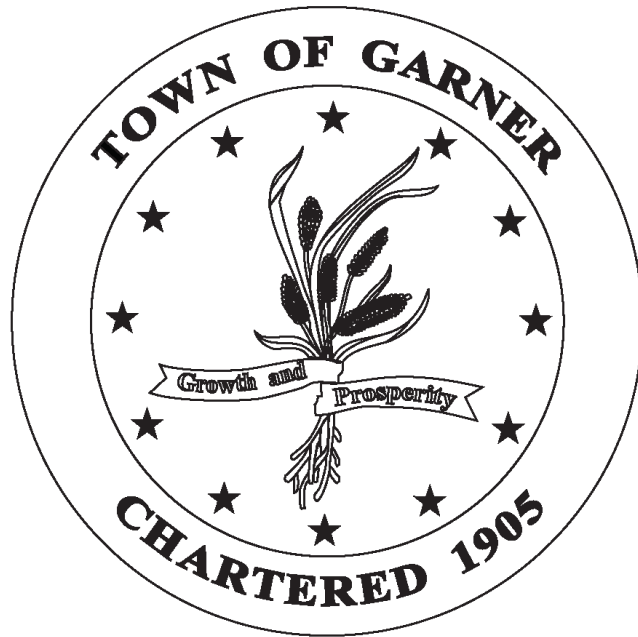


# Town of Garner



## Work Session Meeting June 25, 2024

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

**Town of Garner  
Work Session Meeting Agenda  
June 25, 2024**

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 Buddy Gupton
- B. ADOPTION OF AGENDA
- C. PRESENTATIONS
- D. DISCUSSION

- 1. Council Board and Committee Appointments..... Page 4  
Presenter: Stella Gibson, Town Clerk

Recommendations from the Council’s Human Resources Committee for the following Board and Committee appointments: Planning Commission: Ralph Carson, Michael Voiland, Phillip Jefferson, and Mariah Bishop to serve a 2-year term, ending June 30, 2026. PRCR Committee - Tim Montgomery, Matt Davis, and LaPonda Edmonson to serve a 3-year term, ending June 30, 2027. Senior Citizens Advisory Committee - Jo Cici and Joan Jackson to serve a 3-year term, ending June 30, 2027.

Action: Consider approving recommendations.

- 2. Appointment of Affordable Housing Task Force  
and Housing Resources Webpage Preview..... Page 5  
Presenter: Jodi Miller, Town Manager

The attached candidates for the Affordable Housing Task Force are presented for consideration. Staff will present a preview of the newly developed Housing Resources webpage.

Action: Consider appointment of task force members and receive housing resources webpage as information.

- 3. Revised Cost of Services Report..... Page 7  
Presenter: Matt Noonkester, City Explained, Inc. President & Founding Principal

Mr. Noonkester has revised the 2023 Town of Garner Cost of Services study to reflect new data from the 2024 revaluation and the Town's 2023 pay and class compensation study.

Action: For information and discussion by Council.

- 4. Council Code of Conduct..... Page 97  
Presenter: Terri Jones, Town Attorney and Erin Gibbs, Assistant Town Attorney

The Legal Department, at Council's direction, has drafted a proposed Garner Town Council Code of Conduct to address interactions between and among Council members, interactions with the public including use of personal and Town social media accounts, and interactions with Town employees.

Action: Receive as information and consider placing on a future agenda for adoption.

- 5. White Oak Roundabout Acquisition Report..... Page 109  
Presenter: Terri Jones, Town Attorney

Acquisition of necessary right-of-way and easements for the White Oak Roundabout began in January 2021 and was completed on May 21, 2024 with filing of the final consent judgment. A report of the total costs of acquisition and legal services will be presented.

Action: For information purposes.

E. MANAGER REPORTS

- 1. Pending Agenda
- 2. Development Update

F. ATTORNEY REPORTS

G. COUNCIL REPORTS

H. CLOSED SESSION

I. ADJOURN

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: June 25, 2024		
Subject: Council Board and Committee Appointments		
Location on Agenda: Discussion/Reports		
Department: Administration		
Contact: Stella Gibson, Town Clerk		
Presenter: Stella Gibson, Town Clerk		
<b>Brief Summary:</b>  Recommendations from the Council's Human Resources Committee for appointments to the Planning Commission, PRCR Committee, Senior Citizens Advisory Committee and the Veterans Committee.		
<b>Recommended Motion and/or Requested Action:</b> Consider approving the Board appointments.		
<b>Detailed Notes:</b> Consider making the following appointments: Planning Commission: Ralph Carson, Michael Voiland, Phillip Jefferson, and Mariah Bishop to serve a 2-year term, ending June 30, 2026. PRCR Committee - Tim Montgomery, Matt Davis, and LaPonda Edmonson to serve a 3-year term, ending June 30, 2027. Senior Citizens Advisory Committee - Jo Cici and Joan Jackson to serve a 3-year term, ending June 30, 2027.		
Funding Source:		
Cost: None	One Time: <input type="radio"/>	Annual: <input type="radio"/> No Cost: <input checked="" type="radio"/>
Manager's Comments and Recommendations:		
Attachments Yes: <input type="radio"/> No: <input checked="" type="radio"/>		
Agenda Form Reviewed by:	Initials:	Comments:
Department Head:	SG	
Finance Director:		
Town Attorney:	TJ	
Town Manager:	JM	
Town Clerk:		

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: June 25, 2024 <span style="float: right;">▼</span>		
Subject: Appointment of Affordable Housing Task Force and Housing Resources Webpage		
Location on Agenda: Presentations		
Department: Town Manager's Office		
Contact: Jodi Miller, Town Manager, John Hodges, Asst. Town Manager		
Presenter: Jodi Miller, Town Manager		
<p><b>Brief Summary:</b> The attached candidates for the Affordable Housing Task Force are presented for consideration. Staff will present a preview of the newly developed Housing Resources webpage.</p>		
<p><b>Recommended Motion and/or Requested Action:</b> Consider appointment of task force members and receive housing resources webpage as information.</p>		
Detailed Notes:		
Funding Source:		
Cost: None	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:	JMH	
Finance Director:		
Town Attorney:		
Town Manager:	JM	
Town Clerk:		



# AFFORDABLE HOUSING TASK FORCE FORMATION RECOMMENDATIONS

JUNE 25, 2024

## **Candidates Recommended for Appointment to the Task Force**

1. Elmo Vance, Garner Town Council - Chairperson
2. Jodi Miller, Town Manager
3. John Hodges, Assistant Town Manager
4. Demian Dellinger, Garner Town Council
5. Ralph Carson, Planning Commission
6. Erin Joseph, Assistant Planning Director
7. Jeff Swain, GEDC Board & Garner Resident
8. Katie de Cardenas, Garner Resident
9. Rev. Dr. Jeffery Robinson, Pastor, Juniper Level Missionary Baptist Church
10. Tina Johnson, former Garner Senior Center Advisory Board Member

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: June 25, 2024 <span style="float: right;"><input type="button" value="v"/></span>		
Subject: Revised Cost of Services Report		
Location on Agenda: Discussion/Reports		
Department: Town Manager's Office, Finance Department		
Contact: Jodi Miller, Town Manager, John Hodges, Asst. Town Manager, David Beck, Finance Director		
Presenter: Matt Noonkester, City Explained, Inc. President & Founding Principal		
Brief Summary: Mr. Noonkester has revised the 2023 Town of Garner Cost of Services study to reflect new data from the 2024 revaluation and the Town's 2023 pay and class compensation study.		
Recommended Motion and/or Requested Action: For information and discussion by Council.		
Detailed Notes:		
Funding Source: Annual Operating Budget		
Cost: \$11,525	One Time: <input checked="" type="radio"/>	Annual: <input type="radio"/> No Cost: <input 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:		
Finance Director:	DB	
Town Attorney:		
Town Manager:	JM	
Town Clerk:		

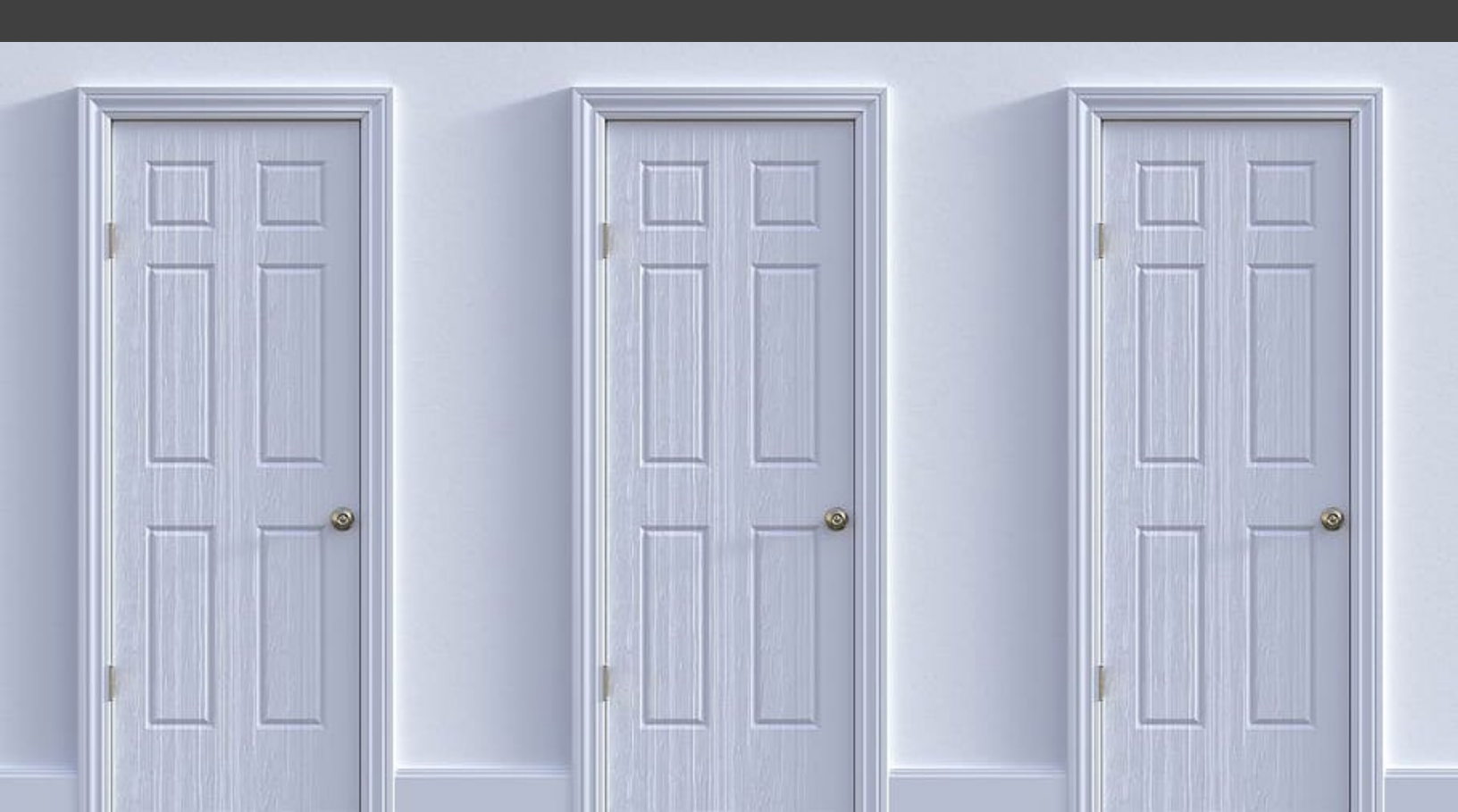


# Town of Garner Cost of Services Study Summary Report

Consultant Draft – June 20, 2024





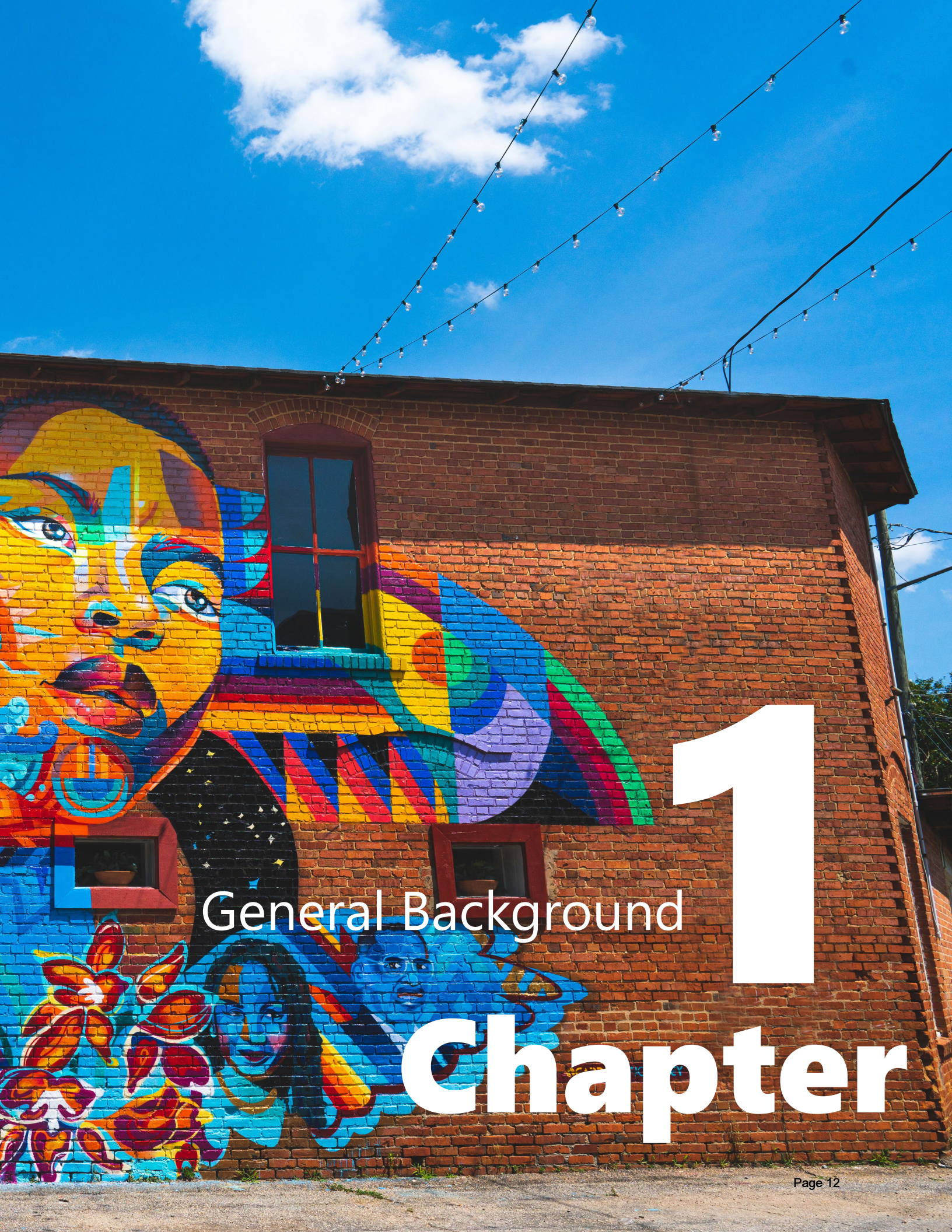


# Inside the Document

## Table of Contents:

● General Background	1
● Annual Town Expenditures	9
● Annual Town Revenues	39
● Breakeven Ad Valorem Property Tax	57
● Findings and Conclusions	63





General Background

# 1 Chapter

# 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 Fiscal Year 2025 Recommended Annual Budget — Building for Success — was used to approximate town revenues and expenditures per residential dwelling unit or per 1,000 non-residential square feet. Interviews with department directors were used to supplement revenue and expenditure data provided in the budget document. 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

