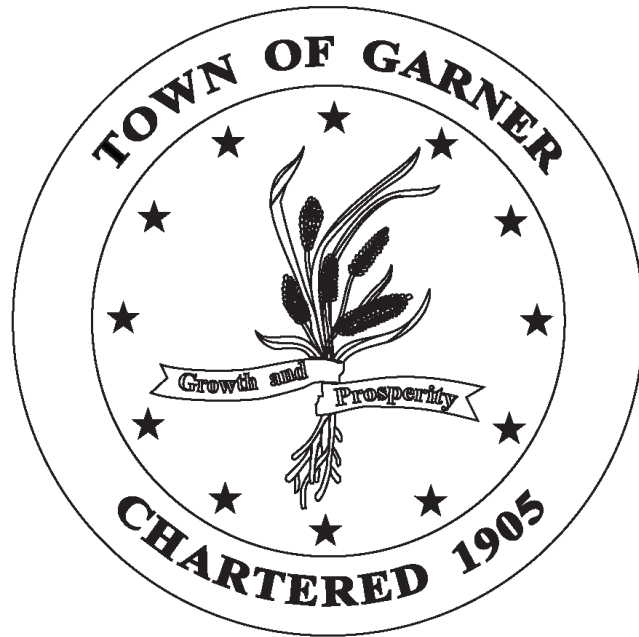


# Town of Garner



Town Council Meeting  
August 29, 2023

Garner Town Hall  
900 7<sup>th</sup> Avenue  
Garner, NC 27529

**Town of Garner  
Work Session Meeting Agenda  
August 29, 2023**

The Council will meet in a Work Session at 6:00 p.m. in the Ronnie S. Williams Council Chambers located at 900 7<sup>th</sup> Avenue.

A. CALL MEETING TO ORDER/ROLL CALL: Mayor Ken Marshburn

B. ADOPTION OF AGENDA

C. PRESENTATIONS

D. DISCUSSION/REPORTS

1. Cost of Services Study ..... Page 3  
Presenter: Matt Noonkester, City Explained

Matt Noonkester with City Explained will present a final draft of the Municipal Cost of Services Study. A preliminary draft was presented during the Council's annual retreat and since that time the data has been further refined to enhance the analysis.

Action: Receive as information

2. Garner Forward Comprehensive Plan ..... Page 71  
Presenter: Matt Noonkester, City Explained

Presentation of Version 3 of the Final Public Draft of the Garner Forward Comprehensive Plan. Consulting staff will review cumulative changes to the final draft document and be available to answer remaining questions and concerns from the Town Council prior to a future adoption vote at a regularly scheduled Council meeting. Draft is posted on the project website at [www.garnerforward.com](http://www.garnerforward.com). The Draft can also be found [here](#).

3. Garner Parks, Recreation & Cultural Resources Comprehensive Master  
Plan Update ..... Page 72  
Presenter: Maria Munoz-Blanco, PRCR Director

Update on timeline and prioritization for Chapter 10 - Action + Implementation Plan of the Town of Garner Parks, Recreation & Cultural Resources Comprehensive Master Plan.

Action: Provide feedback on proposed timeline and prioritization for Chapter 10 - Action + Implementation Plan

E. MANAGER REPORTS

Pending Agenda Report

F. ATTORNEY REPORTS

G. COUNCIL REPORTS

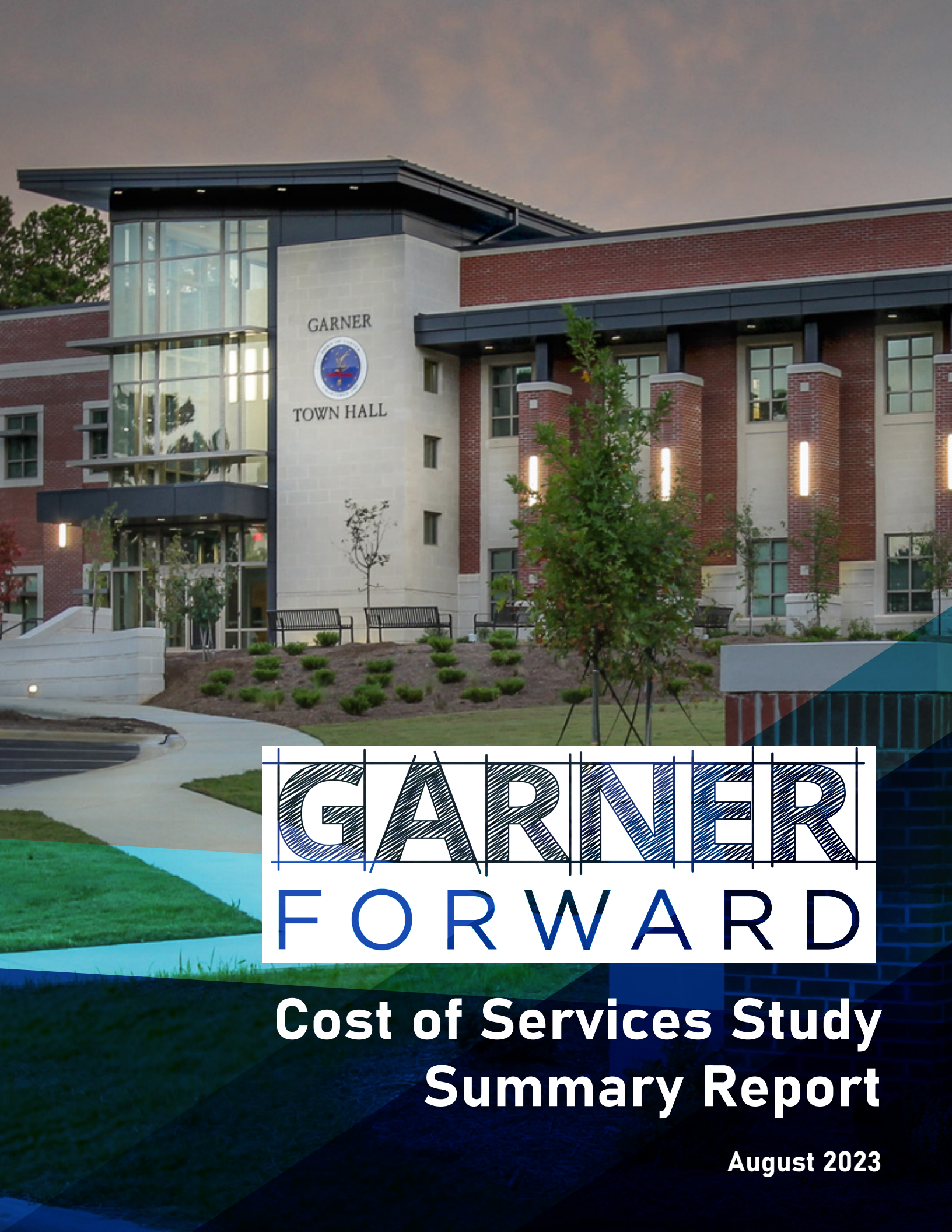
H. CLOSED SESSION

Pursuant to N.C. General Statutes Section 143.318.11(a)(3) to consult with the Town Attorney regarding litigation.

I. ADJOURN

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: August 29, 2023		
Subject: Cost of Services Study		
Location on Agenda: Discussion/Reports		
Department: Finance		
Contact: David Beck		
Presenter: Matt Noonkester with City Explained		
Brief Summary:  Matt Noonkester with City Explained will present a final draft of the Municipal Cost of Services Study. A preliminary draft was presented during the Councils annual retreat and since that time the data has been further refined to enhance the analysis.		
Recommended Motion and/or Requested Action: Receive as information		
Detailed Notes:		
Funding Source: N/A		
Cost:	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
Manager's Comments and Recommendations:		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	DCB	
Finance Director:	DCB	
Town Attorney:		
Town Manager:	RD	
Town Clerk:		



**GARNER**  
**FORWARD**

**Cost of Services Study  
Summary Report**

**August 2023**



# GARNER FORWARD

<b>1</b>	<b>General Background</b>	<b>2</b>
<b>2</b>	<b>Annual Town Expenditures</b>	<b>10</b>
<b>3</b>	<b>Annual Town Revenues</b>	<b>32</b>
<b>4</b>	<b>Breakeven Ad Valorem Property Tax</b>	<b>48</b>
<b>5</b>	<b>Findings and Conclusions</b>	<b>54</b>



G





# Chapter

# 1

# General Background

# General Background

City Explained, Inc. was hired by the Town of Garner to update the 2011 Residential Breakeven Analysis completed by Warren and Associates. The previous study calculated the breakeven ad valorem tax value for a dwelling unit inside town limits, which would generate the minimum tax revenue needed to offset the cost of providing local government services to the dwelling unit. The breakeven ad valorem tax value was calculated after crediting revenue from other sources attributable to residential development.

The 2023 update to the breakeven analysis includes information for revenues and expenditures associated with non-residential development too. The analysis concentrated on services provided by the Town of Garner. School, health, and human services provided by Wake County; water and sewer service provided by the City of Raleigh (Raleigh Water); and road maintenance performed by the North Carolina Department of Transportation were omitted from the analysis.

The Town of Garner Annual Comprehensive Financial Report for Fiscal Year 2021-22 was used to approximate town revenues and expenditures per residential dwelling unit or non-residential square foot. Interviews with department directors were used to supplement revenue and expenditure data provided in the financial report. Data from the U.S. Census Bureau, Wake County Tax Administration, and the 2011 Residential Breakeven Analysis were used to perform some of the calculations for the update. Source data for specific calculations in the analysis are identified in the summary tables.

Line items in the financial report were evaluated to determine cost variability for residential and non-residential uses. When possible, separate values were calculated for single-family and multi-family dwelling units based on different demands for municipal services. Data limitations in 2023 prevented the disaggregation of non-residential uses to anything more detailed for the analysis (e.g., retail, office, and industrial). Information in the report is presented in 2022 dollars.

The update is focused on annual operating and

maintenance costs for the town. However, it does include annual debt service payments, which assumes town officials will issue bonds for new capital debt when existing bonds for existing capital debt are paid off. Abnormal years or more aggressive debt service commitments for the town in the future (compared to levels reported in fiscal year 2022) could impact the findings and conclusions of this analysis.

## Study Area

The Town of Garner is located south of Raleigh and east of Fuquay-Varina in southeastern Wake County. The analysis studied conditions for development inside town limits. It does not reflect conditions in the town's extraterritorial jurisdiction (ETJ) since many of the services needed for residents or employees in this area are provided by Wake County or their hired partners. The town's existing corporate limits are illustrated in Map A.1.

## Unit of Analysis

The update to the breakeven analysis uses dwelling units and non-residential square feet as units of analysis. Some statistics for the two categories were calculated using assumptions for average persons per household, average vehicle ownership per household, average vehicle taxable value, or a household occupancy rate for the study area. Assumptions or factors applied for specific calculations in the analysis are identified in the summary tables.

The update uses total dwelling units for all expense calculations with the exception of the Parks, Recreation, and Cultural Resources Department. Customers for this department are residents (or often non-residents) so there would be no cost associated with an unoccupied dwelling unit.

## Demographic Data

Demographic data for town limits was collected from the U.S. Census Bureau, Wake County Tax Assessor, and Wake County GIS data clearinghouse. It was used to report existing conditions in the study area, and create important assumptions for the breakeven analysis

calculations. A summary of the information collected is presented below.

The breakdown of existing dwelling units inside town limits by type is provided in Table A.1. In total, there were 14,072 dwelling units in the study area. 9,841 (70%) of the total units were single-family detached, one home on one lot, or single-family attached, duplex or townhome. 4,231 (30%) of the total units were multifamily, either apartment or condominium, with two or more units in the building. Approximately 94.5% of the total dwelling units in the study area were occupied. 5.5% of the total dwelling units in the study area were vacant (see Table A.2). The breakeven analysis excludes group quarters from the calculations (i.e., places where people live in a group and usually are not related to one another).

Occupied housing units by type, and population inside occupied housing units by type, are provided in Tables A.3 and A.4. This information was used to calculate average persons per household statistics for the breakeven analysis (see Table A.5). Generally speaking, a single-family attached or detached dwelling unit inside town limits was occupied by 2.72 people. A multi-family dwelling unit inside town limits occupied by 2.14 people, on average.

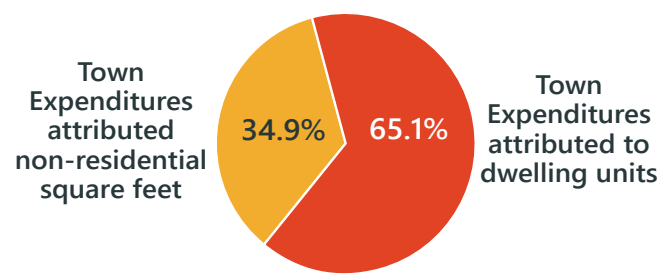
Parcel-level data from the Wake County GIS data clearinghouse was used to estimate the total square feet of non-residential development inside town limits (see Table A.6). 11,430,934 square feet of non-residential development in the data was categorized as follows: 4,870,945 (43%) square feet of retail space; 681,376 (6%) square feet of office space; and 5,878,613 (51%) square feet of industrial space.

A summary of taxable value by land use category in Garner Town Limits was collected from the Wake County Tax Assessor, which includes land, building, machinery and equipment, registered vehicle, and personal property values by land use category used for tax assessment purposes. The data from Wake County also includes deferred value, exempt value, and excluded value information. The total taxable value in Garner Town Limits is \$4,880,523,844. A summary of taxable value

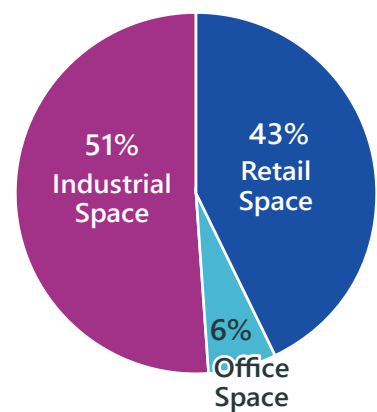
by land use category used for tax assessments purposes is presented in Table A.7.

Both apartments and mobile home parks in Wake County are taxed as commercial categories. However, both categories were reclassified as residential categories for the purpose of calculating the share of expenditures attributable to dwelling units in the study area. With this adjustment, the update to the breakeven analysis assumed 65.1% of town expenditures were attributable to dwelling units. 34.9% of town expenditures were attributed to non-residential square feet (see Table A.8).

**\$4,880,523,844**  
**Total Taxable Value in Garner Town Limits**



**11,430,934 sq. ft.**  
**of non-residential development inside Town Limits classified as:**



# A-Table Series

**Table A.1: Residential Dwelling Units in Garner Town Limits by Type**

Category	Housing Units	% of Total
Single-Family Detached	9,565	68.0%
Single-Family Attached	276	2.0%
Multifamily	4,231	30.1%
<b>TOTAL</b>	<b>14,072</b>	<b>100.0%</b>

Source: Wake County Open Data, Parcel GIS Data Download, Last Updated On January 26, 2023

**Table A.2: Housing Occupancy Rate for Homes in Garner Town Limits**

Condition	Housing Units	% of Total
Occupied	12,221	94.5%
Vacant	717	5.5%
<b>TOTAL</b>	<b>12,938</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table DP04

**Table A.3: Occupied Housing Units by Type in Garner Town Limits**

Condition	Housing Units	% of Total
Single Family (Attached or Detached)	8,530	72.4%
Mobile Home	0	0.0%
Multifamily (2 or more units)	3,254	27.6%
<b>TOTAL</b>	<b>11,784</b>	<b>72.4%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table S2504

**Table A.4: Population in Occupied Housing Units by Type in Garner Town Limits**

Condition	Population	% of Total
Single Family (Attached or Detached)	23,198	76.9%
Mobile Home	0	0.0%
Multifamily (2 or more units)	6,951	23.1%
<b>TOTAL</b>	<b>30,149</b>	<b>76.9%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table B25033

**Table A.5: Persons per Household Estimates by Type in Garner Town Limits**

Condition	p/HH
Single Family (Attached or Detached)	2.72
Mobile Home	0.00
Multifamily (2 or more units)	2.14

Source: Computation Using US Census Bureau, American Community Survey Data, 2016-2021, Tables S2504 and B25033

**Table A.6: Non-Residential Square Feet in Garner Town Limits by Type**

Category	Square Feet	% of Total
General Retail	4,870,945	42.6%
General Office	681,376	6.0%
General Industrial	5,878,613	51.4%
<b>TOTAL</b>	<b>11,430,934</b>	<b>100.0%</b>

Source: Wake County Open Data, Parcel GIS Data Download, Last Updated On January 26, 2023, Summarized Using Heated Area, Land Classification, and Type Use Description Categories, Further Grouped by City Explained, Inc. for the Cost of Services Study

**Table A.7: Breakdown of Taxable Value by Land Use Category, Combined Land + Building Values Reported, Detailed Categories, 2021-2022**

Category	Dollar Amount	% of Total	Category	Dollar Amount	% of Total
<b>Commercial Tax Base Components</b>			<b>Residential Tax Base Components</b>		
Commercial, Including Office	\$708,996,236	41.5%	Apartments	\$521,610,977	16.3%
Agriculture	\$4,278,621	0.3%	Mobile Home Park	\$1,376,230	< 0.1%
Forestry	\$600,654	< 0.1%	Improved Acreage	\$4,762,110	0.1%
Horticulture	\$0	0%	Greater than Ten Acres with Home	\$3,203,780	0.1%
Historic	\$2,029,006	0.1%	Historic	\$178,580	< 0.1%
Cemetery	\$0	0%	Manufactured Homes	\$43,000	< 0.1%
Retirement Home	\$35,587,979	2.1%	Residential Condominium	\$8,628,749	0.3%
Business Condominium	\$47,121,474	2.8%	Residential Homes	\$2,270,030,188	70.8%
Leased Lands	\$13,172,563	0.8%	Vacant Land	\$43,177,909	1.3%
Exempt Property	\$0	0%	Exempt	\$0	0%
Partially-Exempt Property	\$55,088,899	3.2%	Partially Exempt	\$877,440	< 0.1%
Golf Course	\$1,367,213	0.1%	Agriculture	\$694,560	< 0.1%
Vacant Land	\$65,863,790	3.9%	Forestry	\$8,942,437	0.3%
Industrial	\$333,046,212	19.5%	Horticulture	\$713,166	< 0.1%
Public Utilities	\$149,052,313	8.7%	Water System	\$0	0%
Machinery & Equipment	\$254,221,350	14.9%	Registered Vehicles	\$299,002,615	9.3%
Registered Vehicles	\$39,636,500	2.3%	Personal Property	\$43,885,604	1.4%
Commercial Total Value	\$1,710,062,810	100.0%	Residential Total Value	\$3,207,127,345	100.0%
Deferred Value	\$6,366,367		Deferred Value	\$10,188,155	
Exempt Value	\$0		Exempt Value	\$0	
Total Commercial Tax Base Value	\$1,703,696,443		Excluded Value	\$20,111,789	
			Total Residential Tax Base Value	\$3,176,827,401	

