

# Walton County Department Agenda Request

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Department Name: **Walton County Planning & Development**

Department Head/Representative: **Kristi Parr**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Draft of Capital Improvements Element 2026 Annual Update and Transmittal Resolution (Public Hearing)**

Wording For Agenda: **Draft of Capital Improvements Element 2026 Annual Update and Transmittal Resolution (Public Hearing)**

This Request: **Informational Purposes Only**

Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Approval so it can be sent to DCA for their approval**

Department Comments/Recommendation: **Approval**

Additional Documentation Attached?

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney? **N/A**

Date forwarded to County Attorney: **N/A**

Has the County Attorney review been completed? **N/A**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget? **N/A**

Budget information attached? **N/A**

Comments: **N/A**

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Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

**Walton County, Georgia**



**Capital Improvements  
Element**

**2026 Annual Update:  
Financial Report &  
Short Term Work  
Program**

**February 20, 2026, Draft**

## Introduction

This Capital Improvements Element Annual Update has been prepared based on the rules and regulations pertaining to impact fees in Georgia, as specified by the Development Impact Fee Act (DIFA) documents Development Impact Fee Compliance Requirements and Standards and Procedures Local Comprehensive Planning. These documents dictate the essential elements of an Annual Update, specifically the inclusion of a financial report and a schedule of improvements.

According to the Compliance Requirements, the Annual Update:

*"must include: 1) the Annual Report on impact fees required under O.C.G.A. 36-71-8; and 2) a new fifth year schedule of improvements, and any changes to or revision previously listed CIE projects including alterations in project costs proposed changes in funding sources, construction schedules, or project scope."  
(Chapter 110-12-2-03(2)(c))*

The Annual Update itself is based on the amended Walton County Capital

Improvements Element, as adopted by the County on July 7, 2020. Impact Fee Ordinance was amended December 2, 2025 to increase the fee and to add Animal Control.

## Financial Report

The Financial Report included in this document is based on DIFA, specifically:

*"As part of its annual audit process, a municipality or county shall prepare and annual report describing the amount of any development impact fees collected, encumbered, and used during the preceding year by category of public facility and service area." (O.C.G.A. 36-71-8(d)(1))*

The County's fiscal year runs from July 1 to June 30. Thus, these financial reports are based on the audits prepared for FY 2025. The required financial information for each public facility appears in the main financial tables.

## Schedule of Improvements

In addition to the financial report, the County has prepared a five-year schedule of improvements-a community work program

(CWP)- as specified in the Compliance Requirements (Chapter 110-12-2-.03(2)(c)), which states that local governments that have a CIE must "upgrade their entire Short Term [i.e., Community] Work Program annually."<sup>1</sup>

According to DCA's requirements,<sup>2</sup> the Community Work Program must include:

Introduction

- A brief description of the activity;
- Timeframe for undertaking the activity;
- Responsible party for implementing the activity;
- Estimated cost (if any) of implementing the activity; and,
- Funding source(s), if applicable.

All of this information appears in the Community Work Program portion of this document

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<sup>1</sup> Note the Compliance Requirements specify that the short term work program is to meet the requirements of Chapter 110-12-1-04(7)(a), which is a reference to the STWP requirements in a previous version of the Standards and

Community Work Program

Procedures for Local Comprehensive Planning The correct current description  
of a STMP is found at Chapter 110-12-1-.03(3)

Chapter 110-12-1-.03(3)