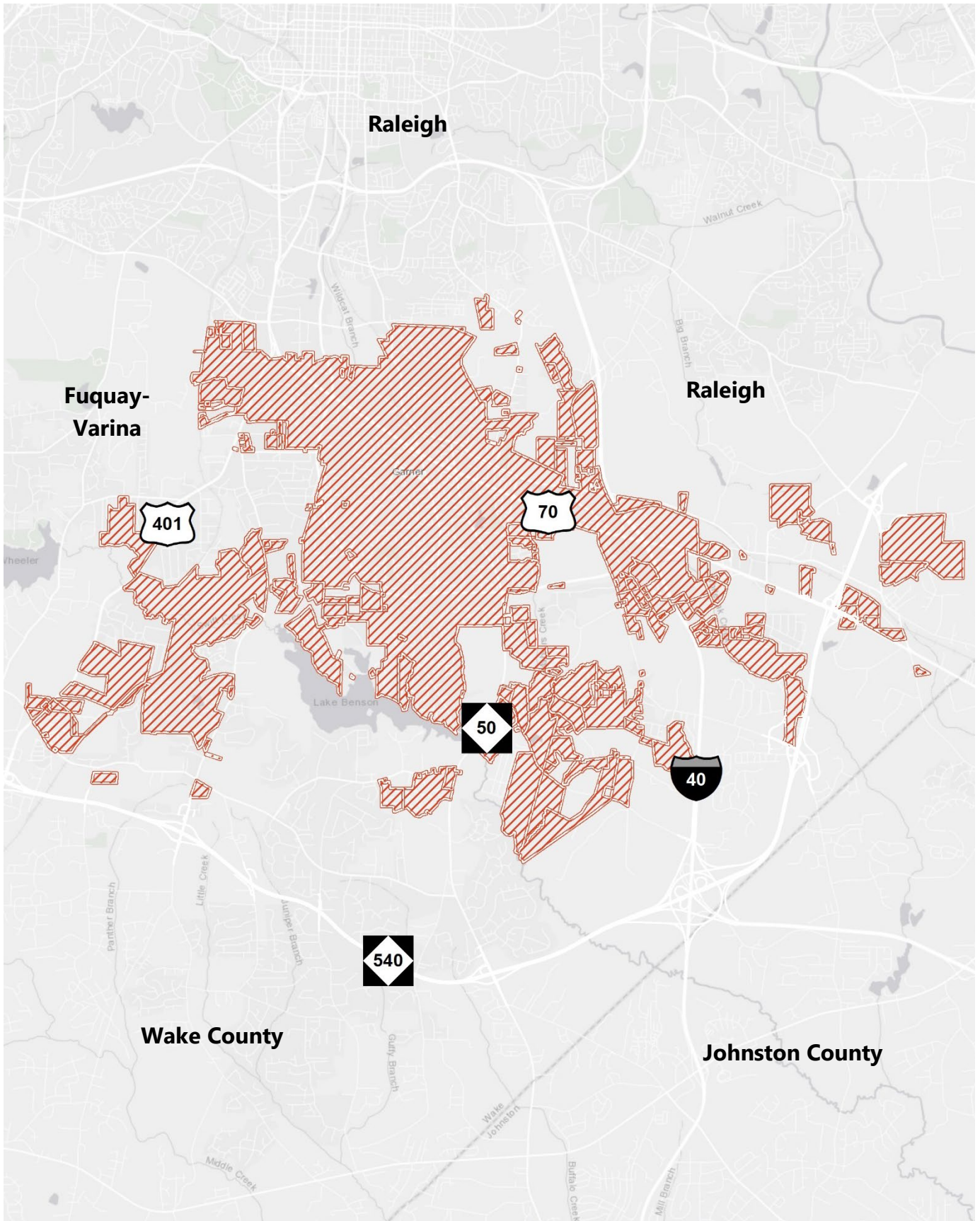
calculations in the analysis are identified in the summary tables.

Line items in the budget document 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 2024 prevented the disaggregation of non-residential uses to anything more detailed for the analysis (e.g., retail, office, and industrial).

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 for fiscal year 2025 — 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 considered conditions for development inside town limits. It does not reflect conditions in the town's extraterritorial jurisdiction (ETJ) since many of the services provided 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 1,000 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.

## Analysis Period

The update to the breakeven analysis assumes demographic, budget, tax rate, and tax base conditions present now, or anticipated for, Fiscal Year 2024-25. This includes the town's initiative to reimagine its employee merit system, employee health benefits, and pay scale for supplemental part-time staff. It also includes data available from the Wake County Tax Assessor for 2024 (a revaluation year) to the extent data was made available to the town and its consultant at the time of the analysis.

## Rounding Note

The calculations presented in the summary document are based on an analysis conducted using Microsoft Excel, which generates an infinite number of decimal places for some calculations. Statistics presented in the report were rounded to zero, one, or two decimal places for brevity (rounded figures). Therefore, the sums or products reported in the document, which were rounded from the

analysis spreadsheet, may not equal exactly the sums or products if a reader were to replicate the calculations by hand using the numbers presented in the report and a calculator. The variance, if present, should be limited to tenths of a percent in most cases.

## 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.

### Existing Dwelling Units

The breakdown of existing dwelling units inside town limits, by type, is provided in Table A.1. In total, there were 16,741 dwelling units in the study area. 11,898 (71%) of the total units were single-family detached, one home on one lot, or single-family attached, duplex or townhome. 4,837 (29%) of the total units were multifamily, either apartment or condominium, with two or more units in the building.

### Housing Occupancy

Approximately 92.5% of the total dwelling units in the study area were occupied. 7.5% 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

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 2.73 people. A multi-family dwelling unit inside town limits occupied by 2.03 people, on average.

### **Existing Non-Residential Square Feet**

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). 15,347,011 square feet of non-residential development in the data was categorized as follows: 4,638,869 (30%) square feet of retail space; 1,382,349 (9%) square feet of office space; and 9,325,793 (61%) square feet of industrial space.

### **Taxable Real Property Value by Residential and Commercial Categories**

A summary of taxable value by land use category in Garner Town Limits was collected from the Wake County Tax Assessor. Information available for 2024 — a revaluation year in the county — was limited at the time of the analysis. Data reported for machinery and equipment, registered vehicles, and personal property for the analysis was influenced by data published by the county for Fiscal Year 2023-24. A summary of taxable value by land use category used for tax assessments purposes is presented in Table A.7. The total taxable value in Garner Town Limits is estimated to be \$8,597,840,027 in 2024.

Apartments in Wake County are taxed as commercial categories. However, they 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 66.8% of town expenditures were attributable to dwelling units. 33.2% of town expenditures were attributed to non-residential square feet (see Table A.8).

### **A-Table Series**

Tables A.1 through A.7 referenced earlier in the chapter are presented in the pages that follow.



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

Category	Housing Units	% of Total
Single-Family Detached	11,695	69.9%
Single-Family Attached	203	1.2%
Mobile Home	6	0.0%
Multifamily	4,837	28.9%
<b>TOTAL</b>	<b>16,741</b>	<b>100.0%</b>

Source: Wake County Open Data, Parcel GIS Data Download, Data Sorted by "Type Use Description", Last Updated on June 10, 2024

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

Condition	Housing Units	% of Total
Occupied	12,360	92.5%
Vacant	1,007	7.5%
<b>TOTAL</b>	<b>13,367</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table DP04

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

Condition	Housing Units	% of Total
Single Family (Attached or Detached)	9,054	73.3%
Mobile Home	20	0.1%
Multifamily (2 or more units)	3,286	26.6%
<b>TOTAL</b>	<b>12,360</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, 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)	24,710	78.6%
Mobile Home	77	0.2%
Multifamily (2 or more units)	6,660	21.2%
<b>TOTAL</b>	<b>31,447</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033

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

Condition	p/HH
Single Family (Attached or Detached)	2.73
Mobile Home	3.85
Multifamily (2 or more units)	2.03

Source: Computation Using US Census Bureau, American Community Survey Data, 2017-2022, Tables S2504 and B25033

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

Category	Square Feet	% of Total
General Retail	4,638,869	30.2%
General Office	1,382,349	9.0%
General Industrial	9,325,793	60.8%
<b>TOTAL</b>	<b>15,347,011</b>	<b>100.0%</b>

Source: Wake County Open Data, Parcel GIS Data Download, Last Updated on June 10, 2024, 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 Real Property Value by Commercial and Residential Categories, Early Revaluation Year Statistics (2024)**

Category	Dollar Amount	% of Total	Category	Dollar Amount	% of Total
Commercial Tax Base Components <sup>A</sup>			Residential Tax Base Components <sup>A</sup>		
Mini Storage	\$43,724,000	1.7%	Single Family	\$4,197,482,000	79.4%
Restaurant	\$94,460,000	3.7%	Apartment <sup>E</sup>	\$902,815,000	17.1%
Retail	\$549,109,000	21.7%	Multifamily (Other)	\$34,992,000	0.7%
Industrial	\$1,254,228,000	49.5%	Manufactured Home	\$1,143,000	< 0.1%
Office	\$189,716,000	7.5%	Vacant	\$148,128,000	2.8%
Hotel	\$83,306,000	3.3%	Other	\$280,000	< 0.1%
Vacant	\$127,345,000	5.0%			
Other	\$189,740,000	7.6%			
<b>Total</b>	<b>\$2,531,628,000</b>	<b>100.0%</b>	<b>Total</b>	<b>\$5,284,840,000</b>	<b>100.0%</b>
Registered Vehicles <sub>B,C</sub>	\$67,219,276		Registered Vehicles <sup>B</sup>	\$416,045,797	
Mach. & Equipment <sup>D</sup>	\$254,221,350		Personal Property <sup>F</sup>	\$43,885,604	
<b>Total Commercial Tax Base Value</b>	<b>\$2,853,068,626</b>		<b>Total Residential Tax Base Value</b>	<b>\$5,744,771,401</b>	

Source: Wake County Tax Assessor, Revaluation Statistics for Garner Town Limits, 2024

## Notes:

<sup>A</sup> = Data for Garner Town Limits in the revaluation year (2024) was summarized from the Wake County Tax Assessor website: [www.wake.gov/departments-government/tax-administration/real-estate/revaluation](http://www.wake.gov/departments-government/tax-administration/real-estate/revaluation).

<sup>B</sup> = The forecasted total value of all vehicles in 2024-25 for Garner Town Limits (commercial and residential combined) was provided by the Wake County Tax Assessor.

<sup>C</sup> = Data for the revaluation year (2024) is not yet available from the Wake County Tax Assessor. This analysis assumes the same distribution of values between commercial-registered vehicles (14%) and residential-registered vehicles (86%) as presented in the Wake County Tax Assessor, Tax Base Components Report in 2023-24 for Garner Town Limits.

<sup>D</sup> = Data for the revaluation year (2024) is not yet available from the Wake County Tax Assessor. This analysis assumes the value for machinery and equipment presented in the Wake County Tax Assessor, Tax Base Components Report in 2023-24 for Garner Town Limits.

<sup>E</sup> = Apartments are categorized by the Wake County Tax Assessor as commercial property, but for this analysis they were included in the Residential Tax Base Components to determine the breakdown of land values by traditional residential and non-residential land uses.

<sup>F</sup> = Data for the revaluation year (2024) is not yet available from the Wake County Tax Assessor. This analysis assumes the value for personal property presented in the Wake County Tax Assessor, Tax Base Components Report in 2023-24 for Garner Town Limits.

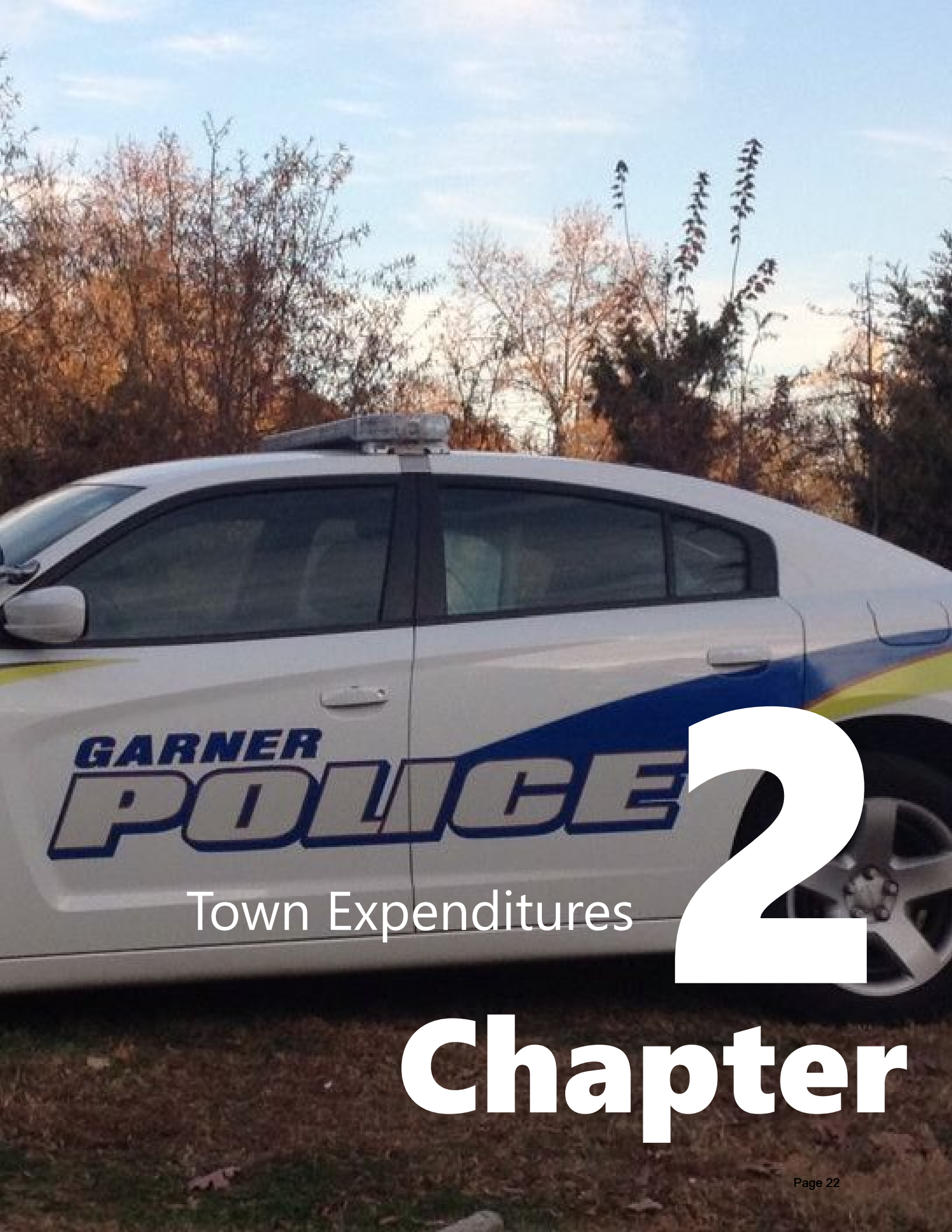
**Table A.8: Breakdown of Taxable Value by Land Use Category, General Categories**

Category	Dollar Amount	% of Total
Residential	\$5,744,771,401	66.8%
Non-Residential	\$2,853,068,626	33.2%
<b>TOTAL</b>	<b>\$8,597,840,027</b>	<b>100.0%</b>

Source: Computation by City Explained, Inc.







**GARNER  
POLICE**

Town Expenditures

**2**

# Chapter

# Annual Expenditures

Annual town expenditures for twenty different categories are presented in this section of the document using information available from the Town of Garner Fiscal Year 2025 Recommended Annual Budget — Building for Success. Annual expenditures generally included operating or maintenance items in the budget document. One-time capital expenditures were excluded from the analysis; however, annual debt service payments in Fiscal Year 2024-25 were assumed in the analysis based on the belief that town officials will issue new capital debt once existing bonds are retired.

Individual line items in the different department budgets were summarized under three general headings for the cost of services analysis:

- (1) Personnel: staff salaries (all types), longevity bonuses, federal insurance contributions act (FICA) payments, group insurance, and retirement;
- (2) Professional: line-item specific contracted services; and
- (3) Operations: expenditures required for day-to-day department operation, including training, supplies, travel, telephone, and vehicle maintenance or repair among other topic areas found in the budget document.

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).

## Town Council

The Town of Garner governing body consists of a mayor and five-member Town Council. Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$258,737 (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 (66.8%) was \$172,879, or \$10.33 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$85,858, or \$5.59 per 1,000 square feet.

## Legal Services

The town's Legal Services Department includes the work of the Town Attorney and the Assistant Town Attorney. North Carolina municipalities are required by NCGS §160A-173 to appoint a Town Attorney "to serve at its pleasure and to be its legal adviser." The Town Attorney is selected and appointed by the Town Council. The Town Attorney generally defends lawsuits against the town, advises on town issues, drafts legal documents, and reviews and approves important town agreements, contracts, franchises, and other instruments, attends Town Council meetings, and performs other duties as directed by Town Council.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$554,472

(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 (66.8%) was \$370,479, or \$22.13 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$183,993, or \$11.99 per 1,000 square feet.

## Town Manager

The Town Manager is appointed by the Town Council and is responsible for the performance of all town departments, response to citizens' requests and concerns, and development of the annual town budget. In addition, the Town Manager's office researches and proposes approaches for achieving Town Council objectives, presents data to assist the Council in policy development and ordinance adoption, and implements the Council's Strategic Action Plan. The Town Manager is supported by two assistant town managers, as well as budget, communications, and a strategy and innovation manager.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$1,116,277 (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 (66.8%) was \$745,857, or \$44.55 per dwelling unit. The share of expenditures attributable to non-

residential development (33.2%) was \$370,420, or \$24.14 per 1,000 square feet.

## Town Clerk

The Town Clerk's Office is responsible for giving notice of Town Council meetings, preparing the Council meeting agendas, recording Council proceedings, serving as custodian of all permanent town records, keeping the Town Seal, attesting all town documents, updating the Town Code, keeping records of appointments and terms of the various boards and commissions, and providing administrative support to the Town Manager's office and town-elected officials.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$222,093 (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 (66.8%) was \$148,395, or \$8.86 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$73,698, or \$4.80 per 1,000 square feet.