Source: Wake County Tax Assessor, Tax Base Components Report, 2021-2022 for Garner Town Limits

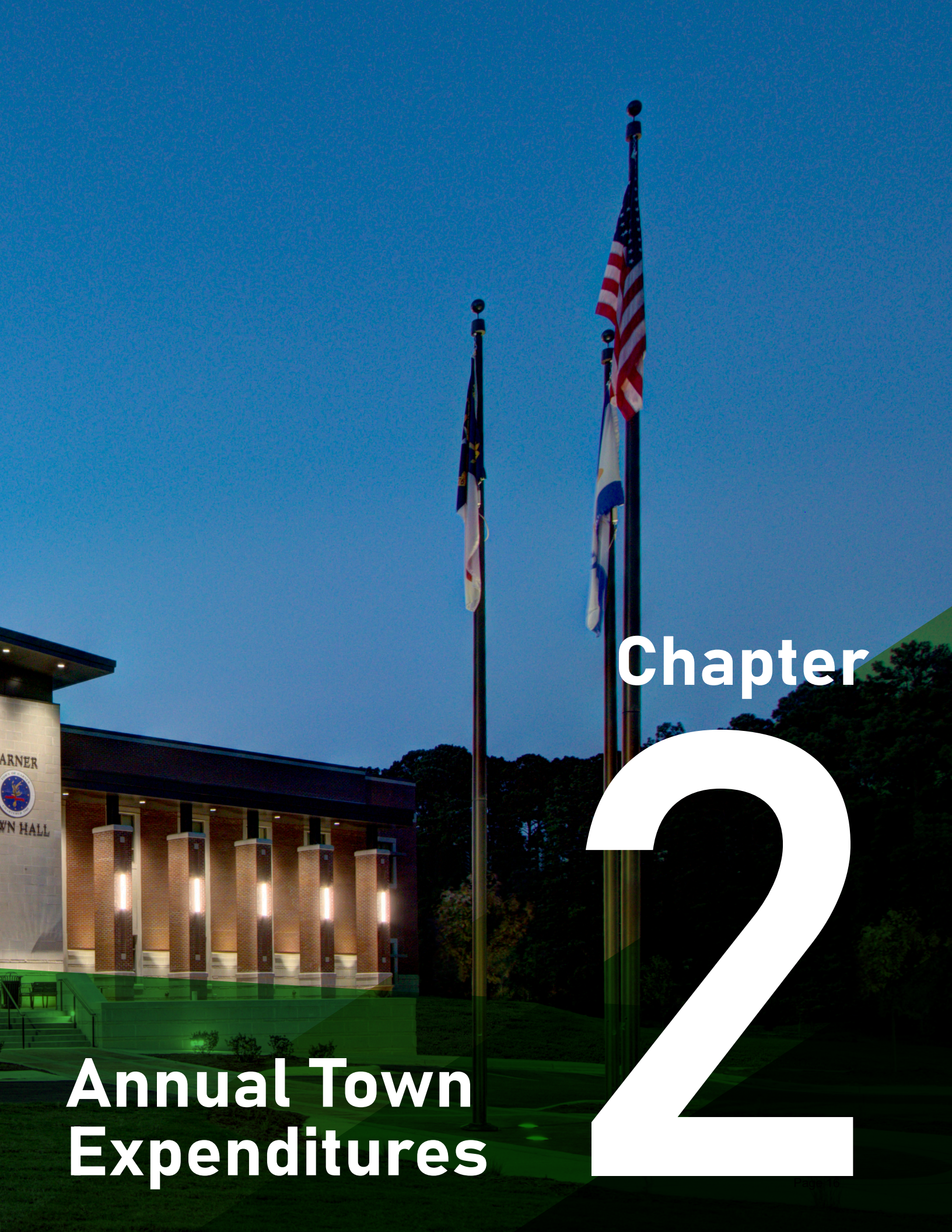
**Table A.8: Breakdown of Taxable Value by Land Use Category, General Categories**

Category	Dollar Amount	% of Total
Residential	\$3,176,827,401	65.1%
Non-Residential	\$1,703,696,443	34.9%
<b>TOTAL</b>	<b>\$4,880,523,844</b>	<b>100.0%</b>

Source: City Explained, Inc. computation







Chapter

2

Annual Town Expenditures

# Annual Town Expenditures

Annual town expenditures for thirteen categories are presented in this section of the document using information available from the Town of Garner Annual Comprehensive Financial Report for Fiscal Year 2021-22. Annual expenditures generally included operating or maintenance items in the financial report. One-time capital expenditures were excluded; however, annual debt service payments in Fiscal Year 2021-22 were assumed in the analysis based on the belief that town officials will issue new capital debt once existing bonds are retired.

The following line items in the financial report were included for each category:

- Personnel: staff salaries, federal insurance contribution act (FICA) payments, and group insurance payments;
- Professional: contracted services; and
- Operations: expenditures required for day-to-day department operation, including training, supplies, and vehicle maintenance or repair.

Expenditures for services provided by non-town agencies or organizations were excluded from the breakeven analysis: water and sewer (Raleigh Water), public schools (Wake County Public School System), various human services (Wake County), and some transportation services (North Carolina Department of Transportation).

## General Government

The town's General Government line item includes the business of Town Council and legal services. Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$435,117 (see Table B.1). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$283,226, or \$20.13 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$151,891, or \$13.29 per 1,000 square feet.

## Administration

The town's Administration line item includes the business of the Town Manager's Office, Communications, Town Clerk, Budget Office, and Human Resources. Together, the group is responsible for the day-to-day activities of town government, including future needs and financial decisions, the annual town budget, personnel matters, other town department performance, and town representation with other agencies and organizations. The department is also responsible for the town's Safety Compliance Program.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$2,769,911 (see Table B.2). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$1,802,989, or \$128.13 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$966,922, or \$84.59 per 1,000 square feet.

## Finance Department

The town's Finance Department line item includes the business of financial stewardship, including oversight and coordination of accounting, payroll, collection services, procurement, and compliance reporting. The department also serves as the financial agent for state and federal grants, and manages town investments and bond debt obligations. The department is frequently recognized by professional organizations for excellent annual financial and budget reporting.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$914,775 (see Table B.3). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$595,445, or \$42.31 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$319,330, or \$27.94 per

1,000 square feet.

## Economic Development

The town's Economic Development Department line item includes the duties of recruiting and retaining businesses, encouraging entrepreneurship, and preserving and revitalizing Downtown Garner. It also works to increase and diversify the town's tax base. The budget line item includes the town's contributions to the Economic Development Partners organization.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$329,498 (see Table B.4). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$214,477, or \$15.24 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$115,021, or \$10.06 per 1,000 square feet.

## Planning Department

The town's Planning Department line item includes the business of planning services and development review. The planning services division prepares growth management policies; drafts land use and housing plans; performs demographic analysis; processes annexation requests; responds to citizen questions and requests; and provides staff support for the Town of Garner Planning Commission. The development review division performs site plan and subdivision review; approves special use permits; hears appeals and variance requests; signs plats; and provides staff support for the Town of Garner Board of Adjustment.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$926,896 (see Table B.5). The assignment of expenditures in the line item between residential and non-residential development was influenced by an interview with the planning department director. The share of expenditures attributable to residential development (65.0%) was \$602,482, or \$42.81 per dwelling unit. The share of expenditures

attributable to non-residential development (35.0%) was \$324,414, or \$28.38 per 1,000 square feet.

## Inspections Department

The town's Inspections Department line item includes the business of code enforcement and building inspections, including permit applications, building plans and specifications review, minimum housing code compliance, nuisance ordinance enforcement, violation notices, and record-keeping. The town's fire marshal enforces state and local fire codes as a member of the Inspections Department. The department issues or denies certificates of compliance or occupancy, which are needed to occupy a new or renovated building in town.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$1,472,848 (see Table B.6). The assignment of expenditures in the line item between residential and non-residential development was influenced by an interview with the inspections department director. The share of expenditures attributable to residential development (60.0%) was \$883,709, or \$62.80 per dwelling unit. The share of expenditures attributable to non-residential development (40.0%) was \$589,139, or \$51.54 per 1,000 square feet.

## Engineering Department

The town's Engineering Department line item includes the business of development review and installation of public infrastructure, including streets, sidewalks, and storm-drain systems. The department is responsible for the management of all capital improvement construction projects funded by the town. It also manages the town's stormwater system, including its Water Supply Watershed Protection Program, the Neuse Basin Nutrient Watershed Strategy, the Environment Protection Agency's National Pollutant Discharge Elimination System Phase II Program, and storm water facility quality control.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$1,018,949 (see Table B.7). The assignment of expenditures in the line item between residential and non-

residential development was influenced by an interview with the engineering department director. The share of expenditures attributable to residential development (70.0%) was \$713,264, or \$50.69 per dwelling unit. The share of expenditures attributable to non-residential development (30.0%) was \$305,685 or \$26.74 per 1,000 square feet.

## Information Technology Department

The town's Information Technology Department line item supports the business of data storage, monitoring, development, and maintenance; strategic plans that provide safe and efficient technology to town government and residents; the town's geographic information system; the town's telephone system; the town's computer network, programs, and applications; voicemail and email; and the town's website.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$915,573 (see Table B.8). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$595,964, or \$42.35 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$319,609, or \$27.96 per 1,000 square feet.

## Police Department

The town's Police Department line item supports efforts to provide a safe community for residents, visitors, employees, and business owners. The department generally provides its services through education, enforcement, prevention, and partnerships with other organizations or programs (e.g., the Achievement Academy, Citizens' Police Academy, Community Watch, or School Resource Officers). The town's police department is a nationally-accredited law enforcement department.

Resources of the police department were used to respond to 3,414 incidents in 2022. Calls to

residential properties accounted for 936 (30.0%) to the total incidents. Calls to non-residential properties accounted for 2,478 (70.0%) of the total incidents. Detailed data available for residential calls in the service area was used to further distinguish between single-family and multifamily dwelling units. Calls to single family dwelling units accounted for 49.8% of the total residential calls. Calls to multifamily dwelling units accounted for 50.2% of the total residential calls.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$10,053,013 (see Table B.9). The assignment of expenditures in the line item between residential and non-residential development followed the breakdown of residential and non-residential incidents reported in 2022. The share of expenditures attributable to residential development (30.0%) was \$3,015,904, or \$214.34 per dwelling unit. The share of residential expenditures attributable to single family dwelling units (49.8%) was \$152.62 per dwelling unit. The share of residential expenditures attributable to multifamily dwelling units (50.2%) was \$357.83 per dwelling unit. The share of expenditures attributable to non-residential development (70.0%) was \$7,037,109, or \$615.62 per 1,000 square feet.

## Garner Volunteer Fire-Rescue Department

The town contracts its fire and rescue services to Garner Volunteer Fire-Rescue, Inc. (GVFR). GVFR is a combination department serving 64,746 people in Garner and surrounding Wake County. Their services generally include fire suppression; first-responder medical service or emergency medical technician, basic service; technical rescue; and fire prevention and education. All firefighters are employees of GVFR. Monthly contract payments from the town to GVFR are made each year to provide fire and rescue services. The fire department is nationally-accredited for its services.

Resources of the fire department were used to respond to 5,194 calls in 2022 (excluding outdoor or unknown category calls). Calls to residential properties accounted for 3,750 (72.2%) of the total calls. Calls to non-residential properties accounted

for 1,444 (27.8%) of the total calls. Detailed data available for residential calls in the service area was used to further distinguish between single-family and multifamily dwelling units. Calls to single-family dwelling units accounted 82.1% of the total residential calls. Calls to multifamily dwelling units accounted for 17.9% of the total residential calls.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$5,048,121 (see Table B.10). The assignment of expenditures between residential and non-residential development followed the breakdown of residential and non-residential service calls reported in 2022. The share of expenditures attributable to residential development (72.2%) was \$3,644,677, or \$259.00 per dwelling unit. The share of residential expenditures attributable to single-family dwelling units (82.1%) was \$304.13 per dwelling unit. The share of residential expenditures attributable to multifamily dwelling units (17.9%) was \$154.04 per dwelling unit. The share of expenditures attributable to non-residential development (27.8%) was \$1,403,444, or \$122.78 per 1,000 square feet.

## Public Works Department

The town's Public Works Department line item supports efforts to maintain and repair town-owned roads, buildings, and grounds; manage the towns' vehicle fleet; and oversee the town's solid waste collection and disposal contract with a private company. The department is a nationally accredited public works department.

The three primary responsibilities of the department were reorganized for the breakeven analysis to account for different residential versus non-residential cost assignment ratios. The three topics below collectively represent all of the duties of the department.

### Transportation, Building Maintenance, and Vehicle Maintenance

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$2,111,590 (see Table B.11). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value

statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$1,374,475, or \$97.67 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$737,115, or \$64.48 per 1,000 square feet.

### Street Repair and Construction

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$4,060,208 (see Table B.12). The assignment of expenditures in the line item between residential and non-residential development was influenced by data and analysis completed by the town's planning department. The share of expenditures attributable to residential development (90.0%) was \$3,654,187, or \$259.68 per dwelling unit. The share of residential expenditures attributable to single-family dwelling units (94.0%) was \$349.04 per dwelling unit. The share of residential expenditures attributable to multifamily dwelling units (6.0%) was \$51.82 per dwelling unit. The share of expenditures attributable to non-residential development (10.0%) was \$406,021 or \$35.32 per 1,000 square feet.

### Solid Waste

The town contracts its solid waste collection and disposal services to All-Star Waste Services, Inc. Services are provided to single-family homes within town limits, including weekly pickup and two unprepared solid waste pickups per year. Multifamily communities and non-residential developments contract separately with a service provider of their choice at no cost to the town.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$2,428,722 (see Table B.13). 100% of the expenditures were assigned to residential development, and specifically single-family homes. The per dwelling unit cost for single-family solid waste services was \$172.59.

## Parks, Recreation, and Cultural Resources Department

The town's Parks, Recreation, and Cultural

Resources Department line item supports a town-wide system of parks, recreation facilities, and cultural resources. Working with program partners, the department provides a variety of art, athletic, environmental education, and outdoor recreation programs for youth and adult participants. It also manages several parks and recreation facilities, and hosts special events that bring the community together to celebrate holidays or programmed events. The department is nationally-accredited for its services.

The three primary responsibilities of the department were reorganized for the breakeven analysis to account for different residential versus non-residential cost assignment ratios. The two topics below collectively represent all of the duties of the department.

### **Administration, Parks Maintenance, and Park Development**

Total expenditures eligible for the breakeven analysis in Fiscal Year 2021-22 were \$2,099,215 (see Table B.14). 100% of the expenditures were assigned to residential development consistent with the previous breakeven analysis completed in 2011. The per dwelling unit cost was \$149.18.

### **Recreation Programs**

Total expenditures for the department in Fiscal Year 2021-22 were \$2,156,463 (see Table B.15). An interview with department staff revealed 50% of recreation program participants lived outside of Garner Town Limits during the same period. Total expenditures eligible for the breakeven analysis were reduced to \$1,078,232 (50.0%) to isolate town resident participation. The per dwelling unit cost was \$76.62.

### **Annual Debt Service**

The breakeven analysis included annual debt service payments made by the town in Fiscal Year 2021-22 based on the assumption that town officials will regularly issue bonds in the future to fund new capital projects.

Total debt service for the town in Fiscal Year 2021-22 was \$4,050,673, which represents

principal and interest paid in the year (see Table B.16). The assignment of expenditures in the line item between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of expenditures attributable to residential development (65.1%) was \$2,636,661, or \$187.37 per dwelling unit. The share of expenditures attributable to non-residential development (34.9%) was \$1,414,012, or \$123.70 per 1,000 square feet.

### **Annual Cost of Service for Single Family Homes**

For Fiscal Year 2021-22, single-family homes (detached or attached) have an annual average cost to the town of \$1,731.85 per dwelling unit. Table B.17 summarizes the expenditures by line item for the thirteen categories.

### **Annual Cost of Service for Multifamily Homes**

For Fiscal Year 2021-22, multifamily homes (stacked dwelling units) have an annual average cost to the town of \$1,392.88 per dwelling unit. Table B.18 summarizes the expenditures by line item for the thirteen categories.

### **Annual Cost of Service for Non-Residential Development**

For Fiscal Year 2021-22, non-residential development (office, retail, and industrial combined) has an annual average cost to the town of \$1,267.44 per 1,000 square feet. Table B.19 summarizes the expenditures by line item for the thirteen categories.

