
1730865663	HOWELL, BRENDA J HOWELL, DAVID L	R-30	R-40	GROD
1730866217	LYMAN, MICHAEL SR LYMAN, HILDA	R-30	RMH	GROD
1730867408	YARBROUGH, DENNIS RALPH	R-30	RMH	GROD
1730868298	WATTS, LAURA LYNN GAUL, BARBARA WATTS	R-30	RMH	GROD
1730868733	LOCKAMON, DONALD R JR LOCKAMON, SANDRA C	R-30	RMH	GROD
1730869573	MCINTYRE, JOHN BAPTIST	R-30	RMH	GROD
1730882081	ADAMS, JEANNETTE R HEIRS	R-30	R-40	
1730891521	MURPHY, ROY V MURPHY, REBECCA L	R-30	R-40	
1730920869	MURPHY, MAE ELLEN G HEIRS	HD	R-40	US 70/401
1730922883	MURPHY, MAE ELLEN GREGORY HEIRS	HD	R-40	US 70/401
1730924287	SMITH, KENNETH J JR BRANNAN, FREDRICK J	HD	R-40	US 70/401
1730933243	HENDERSON, BROOKIE RENEE STRICKLAND, SAMMY RONALD	HD	R-40	US 70/401
1730934166	HENDERSON, BROOKIE RENEE S STRICKLAND, SAMMY RONALD	HD	R-40	US 70/401
1730937749	BENNER, IRMA SMITH WILLARD, JUANITA SMITH	HD	R-40	US 70/401
1730942075	PIERCE HARDY LP	HD	R-40	US 70/401
1730954199	MARTINEZ, JOSE NIETO CALDERON, RAFAELA JAMIES	R-30	R-40	GROD
1730954922	WATTS, LAURA LYNN GAUL, BARBARA WATTS	R-30	R-40	GROD

1730956124	SHERRON, DONALD RAY	R-30	R-40	GROD
1730958541	BONILLA, PAMELA ROSE BONILLA, CARLOS A	R-30	R-40	GROD
1730959424	MELTON, JACQUELINE COATS MELTON, BILLY WAYNE	R-30	R-40	GROD
1730975189	AUBURN ASSOCIATES	R-30	R-40	
1731706353	BURNETTE FARMS LLC	R-30	R-40	
1740026908	R & D PROPERTIES, LLC	HD	I-2	US 70/401
1740028808	R & D PROPERTIES, LLC	HD	I-2	US 70/401
1740034258	HAHN, RONNIE J	HD	I-2	
1740034694	TIFFANY PROPERTIES LLC	HD	I-2	
1740035106	R & D PROPERTIES, LLC	HD	I-2	US 70/401
1740037543	TIFFANY PROPERTIES LLC	HD	I-2	
1740039309	FEORE, JOHN J FEORE, JOANNE M	HD	I-2	
1740041966	MOUNT MORIAH BAPTIST CHURCH	R-30	R-40	GROD
1740050450	RADFORD, STEPHEN BRIAN	R-30	R-40	GROD
1740050940	WEBB, DEIDRE DUPREE	R-30	R-40	
1740053261	TRUSTEE OF 7732 ROCK QUARRY TRUST	R-30	R-40	GROD
1740053363	FIELDS, AIMEE L	R-30	R-40	GROD
1740053536	ROBERTS, PATRICK G ROBERTS, ODETTE G	R-30	R-40	GROD
1740053957	ROBERTS, W MARSHALL ROBERTS, FLORA B	R-30	R-40	
1740061120	BAILEY, DONALD LEE SR BAILEY, DEBORAH R	R-30	R-40	
1740061287	BAILEY, DEBORAH R ROBERTS, MACK L II	R-30	R-40	
1740061570	STALLINGS, LESTER R	R-30	R-40	
1740061690	STALLINGS, LESTER R	R-30	R-40	
1740062296	BAILEY, DONALD LEE BAILEY, DEBORAH R	R-30	R-40	
1740062700	WATKINS, JOSEPH	R-30	R-40	
1740062800	JERNIGAN, TRACY	R-30	R-40	
1740116945	PARMAR, AMRUTAL	HD	R-40	US 70/401
1740118968	HOUSE, TALMADGE W JR HOUSE, JAN P	HD	R-40	US 70/401
1740119758	POWHATAN PROPERTIES LLC	HD	R-40	US 70/401
1740119930	PARMAR, AMRUT N	HD	R-40	US 70/401
1740120749	R & D PROPERTIES, LLC	HD	I-2	US 70/401
1740122349	FEORE, JOHN J FEORE, JOANN M	HD	R-40	US 70/401
1740123916	DIXON, STEVE L	HD	I-2	
1740125804	CREECH, JOHNNY FBO THE JOHNNY CREECH TRUST CREECH, PANSY B FBO THE PANSY B CREECH TRUST	HD	I-2	
1740128037	J & M SMITH ENTERPRISES LLC	HD	R-40	US 70/401
1740130244	HAHN, RONNIE J HAHN, SHAY HAHN	HD	I-2	
1740131180	HAHN, RONNIE JAMES	HD	I-2	
1740133507	DOMBALIS, FLOYE L	R-30	R-40	GROD
1740166236	BAILEY, DEBORAH R ROBERTS, MACK L II	R-30	R-40	GROD
1740174496	EDGE OF AUBURN LLC	R-30	R-40	
1740201576	CARTER, CARRIE P CARTER, JERRY G	R-30	R-40	
1740201766	A PEACOCK HOLDING GROUP	CU-HC	SB	US 70/401
1740202455	MARCOM, CAREY BURNICE	R-30	R-40	
1740203258	THORNTON, BEVERLY B	R-30	R-40	
1740204987	WILCOHESS LLC	HD	SB	US 70/401
1740205682	FAITH TABERNACLE MINISTRY	HD	R-40	US 70/401
1740205773	BERKAU, VICKI N BERKAU, THOMAS S	HD	SB	US 70/401
1740205840	BERKAU, VICKI N BERKAU, THOMAS	HD	SB	US 70/401
1740206340	SMITH, KENNETH J JR BRANNAN, FREDERICK J	R-30	R-40	
1740206502	PUBLIC SERVICE COMPANY OF NC	R-30	R-40	
1740208847	BERKAU, VICKI N BERKAU, THOMAS S	HD	SB	US 70/401
1740209101	SMITH, KENNETH J JR BRANNAN, FREDERICK J	R-30	R-40	
1740210618	POWHATAN PROPERTIES LLC	HD	R-40	US 70/401
1740211760	POWHATAN PROPERTIES LLC	HD	R-40	US 70/401
1740211862	RHODES, RAEFORD G RHODES, ELGIE T	HD	R-40	US 70/401
1740211973	RCJ AXE LLC	HD	R-40	US 70/401
1740219814	RCJ AXE LLC	HD	R-40	US 70/401
1740220083	NIERATKO, MARK	HD	R-40	US 70/401
1740220151	CARROLL, LARRY WAYNE CARROLL, LINDA LOUISE	HD	R-40	
1740220397	SMITH, KENNETH J JR	HD	R-40	
1740221135	B-10 SOLUTIONS LLC	HD	R-40	
1740222039	MARCOM, BURNICE TODD	HD	R-40	US 70/401
1740280715	EDGE OF AUBURN LLC	R-30	R-40	GROD
1740300552	THOMPSON, DIANNE C	HD	SB	US 70/401
1740305253	THOMPSON, DIANNE C TRUSTEE THOMPSON, DIANNE C	I-2	SB	US 70/401
1740315197	BEAMAN, LLEWELLYN WARREN	HD	R-40	US 70/401
1740401919	SORRELL, GLENN L	HD	R-40	US 70/401
1740407897	SORRELL, GLENN L SORRELL, RALPH L	HD	R-40	US 70/401
1740506426		HD	R-40	
1740507763		HD	R-40	



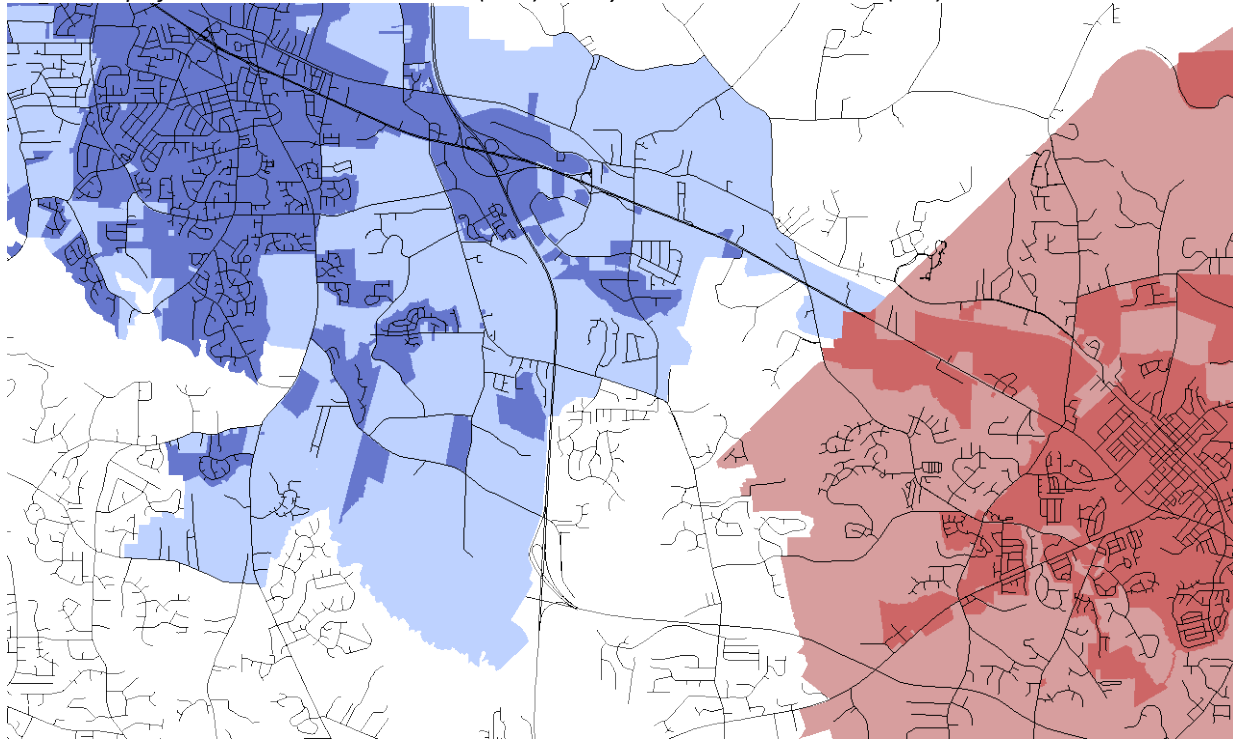




STAFF COMMENTARY & AMENDMENTS TO PROPOSED ZONING

Planning staff would remind the Town Council that it is the intended purpose of this case to simply establish zoning as opposed to significantly changing the zoning as in a typical re-zoning case. This means that the Town is attempting to keep the zoning status as similar as is possible to the status properties are presently enjoying under the County at the time of this zoning transfer. The Town's Comprehensive Plan will be employed to guide future changes and development approvals. Given the compressed time frame in which the Town has to accomplish this task, it is possible that specific cases may have been inadvertently overlooked during the two-step review process or that a recent plan approval by Wake County has not been acknowledged. It would be the Planning staff's recommendation that any such cases be amended prior to final approval by the Town Council in May.