## Budget and Management Services

The town's Budget and Management Services Department analyzes revenue and expenditures, gathers, and tracks performance management data, and performs both short-term and long-term financial analysis to ensure the town is consistent with its overall strategic plan. Using data, planning, and



forecasting tools, the department collaborates with other town departments to ensure that the town is financially stable, efficient, and provides high-quality services.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$404,525 (see Table B.5). 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 (66.8%) was \$270,289, or \$16.15 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$134,236, or \$8.75 per 1,000 square feet.

## Human Resources

The town's Human Resources (HR) Department is responsible for the recruitment and selection of town employees, position classification and compensation, training and development, employee retention and recognition, HR policy management, benefits administration, workers' compensation, and the employee wellness program. The department is also responsible for ensuring the town is in compliance with all federal, state, and local employment and labor laws.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$971,455 (see Table B.6). 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 (66.8%) was

\$649,092, or \$38.77 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$322,363, or \$21.00 per 1,000 square feet.

## Communications

The town's Communications Department oversees production and distribution of public information, directs media and public outreach efforts, and serves as content producer and editor for a variety of print, digital, video, and other communications products created by the town. The Department is generally charged with telling the town's story and enhancing the town's image and profile both regionally and nationally.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$469,833 (see Table B.7). 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 (66.8%) was \$313,926, or \$18.75 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$155,907, or \$10.16 per 1,000 square feet.

## Safety and Compliance

The town's Safety and Compliance program is focused on employee safety and adherence with the regulations of the federal and state agencies (especially the Occupational Safety and Health Administration, OSHA). The Safety and Compliance program also includes regular

safety training and education. The program uses personnel from other departments to form a safety committee to complete its mission.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$10,539 (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 (66.8%) was \$7,042, or \$0.42 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$3,497, or \$0.23 per 1,000 square feet.

## Finance Department

The town's Finance Department oversees 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 2024-25 were \$1,775,336 (see Table B.9). 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 (66.8%) was

\$1,186,216, or \$38.39 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$589,120, or \$38.39 per 1,000 square feet.

## Economic Development

The town's Economic Development Department 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 2024-25 were \$535,486 (see Table B.10). 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 (66.8%) was \$357,793, or \$21.37 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$177,693, or \$11.58 per 1,000 square feet.

## Planning Department

The town's Planning Department 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 2024-25 were \$1,469,322 (see Table B.11). 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 (55.0%) was \$808,127, or \$48.27 per dwelling unit. The share of expenditures attributable to non-residential development (45.0%) was \$661,195, or \$43.08 per 1,000 square feet.

## Inspections Department

The town's Inspections Department 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 2024-25 were \$3,068,930 (see Table B.12). 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 (70.0%) was \$2,148,251, or \$128.32 per dwelling unit. The share of expenditures attributable to non-residential development (30.0%) was \$920,679, or \$59.99 per 1,000 square feet.

## Engineering Department

The town's Engineering Department 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 2024-25 were \$1,889,063 (see Table B.13). 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 \$1,322,344, or \$78.99 per dwelling unit. The share of expenditures attributable to non-residential development (30.0%) was \$566,719 or \$36.93 per 1,000 square feet.

## Information Technology Department

The town's Information Technology Department 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 2024-25 were \$1,460,102 (see Table B.14). 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 (66.8%) was \$975,588, or \$58.28 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$484,514, or \$31.57 per 1,000 square feet.

## Police Department

The town's Police Department 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 4,884 incidents in 2023. Calls to residential properties accounted for 1,484 (30.4%) of the total incidents. Calls to non-residential properties accounted for 3,400 (69.6%) 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 55.2% of the total residential calls. Calls to multifamily dwelling units accounted for 44.8% of the total residential calls.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$13,639,809 (see Table B.15). 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 2023. The share of expenditures attributable to residential development (30.4%) was \$4,145,138, or \$247.60 per dwelling unit. The share of residential expenditures attributable to single family dwelling units (55.2%) was \$192.21 per dwelling unit. The share of residential expenditures attributable to multifamily dwelling units (44.8%) was \$383.92 per dwelling unit.

The share of expenditures attributable to non-residential development (69.6%) was \$9,494,671, or \$618.67 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 3,812 calls for service inside town limits for 2023 (excluding outdoor, other, or unknown category calls). Calls to residential properties inside town limits accounted for 2,034 (53.4%) of the total calls. Calls to non-residential properties inside town limits accounted for 1,778 (46.6%) 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 for 70.1% of the total residential calls. Calls to multifamily dwelling units accounted for 29.9% of the total residential calls.

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$7,420,718 (see Table B.16). The assignment of expenditures between residential and non-residential development followed the breakdown of residential and non-residential service calls reported in 2023. The share of expenditures attributable to residential development (53.4%) was \$3,959,533, or \$236.52 per dwelling unit. The share of residential expenditures attributable to single-family dwelling units (70.1%) was \$233.03 per dwelling unit. The share of residential expenditures attributable to multifamily

dwelling units (29.9%) was \$245.09 per dwelling unit.

The share of expenditures attributable to non-residential development (46.6%) was \$3,461,185, or \$225.53 per 1,000 square feet.

## Public Works Department

The town's Public Works Department supports efforts to maintain and repair town-owned roads, buildings, and grounds; manage the town's 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 the duties of the department.

### Administration, Public Facilities Management, and Public Grounds Management

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$4,622,306 (see Table B.17). 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 (66.8%) was \$3,088,461, or \$184.48 per dwelling unit.

The share of expenditures attributable to non-residential development (33.2%) was \$1,533,845, or \$99.94 per 1,000 square feet.

### **Street Maintenance, Powell Bill, and Snow Removal**

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$5,709,669 (see Table B.18). 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 \$5,138,702, or \$306.95 per dwelling unit. The share of residential expenditures attributable to single-family dwelling units (94.0%) was \$405.78 per dwelling unit. The share of residential expenditures attributable to multifamily dwelling units (6.0%) was \$63.74 per dwelling unit. The share of expenditures attributable to non-residential development (10.0%) was \$570,967 or \$37.20 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 2024-25 were \$3,268,979 (see Table B.19). 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 \$488.52.

## **Parks, Recreation, and Cultural Resources Department**

The town's Parks, Recreation, and Cultural Resources Department 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 the duties of the department.

### **Administration, Marketing and Events, and Program Partners**

Total expenditures eligible for the breakeven analysis in Fiscal Year 2024-25 were \$1,448,962 (see Table B.20). 100% of the expenditures were assigned to residential development consistent with the previous breakeven analysis completed in 2011. The per dwelling unit cost was \$86.55.

### **Recreation and Athletics, Arts and Culture, and Parks and Nature**

Total expenditures for the department in Fiscal Year 2024-25 were \$2,569,198 (see Table B.21). An interview with department staff revealed 40% of recreation program

participants lived outside of Garner Town Limits during the same period. Total expenditures eligible for the breakeven analysis were reduced to \$1,541,519 (60.0%) to isolate town resident participation. The per resident cost was estimated to be \$49.02.

Different costs for single-family and multifamily family dwelling units were assigned for the analysis using average persons per household statistics published by the U.S. Census Bureau (see Table A.5). Expenditures assigned to single-family dwelling units was \$133.78 based on average household size. Expenditures assigned to multifamily dwelling units was \$99.35 based on average household size.

## Annual Debt Service

The breakeven analysis included annual debt service payments made by the town in Fiscal Year 2024-25 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 2024-25 was \$6,305,067, which represents principal and interest paid in the year (see Table B.22). 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 (66.8%) was \$4,212,822, or \$251.65 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$2,092,245, or \$136.33 per 1,000 square feet.

## Special Appropriations

The town's Special Appropriations account for miscellaneous expenditure line items that the town allocates as part of each fund, rather than directly to a specific department or division, mostly due to their town-wide nature. Special appropriations are divided into four categories in the budget document: retirement, insurance, subsidized programs, and office administration.

Special appropriations for the town in Fiscal Year 2024-25 was \$2,187,412 (see Table B.23). 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 (66.8%) was \$1,461,551, or \$87.30 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$725,861, or \$47.30 per 1,000 square feet.

## Annual Cost of Services for Single-Family Homes

Single-family homes (detached or attached) have an annual average cost to the town of \$2,629.35 per dwelling unit in Fiscal Year 2024-25. Table B.24 summarizes the expenditures by line item for the twenty categories.

## Annual Cost of Services for Multifamily Homes

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Multifamily homes (apartment or condominium) have an annual average cost to the town of \$1,968.13 per dwelling unit in Fiscal Year 2024-25. Table B.25 summarizes the expenditures by line item for the twenty categories.

## Annual Cost of Services for Non-Residential Development

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Non-residential development (retail, office, or industrial combined) has an annual average cost to the town of \$1,473.17 per 1,000 square feet in Fiscal Year 2024-25. Table B.26 summarizes the expenditures by line item for the twenty categories.

## B-Table Series

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Tables B.1 through B.26 referenced earlier in the chapter are presented in the pages that follow.



**Table B.1: Town Council, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$144,849
Professional	\$32,200
Operations	\$81,688
Total	\$258,737
Residential Share	66.8%
Residential Budget Allocation	\$172,879
Cost per Dwelling Unit	\$10.33
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$85,858
Cost per 1,000 Square Feet	\$5.59

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.2 Legal Services, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$505,169
Professional	\$20,000
Operations	\$29,303
Total	\$554,472
Residential Share	66.8%
Residential Budget Allocation	\$370,479
Cost per Dwelling Unit	\$22.13
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$183,993
Cost per 1,000 Square Feet	\$11.99

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.3 Town Manager, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$1,061,664
Professional	\$1,000
Operations	\$53,613
Total	\$1,116,277
Residential Share	66.8%
Residential Budget Allocation	\$745,857
Cost per Dwelling Unit	\$44.55
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$370,420
Cost per 1,000 Square Feet	\$24.14

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.4 Town Clerk, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$209,076
Professional	\$0
Operations	\$13,017
Total	\$222,093
Residential Share	66.8%
Residential Budget Allocation	\$148,395
Cost per Dwelling Unit	\$8.86
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$73,698
Cost per 1,000 Square Feet	\$4.80

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.5: Budget and Management Services, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$278,025
Professional	\$0
Operations	\$126,500
Total	\$404,525
Residential Share	66.8%
Residential Budget Allocation	\$270,289
Cost per Dwelling Unit	\$16.15
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$134,236
Cost per 1,000 Square Feet	\$8.75

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.6: Human Resources, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$690,605
Professional	\$17,500
Operations	\$263,350
Total	\$971,455
Residential Share	66.8%
Residential Budget Allocation	\$649,092
Cost per Dwelling Unit	\$38.77
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$322,363
Cost per 1,000 Square Feet	\$21.00

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.7: Communications, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$392,198
Professional	\$4,095
Operations	\$73,540
Total	\$469,833
Residential Share	66.8%
Residential Budget Allocation	\$313,926
Cost per Dwelling Unit	\$18.75
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$155,907
Cost per 1,000 Square Feet	\$10.16
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget	

**Table B.8 Safety and Compliance, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$0
Professional	\$0
Operations	\$10,539
Total	\$10,539
Residential Share	66.8%
Residential Budget Allocation	\$7,042
Cost per Dwelling Unit	\$0.42
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$3,497
Cost per 1,000 Square Feet	\$0.23
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget	

**Table B.9: Finance, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$914,004
Professional	\$53,500
Operations	\$809,832
Total	\$1,775,336
Residential Share	66.8%
Residential Budget Allocation	\$1,186,216
Cost per Dwelling Unit	\$70.86
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$589,120
Cost per 1,000 Square Feet	\$38.39

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.10 Economic Development, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$344,044
Professional	\$0
Operations	\$191,442
Total	\$535,486
Residential Share	66.8%
Residential Budget Allocation	\$357,793
Cost per Dwelling Unit	\$21.37
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$177,693
Cost per 1,000 Square Feet	\$11.58

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.11: Planning, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$1,342,518
Professional	\$23,700
Operations	\$103,104
Total	\$1,469,322
Residential Share	55.0%
Residential Budget Allocation	\$808,127
Cost per Dwelling Unit	\$48.27
Non-Residential Share	45.0%
Non-Residential Budget Allocation	\$661,195
Cost per 1,000 Square Feet	\$43.08
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Interview with Town of Garner Planning Director on June 3, 2024	

**Table B.12 Inspections, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$2,740,644
Professional	\$0
Operations	\$328,286
Total	\$3,068,930
Residential Share	70.0%
Residential Budget Allocation	\$2,148,251
Cost per Dwelling Unit	\$128.32
Non-Residential Share	30.0%
Non-Residential Budget Allocation	\$920,679
Cost per 1,000 Square Feet	\$59.99
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Interview with Town of Garner Inspections Director on June 3, 2024	

**Table B.13 Engineering, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$1,718,259
Professional	\$0
Operations	\$170,804
Total	\$1,889,063
Residential Share	70.0%
Residential Budget Allocation	\$1,322,344
Cost per Dwelling Unit	\$78.99
Non-Residential Share	33.0%
Non-Residential Budget Allocation	\$566,719
Cost per 1,000 Square Feet	\$36.93
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Interview with Town of Garner Engineering Director on June 3, 2024	

**Table B.14 Information Technology, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Personnel	\$749,438
Professional	\$3,500
Operations	\$707,164
Total	\$1,460,102
Residential Share	66.8%
Residential Budget Allocation	\$975,588
Cost per Dwelling Unit	\$58.28
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$484,514
Cost per 1,000 Square Feet	\$31.57

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.15: Police, Fiscal Year 2024-25**

Category	FY 21-22 Audit
Personnel	\$11,397,573
Professional	\$6,500
Operations	\$2,235,736
Total	\$13,639,809
Residential Share	30.4%
Residential Budget Allocation	\$4,145,138
Cost per Dwelling Unit	\$247.60
Single-Family Home Call Share	55.2%
Multifamily Home Call Share	44.8%
Cost per Single-Family Home	\$192.21
Cost per Multifamily Home	\$383.92
Non-Residential Share	69.6%
Non-Residential Budget Allocation	\$9,494,671
Cost per 1,000 Square Feet	\$618.67

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Calendar Year 2023 Incident Data from the Town of Garner Police Department



**Table B.16: Garner Volunteer Fire-Rescue, Fiscal Year 2024-25 \***

Category	FY 24-25 Budget
Personnel	\$0
Professional	\$0
Operations	\$7,420,718
Total	\$7,420,718
Residential Share	53.4%
Residential Budget Allocation	\$3,959,533
Cost per Dwelling Unit	\$236.52
Single-Family Home Call Share	70.1%
Multifamily Home Call Share	29.9%
Cost per Single-Family Home	\$233.03
Cost per Multifamily Home	\$245.09
Non-Residential Share	46.6%
Non-Residential Budget Allocation	\$3,461,185
Cost per 1,000 Square Feet	\$225.53
Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Calendar Year 2023 Incident Data from Garner Volunteer Fire-Rescue	

Note:

\* = The Town of Garner contracts its fire and rescue responsibilities to Garner Volunteer Fire-Rescue, Inc. Budget statistics reported in the table represent the town’s contributions to the fire department’s budget. Call shares reported in the table were pulled for town limits only.

