

# Walton County, Georgia



## Capital Improvements Element

### 2023 Annual Update: Financial Report & Short Term Work Program

May 2, 2023 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.

## 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 an 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 2022. 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 Procedures for Local Comprehensive Planning. The correct current description of a STWP is found at Chapter 110-12-1-.03(3).

<sup>2</sup> Chapter 110-12-1-.03(3).

Emergency Medical Services	New Ambulances (5)	0	0	0	0	0	Emergency Medical Services Department	\$828,413	100% Impact Fees	One per year
Emergency Medical Services	Loganville Office & 2 bays (3,500 sf)	0	0				Emergency Medical Services Department	\$886,233	100% Impact Fees	
Emergency Medical Services	Response Vehicle	0					Emergency Medical Services Department	\$44,046	100% Impact Fees	
Emergency Medical Services	Education Facility (2,500 sf)	0	0				Emergency Medical Services Department	\$830,045	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.

Category	Item	Quantity	Department	Cost	Impact Fees	Notes
Parks and Recreation	Walnut Grove New Picnic Pavilions (4)	0	Parks and Recreation Department	\$355,027	88.50% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Splash Pad	0	Parks and Recreation Department	\$1,396,348	35.43% impact fees (net), 64.57% Local Taxation Sources	
Law Enforcement	New Jail	0	Sheriff's Office	\$12,228,771	4% impact fees (net), 96% Local Taxation Sources	Cost estimate is based on proposed building size (84,900 square feet). Percentage of impact fees as a funding source (i.e., impact fee eligibility) is based on the increase in size (3,400 sq.ft.) from the existing jail (81,500 sq.ft.) to the proposed new facility.
Fire Protection	New Fire Station (81 N.)	0	Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Fire Station (Oasis)	0	Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Support Vehicles (2)	0	Fire Rescue Department	\$106,524	100% Impact Fees	One per year
Fire Protection	New Pumper Fire Trucks (1)	0	Fire Rescue Department	\$485,484	100% Impact Fees	
Fire Protection	New Platform or Ladder Fire Truck	0	Fire Rescue Department	\$738,814	100% Impact Fees	
Fire Protection	New Pumper Fire Truck	0	Fire Rescue Department	\$485,484	100% Impact Fees	
Fire Protection	Support Vehicle (1)	0	Fire Rescue Department	\$53,262	100% Impact Fees	

Category	Activity	2020	2021	2022	2023	2024	Responsible Party	Estimated Cost	Impact Fees	Local Taxation Sources
Parks and Recreation	Between Park New Playground	0	0	0	0	0	Parks and Recreation Department	\$406,473	91.14% impact fees (net), 8.86% Local Taxation Sources	
Parks and Recreation	South Walton New Batting Cage Building	0	0				Parks and Recreation Department	\$171,649	99.98% impact fees (net), 0.02% Local Taxation Sources	2,880 sf facility
Parks and Recreation	Walnut Grove New Community Center	0					Parks and Recreation Department	\$7,180,600	58.12% impact fees (net), 41.88% Local Taxation Sources	20,342 sf of 35,000 sf impact fee eligible
Parks and Recreation	Walnut Grove New Concession Building	0					Parks and Recreation Department	\$291,805	99.99% impact fees (net), 0.01% Local Taxation Sources	1,200 sf facility
Parks and Recreation	Walnut Grove New Maintenance Building	0					Parks and Recreation Department	\$33,008	99.97% impact fees (net), 0.03% Local Taxation Sources	1,100 sf facility
Parks and Recreation	Walnut Grove New Dugouts	0					Parks and Recreation Department	\$94,709	99.95% impact fees (net), 0.05% Local Taxation Sources	1,914 sf facility
Parks and Recreation	Walnut Grove New Basketball Court	0					Parks and Recreation Department	\$106,787	88.5% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Parking Lot	0					Parks and Recreation Department	\$565,528	99.92% impact fees (net), 0.08% Local Taxation Sources	250 spaces
Parks and Recreation	Walnut Grove New Baseball Fields (5)	0					Parks and Recreation Department	\$1,767,217	92.2% impact fees (net), 7.8% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Multi-Purpose Fields (4)	0					Parks and Recreation Department	\$1,272,396	88.50% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Expansion of West Walton Park (Portion of 574 projected spaces)	0					Parks and Recreation Department	\$160,000	37.50% Donation, 62.42% impact fees, 0.08% Local Taxation Sources	150 spaces

**COMMUNITY WORK PROGRAM (CWP) – WALTON COUNTY, GA<sup>1</sup>**  
**2023 – 2027**

Category <sup>2</sup>	Action/Item	2023	2024	2025	2026	2027	Responsible Party	Cost Estimate	Funding Source	
Library Services	Collection Materials Purchase	□					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	□					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		□				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			□			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				□		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		□				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

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

<sup>2</sup> CWP excludes Animal Services because no impact fee projects are anticipated between 2023 and 2027.