# B-Table Series

**Table B.1: General Government Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$121,539
Professional	\$152,755
Operations	\$160,823
Total	\$435,117
Residential Share	65.1%
Residential Budget Allocation	\$283,226
Cost per Dwelling Unit	\$20.13
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$151,891
Cost per 1,000 Square Feet	\$13.29
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.2: Administration Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$1,249,755
Professional	\$221,580
Operations	\$1,298,576
Total	\$2,769,911
Residential Share	65.1%
Residential Budget Allocation	\$1,802,989
Cost per Dwelling Unit	\$128.13
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$966,922
Cost per 1,000 Square Feet	\$84.59
One Time Capital/Event Expenditures	\$563,316

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.3: Finance Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$565,194
Professional	\$203,044
Operations	\$146,537
Total	\$914,775
Residential Share	65.1%
Residential Budget Allocation	\$595,445
Cost per Dwelling Unit	\$42.31
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$319,330
Cost per 1,000 Square Feet	\$27.94
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.4: Economic Development Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$199,419
Professional	\$5,841
Operations	\$124,238
Total	\$329,498
Residential Share	65.1%
Residential Budget Allocation	\$214,477
Cost per Dwelling Unit	\$15.24
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$115,021
Cost per 1,000 Square Feet	\$10.06
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022



**Table B.5: Planning Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$786,453
Professional	\$4,681
Operations	\$135,762
Total	\$926,896
Residential Share	65.0%
Residential Budget Allocation	\$602,482
Cost per Dwelling Unit	\$42.81
Non-Residential Share	35.0%
Non-Residential Budget Allocation	\$324,414
Cost per 1,000 Square Feet	\$28.38
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022; Interview with officials for the Town Planning Department

**Table B.6: Inspections Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$1,323,218
Professional	\$0
Operations	\$149,630
Total	\$1,472,848
Residential Share	60.0%
Residential Budget Allocation	\$883,709
Cost per Dwelling Unit	\$62.80
Non-Residential Share	40.0%
Non-Residential Budget Allocation	\$589,139
Cost per 1,000 Square Feet	\$51.54
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022; Interview with officials for the Town Inspections Department

**Table B.7: Engineering Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$839,265
Professional	\$0
Operations	\$179,684
Total	\$1,018,949
Residential Share	70.0%
Residential Budget Allocation	\$713,264
Cost per Dwelling Unit	\$50.69
Non-Residential Share	30.0%
Non-Residential Budget Allocation	\$305,685
Cost per 1,000 Square Feet	\$26.74
One Time Capital/Event Expenditures	\$2,500

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022; Interview with officials for the Town Engineering Department

**Table B.8: Information Technology Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$520,689
Professional	\$232,992
Operations	\$161,892
Total	\$915,573
Residential Share	65.1%
Residential Budget Allocation	\$595,964
Cost per Dwelling Unit	\$42.35
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$319,609
Cost per 1,000 Square Feet	\$27.96
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.9: Police Department Budget Summary, Fiscal Year 2021-22**

Category	FY 21-22 Audit
Personnel	\$8,805,339
Professional	\$596,391
Operations	\$651,283
Total	\$10,053,013
Residential Share	30.0%
Residential Budget Allocation	\$3,015,904
Cost per Dwelling Unit	\$214.32
Single-Family Home Call Share	49.8%
Multifamily Home Call Share	50.2%
Cost per Single-Family Home	\$152.62
Cost per Multifamily Home	\$357.83
Non-Residential Share	70.0%
Non-Residential Budget Allocation	\$7,037,109
Cost per 1,000 Square Feet	\$615.62
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022;  
Calendar Year 2022 Incident Data from the Town of Garner Police Department

**Table B.10: Garner Volunteer Fire-Rescue Budget Summary, Fiscal Year 2021-22 \***

Category	FY 21-22 Audit
Personnel	\$0
Professional	\$5,048,121
Operations	\$0
Total	\$5,048,121
Residential Share	72.2%
Residential Budget Allocation	\$3,644,677
Cost per Dwelling Unit	\$259.00
Single-Family Home Call Share	82.1%
Multifamily Home Call Share	17.9%
Cost per Single-Family Home	\$304.13
Cost per Multifamily Home	\$154.04
Non-Residential Share	27.8%
Non-Residential Budget Allocation	\$1,403,444
Cost per 1,000 Square Feet	\$122.78
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022; Interview with officials for Garner Volunteer Fire-Rescue

\* = The Town of Garner contracts its fire and rescue responsibilities to Garner Volunteer Fire-Rescue, Inc. Statistics reported in the table above represent only the Town's contributions to the fire department's budget.

**Table B.11: Public Works Department Budget Summary, Fiscal Year 2021-22 (Part 1)**

Category	FY 21-22 Audit
Transportation	
Personnel	\$413,371
Professional	\$0
Operations	\$30,430
Total	\$443,801
Building Maintenance	
Personnel	\$471,173
Professional	\$280,569
Operations	\$472,226
Total	\$1,223,968
Vehicle Maintenance	
Personnel	\$382,956
Professional	\$16,507
Operations	\$44,358
Total	\$443,821
Combined Budget	\$2,111,590
Residential Share	65.1%
Residential Budget Allocation	\$1,374,475
Cost per Dwelling Unit	\$97.67
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$737,115
Cost per 1,000 Square Feet	\$64.48
One Time Capital/Event Expenditures	\$696,554

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.12: Public Works Department Budget Summary, Fiscal Year 2021-22 (Part 2)**

Category	FY 21-22 Audit
Street Repair and Construction	
Personnel	\$1,001,555
Professional	\$928,700
Operations	\$2,129,953
Total	\$4,060,208
Residential Share	90.0%
Residential Budget Allocation	\$3,654,187
Cost per Dwelling Unit	\$259.68
Single-Family Home Street Repair Share	94.0%
Multifamily Home Street Repair Share	6.0%
Cost per Single-Family Home	\$349.04
Cost per Multifamily Home	\$51.82
Non-Residential Share	10.0%
Non-Residential Budget Allocation	\$406,021
Cost per 1,000 Square Feet	\$35.52
One Time Capital/Event Expenditures	\$657,803

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.13: Public Works Department Budget Summary, Fiscal Year 2021-22 (Part 3)**

Category	FY 21-22 Audit
Solid Waste	
Personnel	\$0
Professional	\$0
Operations	\$2,428,722
Total	\$2,428,722
Residential Share	100.0%
Residential Budget Allocation	\$2,428,722
Cost per Dwelling Unit	\$172.59
Non-Residential Share	0.0%
Non-Residential Budget Allocation	\$0
Cost per 1,000 Square Feet	\$0
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

**Table B.14: Parks, Recreation, and Cultural Resources Budget Summary, Fiscal Year 2021-22 (Part 1)**

Category	FY 21-22 Audit
Administration	
Personnel	\$189,579
Professional	\$0
Operations	\$32,155
Total	\$221,734
Parks Maintenance and Development	
Personnel	\$1,411,494
Professional	\$211,231
Operations	\$254,756
Total	\$1,877,481
Combined Budget	\$2,099,215
Residential Share	100.0%
Residential Budget Allocation	\$2,099,215
Cost per Dwelling Unit	\$149.18
Non-Residential Share	0.0%
Non-Residential Budget Allocation	\$0
Cost per 1,000 Square Feet	\$0
One Time Capital/Event Expenditures	\$1,484,528

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022



**Table B.15: Parks, Recreation, and Cultural Resources Budget Summary, Fiscal Year 2021-22 (Part 2)**

Category	FY 21-22 Audit
Recreation Programs	
Personnel	\$1,351,477
Professional	\$425,837
Operations	\$379,149
Total	\$2,156,463
Residential Share	50.0%
Residential Budget Allocation	\$1,078,232
Cost per Dwelling Unit	\$76.62
Non-Residential Share	0.0%
Non-Residential Budget Allocation	\$0
Cost per 1,000 Square Feet	\$0
One Time Capital/Event Expenditures	\$289,901

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022;  
 Interview with officials for the Town Parks, Recreation, and Culture Resources Department

**Table B.16: Debt Service Expenditures, Fiscal Year 2021-22 \***

Category	FY 21-22 Audit
Principal Retirement	\$2,846,203
Interest and Fees	\$1,204,470
Total	\$4,050,673
Residential Share	65.1%
Residential Budget Allocation	\$2,636,661
Cost per Dwelling Unit	\$187.37
Non-Residential Share	34.9%
Non-Residential Budget Allocation	\$1,414,012
Cost per 1,000 Square Feet	\$123.70
One Time Capital/Event Expenditures	\$0

Source: Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

Note: \* = Excludes Utility Debt Service

**Table B.17: Annual Cost of Service for Single Family Homes (Detached or Attached), Fiscal Year 2021-22**

Category	Units	FY 21-22 Audit
General Government	d.u.	\$20.13
Administration	d.u.	\$128.13
Finance Department	d.u.	\$42.31
Economic Development	d.u.	\$15.24
Planning Department	d.u.	\$42.81
Inspections Department	d.u.	\$62.80
Engineering Department	d.u.	\$50.69
Information Technology Department	d.u.	\$42.35
Police Department	d.u.	\$152.62
Garner Volunteer Fire Rescue	d.u.	\$304.13
Public Works Department	d.u.	\$619.30
Parks, Recreation, and Cultural Resources	d.u.	\$225.80
Debt Service	d.u.	\$187.37
<b>Total Cost of Services per Single Family Home</b>	d.u.	<b>\$1,893.68</b>

Source: City Explained, Inc. computation

**Table B.18: Annual Cost of Service for Multifamily Homes (Stacked Dwelling Units), Fiscal Year 2021-22**

Category	Units	FY 21-22 Audit
General Government	d.u.	\$20.13
Administration	d.u.	\$128.13
Finance Department	d.u.	\$42.31
Economic Development	d.u.	\$15.24
Planning Department	d.u.	\$42.81
Inspections Department	d.u.	\$62.80
Engineering Department	d.u.	\$50.69
Information Technology Department	d.u.	\$42.35
Police Department	d.u.	\$357.83
Garner Volunteer Fire Rescue	d.u.	\$154.04
Public Works Department	d.u.	\$149.49
Parks, Recreation, and Cultural Resources	d.u.	\$225.80
Debt Service	d.u.	\$187.37
<b>Total Cost of Services per Multifamily Home</b>	d.u.	<b>\$1,478.99</b>

Source: City Explained, Inc. computation

**Table B.19: Annual Cost of Service for Non-Residential Building Square Feet, Fiscal Year 2021-22**

Category	Units	FY 21-22 Audit
General Government	1,000 s.f.	\$13.29
Administration	1,000 s.f.	\$84.59
Finance Department	1,000 s.f.	\$27.94
Economic Development	1,000 s.f.	\$10.06
Planning Department	1,000 s.f.	\$28.38
Inspections Department	1,000 s.f.	\$51.54
Engineering Department	1,000 s.f.	\$26.74
Information Technology Department	1,000 s.f.	\$27.96
Police Department	1,000 s.f.	\$615.62
Garner Volunteer Fire Rescue	1,000 s.f.	\$122.78
Public Works Department	1,000 s.f.	\$100.00
Parks, Recreation, and Cultural Resources	1,000 s.f.	\$0.00
Debt Service	1,000 s.f.	\$123.70
<b>Total Cost of Services per 1,000 Square Feet</b>	<b>1,000 s.f.</b>	<b>\$1,232.60</b>

Source: City Explained, Inc. computation

# GARNER RECREATION CENTER





**Chapter**

**3**

**Annual Town  
Revenues**

# Annual Town Revenues

Annual town revenues for eight categories are presented in this section of the document using information available from the Town of Garner Annual Comprehensive Financial Report for Fiscal Year 2021-22; U.S. Census Bureau; Wake County Tax Administration; and the 2011 Residential Breakeven Analysis. Ad valorem tax revenue was omitted from the inventory and reporting in Chapter 4 to perform the breakeven analysis described in Chapter 4 of the document.

Revenues collected for services provided by non-town agencies or organizations were excluded from the breakeven analysis: water and sewer (Raleigh Water), public schools (Wake County Public School System), various human services (Wake County), and some transportation services (North Carolina Department of Transportation).

## **Ad Valorem Residential Personal Property Tax (Registered Vehicles)**

Personal property tax is levied on the depreciated value of town residents' vehicles (automobiles and trucks). The town's FY 21/22 tax rate for personal property is 0.5121 per \$100 of value. The analysis assumed 2.00 vehicles per single-family dwelling unit and 1.25 vehicles per multifamily dwelling unit. The average taxable value for a vehicle in Wake County was \$13,200.00 in Fiscal Year 2021-22.

The town's finance department reported a 99.7% collection rate for personal property tax during Fiscal Year 2021-22. Calculations for total dwelling units in the study area were factored down by the current vacancy rate reported by the U.S. Census Bureau (5.5%) to account for lost revenue associated with unoccupied units.

Accounting for the town's collection and vacancy rates, the annual ad valorem personal property tax for registered vehicles was \$127.32 for a single-family dwelling unit in Fiscal Year 2021-22. The same tax for a multifamily dwelling unit was \$79.57 in Fiscal Year 2021-22. Data used for the ad valorem personal property tax calculations for registered vehicles is summarized in Table C.1.

## **Ad Valorem Residential Personal Property Tax (All Other Eligible Items)**

Personal property tax is also levied on the depreciated value of other personal property held by town residents (i.e., boats, jet skis, aircraft, etc.). The town's FY 21/22 tax rate for personal property is 0.5121 per \$100 of value. The Wake County Tax Assessor estimates a value of \$43,885,604.00 for personal property in Garner, not including registered vehicles. The analysis assumed a population of 30,149 to calculate personal property tax revenue per town resident as an interim step in the process. Per capita statistics were converted to dwelling unit categories based on average persons per household statistics reported earlier in the report (see Table A.5).

The town's finance department reported a 99.7% collection rate for personal property tax during Fiscal Year 2021-22. Calculations for total dwelling units in the study area were factored down by the current vacancy rate reported by the U.S. Census Bureau (5.5%) to account for lost revenue associated with unoccupied units.

Accounting for the town's collection and vacancy rates, the annual ad valorem personal property tax for all eligible items other than registered vehicles was \$20.21 for a single-family dwelling unit in Fiscal Year 2021-22. The same tax for a multifamily dwelling unit was \$15.88 in Fiscal Year 2021-22. Data used for the ad valorem personal property tax calculations for all items except registered vehicles is summarized in Table C.2.

## **Ad Valorem Non-Residential Personal Property Tax (Registered Vehicles)**

Personal property tax is levied on the depreciated value of business-owned vehicles (automobiles and trucks). The town's FY 21/22 tax rate for personal property is 0.5121 per \$100 of value. The Wake County Tax Assessor estimates a value of \$39,636,500.00 for vehicles registered to businesses in Garner. The analysis assumed a total non-residential building inventory of 11,430,934



to calculate personal property tax revenue per building square foot as an interim step in the process. Per square foot statistics were converted to 1,000 square foot increments for reporting. The town's finance department reported a 99.7% collection rate for personal property tax during Fiscal Year 2021-22.

Accounting for the town's collection rate, the annual ad valorem personal property tax for vehicles registered to businesses is \$17.70 per 1,000 square feet. Data used for the ad valorem personal property tax calculations for vehicles registered to businesses is summarized in Table C.3.

## **Ad Valorem Non-Residential Personal Property Tax (Machinery and Equipment)**

Personal property tax is also levied on the depreciated value of machinery and equipment used by businesses. The town's FY 21/22 tax rate for personal property is 0.5121 per \$100 of value. The Wake County Tax Assessor estimates a value of \$254,221,350.00 for machinery and equipment registered to businesses in Garner. The analysis assumed a total non-residential building inventory of 11,430,934 to calculate personal property tax revenue per building square foot as an interim step in the process. Per square foot statistics were converted to 1,000 square foot increments for reporting. The town's finance department reported a 99.7% collection rate for personal property tax during Fiscal Year 2021-22.

Accounting for the town's collection rate, the annual ad valorem personal property tax for machinery and equipment registered to businesses is \$113.55 per 1,000 square feet. Data used for the ad valorem personal property tax calculations for machinery and equipment registered to businesses is summarized in Table C.4.

## **Sales Tax**

Wake County and the State of North Carolina collect sales tax on retail and other qualifying purchases in the area. The total tax is 7.25% of the purchase price, which includes a state sales tax of 4.75%, a county sales tax of 2.00%, and a

transit-specific county sales tax of 0.50%. The North Carolina Department of Revenue collects all sales tax receipts from retailers and distributes the money back to eligible jurisdictions.

A portion of the sales tax collected is distributed to the Town of Garner using the per capita method authorized by the State of North Carolina and Wake County. This method allocates qualifying sales tax revenue to the town based on the town's population as a percentage of the county's population and the municipalities within it.

The town received \$9,321,927 in sales tax revenue for Fiscal Year 2021-22. The share attributable to town residents' spending was developed using the same methodology used in the 2011 breakeven analysis with input data updated for Fiscal Year 2021-22. 38% of the total sales tax receipts were attributable to town residents based on this approach and data assumptions.

Sales tax revenue in Fiscal Year 2021-22 was calculated on a per capita basis: \$117.00 per person. Per capita statistics were converted to dwelling unit categories based on average persons per household statistics reported earlier in the report (see Table A.5).

Sales tax revenue for a single-family dwelling unit in Fiscal Year 2021-22 was \$319.53. The same revenue for a multifamily dwelling unit in Fiscal Year 2021-22 was \$250.98. Data used for the other taxes and fees calculations is summarized in Table C.5.

## **Other Taxes and Fees**

Other taxes and fees collected in the town include alcohol beverage control taxes and solid waste disposal fees for atypical items (beyond normal curbside pickup of eligible items). The share of ABC tax receipts attributable to town residents' spending was developed using the same methodology used in the 2011 breakeven analysis with input data updated for Fiscal Year 2021-22. 44% of the total ABC tax receipts were attributable to town residents based on this approach and data assumptions. 100% of the solid waste disposal fees were deemed attributable to town residents' requests for service.

Revenue from other taxes and fees in Fiscal Year 2021-22 were calculated on a per capita basis: \$2.90 per capita for ABC tax revenue and \$1.02 for solid waste disposal fees. (Note: the per capita revenue calculations used different population estimates to account for the fact solid waste disposal fees applied only to single-family dwelling units.) Per capita statistics were converted to dwelling unit categories based on average persons per household statistics reported earlier in the report (see Table A.5).

Other taxes and fees for a single-family dwelling unit in Fiscal Year 2021-22 was \$10.65. The same taxes and fees for a multifamily dwelling unit in Fiscal Year 2021-22 was \$6.19. Data used for the other taxes and fees calculations is summarized in Table C.6.

## Intergovernmental Revenues

The town receives annual intergovernmental revenue from nine sources: beer and wine receipts, utility franchise receipts, cable TV franchise

receipts, cable TV public channel receipts, federal and state grants, Powell Bill funds, Wake County Resource Officer payments, asset forfeiture receipts, and controlled substance receipts. The combined revenue from these sources in Fiscal Year 2021-22 was \$3,553,930.

Intergovernmental revenues in Fiscal Year 2021-22 were calculated on a per capita basis: \$114.06 per person. The per capita statistic was converted to dwelling unit categories based on the average person per household statistics reported earlier in the report (see Table A.5).

