

Walton County, Georgia



Capital Improvements Element

2022 Annual Update: Financial Report & Short Term Work Program

April 5, 2022 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 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 2021. 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.”¹

According to DCA’s requirements,² 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.

¹ 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).

² Chapter 110-12-1-.03(3).

**IMPACT FEES FINANCIAL REPORT – WALTON COUNTY, GA
Fiscal Year 2021**

| WALTON COUNTY | | Annual Impact Fee Financial Report - Fiscal Year 2021 | | | | | | | | |
|--|---------------------|--|---------------------|---|--------------------------|--------------------|---------------------|-------------------|--------------------|-----------------------|
| Public Facility | Libraries | Fire Protection | County Jail | Sheriff's Office | Emergency Communications | EMS | Parks & Recreation | CIE Prep* | Administration | 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 | | | |
| Impact Fee Fund Balance July 1, 2020 | \$86,049.75 | \$127,653.27 | \$53,907.03 | \$129,389.22 | \$19,573.79 | \$33,596.71 | \$203,970.45 | \$1,254.89 | \$49,752.01 | \$705,147.11 |
| Impact Fees Collected (July 1, 2020 through June 30, 2021) | \$138,282.30 | \$211,188.11 | \$52,184.46 | \$49,033.47 | \$4,964.89 | \$8,751.01 | \$376,218.84 | \$5,474.28 | \$25,221.04 | \$871,318.40 |
| Subtotal: Fee Accounts | \$224,332.05 | \$338,841.38 | \$106,091.49 | \$178,422.69 | \$24,538.68 | \$42,347.72 | \$580,189.29 | \$6,729.17 | \$74,973.05 | \$1,576,465.51 |
| Accrued Interest | \$147.59 | \$222.93 | \$69.80 | \$117.39 | \$16.14 | \$27.86 | \$381.72 | \$4.43 | \$49.33 | \$1,037.19 |
| (Impact Fee Refunds) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| (Expenditures) | \$0.00 | \$0.00 | \$0.00 | (\$19,789.03) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$35,122.06) | (\$54,911.09) |
| Impact Fee Fund Balance June 30, 2021 | \$224,479.64 | \$339,064.31 | \$106,161.29 | \$158,751.05 | \$24,554.82 | \$42,375.58 | \$580,571.01 | \$6,733.60 | \$39,900.32 | \$1,522,591.61 |
| Impact Fees Encumbered | \$224,479.64 | \$339,064.31 | \$106,161.29 | \$158,751.05 | \$24,554.82 | \$42,375.58 | \$580,571.01 | | | |

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

| Public Facility: Library | | | | | | | | | | | |
|------------------------------------|---------------|--------------------|------------------|-----------------------|--|---|----------------------------------|---------------------------------|------------------------|----------------|--|
| 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 | |
| Collection Materials | 2,446 | 2020 | 2020 | \$67,615.28 | 95.15% | \$64,334.24 | | | | | |
| Collection Materials | 2,462 | 2021 | 2021 | \$69,053.13 | 95.15% | \$65,702.31 | | | | | |
| Collection Materials | 2,491 | 2022 | 2022 | \$70,869.82 | 95.15% | \$67,430.85 | | | \$24,895.93 | | |
| Collection Materials | 2,512 | 2023 | 2023 | \$72,486.91 | 95.15% | \$68,969.47 | | | \$24,895.93 | | |
| Collection Materials | 2,528 | 2024 | 2024 | \$74,015.37 | 95.15% | \$70,423.76 | | | \$24,895.93 | | |
| Collection Materials | 2,541 | 2025 | 2025 | \$75,450.57 | 95.15% | \$71,789.31 | | | \$24,895.93 | | |
| Collection Materials | 2,557 | 2026 | 2026 | \$77,035.82 | 95.15% | \$73,297.64 | | | \$24,895.93 | | |
| 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 | | | \$100,000.00 | 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> | | | | | | | | | | |
| | | | | \$8,060,833.95 | | \$4,854,142.92 | \$0.00 | \$0.00 | \$224,479.63 | | |

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

| Public Facility: Fire Protection | | | | | | | | | | |
|--|--------|--------------------|------------------|------------------------|--|---|----------------------------------|---------------------------------|------------------------|-------------------|
| Service Area: 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 | |

| Public Facility: Law Enforcement (Sheriff's Office) | | | | | | | | | | |
|---|-------------|--------------------|------------------|------------------------|--|---|----------------------------------|---------------------------------|------------------------|----------------------------------|
| Service Area: County-wide excluding Loganville and Monroe | | | | | | | | | | |
| 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 |
| New Facilities | 84,900 | 2023 | 2024 | \$25,853,447.26 | 47.30% | \$12,228,771.91 | \$19,789.03 | | \$264,912.34 | 40,158 sf is impact fee eligible |
| | | | | \$25,853,447.26 | | \$12,228,771.91 | \$19,789.03 | \$0.00 | \$264,912.34 | |