Relationship of Garner Town Limits and ETJ (Blue) to Clayton Town Limits and ETJ (Red)

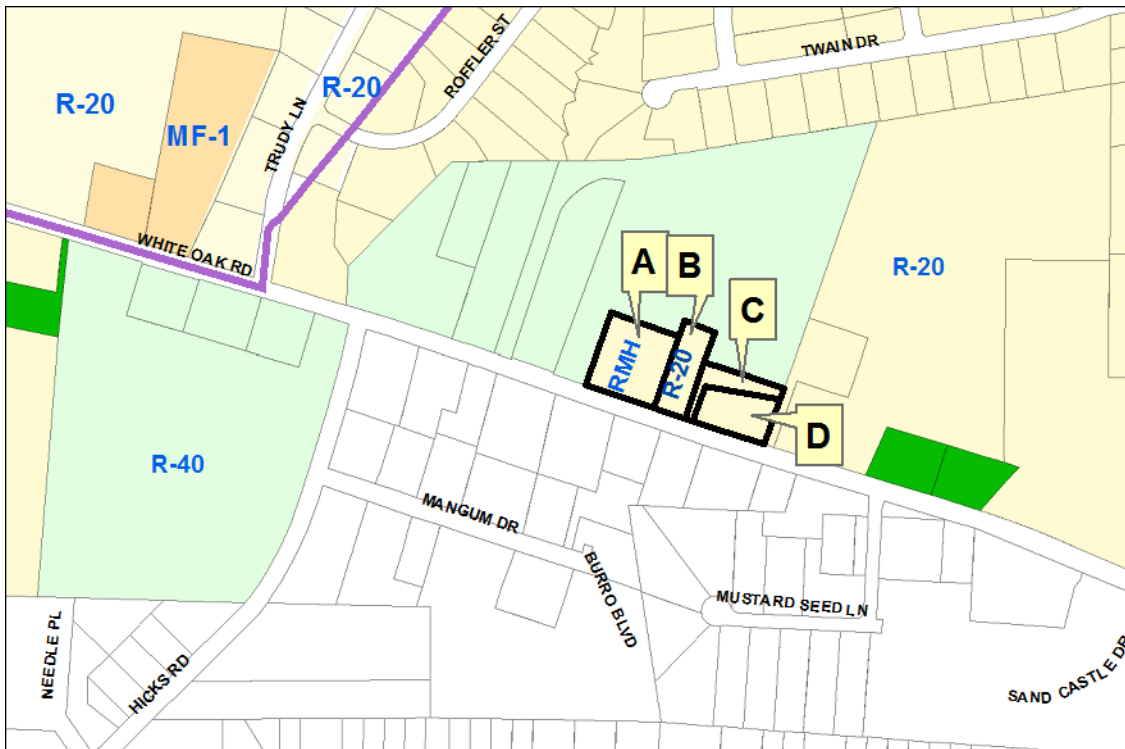


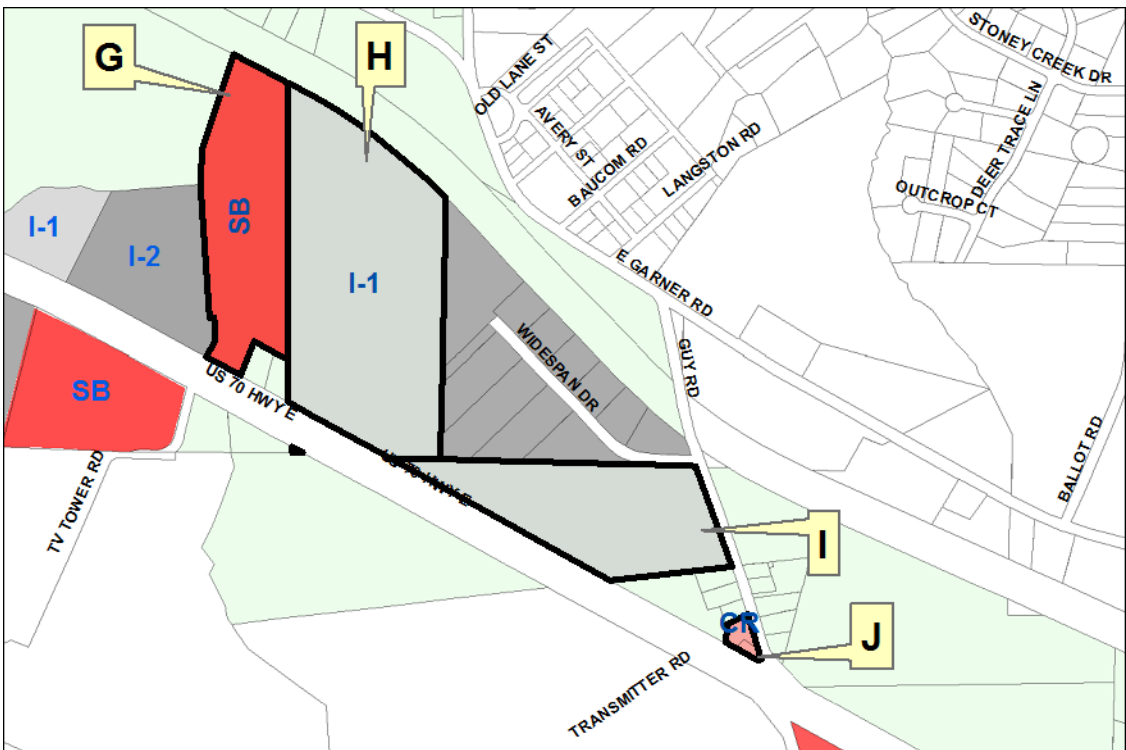
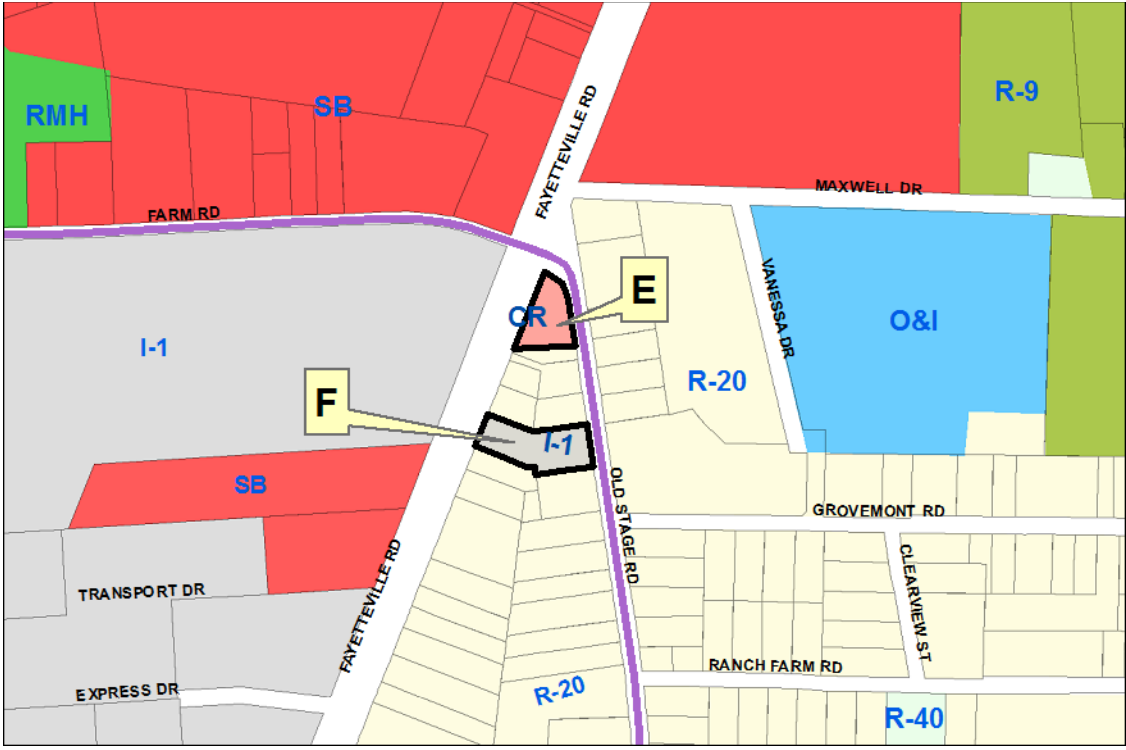
Since March 21