Intergovernmental revenue for a single-family dwelling unit in Fiscal Year 2021-22 was \$310.19. The same revenue for a multifamily dwelling unit in Fiscal Year 2021-22 was \$243.64. Data used for the intergovernmental revenue calculations is summarized in Table C.7.

## Vehicle Fees

Town residents are required to purchase an annual permit for each vehicle owned. The permit fee was



\$30 in Fiscal Year 2021-22. The analysis assumed 2.00 vehicles per single-family dwelling unit and 1.25 vehicles per multifamily dwelling unit.

The town's finance department reported a 99.7% collection rate for vehicle permit fees during Fiscal Year 2021-22. Calculations for total dwelling units in the study area were factored down by the current vacancy rate reported by the U.S. Census Bureau (5.5%) to account for lost revenue associated with unoccupied units.

Accounting for the town's collection and vacancy rates, the annual vehicle fee for a single-family dwelling unit was \$56.50 in Fiscal Year 2021-22. The same tax for a multifamily dwelling unit in Fiscal Year 2021-22 was \$35.32. Data used for the vehicle fee calculations is summarized in Table C.8.

## **Planning, Building, and Inspection Fees**

Town fees for planning and zoning services, inspections, and miscellaneous categories are collected on a one-time basis. The breakeven analysis assumes the town will collect consistent fee revenues from one year to the next. The combined revenue from the three categories in Fiscal Year 2021-22 was \$2,962,995.

The assignment of revenues in the category between residential and non-residential development was influenced by an interview with the planning department director. The share of revenues attributable to residential development (65.0%) was summarized as \$136.86 per dwelling unit. The share of revenues attributable to non-residential development (35.0%) was summarized as \$90.72 per 1,000 square feet. Data used for the planning, building, and inspection fee calculations is summarized in Table C.9.

## **Sales and Service Fees**

The town receives annual sales and service fees from four sources: sanitation fees for residential rollout containers, street repair payments from the City of Raleigh, right-of-way mowing fees from the North Carolina Department of Transportation, and fees collected for dental insurance as a self-insured organization. The combined revenue from these

sources in Fiscal Year 2021-22 was \$279,906.

The assignment of revenues for the four sales and services fees between residential and non-residential development followed the taxable value statistics reported for Garner Town Limits (see Tables A.7 and A.8). The share of revenues attributable to residential development (65.1%) was \$227,847, or \$23.15 per single-family dwelling unit and \$22.94 per multifamily dwelling unit. The share of revenues attributable to non-residential development (34.9%) was \$52,059, or \$5.00 per 1,000 square feet. Data used for the sales and service fees revenue calculations is summarized in Table C.10.

## **Annual Offsetting Revenue for Single Family Homes**

For Fiscal Year 2021-22, single-family homes (detached or attached) have an annual average offsetting revenue for the town of \$1,004.42 per dwelling unit. Table C.11 summarizes the offsetting revenues by line item for the eight categories. Figure C.1 displays the offsetting revenues by line item for the eight categories.

## **Annual Offsetting Revenue for Multifamily Homes**

For Fiscal Year 2021-22, multifamily homes (detached or attached) have an annual average offsetting revenue for the town of \$791.39 per dwelling unit. Table C.12 summarizes the offsetting revenues by line item for the eight categories. Figure C.2 displays the offsetting revenues by line item for the eight categories.

## **Annual Offsetting Revenue for Non-Residential Development**

For Fiscal Year 2021-22, non-residential development (office, retail, and industrial combined) has an annual average offsetting revenue for the town of \$226.97 per 1,000 square feet. Table C.13 summarizes the offsetting revenues by line item for the eight categories. Figure C.3 displays the offsetting revenues by line item for the eight categories.

**Table C.1: Ad Valorem Residential Personal Property (Vehicle), Fiscal Year 2021-22**

Assumptions	Best Available Values
Single-Family Unit Vehicle Ownership	2.00 A
Multifamily Unit Vehicle Ownership	1.25 A
Vehicle Average Taxable Value	\$13,200 B
Collection Rate for Personal Property Tax	99.7% C
Home Occupancy Rate	94.5% D
Town Tax Rate on Personal Property per \$100 Valuation	0.5121 C
Annual Personal Property Revenue	
Per Single-Family Unit	\$127.32
Per Multifamily Unit	\$79.57

Sources:

A = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

B = Vehicle Average Taxable Value = Wake County Tax Office, Fiscal Year 2021-22

C = Town of Garner Finance Department

D = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table DP04

**Table C.2: Ad Valorem Residential Personal Property (Other), Fiscal Year 2021-22**

Assumptions	Best Available Values
Personal Property Taxable Value in Town Limits	\$43,885,604 <sup>A</sup>
Collection Rate for Personal Property Tax	99.7% <sup>B</sup>
Town Tax Rate on Personal Property per \$100 Valuation	0.5121 <sup>B</sup>
Town Population in Occupied Housing Units	30,149 <sup>C</sup>
Personal Property Tax Revenue per Town Resident	\$7.43
Single-Family Unit Household Size	2.72 <sup>D</sup>
Multifamily Unit Household Size	2.14 <sup>D</sup>
Annual Personal Property Revenue	
Per Single-Family Unit	\$20.21
Per Multifamily Unit	\$15.88

Sources:

A = Wake County Tax Assessor, Tax Base Components Report, 2021-2022 for Garner Town Limits

B = Town of Garner Finance Department

C = Table A.4 in this analysis

D = Table A.5 in this analysis

**Table C.3: Ad Valorem Non-Residential Personal Property (Vehicle), Fiscal Year 2021-22**

Assumptions	Best Available Values
Registered Vehicles Taxable Value in Town Limits	\$39,636,500 A
Collection Rate for Personal Property Tax	99.7% B
Town Tax Rate on Personal Property per \$100 Valuation	0.5121 B
Non-Residential Square Feet in Town Limits	11,430,934 C
Annual Personal Property Revenue	
Revenue per 1,000 Square Feet Non-Residential Development	\$17.70

Sources:

A = Wake County Tax Assessor, Tax Base Components Report, 2021-2022 for Garner Town Limits

B = Town of Garner Finance Department

C = Table A.6 in this analysis

**Table C.4: Ad Valorem Non-Residential Personal Property (Machinery and Equipment), Fiscal Year 2021-22**

Assumptions	Best Available Values
Registered Machinery and Equipment Taxable Value in Town Limits	\$254,221,350 A
Collection Rate for Personal Property Tax	99.7% B
Town Tax Rate on Personal Property per \$100 Valuation	0.5121 B
Non-Residential Square Feet in Town Limits	11,430,934 C
Annual Personal Property Revenue	
Revenue per 1,000 Square Feet Non-Residential Development	\$113.55

Sources:

A = Wake County Tax Assessor, Tax Base Components Report, 2021-2022 for Garner Town Limits

B = Town of Garner Finance Department

C = Table A.6 in this analysis

**Table C.5: Sales Tax Revenue, Fiscal Year 2021-22**

Assumptions	Best Available Values
Town Sales Tax Receipts	\$9,321,927 A
Share Attribute to Town Residents	38% B
Town Population	30,149 C
Sales Tax Revenue per Town Resident	\$117
Single-Family Unit Household Size	2.72 D
Multifamily Unit Household Size	2.14 D
Annual Sales Tax Revenue	
Per Single-Family Unit	\$319.53
Per Multifamily Unit	\$250.98

## Sources:

A = Town of Garner, Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

B = Town of Garner, Residential Breakeven Analysis, Warren &amp; Associates, 2011

C = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table P1

D = Computation Using US Census Bureau, American Community Survey Data, 2016-2021, Tables S2504 and B25033

**Table C.6: Other Tax Revenue, Fiscal Year 2021-22**

Assumptions	Best Available Values	
ABC Net Revenue Receipts	\$205,184	A
Solid Waste Disposal Fees	\$23,604	A
Share ABC Tax Attribute to Town Residents	44%	B
Share Solid Waste Disposal Fee Attribute to Town Residents	100%	B
Town Population for ABC Revenue Distribution	31,159	C
Town Population for Solid Waste Disposal Fee Distribution	23,198	D
Other Tax Revenue per Town Resident (ABC Revenue, SF/MF)	\$2.90	
Other Tax Revenue per Town Resident (Solid Waste Fee, SF Only)	\$1.02	
Single-Family Unit Household Size	2.72	E
Multifamily Unit Household Size	2.14	E
Annual Sales Tax Revenue		
Per Single-Family Unit	\$10.65	
Per Multifamily Unit	\$6.19	

Sources:

A = Town of Garner, Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

B = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

C = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table P1

D = Table A.4 in this analysis

E = Computation Using US Census Bureau, American Community Survey Data, 2016-2021, Tables S2504 and B25033



**Table C.7: Intergovernmental Revenue, Fiscal Year 2021-22**

Assumptions	Best Available Values	
Beer and Wine Receipts	\$124,247	A
Utility Franchise Receipts	\$1,967,418	A
Cable TV Franchise Receipts	\$228,153	A
Cable TV Public Channel Receipts	\$51,780	A
Federal and State Grants	\$113,471	A
Powell Bill Funds	\$879,177	A
Wake County Resource Officer Payments	\$127,874	A
Asset Forfeiture Receipts	\$5,493	A
Controlled Substance Tax	\$56,317	A
Combined Revenue	\$3,553,930	
Town Population	31,159	B
Intergovernmental Revenue per Town Resident	\$114.06	
Single-Family Unit Household Size	2.72	C
Multifamily Unit Household Size	2.14	C
<b>Annual Intergovernmental Revenue</b>		
Per Single-Family Unit	\$310.19	
Per Multifamily Unit	\$243.64	

## Sources:

A = Town of Garner, Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

B = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table P1

C = Computation Using US Census Bureau, American Community Survey Data, 2016-2021, Tables S2504 and B25033

**Table C.8: Vehicle Fees, Fiscal Year 2021-22**

Assumptions	Best Available Values	
Single-Family Unit Vehicle Ownership	2.00	A
Multifamily Unit Vehicle Ownership	1.25	A
Annual Town Vehicle Permit Fee	\$30	B
Collection Rate for Vehicle Permit Fees	99.7%	C
Home Occupancy Rate	94.5%	D
<b>Annual Personal Property Revenue</b>		
Per Single-Family Unit	\$56.50	
Per Multifamily Unit	\$35.32	

Sources:

A = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

B = Town of Garner Finance Department

C = Town of Garner Finance Department

D = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2016-2021, Table DP04

**Table C.9: Planning, Building, and Inspection Fees, Fiscal Year 2021-22 \***

Assumptions	Best Available Values	
Planning and Zoning Fees	\$267,018	A
Inspection Fees	\$2,648,537	A
Miscellaneous Fees	\$47,440	A
Combined Fees	\$2,962,995	
Residential Share	65.0%	B
Non-Residential Share	35.0%	B
<b>Annual Building and Inspection Fees</b>		
Revenue per Dwelling Unit	\$136.86	
Revenue per 1,000 Square Feet Non-Residential Development	\$90.72	

Sources:

A = Town of Garner, Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

B = Town of Garner Planning Department

\* = Fee in Lieu for parkland was excluded for this analysis because funds can only be used for capital expenditures

**Table C.10: Sales and Service Fees, Fiscal Year 2021-22**

Assumptions	Best Available Values
Sanitation Fees (Residential Rollout Containers)	\$130,773 A
Raleigh Street Repair Payments	\$12,430 A
NCDOT ROW Mowing Fees	\$21,839 A
Fees Collected for Dental Insurance (Self-Insured)	\$114,864 A
Combined Fees	\$279,906
Residential Share	65.1% B
Non-Residential Share	34.9% B
Annual Sales and Service Fees	
Total Revenue per Dwelling Unit	\$227,847
Total Revenue per 1,000 Square Feet Non-Residential Development	\$52,059
Revenue per Single-Family Unit	\$23.15
Revenue per Multifamily Unit	\$22.94
Revenue per 1,000 Square Feet Non-Residential Development	\$5.00

Sources:

A = Town of Garner, Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2022

B = Table A.8 in this Report

**Table C.11: Annual Offsetting Revenue for Single Family Homes (Detached or Attached), Fiscal Year 2021-22**

Category	Units	Best Available Values
Ad Valorem Residential Personal Property (Vehicles)	d.u.	\$127.32
Ad Valorem Residential Personal Property (Other)	d.u.	\$20.21
Sales Tax Revenue	d.u.	\$319.53
Other Tax Revenue	d.u.	\$10.65
Intergovernmental Revenue	d.u.	\$310.19
Permits and Fees	d.u.	\$56.50
Planning, Building, and Inspection Fees	d.u.	\$136.86
Sales and Service Fees	d.u.	\$23.15
<b>Total Offsetting Revenue per Single Family Home</b>	<b>d.u.</b>	<b>\$1,004.42</b>

Source: City Explained, Inc. computation

**Table C.12: Annual Offsetting Revenue for Multifamily Homes (Stacked Dwelling Units), Fiscal Year 2021-22**

Category	Units	Best Available Values
Ad Valorem Residential Personal Property (Vehicles)	d.u.	\$79.57
Ad Valorem Residential Personal Property (Other)	d.u.	\$15.88
Sales Tax Revenue	d.u.	\$250.98
Other Tax Revenue	d.u.	\$6.19
Intergovernmental Revenue	d.u.	\$243.64
Permits and Fees	d.u.	\$35.32
Planning, Building, and Inspection Fees	d.u.	\$136.86
Sales and Service Fees	d.u.	\$22.94
<b>Total Offsetting Revenue per Single Family Home</b>	<b>d.u.</b>	<b>\$791.39</b>

Source: City Explained, Inc. computation

**Table C.13: Annual Offsetting Revenue for Non-Residential Building Square Feet, Fiscal Year 2021-22**

Category	Units	Best Available Values
Ad Valorem Non-Residential Personal Property (Vehicles)	1,000 s.f.	\$17.70
Ad Valorem Non-Residential Personal Property (Equipment)	1,000 s.f.	\$113.55
Sales Tax Revenue	1,000 s.f.	\$0.00
Other Tax Revenue	1,000 s.f.	\$0.00
Intergovernmental Revenue	1,000 s.f.	\$0.00
Permits and Fees	1,000 s.f.	\$0.00
Planning, Building, and Inspection Fees	1,000 s.f.	\$90.72
Sales and Service Fees	1,000 s.f.	\$5.00
<b>Total Offsetting Revenue per Single Family Home</b>	<b>1,000 s.f.</b>	<b>\$226.97</b>

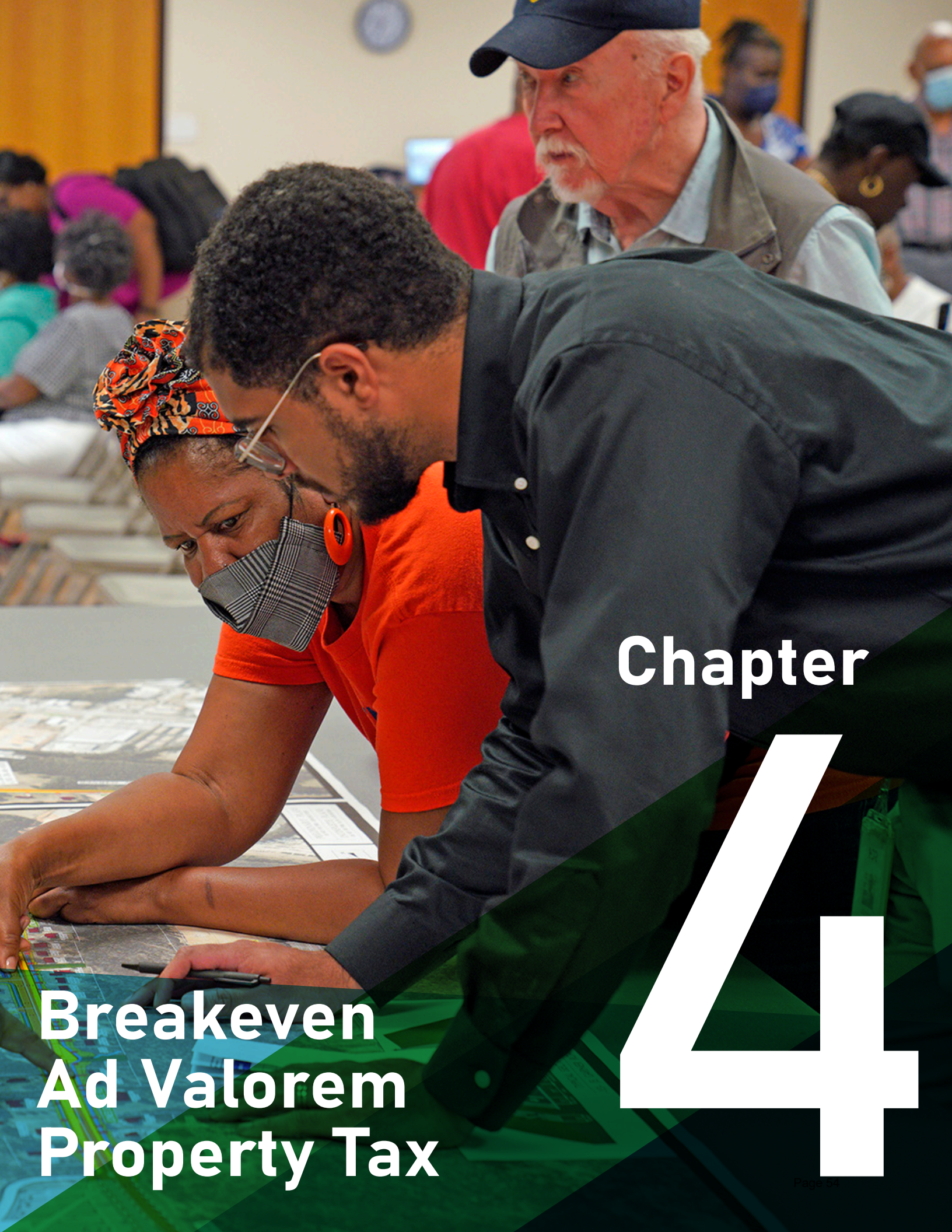
Source: City Explained, Inc. computation



GARNER  
TOWN OF GARNER  
INDIVIDUALS



PUBLIC MEETING MAP  
TOWN OF GARNER  
JONES LAKE ROAD  
INDIVIDUALS



Chapter

4

Break-even  
Ad Valorem  
Property Tax

# Breakeven Ad Valorem Property Tax

Chapter 4 summarizes the ad valorem residential and non-residential tax value calculations performed to quantify the gap between expenditures (Chapter 2) and offsetting revenues (Chapter 3). The analysis concentrated on services provided by the Town of Garner. School, health, and human services provided by Wake County; water and sewer service provided by the City of Raleigh (Raleigh Water); and road maintenance performed by the North Carolina Department of Transportation were omitted from the analysis.