**Table B.17: Public Works, Part 1, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Administration	
Personnel	\$566,852
Professional	\$0
Operations	\$33,012
Total	\$599,864
Public Facilities Management	
Personnel	\$721,810
Professional	\$0
Operations	\$972,258
Total	\$1,694,068
Public Grounds Maintenance	
Personnel	\$1,903,211
Professional	\$0
Operations	\$425,163
Total	\$2,328,374
Combined Budget	\$4,622,306
Residential Share	66.8%
Residential Budget Allocation	\$3,088,461
Cost per Dwelling Unit	\$184.48
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$1,533,845
Cost per 1,000 Square Feet	\$99.94

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.18: Public Works, Part 2, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Street Maintenance	
Personnel	\$1,459,990
Professional	\$0
Operations	\$3,295,709
Total	\$4,755,699
Powell Bill	
Personnel	\$0
Professional	\$0
Operations	\$899,892
Total	\$899,892
Snow Removal	
Personnel	\$0
Professional	\$0
Operations	\$54,078
Total	\$54,078
Combined Budget	\$5,709,669
Residential Share	90.0%
Residential Budget Allocation	\$5,138,702
Cost per Dwelling Unit	\$306.95
Single-Family Home Share of Street Repair	94.0%
Multifamily Home Share of Street Repair	6.0%
Cost per Single-Family Home	\$405.78
Cost per Multifamily Home	\$63.74
Non-Residential Share of Street Repair	10.0%
Non-Residential Budget Allocation	\$570,967
Cost per 1,000 Square Feet	\$37.20

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Interview with the Town of Garner Planning Director on August 13, 2023

**Table B.19: Public Works, Part 3, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Solid Waste	
Personnel	\$0
Professional	\$0
Operations	\$3,268,979
Total	\$3,268,979
Residential Share (Single-Family Homes Only)	100.0%
Residential Budget Allocation	\$3,268,979
Cost per Single-Family Home	\$488.52
Non-Residential Share	0.0%
Non-Residential Budget Allocation	\$0
Cost per 1,000 Square Feet	\$0.00

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.20: Parks, Recreation, and Cultural Resources, Part 1, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Administration	
Personnel	\$361,078
Professional	448,962\$0
Operations	\$62,321
Total	\$423,399
Marketing and Events	
Personnel	\$191,096
Professional	\$0
Operations	\$205,499
Total	\$396,595
Program Partners	
Personnel	\$0
Professional	\$0
Operations	\$161,844
Total	\$161,844
Combined Budget	\$1,448,962
Residential Share	100.0%
Residential Budget Allocation	\$1,448,962
Cost per Dwelling Unit	\$86.55

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.21: Parks, Recreation, and Cultural Resources, Part 2, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Recreation and Athletics	
Personnel	\$1,283,883
Professional	\$0
Operations	\$234,870
Total	\$1,518,753
Arts and Culture	
Personnel	\$311,467
Professional	\$0
Operations	\$155,657
Total	\$467,124
Parks and Nature	
Personnel	\$513,940
Professional	\$0
Operations	\$69,381
Total	\$583,321
Combined Budget	\$2,569,198
Town Residential Share	60.0%
Town Residential Budget Allocation	\$1,541,519
Cost per Town Resident	\$49.02
Single-Family Household Size	2.73
Multifamily Household Size	2.03
Cost per Dwelling Unit	\$92.08
Cost per Single-Family Home	\$133.78
Cost per Multifamily Home	\$99.35

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget and Interview with the Town of Garner Parks and Recreation Superintendent (Operations) on June 10, 2024

**Table B.22: Debt Service, Fiscal Year 2024-25**

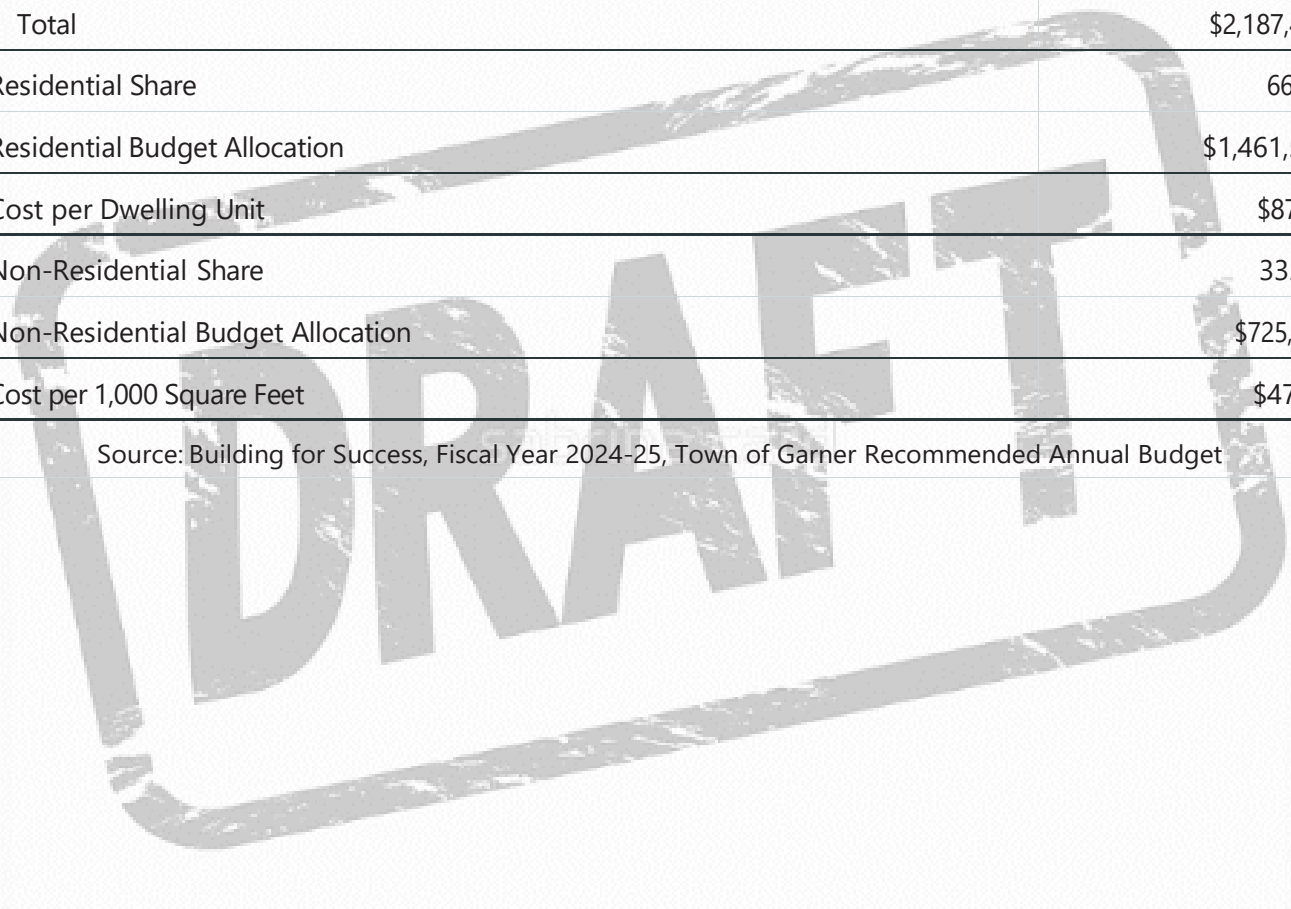
Category	FY 24-25 Budget
Bond Principal	\$2,905,000
Bond Leases	\$542,000
Principal, Installment Loans	\$638,953
Bond Interest	\$1,919,632
Interest, Leases	\$24,656
Interest, Installment Loans	\$274,826
<b>Total</b>	<b>\$6,305,067</b>
Residential Share	66.8%
Residential Budget Allocation	\$4,212,822
Cost per Dwelling Unit	\$251.65
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$2,092,245
Cost per 1,000 Square Feet	\$136.33

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget

**Table B.23: Special Appropriations, Fiscal Year 2024-25**

Category	FY 24-25 Budget
Retirement	\$915,813
Insurance	\$681,438
Subsidized Programs	\$95,632
Office Administration	\$494,529
<b>Total</b>	<b>\$2,187,412</b>
Residential Share	66.8%
Residential Budget Allocation	\$1,461,551
Cost per Dwelling Unit	\$87,30
Non-Residential Share	33.2%
Non-Residential Budget Allocation	\$725,861
Cost per 1,000 Square Feet	\$47.30

Source: Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget





**Table B.24: Annual Cost of Service for Single Family Homes, Detached or Attached, Fiscal Year 2024-25**

Category	Units	FY 24-25 Budget
Town Council	d.u.	\$10.33
Legal Services	d.u.	\$22.13
Town Manager	d.u.	\$44.55
Town Clerk	d.u.	\$8.86
Budget and Management Services	d.u.	\$16.15
Human Resources	d.u.	\$38.77
Communications	d.u.	\$18.75
Safety and Compliance	d.u.	\$0.42
Finance	d.u.	\$70.86
Economic Development	d.u.	\$21.37
Planning	d.u.	\$48.27
Inspections	d.u.	\$128.32
Engineering	d.u.	\$78.99
Information Technology	d.u.	\$58.28
Police	d.u.	\$192.21
Fire	d.u.	\$233.03
Public Works	d.u.	\$1,078.78
Parks, Recreation, and Cultural Resources	d.u.	\$220.33
Debt Service	d.u.	\$251.65
Special Appropriations	d.u.	\$87.30
<b>Total Cost of Services per Single Family Home</b>	d.u.	<b>\$2,629.35</b>

Source: City Explained, Inc. computation

**Table B.25: Annual Cost of Service for Multifamily Homes, Stacked, Fiscal Year 2024-25**

Category	Units	FY 24-25 Budget
Town Council	d.u.	\$10.33
Legal Services	d.u.	\$22.13
Town Manager	d.u.	\$44.55
Town Clerk	d.u.	\$8.86
Budget and Management Services	d.u.	\$16.15
Human Resources	d.u.	\$38.77
Communications	d.u.	\$18.75
Safety and Compliance	d.u.	\$0.42
Finance	d.u.	\$70.86
Economic Development	d.u.	\$21.37
Planning	d.u.	\$48.27
Inspections	d.u.	\$128.32
Engineering	d.u.	\$78.99
Information Technology	d.u.	\$58.28
Police	d.u.	\$383.92
Fire	d.u.	\$245.09
Public Works	d.u.	\$248.22
Parks, Recreation, and Cultural Resources	d.u.	\$185.90
Debt Service	d.u.	\$251.65
Special Appropriations	d.u.	\$87.30
<b>Total Cost of Services per Multifamily Home</b>	<b>d.u.</b>	<b>\$1,968.13</b>

Source: City Explained, Inc. computation

**Table B.26: Annual Cost of Service for Non-Residential Building Square Feet, Fiscal Year 2024-25**

Category	Units	FY 24-25 Budget
Town Council	1,000 s.f.	\$5.59
Legal Services	1,000 s.f.	\$11.99
Town Manager	1,000 s.f.	\$24.14
Town Clerk	1,000 s.f.	\$4.80
Budget and Management Services	1,000 s.f.	\$8.75
Human Resources	1,000 s.f.	\$21.00
Communications	1,000 s.f.	\$10.16
Safety and Compliance	1,000 s.f.	\$0.23
Finance	1,000 s.f.	\$38.39
Economic Development	1,000 s.f.	\$11.58
Planning	1,000 s.f.	\$43.08
Inspections	1,000 s.f.	\$59.99
Engineering	1,000 s.f.	\$36.93
Information Technology	1,000 s.f.	\$31.57
Police	1,000 s.f.	\$618.67
Fire	1,000 s.f.	\$225.53
Public Works	1,000 s.f.	\$137.14
Parks, Recreation, and Cultural Resources	1,000 s.f.	\$0.00
Debt Service	1,000 s.f.	\$136.33
Special Appropriations	1,000 s.f.	\$47.30
<b>Total Cost of Services per 1,000 Square Feet</b>	<b>1,000 s.f.</b>	<b>\$1,473.17</b>

Source: City Explained, Inc. computation



# GARNER RECREATION CENTER



Town Revenues

# 3 Chapter

## Annual Revenues

Annual town revenues for eleven categories are presented in this section of the document using information available from the Town of Garner Fiscal Year 2025 Recommended Annual Budget — Building for Success; U.S. Census Bureau; Wake County Tax Administration; and the 2011 Residential Breakeven Analysis. Ad valorem property tax revenue was omitted from the inventory and reporting in Chapter 3 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 (Vehicles)

Personal property tax is levied on the depreciated value of town residents' vehicles (automobiles and trucks). The town's Fiscal Year 2024-25 tax rate for personal property is 0.52 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 \$15,653.00 in Fiscal Year 2024-25. The town's finance department reported a 99.4% collection rate for personal property tax during the previous fiscal year.

Calculations for total dwelling units in the study area were factored down by the current vacancy rate reported by the U.S. Census Bureau (7.5%) 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 \$149.62 for a single-family dwelling unit in Fiscal Year 2024-25. The same tax for a multifamily dwelling unit was \$93.52 in Fiscal Year 2024-25. Data used for the ad valorem personal property tax calculations for registered personal vehicles is summarized in Table C.1.

### Ad Valorem Residential Personal Property Tax (Other)

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 Fiscal Year 2024-25 tax rate for personal property is 0.52 per \$100 of value. The Wake County Tax Assessor estimates a value of \$43,885,604.00 for personal property in Garner Town Limits, not including registered vehicles (data reported is for Fiscal Year 2023-24, best available data at the time of analysis).

The analysis assumed a population of 31,447 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 99.4% collection rate for personal property tax during the previous fiscal year.

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 \$19.69 for a single-family dwelling unit in Fiscal Year 2024-25. The same tax for a multifamily dwelling unit was \$14.62 in Fiscal Year 2024-25. Data used for the ad valorem personal property tax calculations for all items except registered personal vehicles is summarized in Table C.2.

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

Personal property tax is levied on the depreciated value of business-owned vehicles (automobiles and trucks). The town's Fiscal Year 2024-25 tax rate for personal property is 0.52 per \$100 of value. A value of \$67,219,276.00 was assumed for vehicles registered to businesses inside Garner Town Limits based on data published for the Wake County Tax Assessor for all vehicles in Fiscal Year 2024-25, and a factor applied to proportion the data for the value assigned to business vehicles (the factor/ratio was based on data published by the Wake County Tax Assessor for Fiscal Year 2023-24).

The analysis assumed a total non-residential building inventory of 15,347,011 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 99.4% collection rate for personal property tax during the previous fiscal year. Accounting for the town's collection rate, the annual ad valorem personal property tax for vehicles registered to businesses is \$22.64 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 Fiscal Year 2024-25 tax rate for personal property is 0.52 per \$100 of value. The Wake County Tax Assessor estimates a value of \$254,221,350.00 for machinery and equipment registered to businesses inside Garner Town Limits (data reported is for Fiscal Year 2023-24, best available data at the time of analysis)..

The analysis assumed a total non-residential building inventory of 15,347,011 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 99.4% collection rate for personal property tax during the previous fiscal year.

Accounting for the town's collection rate, the annual ad valorem personal property tax for machinery and equipment registered to businesses is \$85.62 per 1,000 square feet. Data used for the ad valorem personal property tax calculations for machinery and equipment registered to local 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 \$10,002,594 in sales tax revenue for Fiscal Year 2024-25. 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 2024-25. 42.5% of the total sales tax receipts were attributable to town residents based on this approach and data assumptions.

Sales tax revenue in Fiscal Year 2024-25 was calculated on a per capita basis: \$135.00 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 2024-25 was \$368.94. The same revenue for a multifamily dwelling unit in Fiscal Year 2024-25 was \$273.99. Data used

for the sales tax calculations is summarized in Table C.5.

## Other Tax Revenue

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 2024-25. 52% 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 in Fiscal Year 2024-25 were calculated on a per capita basis: \$3.44 per capita for ABC tax revenue and \$1.06 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 for a single-family dwelling unit in Fiscal Year 2024-25 was \$12.28. The same taxes and fees for a multifamily dwelling unit in Fiscal Year 2024-25 was \$6.97. Data used for the other taxes calculations is summarized in Table C.6.

## Intergovernmental Revenue

The town receives annual intergovernmental revenue from seven sources: beer and wine receipts, utility franchise receipts, cable TV franchise receipts, cable TV public channel receipts, Powell Bill funds, Wake County Resource Officer payments, and controlled substance receipts. The combined revenue from these sources in Fiscal Year 2024-25 was estimated to be \$3,517,343.

Intergovernmental revenues for Fiscal Year 2024-25 were calculated on a per capita basis: \$111.85 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 2024-25 was \$305.26. The same revenue for a multifamily dwelling unit in Fiscal Year 2024-25 was \$226.70. 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 is \$30 for Fiscal Year 2024-25. 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 99.4% collection rate for vehicle permit fees during the previous fiscal year. Calculations for total dwelling units in the study area were factored down by the current vacancy rate reported by the U.S.

Census Bureau (7.5%) 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 \$55.15 in Fiscal Year 2024-25. The same tax for a multifamily dwelling unit in Fiscal Year 2024-25 was \$34.47. Data used for the vehicle fee calculations is summarized in Table C.8.

## Town Fees by Service Provider

The town receives annual fees-for-services for different categories: planning and zoning fees, inspection fees, park and recreation fees, police fees, engineering fees, and miscellaneous fees. The combined revenue from these sources in Fiscal Year 2024-25 was estimated to be \$4,528,575.

The assignment of revenues between residential and non-residential development varied for each of the six fee categories. The allocation of fees to residential development was established first and influenced by interviews with the different department directors: planning and zoning fees (55.0%), inspection fees (70.0%), park and recreation fees (70.0%), police fees (100.0%), engineering fees (52.0%), and miscellaneous fees (66.8%). The remaining percentage for each category was assumed to represent non-residential development.

Based on this methodology, the revenue per dwelling unit was assumed to be \$181.24 for Fiscal Year 2024-25. The revenue per 1,000 square feet of non-residential development was assumed to be \$97.38. Data used for the town 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 point of collection service fees (for bill payments) from Wake County and the City of Raleigh. The combined revenue from these sources in Fiscal Year 2024-25 was \$198,569.

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 (66.8%) was \$179,787, or \$13.51 per single-family dwelling unit and \$3.91 per multifamily dwelling unit. The share of revenues attributable to non-residential development (33.2%) was \$18,782, or \$1.00 per 1,000 square feet. Data used for the sales and service fees revenue calculations is summarized in Table C.10.