Park Office	986	2030	2030	\$256,497.27	99.99%	\$256,471.62				
Restroom Building	319	2030	2030	\$90,198.60	99.95%	\$90,153.50				
<i>Subtotal (square feet)</i>	41,451									
<b>Recreation Components</b>										
Walnut Grove Basketball Court	1	2024	2024	\$106,786.98	88.50%	\$94,506.47			\$94,506.47	
Walnut Grove Baseball Fields	5	2024	2024	\$1,767,216.79	92.20%	\$1,629,373.88				
Walnut Grove Multi-Purpose Fields	4	2024	2024	\$1,272,396.09	88.50%	\$1,126,070.54				
Walnut Grove Picnic Pavilions	4	2024	2024	\$355,026.78	88.50%	\$314,198.70			\$78,549.68	
Walnut Grove Splash Pad	1	2024	2024	\$1,396,347.49	35.43%	\$494,725.92				
Between Park New Playground	1	2024	2024	\$406,472.79	91.14%	\$370,459.30				
Future Softball Fields	3	2030	2040	\$1,060,287.75	82.67%	\$876,539.88				
Future Picnic Pavilions	2	2030	2040	\$177,513.39	88.50%	\$157,099.35				
Future Basketball Court	1	2030	2040	\$106,786.98	88.50%	\$94,506.47				
Future Tennis Courts	3	2030	2040	\$318,099.02	71.00%	\$225,850.31				
Future Volleyball Court	1	2030	2040	\$58,911.94	11.00%	\$6,480.31				
Future Playgrounds	6	2030	2040	\$2,438,836.77	91.14%	\$2,222,755.83				
<b>Parking Spaces</b>										
Walnut Grove Parking Lot	250	2024	2024	\$565,528.05	99.92%	\$565,075.63				
Future Parking Spaces	324			\$732,924.35	99.92%	\$732,338.01				
<i>Subtotal (parking spaces)</i>	574	2024	2024	\$565,510.00	99.92%	\$565,057.59				
				\$25,645,498.73		\$20,784,215.16	\$0.00	\$0.00	\$880,571.01	

Subtotal (vehicles)	8									
				\$3,613,689.09		\$3,613,689.09	\$0.00	\$0.00	\$42,375.58	

<b>Public Facility: Animal Control*</b>										
<b>Service Area: County-wide</b>										
Project Description	Number	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks
New Floor Area (square feet)	4,676	2028	2028	\$1,938,941.21	100.00%	\$1,938,941.21	\$0.00	\$0.00		
New Vehicles	3	2028	2028	\$81,649.13	94.47%	\$77,134.77	\$0.00	\$0.00		
New Boxes	2	2028	2028	\$41,657.08	100.00%	\$41,657.08	\$0.00	\$0.00		
				\$2,062,247.42		\$2,057,733.06	\$0.00	\$0.00	\$0.00	

\*The adopted fee schedule currently does not include 'animal control', thus no impact fees are being collected for this public facility.

<b>Public Facility: Parks &amp; Recreation</b>										
<b>Service Area: County-wide</b>										
Project Description	Units	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks
Parkland Acquisition	147.58	2020	2040	\$3,755,604.00	100.00%	\$3,755,604.00				
New Building Area (square feet)										
South Walton Batting Cage Building	2,880	2023	2023	\$171,649.21	99.98%	\$171,614.88			\$171,614.88	
Walnut Grove Community Center	20,342	2024	2024	\$7,180,600.00	58.12%	\$4,173,364.72			\$108,240.74	20,342 sf of total building size (35,000 sf) is impact fee eligible
Walnut Grove Concession Building	1,200	2024	2024	\$291,805.60	99.99%	\$291,776.42				
Walnut Grove Maintenance Building	1,100	2024	2024	\$33,007.96	99.97%	\$32,998.06			\$32,998.06	
Walnut Grove Dugouts	1,914	2021	2024	\$94,708.53	99.95%	\$94,661.18			\$94,661.18	
Recreation Center	8,459	2030	2030	\$1,605,598.35	99.99%	\$1,605,437.79				
Concession Building Space	3,329	2030	2040	\$809,517.37	99.99%	\$809,436.42				
Maintenance Building Space	922	2030	2030	\$27,666.67	99.97%	\$27,658.37				



New Facilities	40,158	2022	2030	\$12,228,771.91	100.00%	\$12,228,771.91	134129.64			Includes new jail**
				\$12,228,771.91		\$12,228,771.91	134129.64	\$0.00	\$264,912.34	

\* Total amount of impact fee eligible building area per adopted CIE (2020).