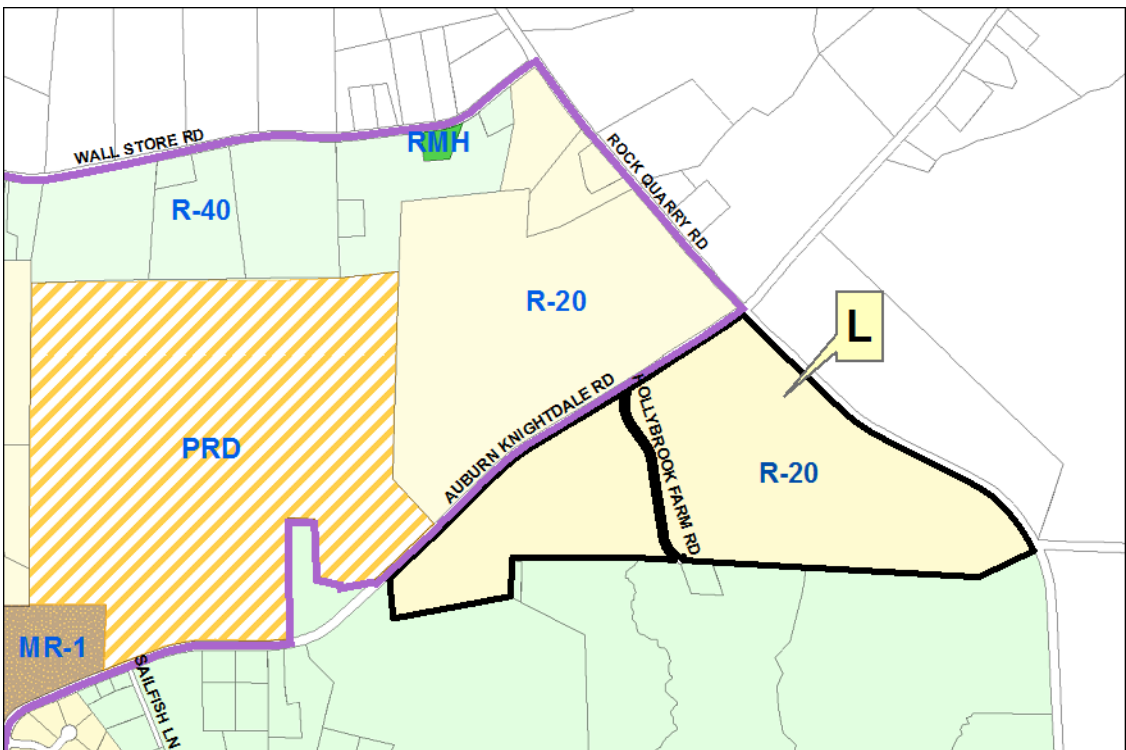
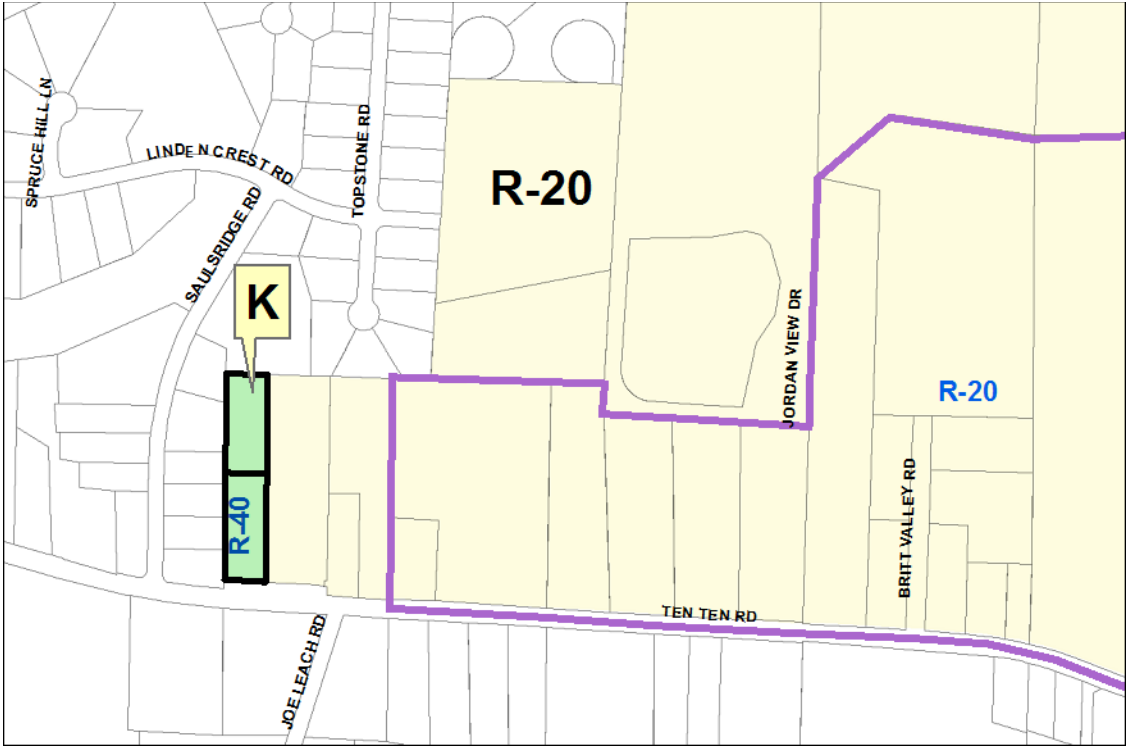
Concerning the Wake County Highway District (HD), staff has contacted the Wake County Department of Revenue who has confirmed that parcels under HD zoning are taxed at a residential rate until developed otherwise. Should the Town Council decide to rezone any currently vacant HD parcels to something other than R-40, staff would advise that the property owners should understand that their current property tax value will change significantly. These proposals are marked with a *.

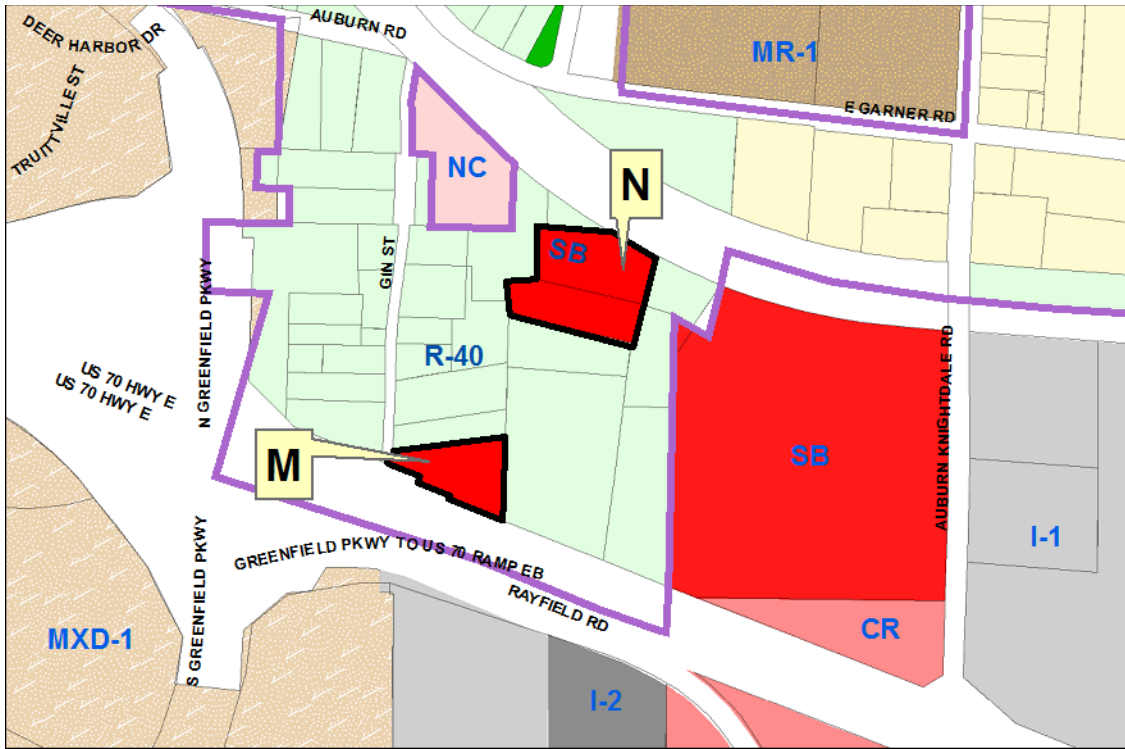
Staff has looked into several requests for changes to the proposed zoning and would offer the following amendments for consideration:

PIN	Map Site	County Zone	Staff Proposal	Request	Amended Proposal
1639268674	A	R-30	RMH	R-20	R-20
1639360641	B	R-30	RMH	R-20	R-20
1639361598	C	R-30	RMH	R-20	R-20
1639362540	D	R-30	RMH	R-20	R-20
1639362540	E	R-40W	R-20	-	CR
1701136628	F	HD-CU	R-20	SB	I-1
1730942075	G	HC-CU	R-40	SB	SB
1730937749	H	HD	R-40	Not R-40	I-1*
1740122349	I	HD	R-40	Not R-40	I-1*
1740119758	J	HD	R-40	-	CR
1740210618	J	HD	R-40	-	CR
1608882111	K	R-30	RMH	R-40	R-40
1608882414	K	R-30	RMH	R-40	R-40
1731706353	L	R-30	R-40	R-20	R-20
1730261237	M	HD	R-40	-	SB
1730265827	N	HD	R-40	-	SB
1730264773	N	HD	R-40	-	SB









RECOMMENDATION

Refer Case # Z-17-01 to the Planning Commission for review and recommendation at their regular meeting scheduled for April 10, 2017.

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017		
Subject: CUP-SP-17-01 White Oak NW - Shop B		
Location on Agenda: Public Hearings		
Department: Planning		
Contact: Jenny Saldi, Senior Planner		
Presenter: Jenny Saldi, Senior Planner		
<p>Brief Summary:</p> <p>Burton Engineering is requesting conditional use site plan approval for a multi-tenant building for restaurants and/or shops. The site is located at the NW quadrant of Cabela Drive and Jones Sausage Road and can be further identified as Wake County PIN 1720-29-7553 (tract 1).</p>		
<p>Recommended Motion and/or Requested Action:</p> <p>Approve with three site specific conditions</p>		
<p>Detailed Notes:</p> <p>Please refer to attached Staff report.</p>		
Funding Source:		
Cost:	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
<p>Manager's Comments and Recommendations:</p> <p>N/A</p>		
<p>Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/></p>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	JT	
Finance Director:		
Town Attorney:		
Town Manager:	RD	
Town Clerk:		

**Town of Garner
Conditional Use Permit
Staff Report
Town Council
April 3, 2017**

PROJECT NUMBER:	CUP-SP-17-01, White Oak NW, Parcel B
APPLICANT:	CORE Properties, Inc.
OWNER:	White Oak NW Associates, LLC
PLAN PREPARED BY:	Burton Engineering Associates
KEY MEETING DATES:	
<i>Planning Commission:</i>	March 13, 2017
<i>Town Council Public Hearing:</i>	April 3, 2017
GENERAL DESCRIPTION:	
<i>Proposed Use:</i>	Restaurant/Shops
<i>Location:</i>	Parcel at the northwest corner of Jones Sausage Rd. and Cabela Dr. in the White Oak NW development
<i>PIN#:</i>	1720-29-7553
<i>Town Limits:</i>	Yes
<i>Zoning Classification of the Site:</i>	Service Business Conditional Use District 62 (SB C62) within the US 70/401 Overlay District
<i>Adjacent Zoning and Land Uses:</i>	
<i>North:</i>	Railroad
<i>South:</i>	SB - Commercial
<i>East:</i>	Jones Sausage Road; SB - Commercial
<i>West:</i>	SB – undeveloped portion of lot within White Oak NW
<i>Neighborhood Character:</i>	Three of the four quadrants of the intersection of US 70 and Jones Sausage Road are developed with retail and restaurants.

PROJECT DATA:

Acreage:

Portion of 6.61 acre tract

Building Size:

6,000 square feet with 1,025 square feet of outdoor patio space.

Building Material and Color:

The building is primarily red brick with details in off-white EIFS and buff brick; all approved materials from White Oak NW Unity of Development.

The Applicant modified the Unity of Development Guidelines for White Oak NW to increase the amount of EIFS allowed on an elevation from 20 to 25 % and to allow integral color CMU on the sides and back to a maximum of 25%. The building elevations are in compliance with the Unity of Development Guidelines.

Landscape and Buffer Requirements:

The plan as proposed meets the requirements of the Landscape Ordinance.

Tree cover requirements are met with proposed vegetation.

Buffers are shown as required. One 15 foot perimeter buffer along the north property line. The west buffer will be evaluated when the remainder of the parcel is developed. Two 15 foot street buffers; one along Jones Sausage and one along Cabela Drive.

The landscape plan for this site has incorporated the landscape plan for the subdivision and for a unified look.

Parking Spaces:

Parking for retail space is based on 1 space per 200 square feet and for restaurants 1 space per 3 seats.

The parking provided is 1 space per 100 square feet which exceeds the retail parking requirement and leaves Staff to confirm sufficient parking for restaurant as they apply for a zoning compliance permit.

Floodplain:

This site does not contain a FEMA designated floodplain.

Stormwater Management:

Please refer to General Comments.

Fire Protection:

The Inspections Department has reviewed and approved the plan as proposed.

Water/ Sewer:

Public – please refer to General Comments.