## Miscellaneous Revenue Categories

The Town of Garner Fiscal Year 2025 Recommended Annual Budget — Building for Success — includes nineteen miscellaneous revenue categories to account for in the analysis: interest earned on town investments, county landfill reimbursement, land lease or rental income, grounds fees at school commons, veterans memorial brick sales, sewer assessments, interest on assessments,

code enforcement fines, town insurance proceeds, procurement card revenue, backyard hen permits, officer fees, animal control violation fees, parking violation fees, scrap metal fees, a transfer from the water-sewer debt collection fund, sales of fixed assets, a one-time fund balance transfer, and miscellaneous revenues. The combined revenue from these sources in Fiscal Year 2024-25 was estimated to be \$3,701,216.

The assignment of revenues 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 (66.8%) was \$2,473,021, or \$147.72 per dwelling unit. The share of expenditures attributable to non-residential development (33.2%) was \$1,228,195, or \$80.03 per 1,000 square feet. Data used for the miscellaneous revenue calculations is summarized in Table C.11.

## Annual Off-Setting Revenue for Single-Family Homes

Single-family homes (detached or attached) have an annual average off-setting revenue for the town of \$1,253.41 per dwelling unit in Fiscal Year 2024-25. Table C.12 summarizes the off-setting revenues by line item for the eleven categories.

## Annual Off-Setting Revenue for Multifamily Homes

Multifamily homes (apartment or condominium) have an annual average off-

setting revenue for the town of \$899.27 per dwelling unit in Fiscal Year 2024-25. Table C.13 summarizes the off-setting revenues by line item for the eleven categories.

## **Annual Off-Setting Revenue for Non-Residential Development**

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Non-residential development (retail, office, or industrial combined) has an annual average off-setting revenue to the town of \$286.67 per 1,000 square feet in Fiscal Year 2024-25. Table C.14 summarizes the off-setting revenues by line item for the eleven categories.

### **C-Table Series**

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Tables C.1 through C.14 referenced earlier in the chapter are presented in the pages that follow.

**Table C.1: Ad Valorem Residential Personal Property Tax (Vehicles)**

Assumptions	Best Available Values
Single-Family Unit Vehicle Ownership	2.00 <sup>A</sup>
Multifamily Unit Vehicle Ownership	1.25 <sup>A</sup>
Vehicle Average Taxable Value	\$15,653 <sup>B</sup>
Collection Rate for Personal Property Tax	99.4% <sup>C</sup>
Home Occupancy Rate	92.5% <sup>D</sup>
Town Tax Rate on Personal Property per \$100 Valuation	0.52 <sup>C</sup>
<b>Annual Personal Property Revenue</b>	
Per Single-Family Unit	\$149.62
Per Multifamily Unit	\$93.52

Notes:

<sup>A</sup> = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

<sup>B</sup> = Vehicle Average Taxable Value from Wake County Tax Office, Tag Tax Dashboard Data Set, 2024-25 Projections

<sup>C</sup> = Town of Garner Finance Department

<sup>D</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table DP04

**Table C.2: Ad Valorem Residential Personal Property Tax (Other)**

Assumptions	Best Available Values
Personal Property Taxable Value in Town Limits	\$43,885,604 <sup>A</sup>
Collection Rate for Personal Property Tax	99.4% <sup>B</sup>
Town Tax Rate on Personal Property per \$100 Valuation	0.52 <sup>B</sup>
Town Population in Occupied Housing Units	31,447 <sup>C</sup>
Personal Property Tax Revenue per Town Resident	\$7.21
Single-Family Unit Household Size	2.73 <sup>D</sup>
Multifamily Unit Household Size	2.03 <sup>D</sup>
<b>Annual Personal Property Revenue</b>	
Per Single-Family Unit	\$19.69
Per Multifamily Unit	\$14.62

Notes:

<sup>A</sup> = Wake County Tax Assessor, Tax Base Components Report, 2023-2024 for Garner Town Limits

<sup>B</sup> = Town of Garner Finance Department

<sup>C</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033

<sup>D</sup> = Computation Using US Census Bureau, American Community Survey Data, 2017-2022, Tables S2504 and B25033

**Table C.3: Ad Valorem Non-Residential Personal Property Tax (Vehicles)**

Assumptions	Best Available Values
Registered Vehicles Taxable Value in Town Limits	\$67,219,276 <sup>A</sup>
Collection Rate for Personal Property Tax	99.4% <sup>B</sup>
Town Tax Rate on Personal Property per \$100 Valuation	0.52 <sup>B</sup>
Non-Residential Square Feet in Town Limits	15,347,011 <sup>C</sup>
<b>Annual Personal Property Revenue</b>	
Revenue per 1,000 Square Feet Non-Residential Development	\$22.64

Notes:

<sup>A</sup> = Wake County Tax Assessor data for 2024-25 factored by values between commercial-registered vehicles (14%) and residential-registered vehicles (86%) presented in the Wake County Tax Assessor, Tax Base Components Report in 2023-24 for Garner Town Limits.

<sup>B</sup> = Town of Garner Finance Department

<sup>C</sup> = Wake County Open Data, Parcel GIS Data Download, Last Updated On June 10, 2024, Summarized Using Heated Area, Land Classification, and Type Use Description Categories, Further Grouped by City Explained, Inc. for the Cost of Services Study

**Table C.4: Ad Valorem Non-Residential Personal Property Tax (Machinery and Equipment)**

Assumptions	Best Available Values
Registered Machinery and Equipment Taxable Value in Town Limits	\$254,221,350 <sup>A</sup>
Collection Rate for Personal Property Tax	99.4% <sup>B</sup>
Town Tax Rate on Personal Property per \$100 Valuation	0.52 <sup>B</sup>
Non-Residential Square Feet in Town Limits	15,347,011 <sup>C</sup>
Annual Personal Property Revenue	
Revenue per 1,000 Square Feet Non-Residential Development	\$85.62

Notes:

<sup>A</sup> = Wake County Tax Assessor, Tax Base Components Report, 2023-2024 for Garner Town Limits

<sup>B</sup> = Town of Garner Finance Department

<sup>C</sup> = Wake County Open Data, Parcel GIS Data Download, Last Updated On June 10, 2024, Summarized Using Heated Area, Land Classification, and Type Use Description Categories, Further Grouped by City Explained, Inc. for the Cost of Services Study



**Table C.5: Sales Tax Revenue, Fiscal Year 2024-25**

Assumptions	Best Available Values
Town Sales Tax Receipts	\$10,002,594 <sup>A</sup>
Share Attribute to Town Residents	42.5% <sup>B</sup>
Town Population	31,447 <sup>C</sup>
Sales Tax Revenue per Town Resident	\$135
Single-Family Unit Household Size	2.73 <sup>D</sup>
Multifamily Unit Household Size	2.03 <sup>D</sup>
<b>Annual Sales Tax Revenue</b>	
Per Single-Family Unit	\$368.94
Per Multifamily Unit	\$273.99

Notes:

<sup>A</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>B</sup> = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

<sup>C</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033, All Dwelling Unit Categories

<sup>D</sup> = Computation Using US Census Bureau, American Community Survey Data, 2017-2022, Tables S2504 and B25033

**Table C.6: Other Tax Revenue, Fiscal Year 2024-22**

Assumptions	Best Available Values
ABC Net Revenue Receipts	\$208,066 <sup>A</sup>
Solid Waste Disposal Fees	\$26,137 <sup>A</sup>
Share ABC Tax Attribute to Town Residents	52% <sup>B</sup>
Share Solid Waste Disposal Fee Attribute to Town Residents	100% <sup>B</sup>
Town Population for ABC Revenue Distribution	31,447 <sup>C</sup>
Town Population for Solid Waste Disposal Fee Distribution	24,710 <sup>D</sup>
Other Tax Revenue per Town Resident (ABC Revenue, SF/MF)	\$3.44
Other Tax Revenue per Town Resident (Solid Waste Fee, SF Only)	\$1.06
Single-Family Unit Household Size	2.73 <sup>E</sup>
Multifamily Unit Household Size	2.03 <sup>E</sup>
<b>Annual Sales Tax Revenue</b>	
Per Single-Family Unit	\$12.28
Per Multifamily Unit	\$6.97

## Notes:

<sup>A</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>B</sup> = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

<sup>C</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033

<sup>D</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033, Single Family (Detached or Attached) Units Only

<sup>E</sup> = Computation Using US Census Bureau, American Community Survey Data, 2017-2022, Tables S2504 and B25033

**Table C.7: Intergovernmental Revenue, Fiscal Year 2024-25**

Assumptions	Best Available Values	
Beer and Wine Receipts	\$136,032	A
Utility Franchise Receipts	\$1,995,000	A
Cable TV Franchise Receipts	\$226,721	A
Cable TV Public Channel Receipts	\$54,413	A
Powell Bill Funds	\$917,760	A
Wake County Resource Officer Payments	\$170,208	A
Controlled Substance Tax	\$17,209	A
Combined Revenue	\$3,517,343	
Town Population	31,447	B
Intergovernmental Revenue per Town Resident	\$111.85	
Single-Family Unit Household Size	2.73	C
Multifamily Unit Household Size	2.03	C
Annual Intergovernmental Revenue		
Per Single-Family Unit	\$305.26	
Per Multifamily Unit	\$226.70	

Notes:

<sup>A</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>B</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table B25033

<sup>C</sup> = Computation Using US Census Bureau, American Community Survey Data, 2017-2022, Tables S2504 and B25033

**Table C.8: Vehicle Fees, Fiscal Year 2024-25**

Assumptions	Best Available Values
Single-Family Unit Vehicle Ownership	2.00 <sup>A</sup>
Multifamily Unit Vehicle Ownership	1.25 <sup>A</sup>
Annual Town Vehicle Permit Fee	\$30 <sup>B</sup>
Collection Rate for Vehicle Permit Fees	99.4% <sup>C</sup>
Home Occupancy Rate	92.5% <sup>D</sup>
<b>Annual Personal Property Revenue</b>	
Per Single-Family Unit	\$55.15
Per Multifamily Unit	\$34.47

Notes:

<sup>A</sup> = Town of Garner, Residential Breakeven Analysis, Warren & Associates, 2011

<sup>B</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>C</sup> = Town of Garner Finance Department

<sup>D</sup> = U.S. Census Bureau, American Community Survey, Five-Year Estimates, 2017-2022, Table DP04

**Table C.9: Town Fees by Service Provider, Fiscal Year 2024-25 \***

Assumptions	Best Available Values
Planning and Zoning Fees	\$83,673 <sup>A</sup>
Inspection Fees	\$2,323,085 <sup>A</sup>
Parks and Recreation Fees	\$493,021 <sup>A</sup>
Police Fees	\$521 <sup>A</sup>
Engineering Fees	\$239,035 <sup>A</sup>
Miscellaneous Fees	\$1,389,240 <sup>A</sup>
Combined Fees	\$4,528,575
Residential Share	67.0% <sup>B</sup>
Non-Residential Share	33.0% <sup>B</sup>
<b>Annual Town Fees</b>	
Revenue per Dwelling Unit	\$181.24
Revenue per 1,000 Square Feet Non-Residential Development	\$97.38

Notes:

<sup>A</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>B</sup> = The percent share of revenue associated with residential services for the different fee categories matches those provided via a series of department head interviews conducted in June 2024. See the narrative for this revenue category for more information. The percent share of revenue associated with non-residential services for the different fee categories was calculated as 100% minus the % attributed to residential services.

\* = 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 2024-25**

Assumptions	Best Available Values
Sanitation Fees (Residential Rollout Containers)	\$141,969 <sup>A</sup>
Point of Collection Service Fees (Raleigh & Wake County Bill Payments)	\$6,000 <sup>A</sup>
Raleigh Street Repair Payments	\$20,600 <sup>A</sup>
NCDOT ROW Mowing Fees	\$30,000 <sup>A</sup>
Combined Fees	\$198,569
Residential Share of Combined Fees	66.8% <sup>B</sup>
Non-Residential Share of Combined Fees	33.2% <sup>B</sup>
<b>Annual Sales and Service Fees</b>	
Single-Family Residential Sales and Service Fees	\$160,878
Multifamily Residential Sales and Service Fees	\$18,909
Non-Residential Sales and Service Fees	\$18,782
Revenue per Single-Family Unit	\$13.51
Revenue per Multifamily Unit	\$3.91
Revenue per 1,000 Square Feet Non-Residential Development	\$1.00

## Notes:

<sup>A</sup> = Building for Success, Fiscal Year 2024-25, Town of Garner Recommended Annual Budget, Detailed Tables

<sup>B</sup> = 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).

**Table C.11: Miscellaneous Revenue Categories, Fiscal Year 2024-25**

Assumptions	Best Available Values	
Interest Earned on Town Investments	\$600,000	A
County Landfill Reimbursement	\$75,000	A
Land Lease or Rental Income	\$3,200	A
Grounds Fees, School Commons	\$7,800	A
Veterans Memorial Brick Sale	\$2,500	A
Sewer Assessments	\$4,000	A
Interest on Assessments	\$100	A
Code Enforcement Fines	\$25,000	A
Town Insurance Proceeds	\$20,000	A
Procurement Card Revenue	\$2,500	A
Backyard Hen Payments	\$75	A
Officer Fees	\$4,000	A
Animal Control Violation Fees	\$100	A
Parking Violation Fees	\$3,500	A
Scrap Metal Fees	\$2,000	A
Transfer from Water-Sewer Debt Collection	\$207,915	A
Sales of Fixed Assets	\$75,000	A
One-Time Fund Balance Transfer	\$1,279,286	A
Miscellaneous Revenue	\$1,389,240	A
Combined Fees	\$3,701,216	
Residential Share	66.8%	
Residential Fee Allocation	\$2,473,021	
Revenue per Dwelling Unit	\$147.72	
Non-Residential Share	33.2%	
Non-Residential Fee Allocation	\$1,228,195	
Revenue per 1,000 Square Feet of Non-Residential Development	\$80.03	

Notes:

55 | Town of Garner Cost of Services Study  
 A = Building for Success, Fiscal Year 2024-25, Town of  
 Garner Recommended Annual Budget, Detailed Table

**Table C.12:  
Annual Off-Setting Revenue for Single-Family Homes (Detached or Attached), Fiscal Year 2024-25**

Category	Units	Best Available Values
Ad Valorem Residential Personal Property (Vehicles)	d.u.	\$149.62
Ad Valorem Residential Personal Property (Other)	d.u.	\$19.69
Sales Tax Revenue	d.u.	\$368.94
Other Tax Revenue	d.u.	\$12.28
Intergovernmental Revenue	d.u.	\$305.26
Vehicle Fees	d.u.	\$55.15
Town Fees by Service Provider	d.u.	\$181.24
Sales and Service Fees	d.u.	\$13.51
Miscellaneous Revenue Categories	d.u.	\$147.72
<b>Total Offsetting Revenue per Single Family Home</b>	<b>d.u.</b>	<b>\$1,253.41</b>

**Table C.13:  
Annual Off-Setting Revenue for Multifamily Homes (Stacked), Fiscal Year 2024-25**

Category	Units	Best Available Values
Ad Valorem Residential Personal Property (Vehicles)	d.u.	\$93.52
Ad Valorem Residential Personal Property (Other)	d.u.	\$14.62
Sales Tax Revenue	d.u.	\$273.99
Other Tax Revenue	d.u.	\$6.97
Intergovernmental Revenue	d.u.	\$226.70
Vehicle Fees	d.u.	\$34.47
Town Fees by Service Provider	d.u.	\$97.38
Sales and Service Fees	d.u.	\$3.91
Miscellaneous Revenue Categories	d.u.	\$147.72
<b>Total Offsetting Revenue per Single Family Home</b>	<b>d.u.</b>	<b>\$899.27</b>



**Table C.14:  
Annual Off-Setting Revenue for Non-Residential Building Square Feet, Fiscal Year 2024-25**

Category	Units	Best Available Values
Ad Valorem Residential Personal Property (Vehicles)	1,000 s.f.	\$22.64
Ad Valorem Residential Personal Property (Equipment)	1,000 s.f.	\$85.62
Town Fees by Service Provider	1,000 s.f.	\$97.38
Sales and Service Fees	1,000 s.f.	\$1.00
Miscellaneous Revenue Categories	1,000 s.f.	\$80.03
<b>Total Offsetting Revenue per 1,000 Square Feet</b>	<b>1,000 s.f.</b>	<b>\$286.67</b>







Breakeven Analysis

4

Chapter

# Breakeven Ad Valorem Property Tax

Chapter 4 summarizes the ad valorem residential and non-residential tax value calculations performed to quantify the gap between annual town expenditures (Chapter 2) and annual town revenues to offset expenditures (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 the town's tax rate in place for Fiscal Year 2024-25: \$0.52 per \$100 value.

## Net Revenue to the Town per Dwelling Unit

The analysis approximated the real property tax value for a dwelling unit (single family detached/attached or multifamily stacked) 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.24 and B.25 for expenditures and Tables C.12 and C.13 for revenues.

Without real ad valorem property tax included, single-family dwelling units have a net revenue of -\$1,375.94. Multifamily dwelling units have a net revenue of -\$1,068.86 without real ad valorem property tax included. Data used for the net revenue gap calculations is summarized in Table D.1.

## Net Revenue to the Town per 1,000 Square Feet of Non-Residential Building

The analysis approximated 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.26 for expenditures and Table C.14 for revenues.

