### Walton County, Georgia



# Capital Improvements Element

2024 Annual Update:
Financial Report &
Short Term Work
Program

April 2, 2024, Draft

**Revised 5.23.24** 

#### 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 <u>Development</u>
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 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 2023. 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:

- 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.

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

			Law Enf	orcement	Emergency						
Dublic Feellie	I llemente e	Fire	County Isil	Sheriff's	Commun-	-Mo	Parks &	Animal	OIF Btt	Admin-	TOTAL
Public Facility	Libraries	Protection	County Jail	Office	ications	EMS	Recreation	Control	CIE Prep**	istration	TOTAL
Service Area	County-wide	Unincorporated County plus Between, Good Hope and Walnut Grove		County-wide	County-wide	County- wide	County-wide	County- wide			
Impact Fee Fund											
Balance July 1,											
2021	\$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
Impact Fees Collected July 1,2021 through	<b>*</b> 40 050 50		450.000.50	***	45.000.0	40.005.00		•	45.004.00	*05.000.00	#004.040.70
June 30, 2022	\$143,656.50	\$212,915.24	\$52,626.59	\$49,419.24	\$5,006.94	\$8,825.22	\$390,840.20	\$0.00	\$5,621.89	\$25,900.96	\$894,812.78
Subtotal: Fee Accounts	\$368,136.13	\$551,979.55	\$158,787.88	\$208,170.29	\$29,561.76	\$51,200.80	\$971,411.21	\$0.00	\$12,355.49	\$65,801.28	\$2,417,404.39
Accrued Interest	\$265.46	\$398.03	\$114.50	\$150.10	\$21.32	\$36.92	\$700.47	\$0.00	\$8.91	\$47.45	\$1,743.16
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,224.01)	(\$1,224.01)
Subtotal Expenditures	(\$28,539.62)	\$0.00	\$0.00	(\$134,129.64)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,270.00)	(\$167,939.26)
Impact Fee Fund Balance June 30, 2022	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.75	\$29,583.08	\$51,237.72	\$972,111.68	\$0.00	\$12,364.40	\$59,354.72	\$2,249,984.28
Impact Fees Encumbered	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.75	\$29,583.08	\$51,237.72	\$972,111.68	\$0.00	\$12,364.40	\$59,354.72	\$2,249,984.28

<sup>\*</sup>The adopted fee schedule currently does not include "Animal Control" thus no impact fees are being collected for this public facility.

(Correction: The Subtotal: Fee Accounts on the previous report was incorrect. The Impact Fee Balance July 1, 2021 was added to the Subtotal: Fee Account row two times in error. The above information has the correct Impact Fee Fund Balances as of July 1, 2021; the Impact Fees collected July 1, 2021 through June 30, 2022 and the correct Subtotal: Fee Accounts.

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

#### WALTON COUNTY

#### Annual Impact Fee Financial Report - Fiscal Year 2023

			Law Er	nforcement	Emergency						
					Commun-		Parks &	Animal		Admin-	
Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	ications	EMS	Recreation	Control*	CIE Prep**	istration	TOTAL
Service Area	County-wide	Unincorporated County plus Between, Good Hope and	County-wide	County-wide excluding Loganville and Monroe	County-wide	County-wide	County-wide	County-wide			
Impact Fee Fund Balance June 30, 2022	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.75	\$29,583.08	\$51,237.72	\$972,111.68	\$0.00	\$12,364.40	\$59,354.72	\$2,249,984.28
Impact Fees Collected July 1, 2022 through June 30, 2023	\$122,779.80	\$184.445.23	\$45,583.61	\$42,817.12	\$4,336.87	\$7,644.10	\$334,041.78	\$0.00	\$4,829.75	\$22,251.40	\$768,729.66
Julie 30, 2023	\$122,779.00	\$104,445.25	\$45,565.61	Φ42,017.12	\$4,330.07	\$7,044.10	\$334,041.76	\$0.00	\$4,029.75	\$22,251.40	\$700,729.00
Subtotal: Fee Accounts	\$462,641.77	\$736,822.81	\$204,485.99	\$117,007.87	\$33,919.95	\$58,881.82	\$1,306,153.46	\$0.00	\$17,194.15	\$81,606.12	\$3,018,713.94
Accrued Interest	\$1,484.01	\$2,363.49	\$655.93	\$375.33	\$108.80	\$188.87	\$4,189.73	\$0.00	\$55.15	\$261.77	\$9,683.08
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal Expenditures	-\$56,368.94	-\$482,288.00	\$0.00	-\$3,505.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$17,148.00	-\$559,310.29
Impact Fee Fund Balance June 30, 2023	\$407,756.84	\$256,898.30	\$205,141.92	\$113,877.85	\$34,028.75	\$59,070.69	\$1,310,343.19	\$0.00	\$17,249.30	\$64,719.89	\$2,469,086.73
Impact Fees Encumbered	\$407,756.84	\$256,898.30	\$205,141.92	\$113,877.85	\$34,028.75	\$59,070.69	\$1,310,343.19	\$0.00			\$2,387,117.54
*The adopted fee schedule curr **CIE Prep is the recoupment o							cility.				
CIE Flep is tile recoupment o	Title cost to co	T	ai impactilee si	dudy and create the	impactiee prog	iaii.					