**WALTON COUNTY** **Annual Impact Fee Financial Report - Fiscal Year 2025**

Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	Emergency Communi- cations	EMS	Parks & Recreation	CIE Prep*	Admin- istration	TOTAL
Service Area	County-wide	Unincorporated County plus Between, Good Hope and Walnut Grove	County-wide	County-wide excluding Loganville and Monroe	County-wide	County-wide	County-wide			
<b>Impact Fee Fund Balance July 1, 2024</b>	\$452,964.43	\$431,497.93	\$249,049.74	\$154,761.96	\$38,288.53	\$66,573.44	\$1,597,716.20	\$21,576.34	\$27,409.55	\$3,039,838.12
July Collections	\$5,787.60	\$15,266.94	\$3,757.23	\$3,559.77	\$357.51	\$630.01	\$15,746.07	\$293.75	\$1,353.25	\$46,752.13
August Collections	\$7,027.80	\$10,680.20	\$2,639.20	\$2,479.60	\$251.10	\$442.58	\$19,120.24	\$277.68	\$1,279.33	\$44,197.73
September Collections	\$5,580.90	\$14,313.61	\$3,523.19	\$3,336.94	\$335.23	\$590.76	\$15,183.70	\$279.17	\$1,286.02	\$44,429.52
October Collections	\$8,268.00	\$15,869.99	\$3,913.79	\$3,692.30	\$372.39	\$656.29	\$22,494.37	\$359.93	\$1,658.15	\$57,285.21
November Collections	\$5,787.60	\$11,152.53	\$2,749.57	\$2,595.56	\$261.59	\$461.06	\$15,746.08	\$247.38	\$1,139.64	\$40,141.01
December Collections	\$1,653.60	\$5,250.70	\$1,290.25	\$1,226.25	\$122.77	\$216.33	\$4,498.87	\$87.86	\$404.72	\$14,751.35
January Collections	\$4,754.10	\$6,133.41	\$1,518.23	\$1,421.40	\$144.44	\$254.61	\$12,934.28	\$176.87	\$814.89	\$28,152.23
February Collections	\$10,955.10	\$19,061.95	\$4,704.68	\$4,431.26	\$447.62	\$788.92	\$29,805.08	\$457.13	\$2,106.02	\$72,757.76
March Collections	\$10,955.10	\$14,133.51	\$3,498.53	\$3,275.40	\$332.84	\$586.71	\$29,805.08	\$407.57	\$1,877.79	\$64,872.53
April Collections	\$9,508.20	\$14,380.96	\$3,553.87	\$3,338.63	\$338.11	\$595.96	\$25,868.57	\$374.99	\$1,727.68	\$59,686.97
May Collections	\$2,893.80	\$5,586.67	\$1,376.96	\$1,300.60	\$131.02	\$230.88	\$7,873.01	\$121.30	\$558.77	\$20,073.01
June Collections	\$5,167.50	\$6,666.75	\$1,650.25	\$1,545.00	\$157.00	\$276.75	\$14,059.00	\$192.25	\$885.75	\$30,600.25
<b>Subtotal: Fee Accounts</b>	<b>\$531,303.73</b>	<b>\$569,995.15</b>	<b>\$283,225.49</b>	<b>\$186,964.67</b>	<b>\$41,540.15</b>	<b>\$72,304.30</b>	<b>\$1,810,850.55</b>	<b>\$24,852.22</b>	<b>\$42,501.56</b>	<b>\$3,563,537.82</b>
<b>Accrued Interest</b>	\$3,038.77	\$3,260.06	\$1,619.89	\$1,069.34	\$237.59	\$413.54	\$10,357.07	\$142.14	\$243.09	\$20,381.48
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
(July Expenditures)				(\$16.57)						(\$16.57)
(August Expenditures)										\$0.00
(Sept Expenditures)				(\$11,458.40)						(\$11,458.40)
(October Expenditures)				(\$86.75)						(\$86.75)
(November Expenditures)										\$0.00
(December Expenditures)	(\$42,196.94)									(\$42,196.94)
(January Expenditures)									(\$41,500.00)	(\$41,500.00)
(February Expenditures)										\$0.00
(March Expenditures)										\$0.00
(April Expenditures)										\$0.00
(May Expenditures)										\$0.00
(June Expenditures)										\$0.00
<b>Subtotal Expenditures</b>	<b>(\$42,196.94)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,561.72)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$41,500.00)</b>	<b>(\$95,258.66)</b>
<b>Impact Fee Fund Balance June 30, 2025</b>	\$492,145.56	\$573,255.21	\$284,845.38	\$176,472.29	\$41,777.74	\$72,717.84	\$1,821,207.62	\$24,994.36	\$1,244.65	\$3,488,660.64

**COMMUNITY WORK PROGRAM (CWP) – WALTON COUNTY, GA<sup>1</sup>**  
**20<sup>26</sup> – 2030**

Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes
Library Services	Collection Materials Purchase	<input checked="" type="checkbox"/>					Monroe-Walton County Library System Board	\$72,487	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase		<input checked="" type="checkbox"/>				Monroe-Walton County Library System Board	\$74,015	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase			<input checked="" type="checkbox"/>			Monroe-Walton County Library System Board	\$75,450	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase				<input checked="" type="checkbox"/>		Monroe-Walton County Library System Board	\$77,036	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase					<input checked="" type="checkbox"/>	Monroe-Walton County Library System Board	\$78,274	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	O'Kelly Replacement		<input checked="" type="checkbox"/>				Monroe-Walton County Library System Board	\$4,402,000	54.57% impact fees (net), 45.43% Local Taxation Sources	Cost includes \$2,000,000 State participation. The County's maximum participation is 70.92% of the impact fee eligible portion of the project cost
Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes

<sup>1</sup> CWP is based on the amended Capital Improvements Element that was adopted on July 7, 2020.





Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes
Emergency Medical Services	New Ambulances (5)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Emergency Medical Services Department	\$828,413	100% Impact Fees	One per year
Emergency Medical Services	Education Facility (2,500 sf)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				Emergency Medical Services Department	\$830,045	100% Impact Fees	
Emergency Communications	Call Cener Expansion (1,541 sf)					<input checked="" type="checkbox"/>	Emergency Communications	\$309,124	100% Impact Fees	
Emergency Communications	New Equipment Building (207 sf)					<input checked="" type="checkbox"/>	Emergency Communications	\$41,524	100% Impact Fees	
Emergency Communications	All New Construction (1,748)					<input checked="" type="checkbox"/>	Emergency Communications	\$350,648	100% Impact Fees	

\* Local Taxation Sources include but are not limited to the County General Fund, the Capital Projects Fund or other County taxation source, as determined during the annual budget adoption process, SPLOST or separate funds of the Monroe-Walton Library System.

Georgia, Walton County

## Transmittal Resolution

### Capital Improvements Element Annual Update

#### Walton County, Georgia

WHEREAS, Walton County adopted a Capital Improvements Element as an amendment to the *Walton County Comprehensive Plan*; and

WHEREAS, the Capital Improvements Element Annual Update was prepared in accordance with the “Development Impact Fee Compliance Requirements” and the “Minimum Planning Standards and Procedures for Local Comprehensive Planning” adopted by the Board of Community Affairs pursuant to the Georgia Planning Act of 1989, and a duly advertised Public Hearing was held on April 14, 2026, at 6:00 P.M.

BE IT THEREFORE RESOLVED, that the Board of Commissioners of Walton County does hereby submit the Capital Improvements Element Annual Update to the Northeast Georgia Regional Development Center for Regional and State review, as per the requirements of the Development Impact Fee Compliance Requirements.

Adopted this 14<sup>th</sup> day of April 2026.

BY: \_\_\_\_\_

ATTEST: \_\_\_\_\_