Without real ad valorem property tax included, businesses have a net revenue of -\$1,186.50 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 for the Town of Garner

The breakeven real property tax value for a home in Garner indicates the point where the town's ad valorem taxes earned equals the net revenue gap calculated previously for the analysis: \$1,375.94 for a single-family dwelling

and \$1,068.86 for a multifamily dwelling unit. The town's finance department assumes a 99.4% collection rate for real property tax during Fiscal Year 2024-25. The breakeven values reported will be slightly higher to account for a small percentage (0.6%) of properties that are delinquent in paying taxes. 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 \$266,192 to breakeven using a local tax rate of \$0.52 per \$100 value. The total assessed value for a multifamily dwelling unit in Garner must be \$206,784 to breakeven using a local tax rate of \$0.52 per \$100 value.

### **Breakeven Non-Residential Values for the Town of Garner**

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: \$1,186.50 per 1,000 square feet. The town's finance department assumes a 99.4% collection rate for real property tax during Fiscal Year 2024-25. The breakeven values reported will be slightly higher to account for a small percentage (0.6%) of properties that are delinquent in paying taxes. Data used for the breakeven calculations is summarized in Table D.5.

The total assessed value for a business in Garner must be \$229.54 per 1,000 square feet to breakeven using a local tax rate of \$0.52 per \$100 value.

### **D-Table Series**

Tables D.1 through D.4 referenced earlier in the chapter are presented in the pages that follow.

**Table D.1: Net Annual Revenue per Dwelling Unit, Fiscal Year 2024-25**

Category	Single-Family Home	Multifamily Home
Total Expenditures	\$2,629.35	\$1,968.13
Total Offsetting Revenue	\$1,253.41	\$899.27
Net Offsetting Revenue (Gap)	- \$1,375.94	- \$1,068.86

**Table D.2: Net Annual Revenue per Non-Residential 1,000 Square Feet, Fiscal Year 2024-25**

Category	Non-Residential Development
Total Expenditures	\$1,473.17
Total Offsetting Revenue	\$286.67
Net Offsetting Revenue (Gap)	- \$1,186.50

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

Category	Net Offsetting Revenue	Garner Tax Rate	Town Collection Rate
Single-Family Home	- \$1,375.94	0.52	99.4%
Multifamily Home	- \$1,068.86	0.52	99.4%
Total Assessed Value for a Single-Family Home to Breakeven in Garner		\$266,192	
Total Assessed Value for a Multifamily Home to Breakeven in Garner		\$206,784	

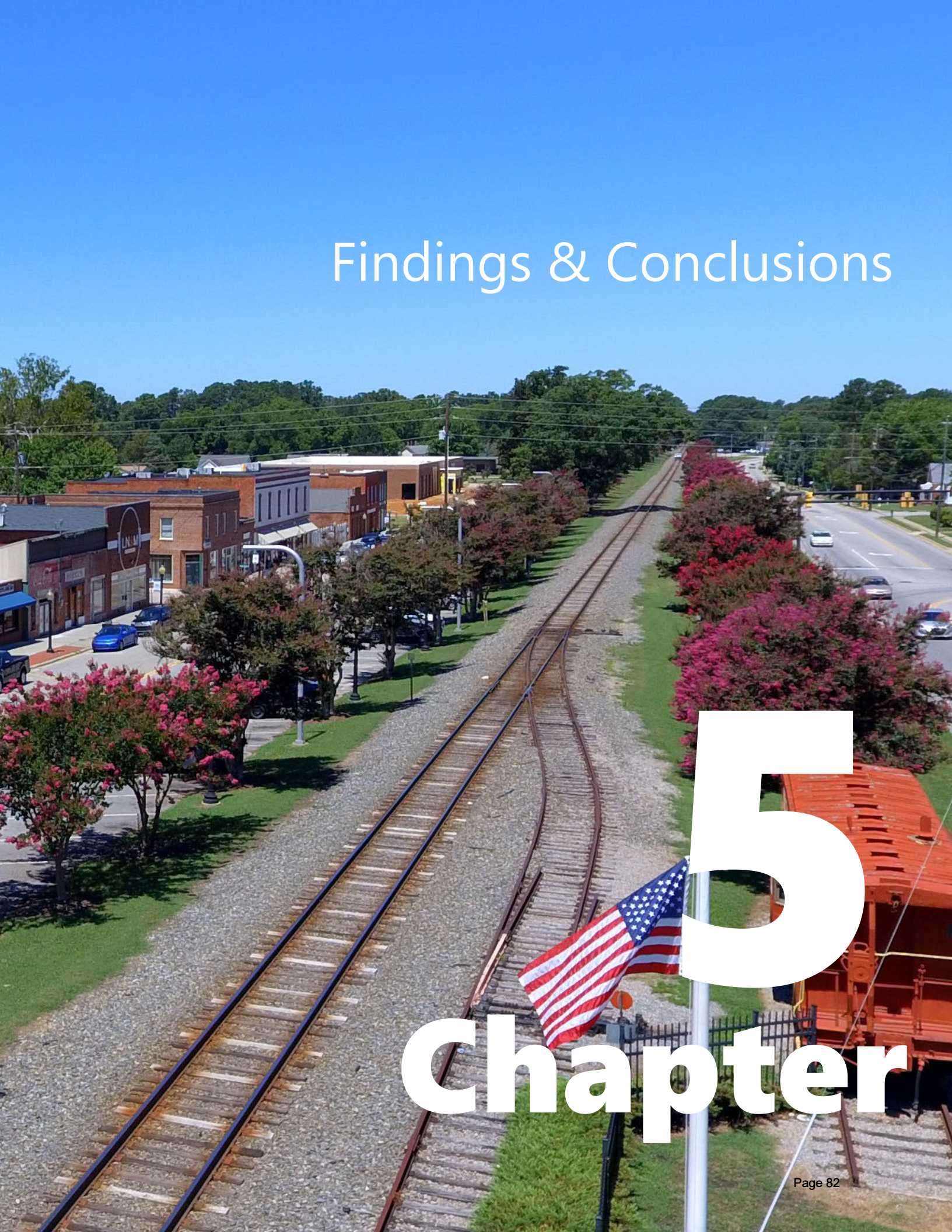
**Table D.4 Total Non-Residential Site Value Breakeven Analysis for Garner Town Limits, Fiscal Year 2024-25**

Category	Net Offsetting Revenue	Garner Tax Rate	Town Collection Rate
Non-Residential Square Feet (1,000 S.F.)	- \$1,186.50	0.52	99.4%
Total Assessed Value for 1,000 S.F. of Non- Residential Use to Breakeven in Garner		\$229.54	





# Findings & Conclusions



# 5 Chapter

# 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 Garner could ease potential revenue gaps in the future if, or when, town services are increased 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 June 10, 2024, and used to estimate the total assessed tax value per acre (building and land values combined) for properties in Garner Town Limits.

Apartments were the most productive tax category in terms of total assessed value per acre: \$2.283 million per acre. Industrial property — \$1.411 million per acre — and commercial property — \$1.334 million

per acre — followed as two and three in terms of tax production per acre inside town limits. Residential homes on less than ten acres was the fourth most productive land use at \$1,262 million per acre.

Table E.1 displays the total assessed value per acre by tax category for parcels recorded through June 10, 2024.

## Total Value per Dwelling Unit by Tax Category

This information provides a snapshot of real property tax production in town limits for comparison to the breakeven statistics presented in Chapter 4.

### Single-Family Dwelling Units (Detached or Attached Format)

The total assessed value for a single-family dwelling unit in Garner must be \$266,192 to breakeven using a local tax rate of \$0.52 per \$100 value.

Average total assessed values for single-family dwelling units in Garner were collected on June 10, 2024, from the Wake County Tax Assessor using a GIS parcel file downloaded from the Wake County Open Data website. The average assessed value for a single-family home in town limits was \$376,692, which is above the breakeven statistic reported for the analysis. The minimum total assessed value for a single-family home was reported as \$68,40. The maximum assessed value for a single-family home was reported as \$2,257,809. The median value for a single-family home in town limits was \$353,246.

10,246 (86%) of single-family homes noted in town limits reported a total assessed value above the breakeven value of \$266,192.

### Multifamily Dwelling Units

The total assessed value for a multifamily dwelling unit in Garner must be \$206,784 to breakeven using a local tax rate of \$0.52 per \$100 value.

Average total assessed values for multifamily dwelling units in Garner were collected on June 10, 2024, from the Wake County Tax Assessor using a GIS parcel file downloaded from the Wake County Open Data website. The average assessed value for thirty-three existing multifamily developments in town limits was \$186,898, which is below the breakeven statistic reported for the analysis. The minimum total assessed value for a multifamily development was reported as \$92,656 per dwelling unit. The maximum assessed value for a multifamily development was reported as \$266,490 per dwelling unit. The median value was \$162,107 per dwelling unit.

It is important to recognize seven of the thirty-three multifamily developments in town limits did report a total assessed value greater than the breakeven point for this analysis: Georgetowne Manor (\$266,490); Treeline Timber Creek Apartments \$231,450); the new apartments at 2000 Rowling Meadows Drive (\$228,653); Abberly Solaire (\$223,205); The Villages at McCullers Walk Apartments (\$213,510); The Reserve (\$213,510); and Heather Park Apartments (\$210,346). 1,627 (34%) of multifamily dwelling units noted in town limits reported a total assessed value above the breakeven value of \$206,784.

These developments should be studied to determine what influenced their positive values — minimum density, project size, project location, site amenities, etc. —, and town officials should replicate these features,

at a minimum, for approving new multifamily developments in the future to breakeven for providing town services.

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

Data limitations in 2024 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 \$176,016 per 1,000 square feet, which is substantially higher than the statistic calculated for the breakeven analysis: \$229.54 per 1,000 square feet. The total assessed value for industrial uses was \$138,687 per 1,000 square feet, which is also substantially higher than the statistics calculated for the breakeven analysis: \$229.54 per 1,000 square feet. Data was not available for office development to make the comparison.

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 required 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 because 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.

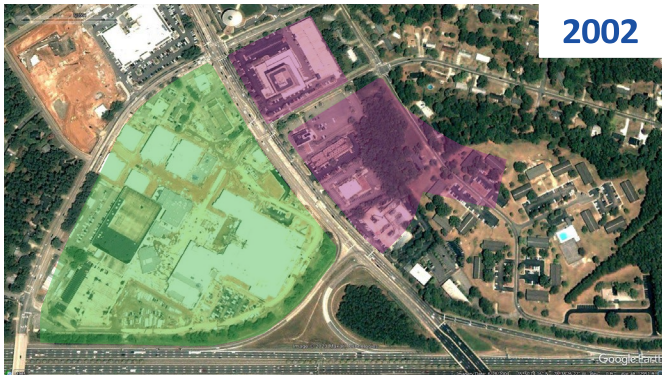
One factor that increases the total assessed value for a parcel is its (re)development potential, which includes the land uses and development intensities programmed for the property. Increasing development potential on a property may significantly increase tax production and the amount of taxes collected 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 creates 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 68 and 69 should be read from top to bottom and left to right.



ASSESSED VALUE

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



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



ASSESSED VALUE

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



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



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



ASSESSED VALUE

Redevelopment Activity Center	North of Six Forks Road
\$25,254,602	\$207,698,066



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



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



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

Source:

Wake County Tax Assessor, Wake County Real Estate Data Online Property Search, accessed on April 28, 2023



## Activity Property Considerations

An active property that is well-maintained creates a 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 and 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).)

## E-Table and E-Graph Series

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Tables D.1 and D.2, and their associated graphs, referenced earlier in the chapter are presented in the pages that follow.