The breakeven analysis assumed tax rates in place for Fiscal Year 2021-22: \$0.6000 per \$100 value for Wake County and \$0.5121 per \$100 value for Garner. Tax rate information for Wake County was used in the analysis solely to approximate total assessed values (reflecting both county and town tax burdens combined) for residential and non-residential development. Including the county's tax burden in the calculations more accurately estimates the total assessed value for a residential or non-residential property needed to breakeven for the services provided by the Town of Garner.

## Net Revenue to the Town per Home

The analysis approximates the real property tax value for a home needed to fund the town services provided. Net revenue for the breakeven analysis represents the difference between annual town revenues and annual town expenditures to serve residential dwelling units. The net revenue gap per dwelling unit category was calculated by subtracting annual expenditures from annual offsetting revenue. Data for the calculations was pulled from Tables B.17 and B.18 for expenditures and Tables C.11 and C.12 for revenues.

Without real property tax included, single-family dwelling units have a net revenue of -\$889.26. Multifamily dwelling units have a net revenue of -\$687.60. Data used for the net revenue gap calculations is summarized in Table D.1.

## Net Revenue to the Town per Business

The analysis approximates the real property tax value for a business needed to fund the town services provided. Net revenue for the breakeven analysis represents the difference between annual town revenues and annual town expenditures to serve non-residential buildings. The net revenue gap per building, reported per 1,000 square feet of building space, was calculated by subtracting annual expenditures from annual offsetting revenue. Data for the calculations was pulled from Table B.19 for expenditures and Table C.13 for revenues.

Without real property tax included, businesses have a net revenue of -\$1,005.63 per 1,000 square feet of building space. Data used for the net revenue gap calculations is summarized in Table D.2.

## Breakeven Residential Values

The breakeven real property tax value for a home in Garner indicates the point where the town's portion of ad valorem taxes earned equals the net revenue gap calculated previously for the analysis: \$889.26 for a single-family dwelling and \$687.60 for a multifamily dwelling unit. The town's finance department reported a 99.7% collection rate for real property tax during Fiscal Year 2021-22. The breakeven values reported will be slightly higher to account for a very small percentage (0.3%) of properties that are delinquent in paying taxes.

The breakeven analysis also calculates additional real property taxes collected for Wake County to estimate the total assessed value a home needs to be in Garner to generate enough local real property tax revenue to cover the net revenue gap for town services. Breakeven home values calculated for the town using the net revenue gap statistics were factored using the Wake County tax rate for Fiscal Year 2021-22 to calculate the county's portion of the tax bill. The total assessed values reported for a home in Garner to breakeven for the town services provided includes both the town and county portions of the tax bill. Data used for the breakeven calculations is summarized in Table D.3.



The total assessed value for a single-family dwelling unit in Garner must be \$378,235.70 to breakeven using a local tax rate of \$0.5121 per \$100 value. The total assessed value for a multifamily dwelling unit in Garner must be \$292,463.23 to breakeven using a local tax rate of \$0.5121 per \$100 value. Average total assessed values for dwelling units in Garner reported by the Wake County Tax Assessor for the period between 2018 and 2023 are below the break even values reported in this paragraph: \$343,213.01 for single-family dwelling units and \$169,717.86 for multifamily dwelling units. Nonetheless, the median sales value for Garner in 2023 was \$385,000.00 (Wake County Tax Assessor), which indicates more recent sales data is performing above the break even analysis numbers. Total assessed values in the county are expected to increase significantly with the scheduled property revaluation for Wake County in 2024.

The total assessed value for business in Garner must be \$427.73 per 1,000 square feet to breakeven using a local tax rate of \$0.5121 per \$100 value.

## **Breakeven Non-Residential Values**

The breakeven real property tax value for a business in Garner indicates the point where the town's portion of ad valorem taxes earned equals the net revenue gap calculated previously for the analysis: \$1,005.63 per 1,000 square feet. The town's finance department reported a 99.7% collection rate for real property tax during Fiscal Year 2021-22. The breakeven values reported will be slightly higher to account for a very small percentage (0.3%) of properties that are delinquent in paying taxes.

The breakeven analysis also calculates additional real property taxes collected for Wake County to estimate the total assessed value a business needs to be in Garner to generate enough local real property tax revenue to cover the net revenue gap. Breakeven totals calculated for the town using the net revenue gap statistics were adjusted using the Wake County tax rate for Fiscal Year 2021-22 to calculate the county's portion of the tax bill. The total assessed value for a business in Garner to breakeven for the town services provided includes both the town and county portions of the tax bill. Data used for the breakeven calculations is summarized in Table D.4.

**Table D.1: Net Annual Revenue per Dwelling Unit, Fiscal Year 2021-22**

Category	Single-Family Home	Multifamily Home
Total Expenditures	\$1,893.68	\$1,478.99
Total Offsetting Revenue	\$1,004.42	\$791.39
Net Offsetting Revenue (Gap)	-\$889.26	-\$687.60

Source: City Explained, Inc. computation

**Table D.2: Net Annual Revenue per 1,000 Square Feet of Non-Residential Development, Fiscal Year 2021-22**

Category	Non-Residential Dev.
Total Expenditures	\$1,232.60
Total Offsetting Revenue	\$226.97
Net Offsetting Revenue (Gap)	-\$1,005.63

Source: City Explained, Inc. computation

**Table D.3: Total Home Value Breakeven Analysis for Garner Town Limits, Fiscal Year 2021-22**

Category	Net Offsetting Revenue	Wake County Tax Rate	Garner Tax Rate	Combined Tax Rate	Town Collection Rate
Single-Family Home	-\$889.26	0.6000	0.5121	1.1121	99.7%
Multifamily Home	-\$687.60	0.6000	0.5121	1.1121	99.7%
Total Assessed Value for a Single-Family Home to Breakeven in Garner		\$204,065.66	\$174,170.04	\$378,235.70	
Total Assessed Value for a Multifamily Home to Breakeven in Garner		\$157,789.71	\$134,673.52	\$292,463.23	

Note: The median sales value in Garner, NC on February 14, 2023 was \$385,000 (Wake County Tax Assessor)

Source: City Explained, Inc. computation

**Table D.4: Total Non-Residential Site Value Breakeven Analysis for Garner Town Limits, Fiscal Year 2021-22**

Category	Net Offsetting Revenue	Wake County Tax Rate	Garner Tax Rate	Combined Tax Rate	Town Collection Rate
General Non-Residential Square Feet (1,000 S.F.)	-\$1,005.63	0.6000	0.5121	1.1121	99.7%
Total Assessed Value for 1,000 S.F. of Non-Residential Use to Breakeven in Garner		\$230.77	\$196.96	\$427.73	

Source: City Explained, Inc. computation

105

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Chapter

5

Findings and  
Conclusions

# Findings and Conclusions

The breakeven analysis quantifies the total assessed value needed for real property tax production (tax revenue collected) to cover the annual cost of providing town services to residents and businesses. The paragraphs that follow summarize recent tax value and tax production trends in Garner for comparison to the breakeven values. General topics presented after the tax production trends paragraphs highlight general concepts or initiatives that should be considered to increase total assessed tax values for town properties in the future. Increasing total assessed tax values for properties in town could make it easier to address the revenue gaps identified for the breakeven analysis without raising town tax rates.

## Total Value per Acre by Tax Category

Parcel-level tax data from the Wake County Open Data download center was accessed on January 26, 2023, and used to estimate the total assessed tax value per acre (building and land combined) for properties with different tax categories that were built between 2018 and 2023.

Apartments were the most productive tax category in terms of total assessed value per acre: \$2.376

million per acre. Partially exempt property — \$1.921 million per acre — and residential property less than ten acres in size — \$1.616 million per acre — followed as two and three in terms of tax production inside town limits. Industrial and commercial tax categories were less productive compared to the top three categories: \$1.084 million per acre for commercial and \$473,540 per acre for industrial.

Table E.1 displays the total assessed value per acre by tax category for the five-year analysis period, 2018 to 2023.

## Total Value per Dwelling Unit by Tax Category

Parcel-level tax data from the Wake County Open Data download center was accessed on January 26, 2023, and used to estimate the total assessed tax value per dwelling unit (building and land combined) for properties with different tax categories that were built between 2018 and 2023. This information provides a snapshot of real property tax production in town limits for comparison to the breakeven statistics presented in Chapter 4.



The average total assessed value for homes built on parcels less than ten acres in size was \$343,213.01 for the five-year analysis period, 2018 to 2023. The number is lower than the statistic calculated for the breakeven analysis: \$378,235.70. This means, on average, single-family homes on separate lots, or townhomes on a shared lot, built over the five-year period were not valued sufficiently by the Wake County Tax Assessor to generate the real property taxes needed to cover the revenue gap for town services.

The total assessed value for apartments was \$169,717.86 for the five-year analysis period, 2018 to 2023. The number is lower than the statistic calculated for the breakeven analysis: \$292,463.23. This means, on average, apartments built over the five-year period were not valued sufficiently by the Wake County Tax Assessor to generate the real property taxes needed to cover the revenue gap for town services.

The two figures below Table E.1 display the total assessed value per dwelling unit by tax category for the five-year analysis period, 2018 to 2023. Of note, the median sales value for Garner in 2023 published by the Wake County Tax Assessor was \$385,000.00, which indicates more recent sales

data is performing above the break even analysis numbers. Total assessed values in the county are expected to increase significantly with the scheduled property revaluation for Wake County in 2024.

## **Total Value per Non-Residential Building Square Feet by Tax Category**

Data limitations in 2023 prevented the disaggregation of non-residential uses to anything more detailed for the breakeven analysis (e.g., retail, office, and industrial). The statistics reported in this section of Chapter 5 should be treated with caution, and the lack of consistent disaggregated data across context tables (Chapter 1), expense tables (Chapter 2), revenue tables (Chapter 3), breakeven analysis tables (Chapter 4), and tax production tables (Chapter 5) demonstrate a need to track and summarize data differently if the town wants to include non-residential uses in future updates to the breakeven analysis.

The total assessed value for commercial uses was \$145,016 per 1,000 square feet, which is substantially higher than the statistic calculated for the breakeven analysis: \$427.73 per 1,000 square



feet. The total assessed value for industrial uses was \$52,365 per 1,000 square feet, which is also substantially higher than the statistics calculated for the breakeven analysis: \$427.63 per 1,000 square feet. Data was not available for office development during the five-year analysis period, 2018 to 2023.

Generally speaking, non-residential uses contribute significantly to the town's real property tax base and help cover the revenue gap for town services. However, new data and additional analysis are needed before reporting conditions between different non-residential uses should be taken seriously.

### Value Capture Considerations

The term "value capture" for town planning purposes refers to a belief that local governments or developers can recover some, or in some cases all, of the costs associated with providing public infrastructure or amenities in a specific location because the value of nearby land or real estate increases as a result of the investment. Capturing the value increase from proximity to the investment area generates additional (and reoccurring) tax revenue for the local government and increases sale or rent prices for the developer to offset the costs of the improvement.

An article published by the National Recreation and Park Association (NRPA) in 2020 quantified the value capture added for residential development located near a passive or active park. Citing thirty-three case studies, the authors concluded a premium of eight to ten percent on total assessed value was reasonable as a guide – especially for homes located within 500 to 600 feet of the park. A larger park was generally associated with higher premiums in the case studies. Premiums associated with multifamily buildings or small-lot single-family homes were higher compared to large-lot, single-family homes because nearby access to public open space was deemed highly-desirable by homeowners without large front or rear yards for private open space.

(The information presented in the paragraph above was summarized from an article "How Much Impact Do Parks Have on Property Values?"







published in NRPA Magazine on March 26, 2020. The author was John L. Crompton, Ph.D. from Texas A&M University.)

Similar studies and reports have been published documenting increased values observed in mixed-use developments that are focused on creating vibrant, pedestrian-friendly destinations with a mix of complementary land uses and public spaces. The experiences created for visitors using high-quality and well-thought-out site design, building architecture, and public amenities generally creates desirability for the development and increases total assessed values for homeowners and businesses located within it. Capturing the value increase for properties in desirable locations of town generates additional (and reoccurring) tax revenue for the local government and increases sale or rent prices for the developer to offset the costs of the improvement.

## Development Intensity Increase Considerations

Real ad valorem tax (property tax) is calculated using a parcel's total assessed value (land and buildings) and the tax rates for Wake County and Garner. Total assessed value divided by one hundred, times the tax rate for both entities, equals the amount of tax owed for the property. Increasing tax production for a parcel — which increases tax revenue for the local governments — can occur, in part, if conditions change that would increase the total assessed value for the property.

One factor that increases the total assessed value for a parcel is its (re)development potential, which includes the land uses and development intensities programmed for the property. Increasing development potential on a property may significantly increase tax production and the amount of taxes collected for a parcel. Local governments typically update total assessed value for a property at the completion of a construction project, which generates additional revenue for the local government immediately without raising tax rates.

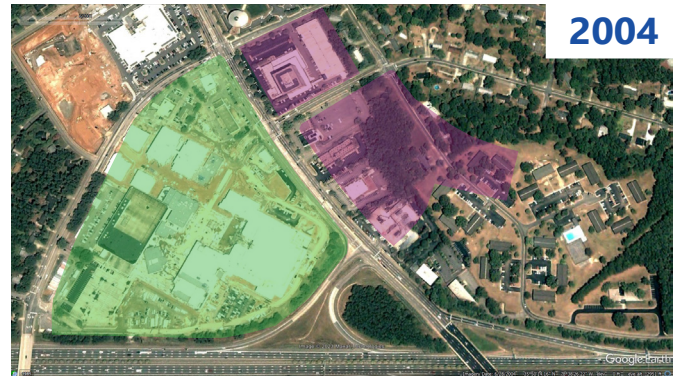
Communities generally experience efficiencies through density when it comes to providing public facilities and services. Certain economies

of scale result in cost advantages that are realized in smaller service areas that use capacity fully before extending services to new areas. Cost per unit decreases in these areas, which creates a direct monetary benefit to the service provider and grows net revenue potential for the local government. The combination of increased tax production and reduced service costs create a strong argument for increasing development density and the mix of uses allowed in specific areas of the community (i.e., its activity centers).

Redevelopment of North Hills in Raleigh provides a case study for the benefits of increasing total assessed value (tax potential) for a site with increased development potential, while minimizing overall service costs to providers by reusing (or upfitting) existing infrastructure in the service area. The images on this and the following page depict redevelopment of the activity center between 2002 and 2022, including the increase in total assessed value after each major development phase was completed. Today, the activity center is a significant and positive contributor to the tax rolls in Raleigh, and it supplements less tax productive properties in more suburban or rural areas of the city.

The time series presented on pages 60 and 61 should be read from top to bottom and left to right.

**SOURCE: Wake County Tax Assessor, Wake County Real Estate Data Online Property Search, accessed April 28, 2023.**



2004

ASSESSED VALUE

Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	N/A
\$825,314 per acre	N/A



2005

ASSESSED VALUE

Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	\$44,871,048
\$825,314 per acre	\$2,762,996 per acre



2002

ASSESSED VALUE

Redevelopment Activity Center	North of Six Forks Road
\$6,903,330	N/A
\$225,599 per acre	N/A



2007

ASSESSED VALUE

Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	\$45,309,042
\$825,314 per acre	\$2,789,966 per acre



**2014**

**ASSESSED VALUE**

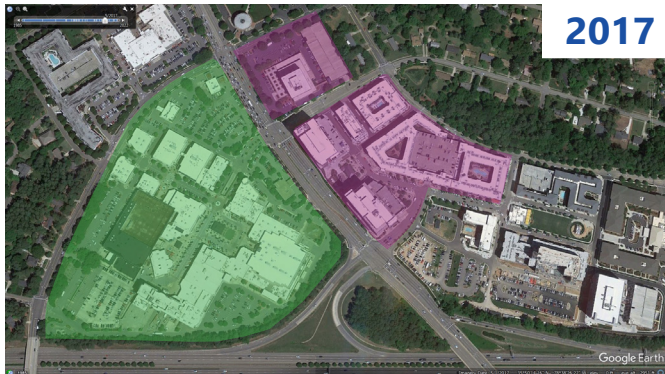
Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	\$169,493,620
\$825,314 per acre	\$10,436,799 per acre



**2020**

**ASSESSED VALUE**

Redevelopment Activity Center	North of Six Forks Road
\$141,721,048	\$330,270,190
\$4,631,407 per acre	\$20,336,834 per acre



**2017**

**ASSESSED VALUE**

Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	\$207,698,066
\$825,314 per acre	\$12,789,290 per acre



**2021**

**ASSESSED VALUE**

Redevelopment Activity Center	North of Six Forks Road
\$141,721,048	\$433,723,336
\$4,631,407 per acre	\$26,707,102 per acre



**2019**

**ASSESSED VALUE**

Redevelopment Activity Center	North of Six Forks Road
\$141,721,048	\$209,534,406
\$4,631,407 per acre	\$12,902,365 per acre



**2022**

**ASSESSED VALUE**

Redevelopment Activity Center	North of Six Forks Road
\$227,734,293	\$433,723,336
\$7,442,297 per acre	\$26,707,102 per acre

## Active Property Considerations

Generally speaking, an active property that is well-maintained creates higher total assessed value, and thus more tax revenue to the local government, compared to an inactive or declining property. To this end, some communities are proactively evaluating their development activity and its quality in town, and identifying quickly locations in decline as candidates for beautification grants or infill development and redevelopment initiatives. Reinvesting in these properties eliminates potential blight in a community and maintains strong property values, which generates strong reoccurring real property taxes for the town.



## Design & Character Considerations

Simply stated: attractive building architecture and good site design sells, and sells at a premium, which increases total assessed values for neighborhoods, business parks, and mixed-use activity centers and the real property taxes they generate for the town. Emphasizing community character in Garner, and increasing minimum building architecture and site design standards to instill a unique brand or identity for the town, has the potential to increase total assessed values in the future.