Street Access/ Sidewalks:

Currently, one driveway off Cabela Drive, a private street internal to the development. Others may be proposed as the rest of the parcel develops. Sidewalk locations approved with subdivision plan.

GENERAL COMMENTS:

Storm-water management – This project is subject to nitrogen water quality requirements as well as water quantity requirements. The site is part of the White Oak North West project. An offsite pond has been installed by the developer that will handle detention of the 1, 10, 25 storms and also provide nitrogen removal. In addition, there was an offset payment provided to a private mitigation bank for this project.

Public utilities – The grease interceptor/oil water separator must be approved by the City of Raleigh prior to issuance of a building permit. The extension of the public sewer line must receive construction drawing approval from the City of Raleigh prior to issuance of a building permit. These have both been recommended as conditions to insure Staff verifies before releasing the building permit.

Site lighting – A lighting plan was submitted; however, some minor changes to the site layout resulted in the need for a modified lighting plan, which we have yet to receive. A condition has been recommended for the lighting plan to be submitted for review and approval prior to issuance of a building permit.

CONSISTENCY WITH ADOPTED TOWN PLANS AND POLICIES:

2006 Comprehensive Growth Plan: This site falls within the Regional Center designation at US 70 and White Oak Road/ Jones Sausage Road; the project is consistent with the Comprehensive Growth Plan.

2010 Garner Thoroughfare Plan: This project, as proposed, is consistent with the Thoroughfare Plan.

Parks & Greenway Plan: This project, as proposed, is consistent with the Parks and Greenway Plan.

Unified Development Ordinance Regulations: This project, as proposed, is consistent with the regulations of the Unified Development Ordinance.

RECOMMENDATION:

The Planning Commission reviewed this site plan at their March 13, 2017 meeting and unanimously recommended approval of CUP-SP-17-01, White Oak NW, Shop B, with the three site specific conditions listed on the attached permit.

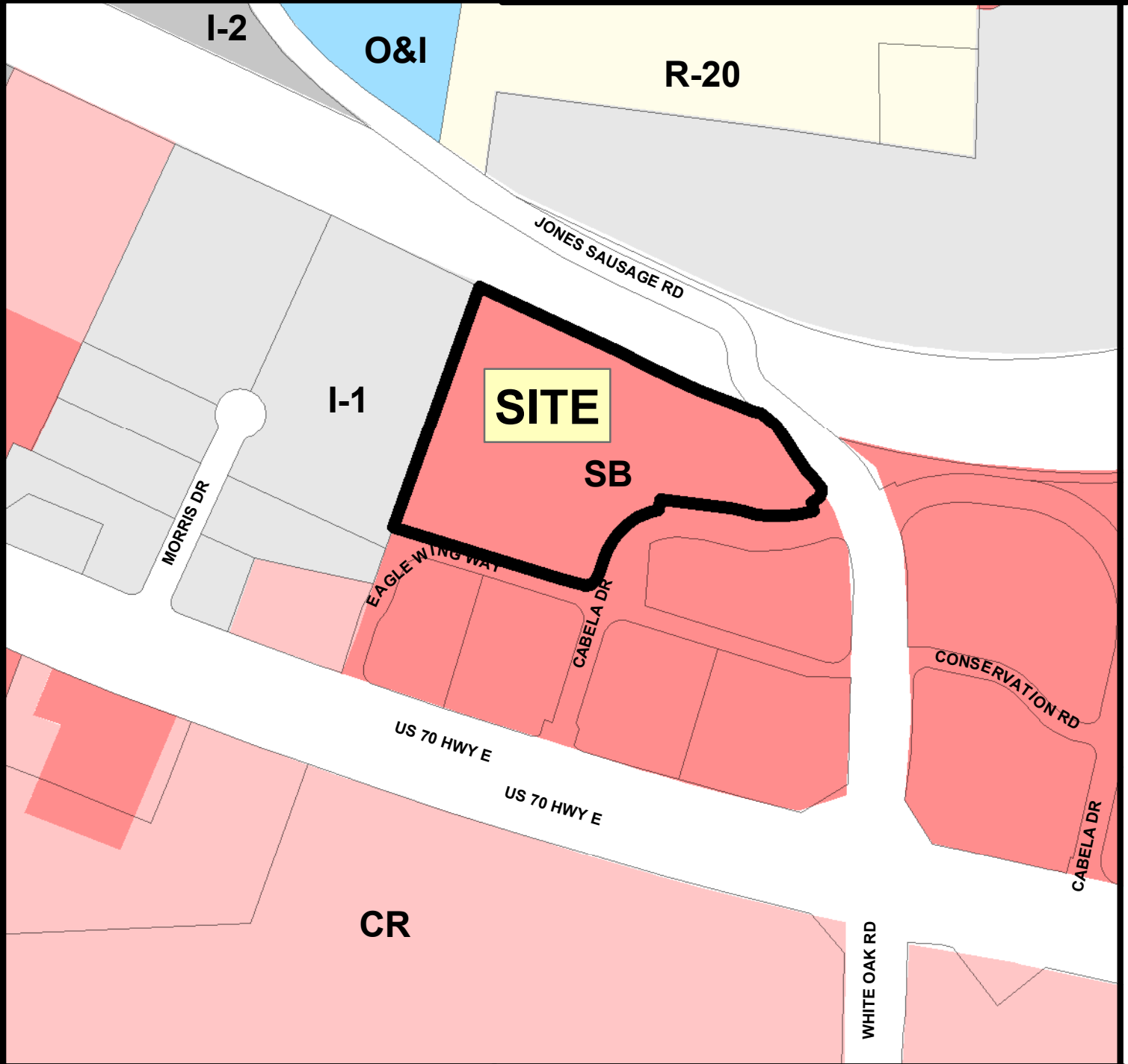


**Town of Garner
Planning Department**

Conditional Use Permit

CUP-SP-17-01

0 200 400
Feet



Project: White Oak NW- Shop B
 Applicant: Core Properties
 Owner: White Oak NW Associates LLC
 Location: Cabela Drive
 Pin: 1720297553

Proposed Use: Commercial Retail
 Current Zoning: SB C62
 Acreage: 6.61
 Overlay: US / 401

**TOWN OF GARNER
CUP-SP-17-01
CONDITIONAL USE PERMIT**

APPLICANT	White Oak NW Associates, LLC Attn: Rich Barta 831 E. Morehead Street, Suite 445 Charlotte, NC 28202
LOCATION	NW quadrant Cabela Drive and Jones Sausage Rd
USE	Restaurant / Retail
DATE ISSUED	April 3, 2017

I. COMPLETENESS OF APPLICATION

The application is complete.

II. COMPLIANCE WITH ORDINANCE REQUIREMENTS

The application complies with all applicable requirements of the Unified Development Ordinance including Section 3.14 E. Special use review criteria.

III. GRANTING THE APPLICATION

The application is granted, subject to the following conditions:

- 1) The applicant shall complete the development strictly in accordance with the plans submitted to and approved by this Town Council, a copy of which is filed in the Town Hall. Any deviations from or changes in these plans must be pointed out specifically to the administrator in writing and specific written approval obtained as provided in the Unified Development Ordinance.
- 2) If any of the conditions affixed hereto or any part thereof shall be held invalid or void, then this permit shall be void and of no effect.
- 3) All applicable permit approvals shall be obtained by the applicant.

IV. SPECIFIC TO THE PROJECT

1. Prior to issuance of a building permit, the Applicant shall submit evidence of grease interceptor/oil water separator approval from the City of Raleigh.
2. Prior to issuance of a building permit, construction drawing approval for public sewer extension shall be required.
3. Prior to issuance of a building permit, a lighting plan must be submitted for review and approval.

Cc: Burton Engineering
Attn: Ms. Ana Wadsworth
5950 Fairview Rd, Suite 100
Charlotte, NC 28210

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017			
Subject: Benefits Renewal for 17/18			
Location on Agenda: Old/New Business			
Department: Human Resources			
Contact: BD Sechler, Human Resources Director			
Presenter: BD Sechler & Paul Sydor			
Brief Summary: Review with Council recommended benefits offerings and costs for FY17/18.			
Recommended Motion and/or Requested Action: Approval of recommendations			
Detailed Notes:			
Funding Source:			
Cost:	One Time:	Annual:	No Cost:
Manager's Comments and Recommendations: Healthcare costs continue to be a challenge and staff seeks ways to keep them manageable although several factors are outside of our control.			
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>			
Agenda Form Reviewed by:	Initials:	Comments:	
Department Head:	BDS		
Finance Director:			
Town Attorney:			
Town Manager:	RD		
Town Clerk:			

FY 17/18 Staff & Retiree Benefits Renewal

April 3, 2017

Town Council

Executive Summary

- Health Plan – 19.5%
- Dental Plan – 0.0%
- Life & Disability Insurance – 0.0%
- COBRA & FSA Administration – 0.0%
- Retiree Medicare Supplement – 1.7%
- Retiree Medicare Part D -TBD in Fall '17

Health Plan

- 38.7% renewal increase **with no benefit changes**
- 19.5% alternate renewal increase **with strategic benefit changes**
- 127% Claims Loss Ratio (7/1/16-11/30/16)
- Maintain 100% Town Contribution for Employees and 33.7% for Dependents monthly premiums

Budget Implications

FY 2017-18 Budgeted Health Care Costs – 38.7% Renewal – 33.7% Town Contribution

Category	FY 2016-17 Current Rates	FY 2017-18 Renewal	Increase Over FY 2016-17	% Increase
Current Employees	\$1,540,744	\$2,145,009	\$604,265	39.22%
Retiree Health Care	\$277,803	\$337,149	\$59,346	21.36%
Total	\$1,818,547	\$2,482,158	\$663,611	36.49%

FY 2017-18 Budgeted Health Care Costs – 19.5% Renewal – 33.7% Town Contribution

Category	FY 2016-17 Current Rates	FY 2017-18 Renewal	Increase Over FY 2016-17	% Increase
Current Employees	\$1,540,744	\$1,848,049	\$307,305	19.95%
Retiree Health Care	\$277,803	\$290,473	\$12,670	4.56%
Total	\$1,818,547	\$2,138,522	\$319,975	17.60%



Budget Implications (cont.)

FY 2017-18 Budgeted Health Care Costs – 19.5% Renewal – 33.7% Town Contribution

Category	FY 2016-17 Monthly Cost To Employees	FY 2017-18 Renewal Monthly Cost To Employees	Monthly Increase	Annual Increase
Single	\$0	\$0	\$0	\$0
Employee & Children	\$330	\$395	\$64	\$773
Employee & Spouse	\$609	\$728	\$119	\$1,425
Family	\$952	\$1,137	\$186	\$2,226



Health Plan (cont.)