\*\* Proposed new jail to replace existing jail. Total cost and impact fee eligibility dependent on final size of planned structure. See CWP for details on known plans at this time.

Public Facility: Emergency Communications										
Service Area:		County-wide								
Project Description	Square Feet	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks
Call Center Expansion	1,541	2030	2030	\$356,957.42	100%	\$356,957.42			\$24,554.82	
New Equipment Building	207	2030	2030	\$47,949.50	100%	\$47,949.50				
All New Construction	1,748	2030	2030	\$404,906.92	100%	\$404,906.92				
Subtotal (square feet)	3,496									
				\$809,813.84		\$809,813.84	\$0.00	\$0.00	\$24,554.82	
Public Facility: Emergency Medical Services										
Service Area:		County-wide								
Project Description	Units	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks
Education Facility	2,500	2022	2022	\$830,044.83	100%	\$830,044.83				
Loganville Office & 2 bays	3,500	2023	2023	\$886,233.08	100%	\$886,233.08				
Monroe Garage	2,000	2035	2035	\$639,351.91	100%	\$639,351.91				
Subtotal (square feet)	8,000									
Ambulance	5	2022	2026	\$828,412.93	100%	\$828,412.93			\$42,375.58	1 per year
Response Vehicle	1	2023	2023	\$44,045.63	100%	\$44,045.63				
Ambulance	1	2035	2035	\$188,656.52	100%	\$188,656.52				
Ambulance	1	2038	2038	\$196,944.19	100%	\$196,944.19				

<b>Public Facility:</b> Fire Protection										
<b>Service Area:</b> Unincorporated County plus Between, Good Hope and Walnut Grove										
Project Description	Units	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks
New Building Area (square feet)										
New Fire Station (81 N.)	7,000	2022	2025	\$ 2,242,422.20	100%	\$2,242,422.20				7,000 sf facility
New Fire Station (Oasis)	7,000	2024	2024	\$ 2,242,422.20	100%	\$2,242,422.20				7,000 sf facility
Future Space	13,504	2030	2030	\$4,325,952.78	100%	\$4,325,952.78				
Subtotal (square feet)	27,504									
Support Vehicle	2	2022	2023	\$106,524.00	100%	\$106,524.00				1 per year
Support Vehicle	1	2024	2024	\$53,262.00	100%	\$53,262.00				
Support Vehicle	5	2030	2040	\$266,310.00	100%	\$266,310.00				
Subtotal (support vehicles)	8									
Pumper Truck	2	2022	2022	\$970,967.32	100%	\$970,967.32			\$339,064.31	
Pumper Truck	1	2023	2023	\$485,483.66	100%	\$485,483.66				
Pumper Truck	4	2030	2040	\$1,941,934.65	100%	\$1,941,934.65				
Platform or Ladder Truck	1	2022	2024	\$738,813.76	100%	\$738,813.76				
Brush Truck	2	2030	2040	\$105,679.16	100%	\$105,679.16				
Boat	1	2030	2040	\$31,580.58	100%	\$31,580.58				
HazMat	1	2030	2040	\$426,094.94	100%	\$426,094.94				
Subtotal (heavy vehicles)	12									
				\$13,937,447.26		\$13,937,447.26	\$0.00	\$0.00	\$339,064.31	
<b>Public Facility:</b> Law Enforcement (Sheriff's Office & County Jail)										
<b>Service Area:</b> County-wide										
Project Description	Square Feet*	Project Start Date	Project End Date	Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended (this year)	Impact Fees Expended Previously	Impact Fees Encumbered	Status/Remarks