Some design considerations that promote community character may also have direct impacts on the efficiency of providing town services. For example, some communities find smaller minimum lot sizes increase lot values while lowering infrastructure costs, which results in higher net real property tax revenue for the local government. Other communities observe a premium paid for buildings or lots sold in an area with a strong locational brand or sense of place, which translates to higher total assessed values for the tax roll because assessed value is calculated as a portion of the market (transaction) value. A

study of residential neighborhoods in Austin, Texas by researchers from Texas A&M University found a one percent increase in walkability score for a place translated into a \$1,329 increase in total assessed property value. A one percent increase in sidewalk density for a place translated into a \$785 increase in total assessed property value.

(The information presented for Austin, Texas in the paragraph above was summarized from an article "Assessing Benefits of Neighborhood Walkability to Single-Family Property Values, A Spatial Hedonic Study in Austin, Texas" published in the Journal of Planning Education and Research in 2015. The authors were Wei Li and Kenneth Joh from Texas A&M University.)

(Walkability = the ability to safely walk to services and amenities within a reasonable distance, usually defined as a walk of thirty minutes or less. [Planetizen Website, 2023] The study in Austin, Texas used a web application, Walk Score, to quantify the walkability of residential neighborhoods. It can be accessed at [www.walkscore.com](http://www.walkscore.com).)

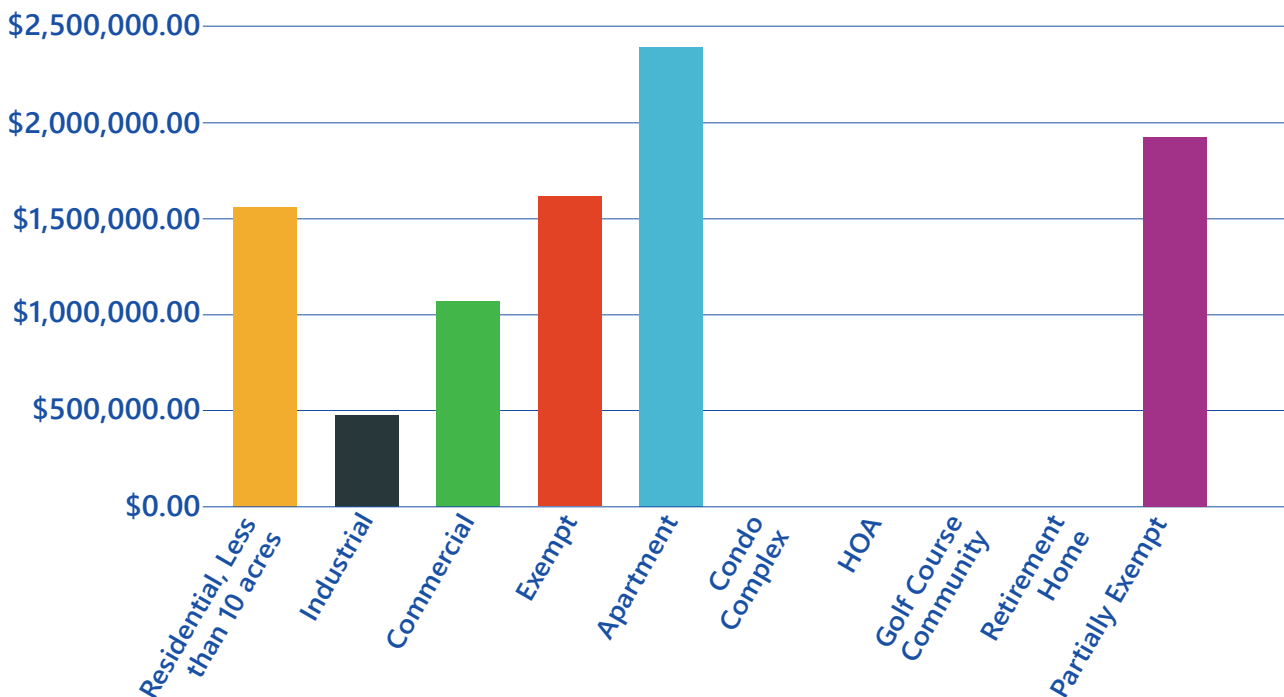


**Table E.1: Tax Production for Garner Town Limits, Development Between 2018 and 2023**

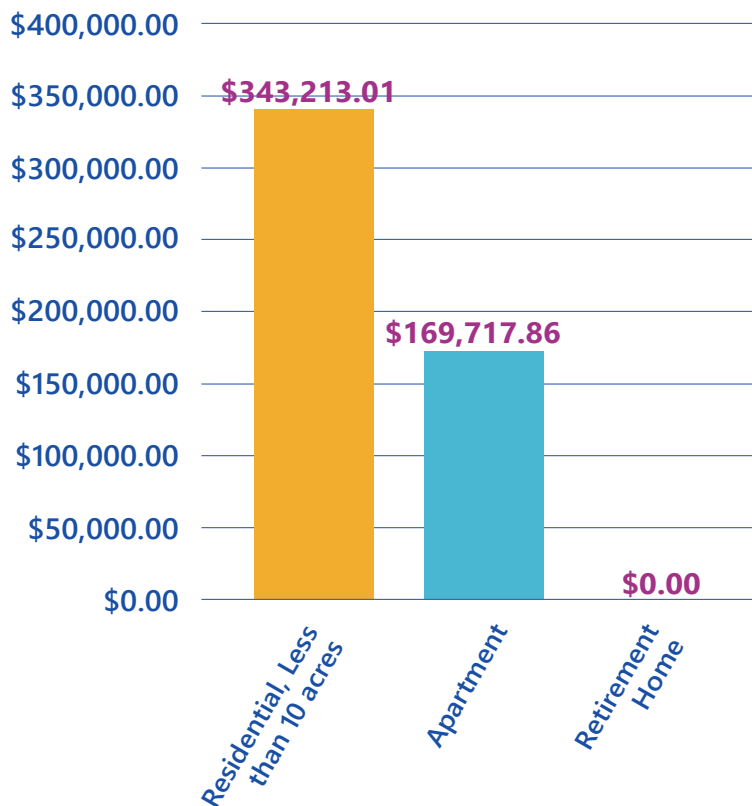
Category	Total Value	Land Area	Total Units
	dollars	acres	d.u.
Residential, Less than Ten Acres	\$557,721,143	345.0	1,625
Industrial	\$81,483,116	172.1	0
Commercial	\$56,478,606	52.1	0
Exempt	\$40,956,781	25.0	0
Apartment	\$100,303,256	42.2	591
Condo Complex	\$0	0.0	0
HOA	\$0	13.0	0
Golf Course Community	\$0	0.0	0
Retirement Home	\$0	0.0	0
Partially Exempt	\$168,091,538	87.5	4

Source: City Explained, Inc. computation

### Total Value per Acre by Tax Category



Total Heated Area	Value per Acre	Value per Unit	Value per Square Feet	Dwelling Units per Acre
sq. ft.	dollars	dollars	dollars	density
3,816,018	\$1,616,482.81	\$343,213.01	\$0.00	4.71
1,556,075	\$473,540.46	\$0.00	\$52.36	0.00
389,465	\$1,084,117.79	\$0.00	\$145.02	0.00
425,728	\$1,639,342.98	\$0.00	\$96.20	0.00
595,922	\$2,375,723.49	\$169,717.86	\$0.00	14.00
0	\$0.00	\$0.00	\$0.00	0.00
5,959	\$0.00	\$0.00	\$0.00	0.00
0	\$0.00	\$0.00	\$0.00	0.00
0	\$0.00	\$0.00	\$0.00	0.00
2,590,645	\$1,920,558.04	\$0.00	\$64.88	0.00



**Total Value per Dwelling Unit by Tax Category**

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: August 29, 2023		
Subject: Garner Forward Comprehensive Plan		
Location on Agenda: Presentations		
Department: Planning		
Contact: Jeff Triezenberg, AICP, GISP; Planning Director		
Presenter: Matt Noonkester, CityExplained		
<b>Brief Summary:</b>  Presentation of Version 3 of the Final Public Draft of the Garner Forward Comprehensive Plan. Consulting staff will review cumulative changes to the final draft document and be available to answer remaining questions and concerns from the Town Council prior to a future adoption vote at a regularly scheduled Council meeting. Draft is posted on the project website at <a href="http://www.garnerforward.com">www.garnerforward.com</a> . The Draft can also be found <a href="#">here</a>		
<b>Recommended Motion and/or Requested Action:</b> Receive presentation as information.		
<b>Detailed Notes:</b>     		
<b>Funding Source:</b>		
<b>Cost:</b>	<b>One Time:</b> <input type="radio"/>	<b>Annual:</b> <input type="radio"/>
		<b>No Cost:</b> <input checked="" type="radio"/>
<b>Manager's Comments and Recommendations:</b>     		
<b>Attachments Yes:</b> <input checked="" type="radio"/> <b>No:</b> <input type="radio"/>		
<b>Agenda Form Reviewed by:</b>	<b>Initials:</b>	<b>Comments:</b>
<b>Department Head:</b>	JST	
<b>Finance Director:</b>		
<b>Town Attorney:</b>		
<b>Town Manager:</b>	RD	
<b>Town Clerk:</b>		



Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: August 29, 2023 <span style="float: right;"><input type="button" value="v"/></span>		
Subject: PRCR Comprehensive Master Plan Update		
Location on Agenda: Presentations		
Department: Parks, Recreation & Cultural Resources		
Contact: Maria Munoz-Blanco, PRCR Director		
Presenter: Maria Munoz-Blanco, PRCR Director		
<b>Brief Summary:</b> Update on timeline and prioritization for Chapter 10 - Action + Implementation Plan of the Town of Garner Parks, Recreation & Cultural Resources Comprehensive Master Plan.		
<b>Recommended Motion and/or Requested Action:</b> Provide feedback on proposed timeline and prioritization for Chapter 10 - Action + Implementation Plan		
<b>Detailed Notes:</b> The Town of Garner Comprehensive Master Plan for Parks, Recreation & Cultural Resources was adopted on 01/21/2020 and features 18 goals, 55 objectives, and 215 strategies/action items. This update prioritizes the strategies/action items in five main categories: (1) ongoing and short-term; (2) priority pending funding; (3) aspirational long-term; (4) duplicate or repetitive; and (5) completed.		
<b>Funding Source:</b> N/A		
Cost: N/A	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
<b>Manager's Comments and Recommendations:</b>          		
Attachments Yes: <input checked="" type="radio"/> No: <input type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	MMB	
Finance Director:		
Town Attorney:		
Town Manager:	RD	
Town Clerk:		



# Parks, Recreation & Cultural Resources Comprehensive Master Plan Update

Parks, Recreation & Cultural Resources Department  
Presented to Town Council on August 29, 2023

# Agenda

- Overview of proposed update to PRCR 2020 Comp Plan: Chapter 10 - Action & Implementation Plan
- Highlights of key priorities proposed
- Comp Plan Update to be followed by Strategic Plan



# Background

- Parks, Recreation & Cultural Resources Comprehensive Master Plan (Comp Plan) adopted by Town Council January 2020
- 10-Year Plan Features 18 Goals, 55 Objectives and 215+ Strategies / Action Items
- Goals are grouped in five areas: Parkland, Programming, Arts & Cultural Resources, Operations, and Finance
- The Comp Plan's Chapter 10 - Plan's Action + Implementation Plan did not include timeline or estimate of probable cost



# Background (cont.)

- PRCR has undertaken several of *Chapter 10 - Plan's Action + Implementation* strategies/action items since the 2020 adoption
- As part of its national CAPRA Accreditation, PRCR is required to have and conduct periodic reviews of a Comprehensive Master Plan and a Strategic Plan
- PRCR Advisory Committee and Staff reviewed and considered the items in *Chapter 10 - Action + Implementation Plan* to develop a timeline and priorities
- This timeline will become the basis for an update to the department's Strategic Plan

# **Chapter 10 - Action + Implementation Plan Update**



# PRCR Comp Plan Master Plan Priorities

Five broad categories:

- **Ongoing & Short Term** (1-5 years) – action items that are realistic within the next five years
- **Priority Pending Funding** – action items that are prioritized if additional funds / resources become available
- **Aspirational Long Term** – action items that may require significant investment
- **Duplicate or Repetitive** – action items that appear more than once or are significantly similar
- **Completed** – action items that have been implemented since January 2020 adoption
- Action Items could be in more than one category

# PRCR Comp Master Plan Priorities

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Parkland Goal 1: Build high quality parks for the growing Garner Community</b>							
1.1. Develop between 83.2 acres and 184.3 acres of parkland to maintain a level of service of 10.5 acres of parkland per resident during the next 10 years		1.1.1. Develop the Yeargan Property for public recreation use.	●			●	
		1.1.2. Develop Meadowbrook Park for public recreation use.	●			●	
		1.1.3. Acquire land to anticipate future park expansion in accordance with parkland acquisition map.		●		●	
		1.1.4. Use site suitability analysis to inform site selection for park land acquisition.		●			
1.2. Upgrade existing parks to reflect best practices in park design for: Diversity of park amenities Green infrastructure Maintenance ADA + Inclusivity Shade + comfort Placemaking Connectivity CPTED + Safety		1.2.1. Complete detailed list of upgrades for individual parks, estimate cost, and request funding as part of operational budget or CIP.	●	●			
		1.2.2. Improve overall visual appearance of parks and facilities and improve longevity of equipment and materials.	●	●		●	
		1.2.3. Coordinate with the Public Works Department to ensure detailed maintenance plans and deferred maintenance lists are routinely updated and implemented and the expectations of the Department are met.	●				●

PA-3.3.3

Full report in Appendix 1





# PRCR Comp Master Plan Priorities: Parkland

## **Ongoing & Short Term:**

- Development of new parks (Yeargan, Meadowbrook) and South Garner Greenway (Buffaloe Road)
- Improvements to existing parks as funding becomes available
- Incorporate universal design and other design best practices

## **Priority Pending Funding:**

- Continue improvements and upgrades to parks
- Additional planning for greenways

## **Aspirational and Long-Term:**

- Development of new indoor recreational facility (21,900+ sq. ft) and additional greenways (33-42.7 miles)
- Study economic and health impact of parks

# PRCR Comp Master Plan Priorities: Programming

## **Ongoing & Short Term:**

- Continue working with partners and other providers for enhanced programming
- Collect and use data to inform program decisions (surveys, cost, etc.)
- Build staff capacity

## **Priority Pending Funding:**

- Enhance Senior Center facility for continued programming

## **Aspirational and Long-Term:**

- Use tools such as Program Evaluation Matrix and Mini Business Plans



# PRCR Comp Master Plan Priorities: Arts & Cultural Resources

## **Ongoing & Short Term:**

- Leverage partnerships for grants and programs
- Update audiovisual equipment at GPAC
- Provide educational programs such as creative writing

## **Priority Pending Funding:**

- Expand GPAC's *It's Showtime* series with national acts
- Develop a cultural heritage trail

## **Aspirational and Long-Term:**

- Cultural heritage and preservation programs
- Develop a public art program



# PRCR Comp Master Plan Priorities: Operations

## **Ongoing & Short Term:**

- Develop staff capacity to implement Comp Plan priorities
- Improve contract management practices
- Update and execute marketing plan

## **Priority Pending Funding:**

- Conduct a capacity / use study for PRCR (fields, buildings, staff resources)
- Expand training and professional development opportunities for staff

## **Aspirational and Long-Term:**

- Expand use of technology



# PRCR Comp Master Plan Priorities:

## Finances

### **Ongoing & Short Term:**

- Cost of service research / study

### **Priority Pending Funding:**

- Incorporate new assets (facilities) in cost of service study

### **Aspirational and Long-Term:**

- Increase administrative support in the department
- Continue to explore varied funding sources



# PRCR Strategic Plan

- Requirement to maintain CAPRA Accreditation
- Builds upon prioritization of the strategies and action items of the 2020 Comp Plan to guide the department's work for the next three years
- Will focus on the strategies / action items marked in green (ongoing and short-term); as funding for other priorities becomes available, the strategic plan can be updated.



# Next Steps

- Obtain feedback from Town Council for proposed timeline and priorities
  - Additional presentation at future work session, or
  - Consider consent agenda item at the September 19, 2023 meeting for Town Council approval of the Comp Plan's *Chapter 10 - Action + Implementation Plan*
  - Consider consent agenda item at the October 17, 2023 meeting for Town Council approval of the Department's Strategic Plan 2023-2027

**Appendix 1**  
***Strategy / Action Plan***  
***Prioritization Report***



# Town of Garner

## Parks, Recreation & Cultural Resources Comprehensive Master Plan

### Chapter 10: Action + Implementation Plan

Adopted January 20, 2020

## Strategy/Action Plan Prioritization Report

August 17, 2023

This document summarizes the review of the *Comp Plan's Action + Implementation Plan (Chapter 10)* undertaken by the PRCR Advisory Committee and staff. The report outlines recommendations for prioritizing strategies/action items for the coming years based on organizational capacity and funding availability, as well as identifies action items that are aspirational or subject to future funding.