- Introduction of an Accountable Care Organization (ACO)
- ACO Network, POS Broad Network, Out of Network
- Within ACO Network, no benefits changes to current plan
- Within POS Broad Network and Out of Network, significant benefits reductions/increased out of pocket costs
- Approximately half of our claims activity is currently within ACO Network

ACO Defined

- Smaller Network of Doctors, Hospitals and Medical Providers Created from Original Broad Network
- Deep Discounts for Services Result in Lower Insurance Premiums
- Financial Incentives to Increase Efficiency & Improve Outcomes
- Leverage Technology to Coordinate Care and Reduce Duplication

Dental Plan

- No increase
- 87% Claims Loss Ratio (2/1/16-1/31/17)
- Self Insured
- Delta Dental Administration

Life & Disability Insurance

- No Increase
- Life Insurance, AD&D and STD
- Reliance Standard

COBRA & FSA

- No Increase
- COBRA Administration, Flexible Spending
- Infinisource

Medicare Supplement

- 1.7% increase with no change in benefits
- Retirees on Medicare
- June 1, 2017 effective Date
- BCBSNC

Medicare Part D

- TBD at a Future Date
- Prescription Drug Coverage
- Renewal Effective 1/1/18
- Currently with BCBSNC
- Recommendations to Council in Fall 2017

Timeline

- Open Enrollment Period 5/1/17-5/21/17
- All Changes Submitted by Staff Through ESS by 5/21/17
- New Deductions from Pay on 6/2/17
- New Benefits and Rates in Effect on 7/1/17

Questions





Town of Garner

Health Insurance Renewal Benefits & Renewal Increase Comparison

Aetna

Effective Date: July 1, 2017

Report Date: March 17, 2017

Benefits	Aetna Current & Renewal (Two Levels of Coverage)		Aetna Renewal Alternate (Three Levels of Coverage)		
	38.7%		19.5%		
Renewal Increase			ACO Network	POS Broad Network	Out-of-Network
Network	POS Broad Network	Out-of-Network	ACO Network	POS Broad Network	Out-of-Network
Annual Deductible (Individual / Family)	\$750 / \$1,500	\$1,500 / \$3,000	\$750 / \$1,500	\$2,000 / \$4,000	\$4,000 / \$8,000
Out-of-Pocket Maximum* (Individual / Family)	\$2,250 / \$4,500	\$4,500 / \$9,000	\$2,250 / \$4,500	\$4,000 / \$8,000	\$8,000 / \$16,000
Crossover Credit	No credits	No credits	Amounts paid toward the ACO deductible and OOP Max are credited toward the POS deductible and OOP Max. Amounts paid toward the POS deductible and OOP Max are credited toward the ACO deductible and OOP Max.		No credits
Physician Office Services					
Primary Care	\$25 copay	70% after deductible	\$25 copay	\$35 copay	50% after deductible
Specialist	\$50 copay	70% after deductible	\$50 copay	\$60 copay	50% after deductible
Preventive Care					
Primary Care	100%	70% after deductible	100%	100%	50% after deductible
Specialist	100%	70% after deductible	100%	100%	50% after deductible
Hospital Services					
Inpatient & Outpatient	80% after deductible	70% after deductible	80% after deductible	60% after deductible	50% after deductible
Emergency & Urgent Care					
Urgent Care Centers	\$50 copay	70% after deductible	\$50 copay	\$75 copay	50% after deductible
Emergency Room Visit	\$150 copay		\$150 copay		
Prescription Drugs					
Tier 1 Preferred Generic (30 Day Supply)	\$5 copay	Extra charge	\$5 copay	\$5 copay	Extra charge in addition to copay
Tier 2 Preferred Brand (30 Day Supply)	\$35 copay		\$35 copay	\$35 copay	
Tier 3 Non-Preferred Generic & Brand (30 Day Supply)	\$60 copay		\$60 copay	\$60 copay	
Tier 4 Preferred Specialty (30 Day Supply)	75% (Max \$100)	Not covered	75% (Max \$100)	75% (Max \$100)	Not covered
Tier 5 Non-Preferred Specialty (30 Day Supply)	65% (Max \$100.)		65% (Max \$100.)	65% (Max \$100.)	
Mail Order and Retail (90 Day Supply)	2X copay		2X copay	2X copay	
Diabetic Supplies, Inhaler Spacers, & Peak Flow Meters	Covered as durable medical equipment, 80% after ded.	Covered as durable medical equipment, 70% after ded.	Covered as durable medical equipment, 80% after ded.	Covered as durable medical equipment, 60% after ded.	Covered as durable medical equipment, 50% after ded.
Diagnostic Tests (Non-Preventive)					
MRI, MRA, CT Scan, & PET Scan. (Prior Approval Required)	80% after deductible	70% after deductible	80% after deductible	60% after deductible	50% after deductible
Therapies					
Physical, Occupational, & Chiropractic. (Various quantity limits on visits based on type)	\$50 copay	70% after deductible	\$50 copay	\$60 copay	50% after deductible
Autism Behavioral Therapy	\$50 copay	70% after deductible	\$50 copay	\$60 copay	50% after deductible
Vision Services					
Routine Annual Eye Exam	100%	70% after deductible	100%	100%	50% after deductible

Yellow highlights indicate benefit decreases.

*The Out-of-Pocket Limit includes medical and Rx deductible, coinsurance, and copays.



Town of Garner

Health Plan Renewal Cost & Contribution Comparison

Aetna

Renewal Effective Date: July 1, 2017

Report Date: March 17, 2017

Plan Year		Employee	Employee & Spouse	Employee & Children	Family	Percent Change
Current 2016 - 2017	Premium	\$680.88	\$1,599.23	\$1,179.30	\$2,116.11	NA
	Employee Contribution	\$0.00	\$608.87	\$330.45	\$951.56	NA
	Employer Contribution	\$680.88	\$990.36	\$848.85	\$1,164.55	NA
Renewal Alternate ACO 2017 - 2018	Premium	\$813.64	\$1,911.06	\$1,409.25	\$2,528.73	19.5%
	Employee Contribution	\$0.00	\$727.59	\$394.89	\$1,137.10	19.5%
	Employer Contribution	\$813.64	\$1,183.47	\$1,014.36	\$1,391.63	19.5%

Contributions are based on the Town funding 100% of the employee cost and 33.7% of the dependent cost.



Town of Garner
Self-Insured Dental Plan Benefits
Delta Dental
Effective Date: July 1, 2017
Report Date: March 17, 2017

General Provisions	
Waiting Periods	No Waiting Periods
Annual Individual Deductible (Applies to Basic and Major Services)	\$50
Annual Family Deductible (Applies to Basic and Major Services)	\$150
Maximum Annual Benefit	\$1,000
Diagnostic and Preventive Services	
Routine Oral Examinations	100% (Unlimited X Year)
Cleanings	100% (Unlimited X Year)
X-rays	100% (Bitewing 1 X Year. Full Mouth 1 X 5 Years)
Fluoride Treatment	100% (1 X Year to Age 19)
Sealants	100% (For Dependents up to Age of 16)
Brush Biopsy	100%
Space Maintainers	100% (1 X Lifetime for Dependents up to Age of 17)
Basic Services	
Fillings (Resin fillings are covered for posterior teeth)	80%
Occlusal Guards	80%
Major Services	
Periodontics	50%
Endodontics	50%
Crowns	50%
Bridges	50%
Onlays & Inlays	50%
Dentures	50%
Implants	50% (1 X 5 Years per Tooth)
Orthodontics	
Coinsurance	50%
Lifetime Maximum Benefit	\$1,000 (Dependents up to Age 19)



Town of Garner

Delta Dental Self-Insured Dental Plan

Renewal Premium Equivalents & Contribution Comparison

Effective Date: July 1, 2017

Report Date: March 17, 2017

Plan Year		Employee	Employee & Spouse	Employee & Child(ren)	Family	Monthly Total	Annual Total	Annual Change	Percent Change
January 2017	Enrollment	102	20	22	21	165	1,980	NA	NA
Current 2016 - 2017	Premium Equivalent	\$25.09	\$57.02	\$70.24	\$96.45	\$7,270	\$87,244	NA	NA
	Employee Contribution	\$0.00	\$31.93	\$45.15	\$71.36	\$3,130	\$37,566	NA	NA
	Employer Contribution	\$25.09	\$25.09	\$25.09	\$25.09	\$4,140	\$49,678	NA	NA
Renewal 2017 - 2018	Premium Equivalent	\$25.09	\$57.02	\$70.24	\$96.45	\$7,270	\$87,244	\$0	0.0%
	Employee Contribution	\$0.00	\$31.93	\$45.15	\$71.36	\$3,130	\$37,566	\$0	0.0%
	Employer Contribution	\$25.09	\$25.09	\$25.09	\$25.09	\$4,140	\$49,678	\$0	0.0%

Calculations are based on the Town funding 100% of the employee only cost and zero% of the dependent cost.



Town of Garner

Life, AD&D, & Short-Term Disability Rates

Reliance Standard

Renewal Effective Date: July 1, 2017

Report Date: March 17, 2017

Employer Paid	Benefit	Premium Rate (Per \$1,000 Benefit)
Basic Life	1 X Annual Salary to Maximum of \$150,000	.13
AD&D	1 X Annual Salary to Maximum of \$150,000	.02
Total	NA	.15

Employer Paid	Benefit	Premium (Per Employee Per Month)
STD	60% of Salary	\$10.50 Flat

IBA has negotiated a renewal rate hold and 2-year rate guarantee through June 30, 2019.
No change in rates at renewal effective July 1, 2017.

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017			
Subject: Evolve Timber Creek Sewer Easement Agreement			
Location on Agenda: Old/New Business			
Department: Engineering			
Contact: Jonathan Ham			
Presenter: Jonathan Ham			
Brief Summary: Proposed easement document between Town of Garner and City of Raleigh Public Utilities to allow for the installation of public sewer to serve the Evolve Timber Creek apartment project.			
Recommended Motion and/or Requested Action: Authorize execution of agreement			
Detailed Notes: Permanent sewer easement crossing along the northern boundary of the Town's property at 510 Forest Landing Drive (currently undeveloped). Approximately 0.335ac in area (534' in length).			
Funding Source: N/A			
Cost:	One Time:	Annual:	No Cost:
Manager's Comments and Recommendations: N/A			
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>			
Agenda Form Reviewed by:	Initials:	Comments:	
Department Head:	TC/jh		
Finance Director:			
Town Attorney:			
Town Manager:	RD		
Town Clerk:			



Town of Garner

900 7th Avenue • Garner, North Carolina 27529
Phone (919) 772-4688 • Fax (919) 662-8874 • www.GarnerNC.gov

MEMO

TO: Rodney Dickerson, Town Manager

FROM: Jonathan Ham, Assistant Town Engineer

DATE: March 29, 2017

RE: 510 Forest Landing Drive – City of Raleigh Easement for Evolve Timber Creek

The developers of the Evolve Timber Creek apartment complex are required by their plan approval to extend sewer to their project from the existing Mahler's Creek Outfall, which crosses from north to south the Town's property at 510 Forest Landing Drive on its way to the City of Raleigh's Highway 50 pump station.

Without the easement being granted from the Town of Garner, the developer will not be able to build their development. Town staff has reviewed the plans for the development and they are ready to be approved for construction, but we cannot sign them until all easements are acquired. Staff has also reviewed the easement language with our attorney, and believe it is consistent with the use of the land, which is currently undeveloped.

The proposed easement will be 30' in width and approximately 534' in length (approx. 0.335 acres of area), and will only be for the sewer installation and maintenance.

Please let me know if you have any questions.