| 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 | | | | |
| <i>Subtotal (square feet)</i> | 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 | | | | |
| <i>Subtotal (square feet)</i> | 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 | | | | |
| <i>Subtotal (vehicles)</i> | 8 | | | | | | | | | |
| | | | | \$3,613,689.09 | | \$3,613,689.09 | \$0.00 | \$0.00 | \$42,375.58 | |

| Public Facility: Parks & Recreation | | | | | | | | | | |
|--|---------------|--------------------|------------------|------------------------|--|---|----------------------------------|---------------------------------|------------------------|---|
| 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 |
| 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 | | | | |
| 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> | <i>41,451</i> | | | | | | | | | |
| Recreation Components | | | | | | | | | | |
| 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 | | | | |
| Parking Spaces | | | | | | | | | | |
| 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> | <i>574</i> | <i>2024</i> | <i>2024</i> | <i>\$565,510.00</i> | <i>99.92%</i> | <i>\$565,057.59</i> | | | | |
| | | | | \$25,645,498.73 | | \$20,784,215.16 | \$0.00 | \$0.00 | \$580,571.01 | |

**COMMUNITY WORK PROGRAM – WALTON COUNTY, GA¹
2022 – 2026**

| Category | Action/Item | 2022 | 2023 | 2024 | 2025 | 2026 | Responsible Party | Cost Estimate | Funding Source* | Notes |
|------------------|-------------------------------|------|------|------|------|------|---|---------------|---|--|
| Library Services | Collection Materials Purchase | ✓ | | | | | Monroe-Walton County Library System Board | \$70,870 | 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 | \$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 | \$75,015 | 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 | \$77,036 | 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 |

¹ NOTE: Community Work Program based on the amended Capital Improvements Element that was adopted on July 7, 2020.

| Category | Action/Item | 2022 | 2023 | 2024 | 2025 | 2026 | Responsible Party | Cost Estimate | Funding Source* | Notes |
|----------------------|---|------|------|------|------|------|---------------------------------|---------------|---|--|
| Parks and Recreation | Between Park New Playground | | | ✓ | | | 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 | | ✓ | | | | 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 | | | ✓ | | | 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 | | | ✓ | | | 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 | | | ✓ | | | 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 | | | ✓ | | | Parks and Recreation Department | \$106,787 | 88.5% impact fees (net), 11.5% Local Taxation Sources | |
| Parks and Recreation | Walnut Grove New Parking Lot | | | ✓ | | | 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) | | | ✓ | | | 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) | | | ✓ | | | Parks and Recreation Department | \$1,272,396 | 88.50% impact fees (net), 11.5% Local Taxation Sources | |

| Category | Action/Item | 2022 | 2023 | 2024 | 2025 | 2026 | 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 | | | ✓ | | | Parks and Recreation Department | \$1,396,348 | 35.43% impact fees (net), 64.57% Local Taxation Sources | |
| Law Enforcement | New Facilities – 84,900 square feet | | ✓ | ✓ | | | Sheriff’s Office | \$21,689,403 | 47.3% impact fees (net), 52.7% Local Taxation Sources | 40,158 sf is impact fee eligible. |
| Fire Protection | New Fire Station (81 N.) | ✓ | ✓ | ✓ | | | Fire Rescue Department | \$2,242,422 | 100% Impact Fees | 7,000 sf facility |
| Fire Protection | New Fire Station (Oasis) | | | ✓ | | | Fire Rescue Department | \$2,242,422 | 100% Impact Fees | 7,000 sf facility |
| Fire Protection | New Support Vehicles (2) | ✓ | ✓ | | | | Fire Rescue Department | \$106,524 | 100% Impact Fees | One per year |
| Fire Protection | New Pumper Fire Trucks (2) | ✓ | | | | | Fire Rescue Department | \$970,967 | 100% Impact Fees | |
| Fire Protection | New Platform or Ladder Fire Truck | ✓ | ✓ | ✓ | | | Fire Rescue Department | \$738,814 | 100% Impact Fees | |
| Fire Protection | New Pumper Fire Truck | | ✓ | | | | Fire Rescue Department | \$485,484 | 100% Impact Fees | |
| Fire Protection | New Support Vehicle | | | ✓ | | | Fire Rescue Department | \$53,262 | 100% Impact Fees | |
| Emergency Medical Services | New Ambulances (5) | ✓ | ✓ | ✓ | ✓ | ✓ | Emergency Medical Services Department | \$824,413 | 100% Impact Fees | One per year |

| Category | Action/Item | 2022 | 2023 | 2024 | 2025 | 2026 | Responsible Party | Cost Estimate | Funding Source* | Notes |
|----------------------------|---------------------------------------|------|------|------|------|------|---------------------------------------|---------------|------------------|-------|
| Emergency Medical Services | Loganville Office & 2 bays (3,500 sf) | | ✓ | | | | Emergency Medical Services Department | \$886,233 | 100% Impact Fees | |
| Emergency Medical Services | Response Vehicle | | ✓ | | | | Emergency Medical Services Department | \$44,046 | 100% Impact Fees | |
| Emergency Medical Services | Education Facility (2,500 sf) | ✓ | | | | | 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.