Report prepared for presentation / discussion at the August 29, 2023 Town Council Work Session

Next to each strategy/action item is a color dot representing recommended priority:

**Ongoing and Short Term:** Strategies/action items that are currently in progress or incorporated to the Department's operations

**Priority Pending Funding:** Strategies/action items that would be priority when funding becomes available

**Aspirational Long Term:** Strategies/action items that represent a larger investment so are aspirational and long-term

**Duplicate or Repetitive:** Strategies/action items that could be deleted as they are duplicate or very similar to another strategy

**Completed:** Strategies/action items that have been executed.



PARKLAND GOAL

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed		
<b>Parkland Goal 1: Build high quality parks for the growing Garner Community</b>									
1.1. Develop between 83.2 acres and 184.3 acres of parkland to maintain a level of service of 10.5 acres of parkland per resident during the next 10 years	1.1.1. Develop the Yeargan Property for public recreation use.		●		●				
		1.1.2. Develop Meadowbrook Park for public recreation use.	●		●				
		1.1.3. Acquire land to anticipate future park expansion in accordance with parkland acquisition map.		●	●				
		1.1.4. Use site suitability analysis to inform site selection for park land acquisition.		●					
	1.2. Upgrade existing parks to reflect best practices in park design for: Diversity of park amenities Green infrastructure Maintenance ADA + Inclusivity Shade + comfort Placemaking Connectivity CPTED + Safety	1.2.1. Complete detailed list of upgrades for individual parks, estimate cost, and request funding as part of operational budget or CIP.		●	●				
			1.2.2. Improve overall visual appearance of parks and facilities and improve longevity of equipment and materials.	●	●	●			
			1.2.3. Coordinate with the Public Works Department to ensure detailed maintenance plans and deferred maintenance lists are routinely updated and implemented and the expectations of the Department are met.	●			●	PA-3.3.3	
			1.2.4. Ensure that ADA Transition Plan is up to date and being implemented by Public Works Department.		●		●	PA-3.4	
	1.3. Implement best practices in park design for future park development using: Diversity of park amenities Green infrastructure Maintenance ADA + Inclusivity Shade + comfort Placemaking Connectivity CPTED + Safety	1.3.1. Include requirement for experience with listed best practices in released RFQ for design services.		●					
			1.3.2. Confirm best practices are met throughout the planning, design, and construction phases.	●					
	1.4. Evaluate Unified Development Ordinance and revise as necessary to increase private investment into parks and trails.	1.4.1. Assess ordinances of similar jurisdictions to determine best practice for Garner's context.			●	●			
			1.4.2. If revisions are needed, pursue ordinance revision as partnership between Town and developers.		●	●			

PA = Parkland PR = Programming  
 ACR = Arts Culture  
 O = Operations F = Finances

PARKLAND GOAL

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		1.4.3. Pursue a text change amendment for approval by Town Council.		●	●		
		1.4.4. Ensure policies are in place to account for parkland and trail provision in newly developed areas.		●	●		
1.5. Use results of community engagement and statistically valid survey when identifying amenities for existing park upgrades and future park programming.	1.5.1. Identify opportunities to create the following amenities identified as high priority through the statistically valid survey:	<ul style="list-style-type: none"> <li>- Natural trails</li> <li>- Greenway trail system</li> <li>- Paved greenway trails</li> <li>- Splashpad</li> <li>- Outdoor amphitheatre and event space</li> <li>- Boathouse and water access</li> <li>- Outdoor basketball courts</li> <li>- Ropes and adventure course</li> <li>- Outdoor classroom</li> <li>- Improved Senior Center</li> <li>- Paved walking trails and benches</li> <li>- Reservable shelter space</li> <li>- Larger theater</li> <li>- Black box theater</li> <li>- Indoor active recreation space</li> <li>- Athletic fields</li> <li>- Artificial turf fields</li> <li>- Universally designed playground, parks, and facilities</li> <li>- Outdoor fitness equipment</li> </ul>	●	●	●		
<b>Parkland Goal 2: Create a community trail network that connects people to the places they want to go locally and within the regional trail network.</b>							
2.1. Maintain a level of service of 1 mile of trail per 10,000 residents during the 10-year planning horizon.	2.1.1. Construct between 33 miles and 42.7 miles of greenway trail.		●		●		
	2.1.2. Hire a park planner to identify sources of funding, manage corridor acquisitions, and manage projects.			●			
	2.1.3. Develop feasibility studies for the following priority trail networks:	<ul style="list-style-type: none"> <li>- Timber Drive Corridor</li> <li>- Education and Recreation Corridor</li> <li>- Vandora Corridor</li> <li>- Garner Road Corridor</li> <li>- US 70 Corridor</li> </ul>		●	●		
	2.1.4. Construct trail segments as funding and resources allow.				●		
	2.1.5. In addition to the list on 2.1.3 above, identify trail segments for master planning, corridor studies, feasibility study, or project design phases as appropriate.				●		
	2.1.6. Complete feasibility study for a fourth corridor alignment for the South Garner Greenway given recent land transactions.						●

PARKLAND GOAL

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
	2.2. Update Unified Development Ordinance to explicitly include greenway acquisition in language for "open space" acquisition.	2.2.1. Include provision for exactions in the Unified Development Ordinance that require developers to construct greenway sections identified on the greenway master plan or provide easements for future greenway development.			●		
		2.2.2. Create fee-in-lieu provision that allows the option of paying a fee to the Town instead of constructing a trail or dedicating an easement.			●		
		2.2.3. Adopt trail design standards to create enforceable expectations of design, materials, and quality of developer-designed greenway trails.					●
<b>Parkland Goal 3: Maintain existing indoor facility space and remain responsive to changing demographic and recreational trends</b>							
	3.1. Construct additional indoor recreation facility space between 34,600 sq. ft. and 76,800 sq. ft. to maintain a level of service of 4.38 sq. ft. of indoor space per 1 resident.	3.1.1. Construct additional active indoor recreational facility space between 21,900 sq. ft. and 48,600 sq. ft., at minimum, to maintain a level of service of 2.77 sq. ft. of active indoor recreation space per 1 resident.			●		
		3.1.2. Determine facility type based on programming needs and existing space limitations.			●		
		3.1.3. Determine if new construction, retrofitting, or expansion is needed and determine that space is adequate to meet demand.			●		
		3.1.4. Develop a site and building plan. Create construction drawings and permit the construction, if needed.			●		
		3.1.5. Construct, retrofit, or expand the facility.			●		
	3.2. Provide or expand facility space for the following community needs based on community engagement: - age targeted programs, especially for teens and seniors - refurbished senior center - rehearsal, activity, display and performance space for performing arts, visual arts, and music. - fitness and wellness programming space	3.2.1. Determine spatial requirements for new teen and senior programs.			●		
		3.2.2. Based on capacity study identify location to administer new programs.			●		
		3.2.3. Refer to Programming Goal 1 for recommendations for senior center improvements.				●	PR-1.3.2
		3.2.4. Conduct Gap Analysis to identify need and location for land acquisition, lease, or joint use opportunities to provide program space needs identified here.			●		

PARKLAND GOAL

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
3.3. Reference maintenance plans implemented by Public Works Department to improve overall visual appearance of buildings and facilities.		3.3.1. Update maintenance plans every 3 years to account for changes in building use and maintenance needs.	●				
		3.3.2. Create maintenance plans for new buildings and facilities as created.	●				
		3.3.3. Meet with Public Works regularly (twice annually or quarterly) to review maintenance plan implementation.	●			● PA-1.2.3	
3.4. Ensure ADA Transition Plan is up to date and being implemented by Public Works Department.		3.4.1. Implement needed improvements identified in the ADA Transition Plan.		●	●		
		3.4.2. Meet with Public Works regularly (twice annually or quarterly) to review ADA Transition Plan for implementation.	●				
		3.4.3. Implement best practices in accessibility and universal design at future facilities beyond ADA compliance.		●	●		
<b>Parkland Goal 4: Leverage parks and greenway trails as a platform to meet larger community goals.</b>							
4.1. Create parks people can use to achieve personal health and wellness goals.		4.1.1. Pursue park improvements to improve health equity by prioritizing: -Geographic distribution of parks -Financial investment in parks -Physical access to parks			●		
		4.1.2. Participate in Wake County's health and wellness collaborative.				●	
		4.1.3. Use health and wellness metrics to inform planning, design, and construction of parks.			●		
4.2. Ensure residents have equitable access to high quality parks.		4.2.1. Track park investments to ensure geographically equitable distribution of public investment.	●				
		4.2.2. Ensure parks are accessible along public transportation routes.			●		
		4.2.3. Promote park connectivity using strategic greenway connections.		●			
4.3. Determine, track, and communicate the park system's economic impact and significance to the Town.		4.3.1. Use this plan's financial analysis as a foundation for a broader economic impact and economic significance study.			●		
		4.3.2. Include economic impact results as part of regular reporting to Town Council.			●		
		4.3.3. Effectively communicate the indirect impacts of the parks system, such as an increase in property values and a reduction in vehicle miles traveled.			●		
4.4. Pursue best practices for environmental sustainability for park design, construction and operation.		4.4.1. Include green infrastructure elements at parks and facilities.				● PA1.2, 1.3, 3.4	
		4.4.2. Incorporate bioswales, rain gardens, green roofs into park stormwater plans when possible.				● PA1.2, 1.3, 3.4	

PARKLAND GOAL

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		4.4.3. Identify areas in park maintenance plans that can be left unmown or natural to provide wildlife habitat and reduce chemical application.				● PA1.2, 1.3, 3.4	
	4.5. Implement universal design standards to guarantee access and use of parks and amenities regardless of a user's age or disability status.	4.5.1. Include the 7 Principles of Universal Design into future park, trail, and facility design projects.	●				
		4.5.2. Incorporate ADA accessibility upfits into park, trail and facility construction and renovation.				● PA1.2, 1.3, 3.4	
	4.6. Maintain high quality athletic facilities for Department-led and partner-led athletic programming.	4.6.1. Continue providing indoor and outdoor facilities for Town-led and partner-led athletics programming.	●				
		4.6.2. Consider enhancing the playability and capacity of athletic facilities through conversion to or construction of synthetic turf fields with athletic lighting.		●			
		4.6.3. Continue to track participation rates and recreation trends to determine the need for additional athletic fields and facilities.	●				

**PROGRAMMING GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Programming Goal 1. Build capacity to continue existing services and implement the recommendations of the Comprehensive Plan</b>							
1.1. Strategically seek out potential partners or contracted facilitators to build capacity in service delivery as new programming needs and interests are developed.		1.1.1. Develop public-private partnerships to assist in providing services using best practices as a basis.	●	●			
		1.1.2. Develop interlocal agreements with public service providers that have special training or certifications to provide programs using best practices.		●			
		1.1.3. Develop non-profit-public partnership agreements with similar service providers that have special training or certifications to provide programs using best practices.		●			
		1.1.4. Use partnership best practices when renewing existing partnership agreements.		●			
		1.1.5. Develop a volunteer program and track opportunities, volunteers, hours, expertise, and recognizing volunteers.	●				
1.2. Develop new recreation positions to meet the needs of the community through cost of service and identified cost recovery to assist in building position salary and capacity.		1.2.1. Build new positions to manage Garner Recreation Center operations, greet visitors to the Garner Recreation Center, develop non-athletic programming, and implement non-athletic programming.	●	●			
		1.2.2. Establish cost of service to identify indirect costs associated with programming.		●			
		1.2.3. Set cost recovery goals for programs and services that include indirect cost recovery as a portion of the fees and charges.	●				
		1.2.4. Train staff to manage facility and programming to Garner's standards and expected outcomes.	●				
1.3. Enhance the Senior Center facility, technology and audio-visual capabilities to better provide for security and programming that meet the need of the community.		1.3.1. Conduct a survey to better define trips, life skills classes, fitness and wellness programs, and events visitors to the Senior Center would like to have.	●				
		1.3.2. Seek to renovate facility spaces to support enhanced and new programming.		●			
		1.3.3. Identify and design renovated spaces in the Senior Center that will allow for better access and aesthetics in common areas and restrooms.		●			
		1.3.4. Invest in audiovisual technology that supports new programming, security and visitor needs.		●		●	
		1.3.5. Plan to continue offering programming at the Garner Recreation Center and other facilities in Town until renovations can be completed.			●		
<b>Programming Goal 2. Develop a programming mix that is balanced in lifecycle stages with new creative programming that serves diverse community interests.</b>							
2.1. Develop quality new programming that aligns with community needs and interests.		2.1.1. Develop standards for programming that includes logistics, customer service outcomes, and cross promotions.	●				

PA = Parkland PR = Programming  
 ACR = Arts Culture  
 O = Operations F = Finances

**PROGRAMMING GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		2.1.2. Document and incorporate program standards into the Recreation Program Plan that enhances the quality and consistency of service delivery.	●				
		2.1.3. Develop new programming in the areas of outdoor music and concerts, fitness and wellness, special events and festivals, and adult sports.		●			
		2.1.4. Conduct interest surveys to further define specific programs within the areas of events, aquatics, art classes, fitness and wellness, and life skills.	●				
		2.1.5. Develop sports special events for youth and adults to draw awareness to all athletics. Adult competitions should have a social aspect to the event.		●			
		2.1.6. Train staff on the programming plan, program development, and outcomes.	●				
2.2. Continue to obtain feedback from the community to be responsive as the community evolves.	2.2.1. Periodically conduct focus groups to gain additional insight on community needs.			●			
	2.2.2. Develop surveys for participants that are specific to each core program area and distribute regularly for feedback.		●				
	2.2.3. Ensure comment cards are available at each facility to obtain feedback from visitors.		●				
	2.2.4. Conduct intercept surveys at facilities to gain insight to visitors' local spending, perceived quality and interests.			●			
	2.2.5. Use the surveys to obtain testimonials of services and consent for use in communication and promotions.			●			
	2.2.6. Conduct surveys of participants in declining programs to identify interests for developing spin-off programs to continue to meet their needs.		●				
2.3. Continue to evaluate programs annually in participation and effectiveness using key performance indicators from the Program Assessment.	2.3.1. Continue to collect and monitor the Program Lifecycle key performance indicators for all programs existing and new.				●		
	2.3.2. Evaluate programs in each lifecycle stage with the Program Evaluation Matrix.				●		
	2.3.3. Define and continue to monitor Legacy Programs that are currently within the saturated and decline lifecycle stages to determine if and when to retire them.				●		
	2.3.4. Develop new programs in advance of retiring declining programs, using survey results from current participants as a basis for development.			●	●		

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**PROGRAMMING GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		2.3.5. Develop lost customer surveys to gain input from participants that may not be returning as quality assurance.		●			
<b>Programming Goal 3. Implement annual collection, analysis and documentation best practices for recreation programs and services.</b>							
	3.1. Implement program management principles using key performance indicators to ensure consistent delivery of programs and services.	3.1.1. Track cost recovery to identify achieved outcomes and update the target annually, adjusting to influencing factors that have been encountered from operations.	●				
		3.1.2. Annually update similar provider list to limit duplication of services and identify markets where the Town can thrive.	●				
		3.1.3. Continue to monitor demographics of the Town as it grows to ensure that needs of the community are being met.	●				
		3.1.4. Develop pricing strategies for core program areas, update annually with any new strategies created, and incorporate into the Recreation Program Plan.	●				
		3.1.5. Track, analyze and update the age segments analysis and those served annually.	●	●			
		3.1.6. Classify all new programs/events developed to incorporate into the annual tracking, analyzing and updating of the program classifications distribution chart.		●			
		3.1.7. Update existing plans, policies and procedures to reflect recommendations from the Comprehensive Plan and direct staff on management approaches to achieve outcomes.	●	●			
		3.1.8. Incorporate Town outcomes from existing approved plans into the plans of the Department and cite sources.		●			
	3.2. Develop miniature business plans for each core program area that will empower staff to manage the services to defined outcomes from all aspects of operations.	3.2.1. Incorporate Town outcomes and Department outcomes into each business plan to serve as direction for staff.				●	
		3.2.2. Define Core Program Area outcomes in the business plan as direction for staff.				●	
		3.2.3. Identify the target market and marketing methods to reach key demographics within miniature business plans.				●	
		3.2.4. Identify the recreation trends that apply to demographics of each Core Program Area.				●	
		3.2.5. Identify the age segments served in the business plan.				●	
		3.2.6. Conduct a SWOT analysis for each core program area within the business plan.				●	
		3.2.7. Identify the cost of service for each core program area within the business plan.				●	
		3.2.8. Identify cost recovery and tactics for marketing and pricing to incorporate into the business plan.				●	

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**PROGRAMMING GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		3.2.9. Define the performance measure for each outcome identified so staff know what constitutes success.			●		

**ARTS CULTURE GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Arts &amp; Cultural Resources Goal 1: Invest in arts and cultural resources to continue developing the Town's culture and arts.</b>							
1.1. Establish sustainability for arts and cultural resources, cultural assets, programming and events.		1.1.1. Consider establishing an arts and cultural resources funding policy that designates one percent of all capital improvement project budgets be transferred for dedicated funding to future culture and arts projects.			●		
		1.1.2. Partner with organizations for grant dollars to demonstrate larger reach.	●				
		1.1.3. Partner with similar providers and artist organizations to provide services.	●				
		1.1.4. Partner with organizations, use contracted services, and develop a robust volunteer base to build capacity.	●				
		1.1.5. Develop a business plan to determine the appropriate sustainable level and provide direction to staff on managing arts and cultural resources moving forward.				●	
		1.1.6. Update audiovisual technology in GPAC and incorporate new programming needs into the upgrade.	●		●		
		1.1.7. Develop a strategy and timeline to increase the It's Showtime Series budget for national acts with greater recognition.				●	
1.2. Identify additional cultural resources that should be protected and communicate with owners to establish a plan moving forward for preservation and potential procurement.		1.2.1. Develop a database of potential cultural resources in and around Garner that capture the essence of life in town.			●		
		1.2.2. Develop criteria for prioritizing identified additional assets that include local heritage, prominence, adjacent to a trail corridor, potential programming, and use.			●		
		1.2.3. Work with current owners of potential cultural resources identified to convey the importance of preserving cultural assets and where appropriate develop a plan moving forward to preserve the asset.			●		
		1.2.4. Acquire key cultural resources as Town assets to preserve for the future.			●		
1.3. Capture cultural history to guide the overall direction of arts and cultural resources in Garner.		1.3.1. Research the history of all cultural assets including stories, pictures, and artifacts for helping to develop the Garner arts and cultural resources story.			●		
		1.3.2. Use history of asset's prior use, pictures, and artifacts for interpretive signage at specific places in the community.			●		