NOTES:

- 1) NO TITLE REPORT FURNISHED.
- 2) AREAS COMPUTED BY COORDINATE METHOD.
- 3) PROPERTY SHOWN HEREON IS SUBJECT TO ALL RIGHTS-OF-WAY, EASEMENTS AND RESTRICTIONS OF RECORD.
- 4) ALL DISTANCES SHOWN ON SURVEY ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
- 5) THIS SURVEY DOES NOT REPRESENT A TITLE SEARCH BY THIS FIRM.
- 6) RIGHTS-OF-WAY INFORMATION IS BASED ON DEEDS AND MAPS OF RECORD.
- 7) BASIS OF BEARING SHOWN HEREON IS NC GRID NAD 83 (NSRS 2011).
- 8) BOUNDARY INFORMATION IS BASED IN PART, ON DEEDS AND MAPS OF RECORD, AND IN PART, BY AN ACTUAL FIELD SURVEY BY THIS FIRM.
- 9) THIS SITE LIES IN ZONE X AND IN ZONE AE, WHICH IS ACCORDING TO FLOOD INSURANCE RATE MAP 3720171000J PANEL 1710, WITH AN EFFECTIVE DATE OF MAY 2, 2006.
- 10) THE PURPOSE OF THIS SURVEY IS TO DEDICATE A 30' CITY OF RALEIGH SANITARY SEWER EASEMENT.

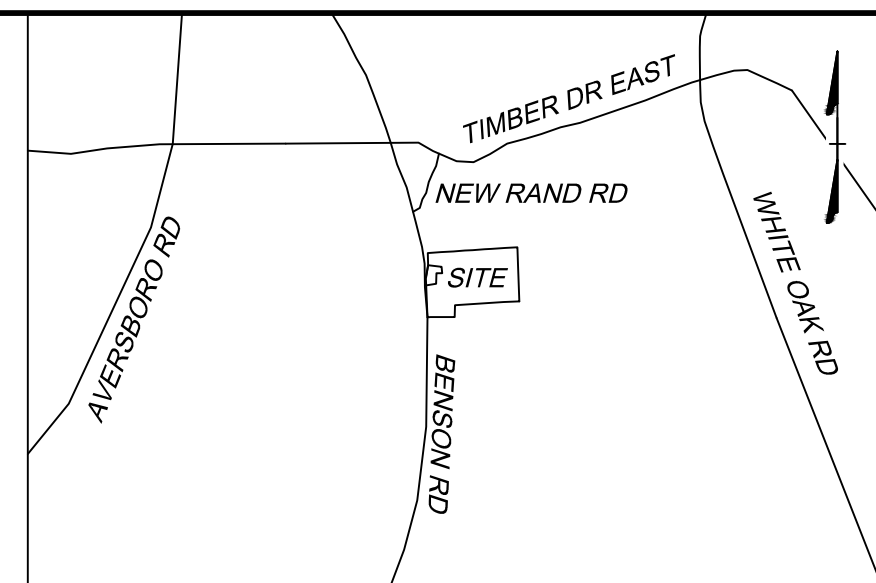
PROPERTY OWNER CERTIFICATE:

THIS CERTIFIES AND WARRANTS THAT THE UNDERSIGNED IS (ARE) THE SOLE OWNER(S) OF THE PROPERTY SHOWN ON THE MAP OR PLAT AND ANY ACCOMPANYING SHEETS HAVING ACQUIRED THE PROPERTY IN FEE SIMPLE BY DEED(S) RECORDED IN THE COUNTY REGISTER OF DEEDS OFFICE WHERE THE PROPERTY IS LOCATED AND AS SUCH HAS (HAVE) THE RIGHT TO CONVEY THE PROPERTY IN FEE SIMPLE AND THAT THE DEDICATOR(S) HEREBY AGREE TO WARRANT AND DEFEND THE TITLE AGAINST ANY CLAIMS OF ALL PERSONS WHOMSOEVER EXCEPTED AS SPECIFICALLY LISTED HEREIN AND THAT BY RECORDING THIS PLAT OR MAP I (WE) DO IRREVOCABLY DEDICATE TO THE TOWN OF GARNER FOR PUBLIC USE ALL STREETS, EASEMENTS, RIGHTS-OF-WAY, PARKS AND GREENWAYS (AS THOSE INTERESTS ARE DEFINED IN THE CITY CODE) AND AS THE SAME ARE SHOWN ON THE PLAT FOR ALL LAWFUL PURPOSES TO WHICH THE CITY MAY DEVOTE OR ALLOW THE SAME TO USE AND UPON ACCEPTANCE THEREOF, IN ACCORDANCE WITH ALL CITY POLICIES, ORDINANCES, REGULATIONS OR CONDITIONS OF THE TOWN OF GARNER, FOR THE BENEFIT OF THE PUBLIC PROVIDED ANY DEDICATION OF EASEMENTS FOR STORM DRAINAGE NOT SPECIFICALLY LABELED TOWN OF GARNER OR PUBLIC ARE NOT MADE TO THE TOWN OF GARNER, BUT ARE IRREVOCABLY MADE TO THE SUBSEQUENT OWNERS OF ANY AND ALL PROPERTIES SHOWN HEREON FOR THEIR USE AND BENEFIT.

NOTARY PUBLIC CERTIFICATE

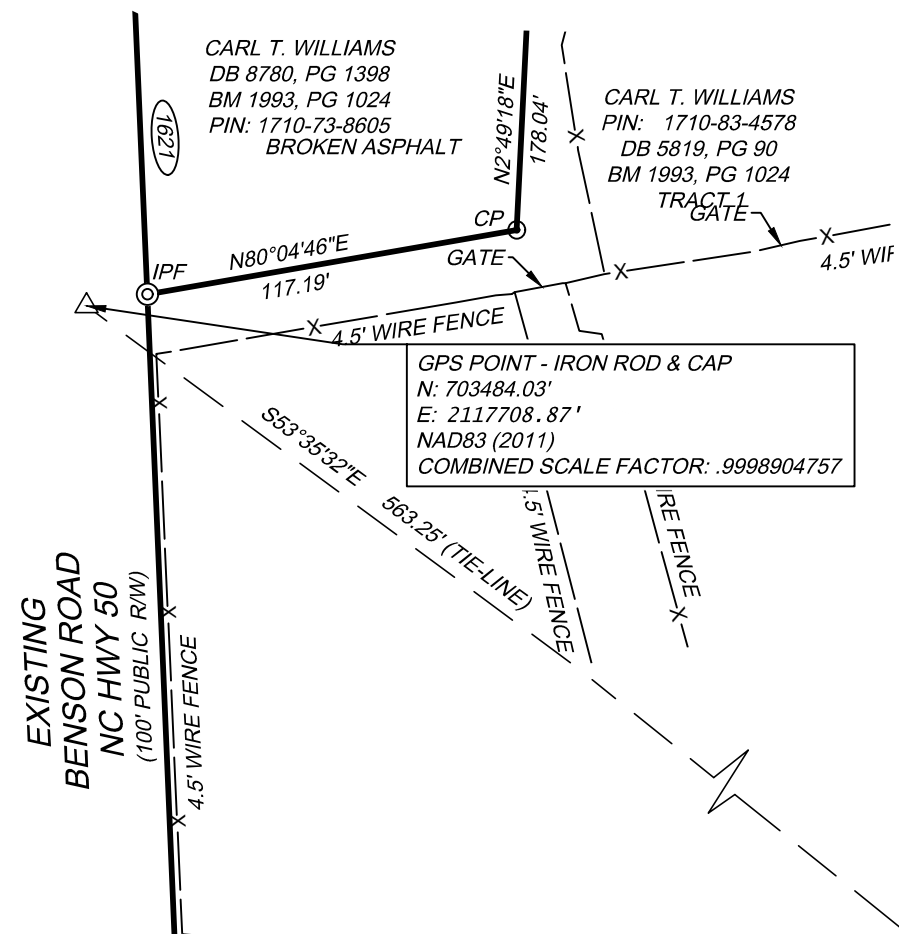
STATE OF _____
 COUNTY OF _____
 I CERTIFY THAT THE FOLLOWING PERSON(S) PERSONALLY APPEARED BEFORE ME THIS DAY, EACH, ACKNOWLEDGING TO ME THAT HE OR SHE VOLUNTARILY SIGNED THE FOREGOING DOCUMENT FOR THE PURPOSE STATED HEREIN AND IN THE CAPACITY INDICATED:

 DATE: _____, 2017
 PRINTED NAME: _____ NOTARY PUBLIC
 MY COMMISSION EXPIRES: _____



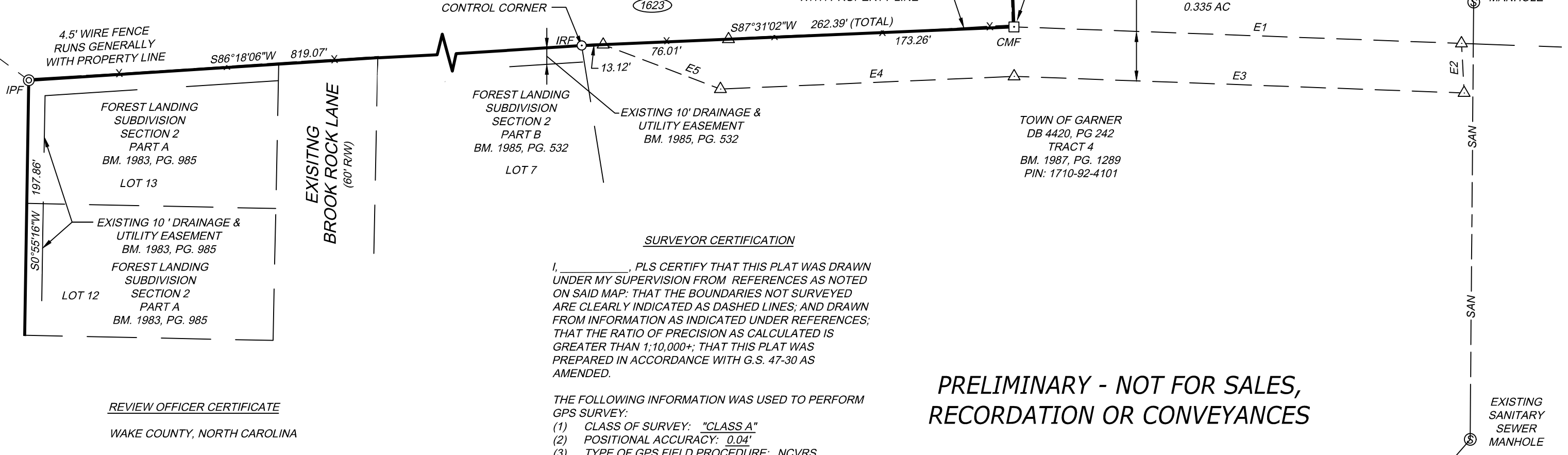
- REFERENCES:**
 DB. 4420, PG. 242
 DB. 5819, PG. 90
 DB. 8780, PG. 1398
 DB. 14926, PG. 1215
 BM. 1983, PG. 985
 BM. 1985, PG. 532
 BM. 1987, PG. 1289
 BM. 1993, PG. 1024

BOOK NO: 4420
 PAGE NO: 242
 SIGNATURE(S) & TITLE / POSITION OF PROPERTY OWNER(S):



CARL T. WILLIAMS
 PIN: 1710-83-4578
 DB 5819, PG 90
 BM 1993, PG 1024
 TRACT 1

LINE	BEARING	LENGTH
E1	S87°53'01"E	271.61'
E2	S3°01'30"E	30.12'
E3	N87°53'01"W	273.10'
E4	S87°31'02"W	178.23'
E5	N69°14'06"W	76.01'



PRELIMINARY - NOT FOR SALES, RECORDATION OR CONVEYANCES

PRELIMINARY - NOT FOR SALES, RECORDATION OR CONVEYANCES

SURVEYOR CERTIFICATION

I, _____, PLS CERTIFY THAT THIS PLAT WAS DRAWN UNDER MY SUPERVISION FROM REFERENCES AS NOTED ON SAID MAP; THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DASHED LINES; AND DRAWN FROM INFORMATION AS INDICATED UNDER REFERENCES; THAT THE RATIO OF PRECISION AS CALCULATED IS GREATER THAN 1:10,000+; THAT THIS PLAT WAS PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED.