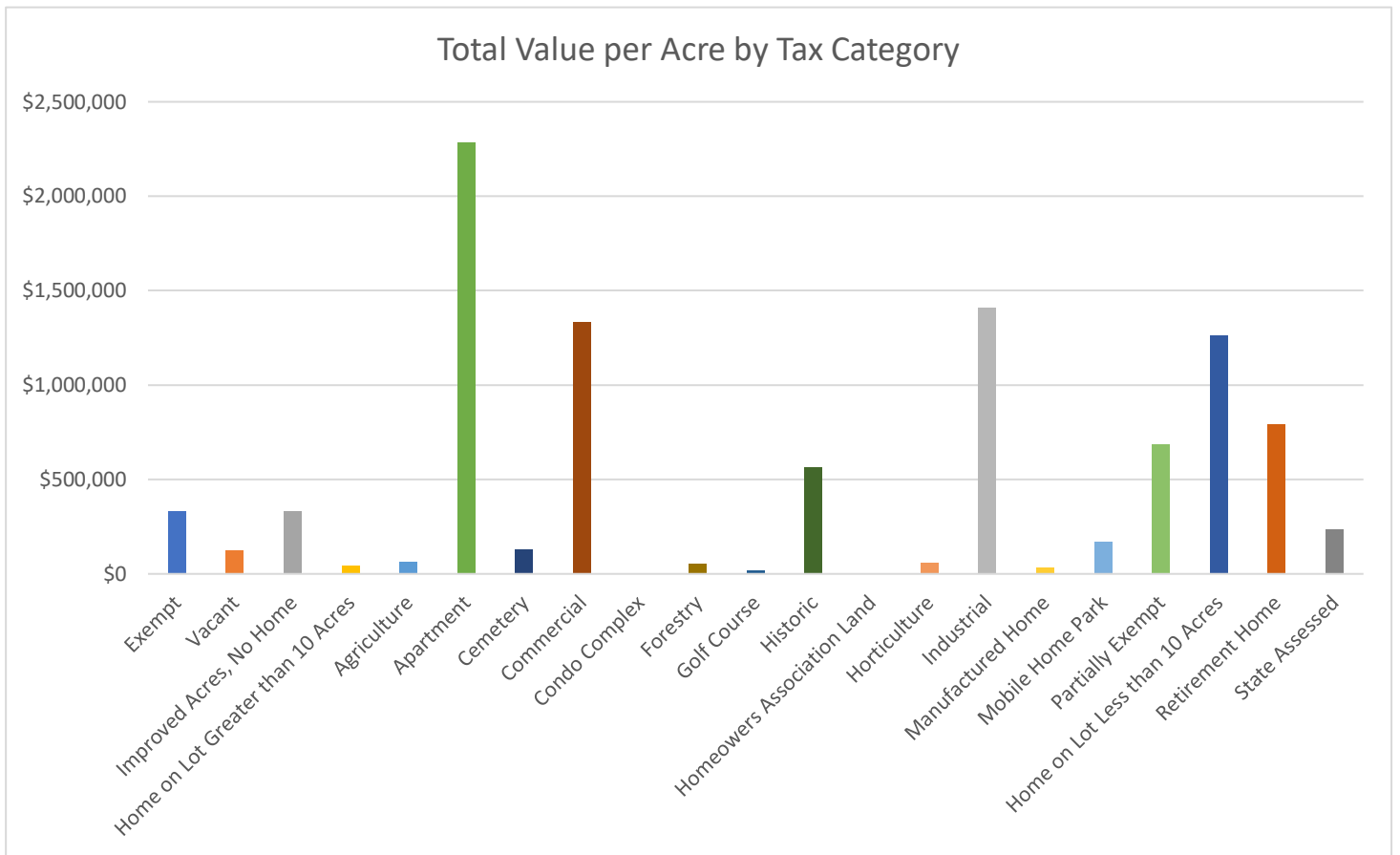
**A Place for Notes:**

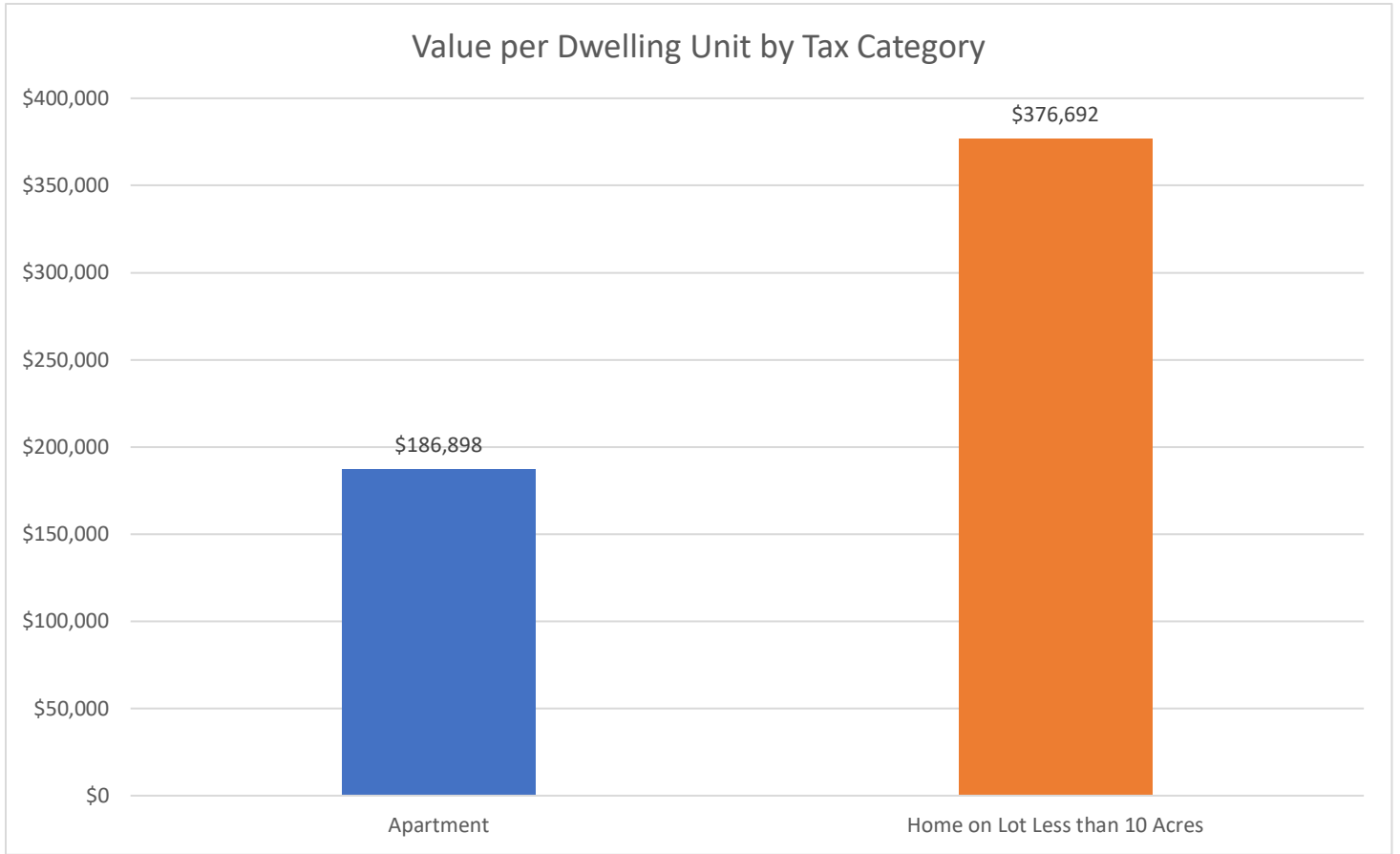


**Table E.1: Tax Production for Garner Town Limits, Parcel Data from Wake County Reported for June 10, 2024**

Category	Total Value dollars	Land Area acres	Total Units d.u.
Exempt	\$652,139,980	1,973.20	—
Vacant	\$217,821,762	1,781.29	—
Improved Acres, No Home	\$19,863,823	32.96	—
Home on Lot Greater than 10 Acres	\$584,930	14.16	1
Agriculture	\$3,479,830	55.00	—
Apartment	\$903,838,780	395.76	4,836
Cemetery	\$284,771	2.20	—
Commercial	\$1,060,132,207	794.68	—
Condo Complex	\$0	39.27	—
Forestry	\$5,663,857	111.51	—
Golf Course	\$3,151,740	164.88	—
Historic	\$3,336,761	5.89	—
Homeowners Association Land	\$0	772.61	—
Horticulture	\$1,778,361	31.87	—
Industrial	\$1,293,366,335	916.59	—
Manufactured Home	\$1,837,515	54.27	—
Mobile Home Park	\$4,503,830	26.57	—
Partially Exempt	\$54,970,686	80.42	—
Home on Lot Less than 10 Acres	\$4,484,138,218	3,550.93	11,939
Retirement Home	\$26,619,559	46.16	479
State Assessed	\$38,503,975	164.37	—
<b>Total</b>	<b>\$8,777,016,920</b>	<b>11,014.59</b>	<b>17,255</b>

	Total Heated Area sq. ft.	Value per Acre dollars	Value per Unit dollars	Value per 1,000 S.F. dollars	D.U. per Acre density
	2,863,690	\$330,499	—	\$227,727	—
	—	\$122,283	—	—	—
	1,693	\$329,606	—	\$6,416,907	—
	—	\$41,309	\$584,930	—	0.07
	—	\$63,270	—	—	—
	—	\$2,283,805	\$186,898	—	12.22
	—	\$129,441	—	—	—
	6,022,926	\$1,334,037	—	\$176,016	—
	14,411	\$0	—	—	—
	5,100	\$50,792	—	\$1,110,560	—
	13,198	\$19,115	—	\$238,804	—
	54,116	\$566,513	—	\$61,659	—
	14,090	\$0	—	—	—
	—	\$55,800	—	—	—
	9,325,793	\$1,411,063	—	\$138,687	—
	—	\$33,859	—	—	—
	—	\$169,508	—	—	—
	—	\$683,545	—	—	—
	—	\$1,262,807	\$376,692	—	3.35
	—	\$793,318	\$76,450	—	10.38
	223,564	\$234,252	—	\$172,228	—
	18,315,017	N/A	N/A	N/A	N/A







Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: June 25, 2024 <span style="float: right;"><input type="button" value="v"/></span>		
Subject: Council Code of Conduct		
Location on Agenda: Discussion/Reports		
Department: Legal		
Contact: Terri Jones, Town Attorney		
Presenter: Terri Jones, Town Attorney and Erin Gibbs, Assistant Town Attorney		
<b>Brief Summary:</b> The Legal Department, at Council's direction, has drafted a proposed Garner Town Council Code of Conduct to address interactions between and among Council members, interactions with the public including use of personal and Town social media accounts, and interactions with Town employees.		
<b>Recommended Motion and/or Requested Action:</b> Receive as information and consider placing on a future agenda for adoption		
<b>Detailed Notes:</b> NCGS 160A-86 requires the governing boards of cities to adopt a resolution or policy containing a code of ethics to guide actions by the governing board members in the performance of the member's official duties. Town Council adopted a Code of Ethics in 2010. This Code of Conduct is intended to update the Code of Ethics, address interactions with stakeholders and staff, and complement the North Carolina League of Municipalities Commit to Civility program.		
<b>Funding Source:</b> N/A		
Cost: None	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:	TJ	
Finance Director:		
Town Attorney:	TJ	
Town Manager:	JM	
Town Clerk:		

**RESOLUTION NO. (2024) \_\_\_\_\_**

**RESOLUTION ADOPTING AN AMENDED CODE OF CONDUCT AND ETHICS  
FOR THE GARNER TOWN COUNCIL**

WHEREAS, governing boards of cities, including the Garner Town Council, are required by State law to adopt a resolution or policy containing a code of ethics to guide actions by the Mayor and Town Council in the performance of their official duties as elected officials; and

WHEREAS, pursuant to North Carolina General Statutes (NCGS) § 160A-86, the resolution or policy must address all of the following:

- (1) The need to obey all applicable laws regarding official actions taken as an elected official.
- (2) The need to uphold the integrity and independence of the elected official's office.
- (3) The need to avoid impropriety in the exercise of official duties.
- (4) The need to faithfully perform the duties of the elected office.
- (5) The need to conduct the affairs of the Town Council in an open and public manner, including complying with all applicable laws governing open meetings and public records; and

WHEREAS, Garner Town Council adopted Resolution No. (2010) 2080 on November 16, 2010, and established the following findings and goals:

- (1) The proper operation of democratic government requires that public officials be independent, impartial and responsible to the people.
- (2) Government decisions and policy must be made in proper channels of the governmental structure.
- (3) The public office must not be used for personal gain.
- (4) The public must have confidence in the integrity of its government; and

WHEREAS, in recognition of changing times and growing incivility and discord in many levels of government, Garner Town Council wishes to adopt an amended Code of Conduct and Ethics.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Town Council of the Town of Garner, North Carolina that the following is adopted:

**CODE OF CONDUCT AND ETHICS  
FOR THE GARNER MAYOR AND TOWN COUNCIL**

The stability and proper operation of democratic representative government depends upon the continued consent of the governed, upon the public confidence in the integrity of the government and upon responsible exercise of the trust conferred by the people. Government decisions and policy must be made and implemented through proper channels and processes of the governmental structure. The purpose of this code is to establish guidelines for ethical standards of conduct for the Mayor and Town

Council and all references herein to the Town Council shall be understood to include the Mayor. It should not be considered a substitute for the law or a Town Council member's best judgment.

Town Council Members must be able to act in a manner to maintain their integrity and independence yet must be responsive to the interests and needs of those they represent. Town Council Members serve in an important advocacy capacity in meeting the needs of their citizens and should recognize the legitimacy of this role as well as the intrinsic importance of this function to the proper functioning of representative government. At the same time, Town Council Members must, at times, act in an adjudicatory or administrative capacity and must, when doing so, act in a fair and impartial manner. Town Council Members must know how to distinguish these roles and when each role is appropriate, and they must act accordingly. Town Council Members must be aware of their obligation to conform their behavior to standards of ethical conduct that warrant the trust of their constituents and Town employees. Each Town Council member must find within his or her own conscience the touchstone on which to determine appropriate conduct.

### **Section One Council Members Shall Obey the Law**

Town Council Members shall support the Constitution of the United States, the Constitution of North Carolina and the laws enacted by the Congress of the United States and the General Assembly pursuant thereto. Members specifically acknowledge and agree to comply with the requirements of NCGS §14-234 entitled “Public officers or employees benefiting from public contracts; exceptions” and NCGS § 14-234.1 entitled “Misuse of confidential information” and NCGS § 14-234.2 entitled “Public officers or employees financially benefiting from public position” and NCGS § 14-234.3 entitled “Local public officials participating in contracts benefiting nonprofits with which associated.” In addition to the two-hour ethics training mandated by State law (NCGS § 160A-87) within 12 months after each election or appointment, Town Council Members commit to attending \_\_\_ additional hours of training each year.

### **Section Two Council Members Should Uphold the Integrity and Independence of the Office**

Town Council Members should demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all their public activities in order to inspire public confidence and trust in town government. Town Council Members should participate in establishing, maintaining, and enforcing, and should themselves observe, high standards of conduct so that the integrity and independence of their office may be preserved. The provisions of this Code should be construed and applied to further these objectives.

### **Section Three Council Members Should Avoid Impropriety and the Appearance of Impropriety in All Activities**

It is essential that town government attract those citizens best qualified and willing to serve. Town Council Members have legitimate interests – economic, professional and vocational – of a private nature. Town Council Members should not be denied and should not deny to other Town Council Members or citizens, the opportunity to acquire, retain and pursue private interests, economic or otherwise, except when conflicts with their responsibility to the public cannot be avoided. Town Council Members must exercise their best judgment to determine when this is the case.

Town Council Members should respect and comply with the law and should conduct themselves at all times in a manner that promotes public confidence and trust in the integrity of the office of Town Council and of town government.

Town Council Members should not allow family, social, or other relationships to unduly influence their conduct or judgment and should not lend the prestige of the office of Town Council to advance the private interests of others; nor should they convey or permit others to convey the impression that they are in a special position to influence them. Town Council Members shall not grant any special consideration, treatment or advantage to any resident beyond that which is available to every other resident.

The Mayor or any member of the Town Council who has an interest in any official act or action before the Council shall publicly disclose on the record of the Council the nature and extent of such interest and shall withdraw from any consideration of the matter if excused by the Council pursuant to NCGS §160A-75 or § 160D-109.

#### **Section Four** **Council Members Should Perform the Duties of the Office Diligently**

Town Council Members should, while performing the duties of the office as prescribed by law, give precedence to these duties over other activities. In the performance of these duties, the following standards should apply:

1. Legislative Responsibilities
  - a. Town Council Members should actively pursue policy goals they believe to be in the best interests of their constituents within the parameters of orderly decision-making, rules of the Town Council and open government.
  - b. Town Council Members should respect the legitimacy of the goals and interests of other Town Council Members and should respect the rights of others to pursue goals and policies different from their own.
2. Adjudicative Responsibilities
  - a. Town Council Members should be faithful to the general and local laws pertaining to the office and strive for professional competence in them. They should not be swayed by partisan interests, public clamor, or fear of criticism.
  - b. Town Council Members should demand and contribute to the maintenance of order and decorum in all proceedings before the Town Council.
  - c. Town Council Members should be honest, patient, dignified and courteous to those

with whom they deal in their official capacity, and should require similar conduct of their staff and others subject to their direction and control.

- d. Town Council Members should accord to every person who is legally interested in a proceeding before the Council full right to be heard according to law.
- e. Town Council Members should dispose promptly of the business of the town for which they are responsible.

### 3. Administrative Responsibilities

- a. Town Council Members should clearly distinguish legislative, adjudicatory and administrative responsibilities and should refrain from inappropriate interference in the impartial administration of town affairs by town employees. Town Council Members should diligently discharge those administrative responsibilities to the Town Manager as appropriate, should maintain professional competence in the administration of these duties and should facilitate the diligent discharge of the administrative responsibilities of fellow Town Council Members and other town officials.
- b. Town Council Members should conserve the resources of the town in their charge. They should employ town equipment, property, funds and personnel only in legally permissible pursuits and in a manner that exemplifies excellent stewardship.
- c. Town Council Members should require town employees subject to their direction and control to observe the standards of fidelity and diligence that apply to Town Council Members as well as those appropriate for employees.
- d. Town Council Members who become aware of improper conduct by a town employee should promptly inform the Town Manager, or, in the case of a town employee who reports directly to the Council (the Town Manager or Town Attorney), initiate appropriate disciplinary measures.
- e. Town Council Members should not employ or recommend the appointment of employees and should exercise the power of employment only on the basis of merit, avoid favoritism and refrain from illegal discrimination and nepotism. They should not approve compensation of employees beyond the fair value of services rendered.

## **Section Five**

### **Council Members Should Conduct the Affairs of the Town in an Open and Public Manner**

Town Council Members should be aware of the letter and intent of the State's Open Meetings Law (NCGS Chapter 143 Article 33C), should conduct the affairs of the Town Council consistent with the letter and spirit of that law and consistent with the need to inspire and maintain public confidence in the integrity and fairness of town government and the office of Town Council. Consistent with this goal of preserving public trust, Town Council Members should be aware of the need for discretion in deliberations when the lack of discretion would pose a threat to the resources of the town, to the reputation of current or potential town employees, to orderly and responsible decision making to the integrity of other governmental processes or to other legitimate interests of the town.

**Section Six**  
**Council Members Should Regulate Personal Activities to Minimize the Risk of Conflict with Official Duties**

1. Town Council Members should inform themselves concerning campaign finance, conflict of interest and other appropriate state and federal laws and should scrupulously comply with the provisions of such laws.
2. Town Council Members should refrain from financial and business dealings that tend to reflect adversely on the Council or on town government or to interfere with the proper performance of official duties.
3. Town Council Members should manage their personal financial interests to minimize the number of cases in which they must be excused from voting on matters coming before the Council.
4. Information acquired by Town Council Members in their official capacity should not be used or disclosed in financial dealings or for any other purpose not related to official duties.

**Section Seven**  
**Council Members Should Refrain from Political Activity Inappropriate to the Office**

1. Town Council Members have a civic responsibility to support good government and the Council-Manager form of government by every available means, to continue to inform and educate the citizenry about the affairs and processes of town government, and to make themselves available to citizens of the town so that they may ascertain and respond to the needs of the community. In doing so, Town Council Members may and should join or affiliate with civic organizations whether partisan or non-partisan, may and should attend political meetings, may and should advocate and support the principles or policies of civic or political organizations consistent with the Constitution and laws of the United States and North Carolina.
2. Candidates for the office of Town Council, including incumbents:
  - a. Should inform themselves concerning the laws of this state with regard to campaigns and relevant disclosure requirements and should scrupulously comply with the provisions of such laws;
  - b. Should maintain the dignity appropriate to the office, and should encourage members of their families to adhere to the same standards of political conduct that apply to Town Council;
  - c. Should not make pledges or promises of conduct in office that they will not or cannot perform or would be illegal if it were performed;
  - d. Should not misrepresent their identity, qualifications, present position, or other fact;
  - e. Should avoid pledges or promises of conduct in office other than the faithful and impartial performance of the duties of the office; and

- f. Should advocate for and support the Council-Manager form of government as provided in the Town's Charter.