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**ARTS CULTURE GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		1.3.3. Develop a cultural heritage trail connecting the cultural assets of the community. This can be trail in connecting them to visitors to a fully developed trail connecting them for a self-guide hike and history experience.		●			
<b>Arts &amp; Cultural Resources Goal 2: Enhance services to activate spaces and contribute to the Town's cultural resource services.</b>							
	2.1. Establish a public art program to incorporate pieces into the park system.	2.1.1. Develop the public art program for art in public buildings, art pieces in parks and entrances to facilities, structural art incorporated into new vehicle and pedestrian bridges, and competition event where temporary pieces are displayed after the event.			●		
		2.1.2. Develop public art program outcomes and processes for implementation.			●		
		2.1.3. Promote the public art program when projects have been identified and develop an RFP for artists to submit proposals.			●		
		2.1.4. Ensure the Town knows each public art piece's total cost of ownership including procurement, installation, annual maintenance, repairs, and replacement (if needed).			●		
	2.2 Continue to nurture appreciation for and participation in the culture and arts of Garner.	2.2.1. Develop a database of arts and cultural resources that capture the essence of life in Garner. Use the data collected to develop messaging about what Garner has to offer.				● ACR-1.2.1	
		2.2.2. Youth Spotlight - using the talent from within the schools, create opportunities where youth performers can display their talents onstage before another performance.			●		
		2.2.3. Develop a grant program for programs that foster the arts in youth and can demonstrate increasing the reach of Garner culture and arts.			●		
		2.2.4. Provide instruction and an outlet for creative writing in Garner of the literary arts including poetry, short stories and creative artwork using letters and words.	●				
	2.3. Enhance arts and cultural resources within Garner through partnerships including local similar providers and businesses.	2.3.1. Partner with similar providers, local artists, and businesses to establish a Culture and Arts Commission that establishes unified encompassing goals.			●		
		2.3.2. Partner with similar providers for new programming in the areas of ethnic festivals, art lessons, and art, dance, and performing arts events.				● ACR-1.1.3 & PR-2.1.3	
		2.3.3. Develop a grant program for initiatives that strengthen the culture and arts outcomes identified in all plans that are driving arts and cultural resources development.				● ACR-2.2.3	

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**OPERATIONS GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Operations Goal 1: Build capacity in the organization to deliver quality services to the community.</b>							
1.1. Continue to ensure quality management through updated standards, additional staff, and updated plans that provide direction to achieve the desired outcomes.		1.1.1. Update maintenance standards as new assets are incorporated into the system and as capacity improves.				● PA-3.3.1 & 3.3.2	
		1.1.2. Update program standards as new programs are developed and marketed.				● PR-2.1.1	
		1.1.3. Develop contracted services standards for all recreation contractors that identifies the quality standards for service delivery, ensuring consistency.				● O-1.4.1	
		1.1.4. Seek to add staff for administrative support, instructors, front desk, park, recreation specialists and park planning to achieve capacity for continued operations, enhancements, and implementation of the Comprehensive Plan.	●	●			
		1.1.5. Ensure all plans identify outcomes and define performance measures for success.	●				
1.2. Maximize existing technology and research new technology that can help the efficiency and effectiveness of the Department.		1.2.1. Assign internal staff to become the guru for each operational software, financial systems and digital marketing software to increase effectiveness.	●				
		1.2.2. Regularly research new technology through internet searches, national and state association conference sessions on technology, and peer communities.	●	●	●		
		1.2.3. Develop and provide regular refresher training on software to ensure proficiency and deliver software update training as Department upgrades versions.	●	●			
1.3. Evaluate existing declining services and new opportunities to determine the workload and departmental capacity.		1.3.1. Develop a workload management tool to help determine where capacity exists and new services can be added.			●		
		1.3.2. Classify all major functions and services as essential, important or value added to help in workload management.	●				
		1.3.3. Evaluate current services annually using the workload management tool to determine if service should be enhanced or retired.			●	● PR-2.3	
		1.3.4. Track and monitor capacity using workload management tool.			●		
1.4. Use contracted services to build capacity and implement contract management best practices to achieve outcomes.		1.4.1. Develop standardized approach to contract development using best practices.	●			● O-1.1.3	
		1.4.2. Assign contracts to individuals with a focus on delivering and receiving in full the agreed upon terms.	●				
		1.4.3. Annually review contracts to determine whether to continue, amend, or discontinue contractual agreements.	●				

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**OPERATIONS GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Operations Goal 2. Continue building capacity in facilities that support recreation and cultural arts.</b>							
	2.1. Conduct a capacity study to maximize the use of spaces in the Garner Recreation Center, Avery Street Recreation Center & Annex, Senior Center, and GPAC.	2.1.1. Calculate the capacity of use for indoor spaces within the new recreation center, GSC, ASC and Annex, White Deer, and GPAC		●			
		2.1.2. Calculate the capacity of use for all ball diamonds.		●			
		2.1.3. Calculate the capacity of use for all multi-purpose fields.		●			
		2.1.4. Use the capacity calculations to determine availability of each indoor and outdoor space.		●			
		2.1.5. Identify predominant internal uses and external uses in the capacity study.		●			
		2.1.6. Regularly track requests or space that cannot be accommodated to find solutions for the community.		●			
	2.2. Allow for flexibility in capacity to remain agile in responding to changing priorities.	2.2.1. Identify times for participant use of indoor spaces to allow flexibility in meeting needs.		●			
		2.2.2. Develop a list of spaces and times where flexibility exists due to underutilization or seasonal uses.		●			
		2.2.3. Identify peak demand for spaces and use pricing strategies to drive demand to light use periods for spaces.		●			
		2.2.4. Develop list of factors that are driving demand or that impede use of the spaces to help address capacity.		●			
<b>Operations Goal 3: Continue to enhance marketing and communication of services using best practices in the private industry to achieve outcomes increasing awareness.</b>							
	3.1. Update the marketing and communications plan for the Department to include recommendations and data developed from the Comprehensive Plan and continue to ensure it is in line with Town standards.	3.1.1. Include the Market Potential Index, Target Market, Segmentation, and Return on Investment sections of the Marketing Plan.	●				●
		3.1.2. Regularly review market potential data to ensure services are in line with the primary target market and identified needs.	●				
		3.1.3. Regularly review community demographics and target markets.	●				
		3.1.4. Plan Skipped this Number				●	
		3.1.5. Incorporate marketing and communications objectives from the Comprehensive Plan within miniature business plans when developed to demonstrate connections.	●				
	3.2 Identify and include the features, advantages, and benefits of Department programs and services into marketing to increase awareness.	3.2.1. Continue to develop content with features, advantages, and benefits of programs and services through digital and printed media.	●				

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












**OPERATIONS GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		3.2.2. Capitalize on responses from the System Plan survey on why people participate in Town programs and how they learn of them to develop messaging and determine best marketing method to use.	●				
		3.2.3. Develop campaigns and initiatives to create increased reach and awareness of Department Mission implementation and draw attention to the human story and connections.	●	●			
		3.2.4. Seek developing stories in operations from each division of the Department to share with residents that reinforce the mission and brand awareness.	●				
		3.2.5. Annually review collateral developed to ensure a best practices approach to marketing and to avoid becoming institutional in messages and materials.	●				
3.3. Implement additional best practices in departmental marketing and communications through content development, tracking, reach, and return on investment.		3.3.1. Build marketing and communication around return on investment to incorporate key performance indicators.	●				
		3.3.2. Conduct messaging meetings to identify upcoming opportunities that should be captured that tells the department's story.	●				
		3.3.3. Train all staff on the marketing plan and how to implement it efficiently and effectively.	●				
		3.3.4. Develop a list of examples in operations that can help the department tell their story.	●				
		3.3.5. Implement training across the board to full-time staff and seek assistance in obtaining photos.	●				
		3.3.6. Include quick links in digital marketing where readers can easily find additional content and go to registration pages in RecDesk.	●				●
3.4. Work with Public Works Department to enhance communication internally and tell the story of park maintenance to increase community awareness.		3.4.1. Develop a process for following up with the public on issues and challenges identified by residents.	●				
		3.4.2. Meet regularly to discuss issue resolutions and upcoming opportunities to tell the maintenance story.	●				
		3.4.3. Train Public Works staff on taking photos of projects, tasks, and Garner Info tickets for increased awareness.				● O-3.4.4	
		3.4.4. Develop training for Public Works staff on identifying opportunities in parks and facility maintenance that can be developed into content to share with the community on social media.			●		

**Operations Goal 4. Continue to train staff on best practices to build capacity and create new skill sets needed to achieve operational outcomes.**

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**OPERATIONS GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
4.1. Identify necessary training to increase knowledge and capacity of employees for managing duties, responsibilities and outcomes.		4.1.1. Identify operational outcomes of the new Garner Recreation Center and conduct training for new functions as the facility launches operations.					
		4.1.2. Identify operational outcomes of the new properties once developed and conduct training for new functions as parks launch operations.					
		4.1.3. Seek private sector training for business operations and marketing professional development opportunities to increase earned income and funding resources.					
		4.1.4. Identify employees who would benefit from NRPA Schools and apply for grants to Revenue Management School, Supervisor Management School, Foundation Management School, Event Management School, and Director's School.					
4.2. Train staff on implementation of the Comprehensive Plan and improved operations for increased efficiency and effectiveness.		4.2.1. Periodically meet with staff to discuss progress on implementation of the Comprehensive Plan or create an internal newsletter to provide staff as an update.					
		4.2.2. Develop teams to initiate and manage aspects of the Comprehensive Plan implementation based on strengths and outcomes.					
		4.2.3. Identify learning objectives associated with training to distribute in advance of training and cover when training is implemented.					
		4.2.4. Prepare materials needed for training that will help support learning objectives.					O-4.2.3
		4.2.5. Develop an activity that is hands on to help staff practice and implement what is being learned.					O-4.2.3
		4.2.6. Evaluate the training session through participants to make improvements for future training.					O-4.2.3
<b>Operations Goal 5. Regularly track and monitor capacity and workload to ensure resources needed are obtained to manage assets to achieve full lifecycle.</b>							
5.1. Classify and prioritize parks maintenance functions and services as essential, important, and value added.		5.1.1. Evaluate current workload and services annually to determine current capacity.					
		5.1.2. Classify each of the major functions and services as essential, important, and value added.					
		5.1.3. Further define the classifications as either lead or support functions to monitor workloads.					
		5.1.4. Update these to include new parks, facilities and amenities that are added to the system as it evolves.					

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**OPERATIONS GOAL**

<b>Goal</b>	<b>Objective</b>	<b>Strategy/Action Item</b>	<b>Ongoing &amp; Short Term</b>	<b>Priority Pending Funding</b>	<b>Aspirational Long-Term</b>	<b>Duplicate or Repetitive</b>	<b>Completed</b>
5.2. Evaluate current workload and services annually to determine current capacity.		5.2.1. Using the Classification of Services, establish weekly tally of hours spent on functions/service by each employee to manage workloads.		●			
		5.2.2. Continue to manage capacity by evaluating if functions/services should be done inhouse or contracted.		●			
		5.2.3. Update defined roles and workload for new functions/services as assets are added to the system to determine if these can be absorbed or if additional resources are needed.		●			
		5.2.4. Continue to research and identify updates in technology and software where automation increases capacity.		●			
		5.2.5. Determine the appropriate staffing level based on major functions/services, frequency of task, and the hours needed to properly maintain to ensure the capacity to maintain and preserve assets as the system grows and adds new amenities, parks, service areas, and facilities.		●			
5.3 Develop a cost of service and total cost of ownership model from maintenance tasks on specific parks, facilities and amenities.		5.3.1 - Conduct a cost of service study to determine the expenses associated with tasks and frequencies of maintenance of a specific park and apply across the system		●			
		5.3.2 - Conduct a cost of service study of a specific facility to determine the expenses associated with tasks and frequencies of maintenance and apply across the system		●			
		5.3.3 - Conduct a total cost of ownership study of playground amenities to determine the expenses associated with tasks and frequencies of maintenance and apply across the system		●			
		5.3.4 - Update the cost of service study as costs increase and amenities are replaced from reaching their full lifecycle.		●			
5.4 Anticipate resources that will be needed as the Town evolves based off planned development, initiatives and enhancements in Town services.		5.4.1 - Identify and document the anticipated number of hours and frequency of added responsibilities to the overall workload of Parks and Grounds as the system is developed	●	●			
		5.4.2 - Identify and document needed equipment and training to properly maintain new parks, facilities, and amenities as they are added to the system.	●	●			
		5.4.3 - Identify additional staffing needed to maintain new parks, facilities, and amenities before they are added to the system.	●	●			
		5.4.4 - Identify funding needed to properly maintain assets using the cost of service and workload management for assets that will be added to the system.	●	●			

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**OPERATIONS GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
		5.4.5 - Update the Parks Maintenance and Operations Management Plan as new assets are added to the system.					
<b>Operations Goal 6. Continue to train staff to ensure readiness, responsiveness, and develop new skillsets needed to achieve operational outcomes.</b>							
	6.1. Identify necessary training to increase the knowledge and skill sets of employees as new parks, facilities and amenities are added to the park system.	6.1.1. Budget for leadership positions within Parks and Grounds to attend the NRPA Parks Maintenance Management School and budget for staff to attend.				 O-4.1.4	
		6.1.2. Identify additional training needed as new parks, facilities, and amenities are being planned to add to the system and incorporate into the training assessments as they are updated.				 O-4.1	
		6.1.3. Develop a succession plan for Parks and Grounds and Facility staff to ensure capacity and opportunities for advancement.					
		6.1.4. Cross-train Parks and Grounds and Athletics and Grounds staff on essential and important tasks to keep capacity when staff levels are low due to PTO or turnover.					
	6.2. Train staff on implementation of the Comprehensive Plan and the desired outcomes for increased efficiency and effectiveness in service delivery.	6.2.1. Assign teams to initiate and manage aspects of the Comprehensive Plan implementation based on strengths and outcomes.				 O-4.2.2	
		6.2.2. Periodically meet with staff to discuss progress on implementation of the Comprehensive Plan and create an internal newsletter to provide staff as an update.				 O-4.2.1	
		6.2.3. Identify learning objectives associated with training on Comprehensive Plan implementation to distribute in advance of training and cover when training is implemented.				 O-4.2.3	
		6.2.4. Prepare materials needed for training that will help support learning objectives				 O-4.2.4	
		6.2.5. Evaluate the training session through participants to make improvements for future training.				 O-4.2.6	

**FINANCES GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
<b>Finances Goal 1: Establish strategies for identifying financial resources needed to incorporate new facilities, amenities, and services</b>							
	1.1. Develop a full cost of service assessment for the Department to determine unit costs in parks and cost recovery level goals in recreation programs and facilities.	1.1.1. Conduct cost of service to determine the direct and indirect costs for services.	●			● PR-1.2.2 O-5.3	
		1.1.2. Determine the cost of service for providing and managing facilities.	●				
		1.1.3. Use cost of service to project costs to provide, maintain, and operate programs and facilities before they are added to the system.	●				
		1.1.4. Develop cost recovery goals based on cost of service to ensure sustainability.	●				
		1.1.5. Use full cost of service assessment in combination with cost recovery goals to train staff on financial outcomes of operations.	●				
	1.2. Develop a full cost of ownership assessment for the Department assets to determine unit costs in parks and facilities development.	1.2.1. Identify all costs associated with specific capital projects including purchasing, constructing, maintaining over the lifecycle and replacement costs.	●	●		● PR-1.2.2 O-5.3	
		1.2.2. Use full cost of ownership to understand the operational costs, anticipated maintenance costs, and replacement for planning purposes.	●	●			
		1.2.3. Update the lifecycle replacement plan for all amenities and facilities that are added to the system.	●	●			
		1.2.4. Use maintenance standards for parks and facilities to determine total cost of ownership based on maintenance frequency.	●	●			
	1.3. Continue cost containment measures to improve the cost recovery of each division and the Department.	1.3.1. Continue program and event budgets to include indirect cost recovery and define cost recovery targets on an annual basis.	●				
		1.3.2. Move to centralize accounts receivable and payable in the Department once the Department has increased capacity in administrative support.			●		
		1.3.3. Conduct regular financial reviews with managers overseeing division financials to monitor progress towards goals.	●				
		1.3.4. Set financial performance measures to incorporate into the business plans and incorporate into staff goals.	●				
		1.3.5. Explore contracted services to determine if services are cost beneficial to do in-house versus outsourcing.	●				
<b>Finances Goal 2. Continue exploration of varied funding sources and develop business plans to support operations, maintenance, and capital projects.</b>							
	2.1. Explore all funding for capital projects and implement the most feasible strategies		●		●		
	2.2. Explore funding for operations and maintenance and implement the most feasible strategies		●		●		

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**FINANCES GOAL**

Goal	Objective	Strategy/Action Item	Ongoing & Short Term	Priority Pending Funding	Aspirational Long-Term	Duplicate or Repetitive	Completed
	2.3. Develop business plans for each cost center and facility and train staff to the outcomes					● PR-3.2	
<b>Finances Goal 3: Develop strategies and guidelines for management of deferred maintenance and financial documents.</b>							
	3.1. Establish a strategy to minimize deferred maintenance growth and ensure timely replacement of infrastructure and amenities.			●			
	3.2. Amend existing financial policies and develop new to include cost recovery for the cost centers and core program areas using the cost of service to improve sustainability.					● O-5.3	

# Reports



## Town Manager's Office Memorandum

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TO: Mayor and Town Council

FROM: Rodney Dickerson, Town Manager

DATE: September 29, 2023

SUBJECT: September 2023 Pending Agenda Items

The following items are currently planned for the September 2023 Council Meetings. These items are subject to change.

### **Tuesday, September 5 – Regular Meeting**

Presentations Retirement Presentation – Colleen Doig

Consent CPI Adjustment for Solid Waste – PW

Public Hearings None at this time

Old/New Business - Tryon Station – Wake County Housing Authority Bonds Resolution  
- Walters Buffaloe Development Agreement Update  
- White Oak/Bryan Traffic Signal Agreements  
- Town Hall Annex Project Update

Reports Closed Session – 143-138.11(a)(4) land acquisition

### **Tuesday, September 19 – Regular Meeting**

Presentations None at this time

Consent - ANX-23-02 - 401 Crossing – Set Public Hearing  
- PRCR – acceptance of grant from NC Park & Recreation Association and budget amendment  
- PRCR – approval of PRCR Comprehensive Master Plan Chapter 10 Action & Implementation Plan Update (could be October pending August 29 presentation)

Public Hearings - CZ-MP-22-14, Vintage Garner Apartments  
- CZ-MP-23-01, Carolina Sweeper

Old/New Business - CZ-PD-20-02 Mahler's Creek (needs readvertised)  
- Garner Forward Adoption (subject to change based on Council input)  
- Pedestrian Plan Adoption (may move to October)

Reports None at this time

**Tuesday, September 26 – Work Session**

Discussion - Garner Parks, Recreation & Cultural Resources Comprehensive Master  
Plan Update (PRCR) (Follow up if needed to August presentation)  
- South Garner Greenway Buffalo Road Alignment 30% DD  
- LMG Update  
- SL 2023-105 Building Code Changes  
- Council Retreat 2023 Update