THE FOLLOWING INFORMATION WAS USED TO PERFORM GPS SURVEY:
 (1) CLASS OF SURVEY: "CLASS A"
 (2) POSITIONAL ACCURACY: 0.04"
 (3) TYPE OF GPS FIELD PROCEDURE: NCVRS
 (4) DATE OF SURVEY: 02/08/2016, 07/26/2016
 (5) DATUM/EPOCH: NAD83 (2011) - EPOCH 2010.00
 (6) PUBLISHED/FIXED-CONTROL USE: NCVRS
 (7) GEOID MODEL: 2012 (CONUS)
 (8) COMBINED GRID FACTOR(S): .999890475
 (9) UNITS: US SURVEY FEET

AND THAT THIS SURVEY IS OF ANOTHER CATEGORY, SUCH AS THE RECOMBINATION OF EXISTING PARCELS, A COURT ORDERED SURVEY OR OTHER EXCEPTIONS TO THE DEFINITION OF SUBDIVISION.

WITNESS MY ORIGINAL SIGNATURE, REGISTRATION NUMBER AND SEAL THIS 8TH DAY OF MARCH, A.D., 2017

 REGISTRATION NUMBER SURVEYOR

REVIEW OFFICER CERTIFICATE
 WAKE COUNTY, NORTH CAROLINA
 I, _____ REVIEW OFFICER FOR THE ABOVE COUNTY AND STATE, CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING.

 REVIEW OFFICER

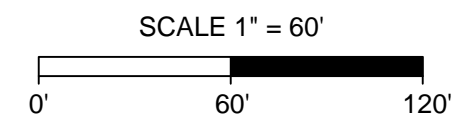
THIS PLAT IS NOT TO BE RECORDED AFTER _____ DAY OF _____ ONE (1) COPY TO BE RETAINED FOR THE CITY.
 THIS PLAT IS IN _____ OUT _____ OF THE CITY LIMITS.

LEGEND

PROPERTY LINE SURVEYED	—————
LINE NOT SURVEYED	-----
EXISTING FENCE	—X—
EXISTING IRON PIPE FOUND	● IPF
EXISTING IRON REBAR FOUND	● IRF
EXISTING CONC MONUMENT FOUND	□ CMF
EXISTING AXLE FOUND	○ AXF
COMPUTED POINT	● CP
IRON PIPE SET	● IPS
COMPUTED EASEMENT POINT	△
PROPERTY ADDRESS	XXXX

RECORDED IN BOOK OF MAPS _____, PG _____ OF THE WAKE COUNTY REGISTRY

PRELIMINARY - NOT FOR SALES, RECORDATION OR CONVEYANCES



**FINAL PLAT OF
 SANITARY SEWER EASEMENT FOR
 TOWN OF GARNER
 PIN: 1710-92-4101
 BM. 1987, PG. 1289
 GARNER, NORTH CAROLINA**

ST MARY'S TOWNSHIP	WAKE COUNTY
DATE: MARCH 8, 2017	SCALE: 1" = 60'
SHEET 1 OF 1	J.N.: 37836
DRAWN BY: JSF	CHECK BY: KS

Town of Garner
Town Council Meeting
Agenda Form

Meeting Date: April 3, 2017		
Subject: FY 16-17 Audit Contract		
Location on Agenda: Old/New Business		
Department: Finance		
Contact: Pam Wortham, Finance Director		
Presenter: Pam Wortham, Finance Director		
Brief Summary: Audit contract with Martin & Starnes to audit the Comprehensive Annual Financial Report for the fiscal year ending June 30, 2017. The contract is the standard contract required for use by the Local Government Commission.		
Recommended Motion and/or Requested Action: Authorize Execution of Contract		
Detailed Notes:		
Funding Source: FY 17-18 General fund Budget		
Cost: \$33,300	One Time: <input type="radio"/>	Annual: <input checked="" type="radio"/> No Cost:
Manager's Comments and Recommendations: I support Finance Director recommendation to extend contract.		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	PW	
Finance Director:	PW	
Town Attorney:		
Town Manager:	RD	
Town Clerk:		

FINANCE DEPARTMENT MEMORANDUM

TO: RODNEY DICKERSON, TOWN MANAGER
FROM: PAM WORTHAM, FINANCE DIRECTOR
SUBJECT: AUDIT CONTRACT
DATE: MARCH 28, 2017

The audit firm of Martin & Starnes has submitted the contract for the audit of our financial statements for the fiscal year ending June 30, 2017. The amount of the contract this year is \$31,800 and an additional \$1,500 for Single Audit procedures, for a total of \$33,300.

The Town entered into a 3-year contract with Martin & Starnes beginning with FY 2014. The costs were held relatively stable over that three year period. The cost for this year is \$2,300 more than the basic audit for last fiscal year. They explained that there have been significant changes in the requirements for audits and reporting that led to the increase for this year. Much of this stems from Single Audit requirements.

Also included in the proposed contract is a fee for preparation of the financial statements. The audit firm prepared these for us last year due to staff shortage in Finance, but we will prepare these ourselves this year.

If you have any questions or concerns, please let me know. Thank you.

CONTRACT TO AUDIT ACCOUNTS

Of Town of Garner, NC
Primary Governmental Unit

N/A

Discretely Presented Component Unit (DPCU) if applicable

On this 20th day of February, 2017,

Auditor: Martin Starnes & Associates, CPAs, P.A. Auditor Mailing Address: _____

730 13th Avenue Dr. SE, Hickory, NC 28602

Hereinafter referred to as The Auditor

and Town Council (Governing Board(s)) of Town of Garner, NC
(Primary Government)

and N/A: hereinafter referred to as the Governmental Unit(s), agree as follows:
(Discretely Presented Component Unit)

1. The Auditor shall audit all statements and disclosures required by generally accepted accounting principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit (s) for the period beginning July 1, 2016, and ending June 30, 2017. The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion will be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with generally accepted auditing standards. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated **audit documentation** may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit and auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC CPA Board).

County and Multi-County Health Departments: The Office of State Auditor will designate certain programs that have eligibility requirements to be considered major programs in accordance with OMB *Uniform Guidance* for the State of North Carolina. The LGC will notify the auditor and the County and Multi-Health Department of these programs. A County or a Multi-County Health Department may be selected to audit any of these programs as major.
3. If an entity is determined to be a component of another government as defined by the group audit standards - the entity's auditor will make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unqualified opinion being rendered. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2011 revisions, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in *Government*

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Auditing Standards. The Auditor agrees to provide a copy of their most recent peer review report regardless of the date of the prior peer review report to the Governmental Unit and the Secretary of the LGC prior to the execution of the audit contract (See Item 22). **If the audit firm received a peer review rating other than pass**, the Auditor shall not contract with the Governmental Unit without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with GAAP and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to the State and Local Government Finance Division (SLGFD) within four months of fiscal year end. Audit report is due on: October 31, 2017. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay must be submitted to the secretary of the LGC for approval.
7. It is agreed that generally accepted auditing standards include a review of the Governmental Unit's systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor will make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his findings, together with his recommendations for improvement. That written report must include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.
8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. **Invoices for services rendered under these contracts shall not be paid by the Governmental Unit until the invoice has been approved by the Secretary of the LGC.** (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work must be submitted by email in PDF format to the Secretary of the LGC for approval. The invoices must be sent via upload through the current portal address: <http://nctreasurer.slgfd.leapfile.net> Subject line should read "Invoice – [Unit Name]. The PDF invoice marked 'approved' with approval date will be returned by email to the Auditor to present to the Governmental Unit for payment. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
9. In consideration of the satisfactory performance of the provisions of this contract, the Primary Governmental Unit shall pay to the Auditor, upon approval by the Secretary of the LGC, the fee, which includes any cost the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (Federal and State grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. (Note: **Fees listed on signature pages.**)
10. If the Governmental Unit has outstanding revenue bonds, the Auditor shall include documentation either in the notes to the audited financial statements or as a separate report submitted to the SLGFD along with the audit report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor should be aware that any other bond compliance statements or additional reports required in the authorizing bond documents need to be submitted to the SLGFD simultaneously with the Governmental Unit's audited financial statements unless otherwise specified in the bond documents.

11. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the client or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board as soon as practical after the close of the accounting period.
12. If the audit firm is required by the NC CPA Board or the Secretary of the LGC to have a pre-issuance review of their audit work, there must be a statement added to the engagement letter specifying the pre-issuance review including a statement that the Governmental Unit will not be billed for the pre-issuance review. The pre-issuance review must be performed **prior** to the completed audit being submitted to the LGC. The pre-issuance report must accompany the audit report upon submission to the LGC.
13. The Auditor shall electronically submit the report of audit to the LGC as a text-based PDF file when (or prior to) submitting the invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the SLGFD by any interested parties. Any subsequent revisions to these reports must be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings, by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and other lawful purposes of the Governmental Unit without subsequent consent of the Auditor. If it is determined by the LGC that corrections need to be made to the Governmental Unit's financial statements, they should be provided within three days of notification unless another time frame is agreed to by the LGC.

If the OSA designates certain programs to be audited as major programs, as discussed in item #2, a turnaround document and a representation letter addressed to the OSA shall be submitted to the LGC.

The LGC's process for submitting contracts, audit reports and invoices is subject to change. Auditors should use the submission process in effect at the time of submission. The most current instructions will be found on our website: <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>

14. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be varied or changed to include the increased time and/or compensation as may be agreed upon by the Governing Board and the Auditor
15. If an approved contract needs to be varied or changed for any reason, the change must be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee. This amended contract needs to be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract, and then must be submitted through the audit contract portal to the Secretary of the LGC for approval. The portal address to upload your amended contract is <http://nctreasurer.slgfd.leapfile.net>. No change shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
16. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit should be attached to the contract, and by reference here becomes part of the contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item #25 of this contract. Engagement letters containing indemnification clauses will not be approved by the LGC.