### **Section 8**

#### **Council Members Should Treat Other Council Members, Town Staff, Constituents, and Others They Come into Contact with Respect and Civility**

1. The Garner Town Council shall take the 2024 North Carolina League of Municipalities Commit to Civility training, sign the individual pledge, and adopt the Commit to Civility Resolution.
2. Town Council's interactions with the public at public meetings should:
  - a. Make the public feel welcome.
  - b. No signs of partiality, prejudice or disrespect should be evident on the part of individual Council Members toward an individual participating in a public forum.
  - c. Every effort should be made to be fair and impartial in listening to public testimony and staff presentations.
  - d. Be fair and equitable in allocating public hearing time to individual speakers. In accordance with the Garner Town Council Rules of Procedure, the Mayor or presiding officer may determine and announce limits on speakers at the start of the public hearing process. The Mayor may set a time limit for speakers and/or ask speakers to limit themselves to new information and points of view not already covered by previous speakers. Speakers who demonstrate inappropriate behavior may lose their right to speak. Each speaker may only speak once during the public hearing unless the Council requests additional clarification later in the process. After the close of the public hearing, no more public testimony will be accepted unless the Mayor reopens the public hearing for a limited and specific purpose.
  - e. Listen intently and give the appearance of listening. Council Members should be aware and avoid giving the public the appearance of disinterest.
  - f. Ask for clarification but avoid debate and argument with the public and presenters. The Mayor is to maintain the order and decorum of the meeting. Questions by Council Members to applicants, presenters, and members of the public testifying or making comments should seek to clarify or expand information and should never belligerently challenge or belittle the speaker. Council Members' personal opinions or inclinations about upcoming votes should not be revealed until after the public hearing is closed.
  - g. Not include personal attacks of any kind, under any circumstance. Council Members should be aware that their body language and tone of voice, as well as the words they use, should not appear to be intimidating, belittling or aggressive.
3. Town Council's interactions with the public in unofficial settings should:
  - a. Make no promises on behalf of the Council. Council Members will frequently be asked to explain a Council action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of Town policy and to refer to Town staff for further information. It is inappropriate to overtly or implicitly

promise Council action, or to promise Town staff will do something specific (fix a pothole, remove a library book, plant new flowers in the median, etc.).

- b. Make no personal comments about other Council Members. It is acceptable to publicly disagree about an issue, but it is unacceptable to make derogatory and belittling comments about other Council Members, their opinions and actions. In addition, after a decision is made by a majority of Town Council, all members in the minority should respect and honor the decision.
- c. Council Members should avoid public acts or comments that impugn the Town, the Town staff, or its processes.
- d. Remember that Garner is a small community. Council Members are constantly being observed by the community every day that they serve in office. Their behaviors and comments serve as models for proper deportment in the Town. Honesty and respect for the dignity of each individual should be reflected in every word and action taken by Council Members, 24 hours a day, seven days a week. It is a serious and continuous responsibility.

#### 4. Social Media:

- a. When possible, Council Members shall consult with the Town Manager and Town Communications Director prior to posting messages on official Town social media accounts.
- b. Recognizing that Council Members retain their First Amendment rights, Council Members should have a clear delineation between their personal or campaign social media accounts and Town-related social media accounts. A personal social media account should not identify the account holder by their position with the Town. Elected officials should avoid any appearance of exercising their authority to speak on behalf of the government on that personal account.
- c. It is advisable for Council Members to clarify on their personal social media accounts that the member's personal views do not reflect the views of the Town, such as the following: "This is the personal page of [Council Member]. The views expressed are strictly my own."
- d. Council Members should be accurate when posting information on social media, and should quickly correct any mistakes, misstatements, and/or factual errors in content upon discovery. Council Members are expected to conduct themselves on all social media platforms in a manner consistent with the Town's policies and ethical standards of conduct.
- e. Council Members must ensure they are not using social media to engage in any activity that uses the official's position or the Town's facilities, equipment, or supplies for the private gain or advantage of the official or others or uses or attempts to use the official's position to secure special advantage for the official or others.
- f. Council Members personal social media accounts may be subject to the North Carolina Public Records Act (NCGS Chapter 132) and may subject the Town to liability.



- g. The Town strives to be professional in its operations and processes. Council Members are strongly encouraged to consider the potential impact of social media statements prior to posting, understanding that members of the public who may appear before Town Council come from all walks of life. Public comments, in any forum, including on personal and government social media accounts, that contain racial slurs, profane language, or acronyms for profane language, and/or express bigotry toward a group based on a Protected Class (race, natural hair or hairstyles, ethnicity, creed, color, sex, pregnancy, marital or familial status, sexual orientation, gender identity or expression, national origin or ancestry, marital or familial status, National Guard or veteran status, religious belief or non-belief, age or disability) may be considered unbecoming conduct and may subject the individual or the Town to litigation or liability.
  - h. Council Members should not use government social media accounts to post or share information that is obscene, encourages or promotes illegal activity, or depicts Town property, equipment, or personnel in any manner that would be considered defamatory or libelous. Council Members should consider whether liking, sharing, retweeting, or commenting, on any social media posts could be perceived as an endorsement of or about the Town, its employees, constituents, other public officials, suppliers, vendors, or contractors.
5. Interactions between Council Members during meetings and work sessions should:
- a. Demonstrate civility, professionalism, and decorum in discussions and debate. Council Members should wait for recognition from the Mayor before speaking and avoid interrupting other speakers. Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. This does not allow, however, Council Members to make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated. Council Members should conduct themselves in a professional manner at all times, including their appearance.
  - b. Honor the role of the Mayor or Mayor Pro Tem in maintaining order. It is the responsibility of the Mayor or presiding officer to keep the comments of Council Members on track during public meetings. Council Members should honor efforts by the Mayor to focus discussion on current agenda items. If there is disagreement about the agenda or the Mayor's actions, those objections should be voiced politely and with reason, following procedures outlined in the Council's Rules of Procedure.
  - c. Conduct the affairs of the Council in an open and public manner. Council Members should be transparent with the public and the Council with respect to any of the Member's actions as they pertain to matters before Council. Council Members should avoid discussing public business before or after a meeting if a quorum is present. Even when less than a quorum is present, Council Members may need to disclose those activities or conversations, particularly when making quasi-judicial decisions. Council

Members should consult with the Town Attorney regarding matters appropriate for closed sessions and those which will require disclosure of ex parte communications.

- d. Avoid personal comments that could offend other Council Members. If a Council Member is personally offended by the remarks of another Council Member, the offended Council Member should make notes of the actual words used and call for a “point of personal privilege” that challenges the other Council Member to justify or apologize for the language used. The Mayor or presiding officer will maintain control of this discussion.
  - e. Demonstrate problem-solving approaches. Council Members have a public stage to demonstrate how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole.
  - f. Be punctual and keep comments relative to topics discussed. Council Members have made a commitment to attend meetings and partake in discussions. Therefore, it is important that Council Members be punctual and prepared so that meetings start on time and be completed in an effective and efficient manner. It is equally important that discussions on issues be relative to the topic at hand to allow adequate time to fully discuss scheduled issues.
  - g. Every Council member should have an opportunity to comment on any given matter before another member offers multiple comments.
  - h. Once a vote has been taken, the minority must respect the majority. No member should attempt to renegotiate, undo, or interfere with any Council-approved action or project, except through a valid motion for reconsideration.
6. Interactions between Council Members in private should:
- a. Remain respectful. The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions should be maintained in private conversations.
  - b. Treat all written notes, voicemail messages, emails, texts and other communications with fellow Council Members as a public record. Technology allows words written or said without much forethought to be distributed wide and far. Written notes, voicemail messages, texts and emails between Council Members are considered public records.
  - c. Be mindful that private conversations could still become public. As elected officials, Council Members actions, mannerisms, and language are likely to be more closely monitored than those of an average citizen. Council Members should be mindful that casual conversations may be eavesdropped upon, parking lot debates could be watched, and casual chatter between individuals before and after public meetings may be heard.
7. Council Members interactions with Town employees should:
- a. Treat all Town employees and staff as professionals and with dignity. Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Poor behavior towards staff is not acceptable and may subject the Town to liability, including claims of hostile work environment.

- b. Be limited to specific Town staff. Questions of Town staff and/or requests for additional background information should be directed to the Town Manager, Assistant Town Managers, Town Attorney, Assistant Town Attorney or Department Heads. The Town Manager should be copied on or informed of any request. Requests for follow-up or directions to staff should be made only through the Town Manager or the Town Attorney when appropriate. When in doubt about what staff contact is appropriate, Council Members should ask the Town Manager for direction. Materials supplied to a Council Member in response to a request will be made available to all members of the Council so that all have equal access to information.
- c. Not disrupt Town staff from their jobs. Pursuant to NCGS § 160A-148 and the ICMA Code of Ethics, the Town Manager shall manage all Town employees, except the Town Attorney, in accordance with the Town's personnel rules, regulations, policies, and ordinances and the Town Manager shall direct and supervise the administration of all departments, offices, and agencies of the Town subject to the general direction and control of Town Council. Council Members should not disrupt Town staff while they are in meetings, on the phone, or otherwise occupied in performing their job functions in order to have the Council Member's individual needs or requests for information met.
- d. Council should never express concerns about the performance of a Town employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should only be made to the Town Manager through confidential correspondence or conversation.
- e. Council Members must not attempt to influence Town staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of Town licenses and permits.
- f. Council Members should check with the Town Manager and staff delegated by the Manager on correspondence before taking action. Before sending correspondence, Council Members should check with Town staff to see if an official Town response has already been sent or is in progress to maintain consistency in the Town message.
- g. Council Members should not attend meetings with Town staff unless requested by the Town Manager or delegated staff. Even if the Council Member does not actively participate, the Council Member's presence could imply support, show partiality, intimidate staff, or hamper staff's ability to do their job objectively.
- h. Requests for additional staff support should be made to the Town Manager who is responsible for allocating Town resources in order to maintain a professional, well-run Town government.

**BE IT FURTHER RESOLVED** that:

1. Town Council may meet in closed session pursuant to NCGS § 143-318.11(a)(6) to hear or investigate a complaint, charge, or grievance by or against an individual public officer or

employee. Town Council may not consider the qualifications, competence, performance, character, fitness, appointment, or removal of a member of the Town Council or another appointed body and may not consider or fill a vacancy among its own membership except in an open meeting.

2. A violation of this Code of Conduct and Ethics may subject the Mayor or a Council Member to a Censure Resolution by the Garner Town Council; however, no such Censure Resolution shall be adopted until the individual or individuals alleged to have committed the violation has been given notice of the alleged violation and provided with the opportunity to appear before the Council and be heard regarding the allegation.
3. When the Mayor or a Council Member has a question as to the applicability of this code to a particular situation, the individual may apply, orally or in writing, to the Town Attorney for advisory guidance. Upon receipt of a request for advisory guidance and based only upon the information given to the Town Attorney, the Town Attorney will provide advisory guidance to the Mayor and Council. In the Town Attorney's discretion, the Town Attorney may retain outside legal counsel to provide legal advice in connection with any request for advisory guidance. In no event will the Town Attorney's advisory guidance excuse the Mayor or Council Member from complying with the Code of Conduct and Ethics or other applicable law.

Adopted this the \_\_\_\_ day of 2024.

Town of Garner  
Town Council Meeting  
Agenda Form

Meeting Date: June 25, 2024 <span style="float: right;"><input type="button" value="v"/></span>		
Subject: White Oak Roundabout Final Acquisition Report		
Location on Agenda: Discussion/Reports		
Department: Legal		
Contact: Terri Jones, Town Attorney		
Presenter: Terri Jones, Town Attorney		
<b>Brief Summary:</b> Acquisition of necessary right-of-way and easements for the White Oak Roundabout began in January 2021 and was completed on May 21, 2024 with filing of the final consent judgment. A report of the total costs of acquisition and legal services will be presented.		
<b>Recommended Motion and/or Requested Action:</b> For information purposes		
<b>Detailed Notes:</b> Resolution (2021) 2470A authorized the acquisition of rights-of-way and easements needed for construction of the White Oak Roundabout, by negotiated purchase or by eminent domain. On October 30, 2023, Town Council increased the not-to-exceed amount in advance of upcoming mediations associated with pending eminent domain cases. The Town Attorney was assisted by outside counsel Nick Tosco and Emily Meeker of the Poyner Spruill law firm.		
<b>Funding Source:</b> Capital Budget		
Cost: TBD	One Time: <input checked="" type="radio"/>	Annual: <input type="radio"/> No Cost: <input 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:	TJ	
Finance Director:		
Town Attorney:	TJ	
Town Manager:	JM	
Town Clerk:		



# LEGAL SERVICES

## MEMORANDUM

**DATE:** June 25, 2024  
**TO:** Town Council  
**FROM:** Terri Jones, Town Attorney  
**SUBJECT:** White Oak Roundabout – Final Acquisition Report

The White Oak Roundabout project includes the installation of a roundabout at the intersection of White Oak Road, Hebron Church Road, and Ackerman Road. The project will include grading, drainage, paving, widening, curb and gutter, utility relocation and coordination, and traffic signage. The project is funding by LAPP funding and the 2013 and 2021 Street and Sidewalk Improvement Bonds. Real estate acquisition for necessary right-of-way and easements was begun in January 2021 and officially authorized by Resolution No. (2021) 2470A on November 1, 2021. Twenty parcels were impacted with one parcel requiring an appraisal pursuant to NCDOT guidelines. The Town Attorney retained the law firm of Poyner Spruill to assist with acquisition negotiations and condemnation cases. Construction will begin during the summer of 2024 and be completed in 2025.

### AUTHORIZATION

November 1, 2021 – Resolution (2021) 2470A adopted with not to exceed amount of \$280,780.00 (but not including outside counsel legal fees).

October 30, 2023 – Town Council increased not to exceed amount by \$250,000.00 in anticipation of upcoming mediations.

### TIMELINE

Acquisition Process Began – January 2021

Acquisition Process Completed – September 28, 2022

Condemnation Cases Resolved – May 21, 2024

### PARCEL – PROPERTY ADDRESS - PROPERTY OWNERS - TOTAL COMPENSATION

Parcel 3 - 8040 White Oak Road - Bobby C. & Margaret Raynor - \$515.76

Parcel 4 - 113 Top Side Lane - Heirs of Mike Smith - \$507.00

Parcel 5 - 8016 White Oak Road - Laila Farzana - \$3,717.00

Parcel 6 - 7991 White Oak Road – Heirs of Roxie Hyatt Smith - \$9,240.00

Parcel 7 - 8010 White Oak Road - Bobby C. & Margaret F. Raynor - \$6,684.24



Parcel 9 - 0 White Oak Road - Ralph M. Jones, Jr. - \$322,000.00  
 Parcel 10 - 106 Glenside Drive - Heirs of Mike Smith - \$1,120.00  
 Parcel 11 - 7981 White Oak Road - Heirs of Mike Smith - \$8,260.00  
 Parcel 12 - 7979 White Oak Road – Heirs of Roxie Hyatt Smith - \$2,212.00  
 Parcel 13 - 0 Hebron Church Road - Lennar Carolinas LLC – N/A (dedication by plat)  
 Parcel 15 - 2193 Ackerman Road - Tina S. & Richard C. West - \$243.00  
 Parcel 16 - 2207 Ackerman Road - J. Garland Perry - \$11,600.00  
 Parcel 17 - 7940 White Oak Road - Laila Farzana - \$24,726.70  
 Parcel 18 - 7906 White Oak Road - Charles Clinton & Verne P. Peele - \$11,841.00  
 Parcel 19 - 7921 White Oak Road - Vern Perry & Charles Peele, Keith & Kristy Peele - \$377.00  
 Parcel 21 - 7911 White Oak Road - Timothy C. Perry - \$2,375.00  
 Parcel 22 & 24 - 7901 & 7897 White Oak Road - Laila Farzana - \$18,806.25  
 Parcel 23 - 120 Handyman Lane - Laila Farzana - \$625.00  
 Parcel 26 - 7895 White Oak Road - Tiger Investments of NC, LLC - \$1,000.00

#### ACQUISITION COSTS

Acquisition Costs (including court filing fees) = \$417,489.95  
 Recording Fees (including excise tax and e-recording fees) = \$ 1,832.25  
 Appraisal Costs (including mediation preparation) = \$7,700.00  
 Legal Fees (outside counsel) = \$ TBD  
 TOTAL COSTS = \$ TBD

#### SUMMARY

Although the acquisition process took longer than anticipated, the total acquisition costs (excluding legal fees) of \$427,022.20 remained within the overall not to exceed authorization of \$530,700. Increasing the capacity of the Legal Department by adding an Assistant Town Attorney and use of property acquisition consultants on future projects should reduce the amount of legal fees paid to outside counsel.

cc: Jodi M. Miller, Town Manager  
 John Hodges, Assistant Town Manager  
 Leah Harrison, Town Engineer

# Reports





# MANAGER'S OFFICE

## MEMORANDUM

**DATE:** June 25, 2024  
**TO:** Mayor and Town Council  
**FROM:** Jodi Miller, Town Manager  
**SUBJECT:** July Pending Agenda Items

The following items are currently planned for the July 2024 Council Meetings. These items are subject to change.

### Tuesday, July 16 - Regular Meeting

#### Presentations

#### Consent

- Adopt an Ordinance implementing a Supplemental/Seasonal Classification and Pay Plan
- Kroger Opioid Settlement Authorization Resolution
- A small batch of Annexations to set public hearings for August

#### Public Hearings

- City of Raleigh Annexation Line of Agreement Renewal and Amendment
- ANX-24-005, Spring Drive Townhomes
- ANX-24-004, Cambria
- CZ-MP-23-04, Homestead at Bryan Farm (continued)

#### Old/New Business

- ZTA-23-02, Garner Forward Implementation

#### Reports

None at this time.



**Tuesday, July 30 – Work Session**

Discussion/Reports

- ED Quarterly Update
- LMG Development Agreement
- Community Survey Results
- Pedestrian Plan – Recommendation for which board should oversee