<b>Public Facility:</b> Library										
<b>Service Area:</b> County-wide										
<b>Project Description</b>	<b>Units</b>	<b>Project Start Date</b>	<b>Project End Date</b>	<b>Cost of Project</b>	<b>Maximum Percentage of Funding from Impact Fees</b>	<b>Maximum Funding Possible from Impact Fees</b>	<b>Impact Fees Expended (this year)</b>	<b>Impact Fees Expended Previously</b>	<b>Impact Fees Encumbered</b>	<b>Status/Remarks</b>
Collection Materials	2,446	2020	2022	\$67,615.28	95.15%	\$64,334.24				
Collection Materials	2,462	2021	2022	\$69,053.13	95.15%	\$65,702.31				
Collection Materials	2,491	2022	2022	\$70,869.82	95.15%	\$67,430.85				
Collection Materials	2,512	2023	2023	\$72,486.91	95.15%	\$68,969.47	28539.62			
Collection Materials	2,528	2024	2024	\$74,015.37	95.15%	\$70,423.76				
Collection Materials	2,541	2025	2025	\$75,450.57	95.15%	\$71,789.31				
Collection Materials	2,557	2026	2026	\$77,035.82	95.15%	\$73,297.64				
Collection Materials	2,561	2027	2027	\$78,273.60	95.15%	\$74,475.35				
Collection Materials	2,561	2028	2028	\$79,403.40	95.15%	\$75,550.33				
Collection Materials	2,570	2029	2029	\$80,808.50	95.15%	\$76,887.25				
Collection Materials	2,574	2030	2030	\$82,106.25	95.15%	\$78,122.03				
Collection Materials	2,574	2031	2031	\$83,291.37	95.15%	\$79,249.64				
Collection Materials	2,578	2032	2032	\$84,628.79	95.15%	\$80,522.16				
Collection Materials	2,570	2033	2033	\$85,576.04	95.15%	\$81,423.45				
Collection Materials	2,570	2034	2034	\$86,811.25	95.15%	\$82,598.71				
Collection Materials	2,561	2035	2035	\$87,782.02	95.15%	\$83,522.38				
Collection Materials	2,549	2036	2036	\$88,619.56	95.15%	\$84,319.28				
Collection Materials	2,549	2037	2037	\$89,898.70	95.15%	\$85,536.34				
Collection Materials	2,537	2038	2038	\$90,754.30	95.15%	\$86,350.43				
Collection Materials	2,532	2039	2039	\$91,914.80	95.15%	\$87,454.62				
Collection Materials	2,537	2040	2040	\$93,393.10	95.15%	\$88,861.18				
<i>Subtotal (materials)</i>	<i>53,359</i>									
O'Kelly Replacement (square feet)*	15,000	2024	2024	\$4,402,000.00	54.57%	\$1,845,059.21			1248513.32	See note below
Future expansion (square feet)*	5,227	2034	2034	\$1,949,045.36	100%	\$1,382,262.97				See note below
<i>Subtotal (square feet)</i>	<i>20,227</i>						28539.62			
				<b>\$8,060,833.95</b>		<b>\$4,854,142.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1248513.32</b>	

\*The County's maximum participation is 70.92% of the impact fee eligible portion of the projected cost. This percentage represent the proportion of the county population that resides outside of the four cities in which the public libraries are located.

<b>WALTON CO</b>	<b>Annual Impact Fee Financial Report - Fiscal Year 2022</b>
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Public Facility	Libraries	Fire Protection	Law Enforcement		Emergency Commu- nications	EMS	Parks & Recreation	*Animal Control	CIE Prep**	Admin- istration	TOTAL
			County Jail	Sheriff's Office							
<b>Service Area</b>	County-wide	Unincorporated County plus Between, Good Hope and Walnut Grove	County-wide	County-wide	County-wide	County-wide	County-wide	County- wide			
<b>Impact Fee Fund Balance July 1, 2021</b>	\$224,479.63	\$339,064.31	\$106,161.29	\$158,751.05	\$24,554.82	\$42,375.58	\$580,571.01	\$0.00	\$6,733.60	\$39,900.32	\$1,522,591.61
<b>Subtotal: Fee Accounts</b>	<b>\$368,136.13</b>	<b>\$551,979.55</b>	<b>\$158,787.88</b>	<b>\$208,170.29</b>	<b>\$29,561.76</b>	<b>\$51,200.80</b>	<b>\$971,411.21</b>	<b>\$0.00</b>	<b>\$12,355.49</b>	<b>\$65,801.28</b>	<b>\$2,417,404.39</b>
<b>Accrued Interest</b>	\$265.46	\$398.03	\$114.50	\$150.11	\$21.32	\$36.92	\$700.47	\$0.00	\$8.91	\$47.45	<b>\$1,743.16</b>
<b>(Impact Fee Refunds)</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,224.01)	(\$1,224.01)
<b>Subtotal Expenditures</b>	<b>(\$28,539.62)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$134,129.64)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,270.00)</b>	<b>(\$167,939.26)</b>
<b>Impact Fee Fund Balance June 30, 2022</b>	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.76	\$29,583.08	\$51,237.72	\$972,111.68	\$0.00	\$12,364.40	\$59,354.72	\$2,249,984.28
<b>Impact Fees Encumbered</b>	\$1,248,513.32	\$339,064.31	\$264,912.34	\$0.00	\$24,554.82	\$42,375.58	\$580,571.01	\$0.00	\$0.00	\$0.00	\$2,499,991.38

\*The adopted fee schedule currently does not include "animal control", thus no impact fees are being collected for this public facility.

\*\*CIE Prep is the recoupment of the cost to complete the original impact fee study and create the impact fee program.