17. Special provisions should be limited. Please list any special provisions in an attachment.
18. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU must be named along with the parent government on this audit contract. Signatures from the DPCU Board chairman and finance officer also must be included on this contract.
19. The contract must be executed, pre-audited, physically signed by all parties including Governmental Unit and Auditor signatures and submitted in PDF format to the Secretary of the LGC. The current portal address to upload your contractual documents is <http://nctreasurer.slgfd.leapfile.net> Electronic signatures are not accepted at this time. Included with this contract are instructions to submit contracts and invoices for approval as of November 2016. These instructions are subject to change. Please check the NC Treasurer's web site at <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx> for the most recent instructions.
20. The contract is not valid until it is approved by the LGC Secretary. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. **The audit should not be started before the contract is approved.**
21. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
22. **E-Verify.** Auditor **shall comply** with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor **shall require** such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
23. Contractor hereby certifies that Contractor, and all subcontractors, are not on the Iran Final Divestment List ("List") created by the North Carolina State Treasurer pursuant to N.C.G.S. 147-86.58. Contractor shall not utilize any subcontractor that is identified on the List.
25. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted: (See Item 16 for clarification).

SIGNATURE PAGES FOLLOW

Contract to Audit Accounts (cont.)

Town of Garner. NC

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

Town of Garner. NC

- FEES

Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards]

Audit \$31,800 + \$1,500 for Single Audit procedures

Preparation of the annual financial Statements \$5,200

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ 28,875

** NA if there is to be no interim billing

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

Audit Firm Signature:

Martin Starnes & Associates, CPAs, P.A.

Name of Audit Firm

By Amber Y. McGhinnis, Senior Audit Manager

Authorized Audit firm representative name: Type or print

Amber Y. McGhinnis
Signature of authorized audit firm representative

Date February 20, 2017

amcghinnis@martinstarnes.com

Email Address of Audit Firm

Governmental Unit Signatures:

Town of Garner, NC

Name of Primary Government

By Ronnie Williams, Mayor

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Date

By N/A

Chair of Audit Committee - Type or print name

N/A

**

Signature of Audit Committee Chairperson

Date N/A

** If Governmental Unit has no audit committee, mark this section "N/A"

Town of Garner, NC

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By Pam Wortham, Finance Director

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

pwortham@garnernc.gov

Email Address of Finance Officer

Date Primary Government Governing Body Approved Audit Contract - G.S. 159-34(a)

Contract to Audit Accounts (cont.) Town of Garner, NC
Primary Governmental Unit
N/A
Discretely Presented Component Units (DPCU) if applicable

**** This page to only be completed by Discretely Presented Component Units ****

N/A **FEES**
Year-end bookkeeping assistance – [For audits subject to Government Auditing Standards, this is limited to bookkeeping services permitted by revised Independence Standards] N/A

Audit N/A

Preparation of the annual financial Statements N/A

Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees above. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year audit fee.

The 75% cap for interim invoice approval for this audit contract is \$ N/A
**** NA if there is to be no interim billing**

Communication regarding audit contract requests for modification or official approvals will be sent to the email addresses provided in the spaces below.

DPCU Governmental Unit Signatures:
N/A

Name of Discretely Presented Component Unit

By N/A

DPCU Board Chairperson: Type or print name and title
N/A

Signature of Chairperson of DPCU governing board

Date N/A

By N/A
Chair of Audit Committee - Type or print name

N/A **
Signature of Audit Committee Chairperson

Date N/A

**** If Governmental Unit has no audit committee, mark this section "N/A"**

PRE-AUDIT CERTIFICATE: Required by G.S. 159-28

(a)
This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act. Additionally, the following date is the date this audit contract was approved by the governing body.

By N/A

DPCU Finance Officer:
Type or print name

N/A
DPCU Finance Officer Signature

Date N/A
(Pre-audit Certificate must be dated.)

N/A
Email Address of Finance Officer

Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)

N/A

Steps to Completing the Audit Contract

1. Complete the Header Information – NEW: If a DPCU is subject to the audit requirements as detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not issued for the DPCU and is to be included in the Primary Government’s audit, the DPCU must be named with the parent government on this Audit contract. The Board chairman of the DPCU also must sign the Audit contract.
2. Item No. 1 – Complete the period covered by the audit
3. Item No. 6 – Fill in the audit due date. For Governmental Unit (s), the contract due date can be no later than 4 months after the end of the fiscal year, even though amended contracts may not be required until a later date.
4. Item No. 8 – If the process for invoice approval instructions changed, the Auditor should make sure he and his administrative staff are familiar with the current process. Instructions for each process can be found at the following link. <https://www.nctreasurer.com/sl原因/Pages/Audit-Forms-and-Resources.aspx>
5. Item No. 9 – NEW: Please note that the fee section has been moved to the signature pages, Pages 5 & 6.
6. Item No. 16 – NEW: It is now expected that an engagement letter will be attached to the contract. Has the engagement letter been attached to the contract submitted to the SLGFD?
 - a. Do the terms and fees specified in the engagement letter agree with the Audit contract? *“In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract will control.”*
 - b. Does the engagement letter contain an indemnification clause? **The audit contract will not be approved if there is an indemnification clause – refer to LGC Memo # 986.**
7. Complete the fee section for BOTH the Primary Government and the DPCU (if applicable) on the signature pages, please note:
 - The cap on interim payments is 75% of the current audit fee for services rendered if the contracted fee amount is a fixed amount. If any part of the fee is variable, interim payments are limited to 75% of the prior year’s total audit fee. If the contract fee is partially variable, we will compare the authorized interim payment on the contract to 75% of last year’s actual approved total audit fee amount according to our records. There is a report of audit fees paid by each governmental unit on our web site: <https://www.nctreasurer.com/sl原因/Pages/Non-Audit-Services-and-Audit-Fees.aspx> - Auditors and Audit Fees.
Please call or email Darrus Cofield at 919-814-4299 darrus.cofield@nctreasurer.com if you have any questions about the fees on this list.
 - For variable fees for services, are the hourly rates or other rates clearly stated in detail? If issued separately in an addendum, has the separate page been acknowledged in writing by the Governmental Unit?

Primary Governmental Unit

N/A

Discretely Presented Component Units (DPCU) if applicable

- For fees for services that are a combination of fixed and variable fees, are the services to be provided for the fixed portion of the fee clearly stated? Are the hourly rates or other rates clearly stated for the variable portion of the fee? (Note: See previous bullet point regarding variable fees.)
 - If there is to be no interim billing, please indicate N/A instead of leaving the line blank.
8. Signature Area – There are now 2 Signature Pages: one for the Primary Government and one for the DPCU. Send the page(s) that are applicable to your Unit of Government. Make sure all signatures have been obtained, and properly dated. **The contract must be approved by Governing Boards pursuant to G.S. 159-34(a). NEW - If this contract includes auditing a DPCU that is a Public Authority under the Local Government Budget and Fiscal Control Act it must be named in this Audit contract and the Board chairperson of the DPCU must also sign the Audit contract in the area indicated. If the DPCU has a separate Audit, a separate Audit contract is required for the DPCU.**
 9. Please place the date the Unit’s Governing Board and the DPCU’s governing Board (if applicable) approved the audit contract in the space provided.
 - a. Please make sure that you provide email addresses for the audit firm and finance officer as these will be used to communicate official approval of the contract.
 - b. Has the pre-audit certificate for the Primary Government (and the DPCU if applicable) been signed and dated by the appropriate party?
 - c. Has the name and title of the Mayor or Chairperson of the Unit’s Governing Board and the DPCU’s Chairperson (if applicable) been typed or printed on the contract and has he/she signed in the correct area directly under the Auditor’s signature?
 10. If the Auditor is performing an audit under the yellow book or single audit rules, has year-end bookkeeping assistance been limited to those areas permitted under the revised GAO Independence Standards? Although not required, we encourage Governmental Units and Auditors to disclose the nature of these services in the contract or an engagement letter. Fees for these services should be shown in the space indicated on the applicable signature page(s) of the contract.
 11. Has the most recently issued peer review report for the audit firm been included with the contract? This is required if the audit firm has received a new peer review report that has not yet been forwarded to us. The audit firm is only required to send the most current Peer Review report to us once – not multiple times.
 12. After all the signatures have been obtained and the contract is complete, please convert the contract and all other supporting documentation to be submitted for approval into a PDF file. Peer Review Reports should be submitted in a separate PDF file. These documents should be submitted using the most current submission process which can be obtained at the NC Treasurer’s web site – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.
 13. NEW: If an audit is unable to be completed by the due date, an Amended Contract should be completed and signed by the unit and auditor, using the new “Amended LGC-205” form (Rev. 2015). The written explanation for the delay is now included on the contract itself to complete, and must be signed by the original parties to the contract.



SYSTEM REVIEW REPORT

To the Partners of Martin Starnes & Associates, CPAs, P.A.
and the Peer Review Committee of the North Carolina Association
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 21, 2015

Raleigh
4060 Barrett Drive
Post Office Box 17806
Raleigh, North Carolina 27619
919 782 9265
919 783 8937 FAX

Durham
3511 Shannon Road
Suite 100
Durham, North Carolina 27707
919 354 2584
919 489 8183 FAX

Pittsboro
10 Sanford Road
Post Office Box 1399
Pittsboro, North Carolina 27312
919 542 6000
919 542 5764 FAX

MARTIN ♦ STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 20, 2017

Pam Wortham, Finance Director
Town of Garner
900 Seventh Ave
Garner, NC 27529

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Garner, NC, as of June 30, 2017, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Town of Garner's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and State award programs for the period ended June 30, 2017. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and State award programs.

Accounting principles generally accepted in the United States of America require that certain supplementary information, such as Management's Discussion and Analysis, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits schedules
- Local Government Employees' Retirement System's schedules

Supplementary information other than RSI will accompany the Town of Garner's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budgetary schedules
- Other schedules
- Supplemental ad valorem tax schedules
- Schedule of Expenditures of Federal and State Awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information:

- Introductory information
- Statistical section

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; 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. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, the direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town of Garner's basic financial statements. Our report will be addressed to the governing body of the Town of Garner. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Town of Garner's major federal and State award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and State award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal and State award programs. Our procedures will consist of determining major federal and State programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and State award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and State award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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 error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. For safeguarding assets;
4. For identifying all federal and State awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act requirements;
6. For the design, implementation, and maintenance of internal control over compliance;
7. For identifying and ensuring that the entity complies with laws, regulations, grants, and contracts applicable to its activities and its federal and State award programs and implementing systems

- designed to achieve compliance with applicable laws, regulations, grants and contracts applicable to activities and its federal and State award programs;
8. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objective of the audit, including whether related recommendations have been implemented;
 9. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
 10. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
 11. For submitting the reporting package and data collection form to the appropriate parties;
 12. For making the auditor aware of any significant vendor/contractor relationships where the vendor/contractor is responsible for program compliance;
 13. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and State award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 14. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
 15. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets; and
 16. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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

Fees

Erica Brown is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are stated in the Contract to Audit Accounts. Our invoices for these fees will be rendered in four installments as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Town of Garner's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

The contract fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$75-\$300 per hour.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or State agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature. With respect to any nonattest services we perform, the Town of Garner's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and State award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth the understanding of the Town of Garner.

Acknowledged and agreed on behalf of the Town of Garner by:

Name: _____

Title: _____

Date: _____