## COMMUNITY WORK PROGRAM (CWP) - WALTON COUNTY, GA<sup>1</sup> 20<sup>24</sup> - 2028

Category <sup>2</sup>	Action/Item	2024	2025	2026	2027	2028	Responsible Party	Cost Estimate	Funding Source*	Notes
Library Services	Collection Materials Purchase	Ø					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		Ø				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			Ø			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				Ø		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					Ø	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		Ø				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

CWP is based on the amended Capital Improvements Element that was adopted on July 7, 2020.

<sup>&</sup>lt;sup>2</sup> CWP excludes Animal Services because no impact fee projects are anticipated between 2024 and 2028.

<sup>&</sup>lt;sup>3</sup> Emergency Communications projects are planned beyond 5-year time horizon in the CIE

Category <sup>2</sup>	Action/Item	2024	2025	2026	2027	2000	2028	Responsible Party	Cost Estimate	Funding Source*	Notes
Parks and Recreation	Between Park New Playground	<b>V</b>	☑	<b>V</b>	Ø	Ø		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	Ø	Ø				- 1	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		Ø					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		Ø				1	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		Ø				13	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		☑					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		Ø					Parks and Recreation Department	\$106,787	88.5% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Parking Lot		Ø				- 1	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)		Ø					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)		Ø					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)	Ø					1.8	Parks and Recreation Department	\$160,000	37.50% Donation, 62.42% impact fees, 0.08% Local Taxation Sources	150 spaces

Category <sup>2</sup>	Action/Item	2024	2025	2026	2027	2028	Responsible Party	Cost Estimate	Funding Source*	Notes
Parks and Recreation	Walnut Grove New Picnic Pavilions (4)		☑				Parks and Recreation Department	\$355,027	88.50% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Splash Pad		Ø				Parks and Recreation Department	\$1,396,348	35.43% impact fees (net), 64.57% Local Taxation Sources	
Law Enforcement	New Jail	☑	☑	Ø	Ø	Ø	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.)		Ø	Ø	Ø		Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Fire Station (Oasis)			Ø			Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Support Vehicles (2)	Ø	Ø				Fire Rescue Department	\$106,524	100% Impact Fees	One per year
Fire Protection	New Platform or Ladder Fire Truck	Ø	Ø				Fire Rescue Department	\$738,814	100% Impact Fees	
Fire Protection	New Pumper Fire Truck	Ø					Fire Rescue Department	\$485,484	100% Impact Fees	
Fire Protection	Support Vehicle (1)		Ø				Fire Rescue Department	\$53,262	100% Impact Fees	

Category <sup>2</sup>	Action/Item	2024	2025	2026	2027	2028	Responsible Party	Cost Estimate	Funding Source*	Notes
Emergency Medical Services	New Ambulances (5)	Ø	Ø	Ø	Ø	Ø	Emergency Medical Services Department	\$828,413	100% Impact Fees	One per year
Emergency Medical Services	Education Facility (2,500 sf)	Ø	Ø				Emergency Medical Services Department	\$830,045	100% Impact Fees	
Emergency Communications	Nothing planned in 5-year time horizon									

<sup>\*</sup> 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.