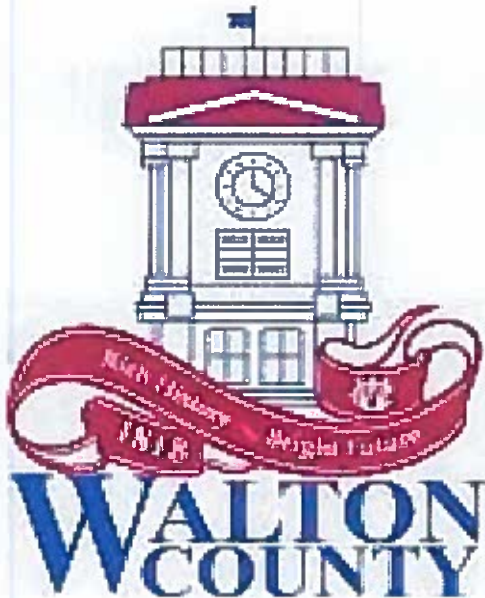


Walton County, Georgia



Capital Improvements Element

2024 Annual Update: Financial Report & Short Term Work Program

April 2, 2024, 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 2024. 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:

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.

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).

WALTON COUNTY Annual Impact Fee Financial Report - Fiscal Year 2023

Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	Emergency Commun-ications	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			
Impact Fee Fund Balance July 1, 2022	\$339,881.97	\$552,377.58	\$158,902.38	\$74,190.76	\$29,583.08	\$51,237.72	\$972,111.68	\$12,364.40	\$59,354.73	\$2,249,984.30
July Collections	\$10,955.10	\$20,521.34	\$5,081.85	\$4,773.53	\$481.62	\$848.79	\$29,805.08	\$471.81	\$2,173.59	\$75,092.71
August Collections	\$8,681.40	\$18,087.25	\$4,457.94	\$4,210.85	\$424.16	\$747.50	\$23,619.12	\$392.23	\$1,806.99	\$62,427.44
September Collections	\$9,508.20	\$16,709.10	\$4,123.62	\$3,884.66	\$392.34	\$691.48	\$25,868.52	\$398.42	\$1,835.50	\$63,411.84
October Collections	\$4,960.80	\$7,056.62	\$1,744.92	\$1,637.16	\$166.00	\$292.62	\$13,496.64	\$191.16	\$880.72	\$30,426.64
November Collections	\$8,061.30	\$16,310.71	\$4,020.91	\$3,796.40	\$382.58	\$674.24	\$21,932.04	\$359.34	\$1,655.46	\$57,192.98
December Collections	\$8,614.40	\$8,533.44	\$2,112.32	\$1,977.60	\$200.96	\$354.24	\$17,995.52	\$248.08	\$1,133.76	\$39,168.32
January Collections	\$5,787.60	\$8,527.28	\$2,107.83	\$1,979.13	\$200.54	\$353.47	\$15,746.06	\$225.99	\$1,041.15	\$35,969.05
February Collections	\$7,441.20	\$9,600.12	\$2,376.36	\$2,224.80	\$226.08	\$398.52	\$20,244.96	\$276.84	\$1,275.48	\$44,064.36
March Collections	\$13,848.90	\$17,866.89	\$4,422.67	\$4,140.60	\$420.76	\$741.69	\$37,678.12	\$516.23	\$2,373.81	\$82,008.67
April Collections	\$11,575.20	\$15,230.58	\$3,769.26	\$3,530.47	\$358.60	\$632.11	\$31,492.16	\$433.63	\$1,997.83	\$69,019.84
May Collections	\$18,809.70	\$24,668.30	\$6,105.13	\$5,717.92	\$580.83	\$1,023.84	\$51,174.76	\$703.82	\$3,242.71	\$112,027.01
June Collections	\$16,536.00	\$21,333.60	\$5,280.80	\$4,944.00	\$502.40	\$885.60	\$44,988.80	\$615.20	\$2,834.40	\$97,920.80
Subtotal: Fee Accounts	\$462,641.77	\$736,822.81	\$204,485.99	\$117,007.88	\$33,919.95	\$68,881.82	\$1,306,163.48	\$17,194.15	\$81,608.13	\$3,016,713.96
Accrued Interest	\$1,484.01	\$2,363.49	\$655.93	\$375.32	\$108.80	\$188.87	\$4,189.73	\$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
(July Expenditures)				(\$3,106.66)						(\$3,106.66)
(August Expenditures)				(\$398.70)					(\$278.00)	(\$676.70)
(Sept Expenditures)	(\$56,368.94)								(\$16,870.00)	(\$73,238.94)
(October Expenditures)										\$0.00
(November Expenditures)										\$0.00
(December Expenditures)										\$0.00
(January Expenditures)										\$0.00
(February Expenditures)										\$0.00
(March Expenditures)										\$0.00
(April Expenditures)										\$0.00
(May Expenditures)										\$0.00
(June Expenditures)		(\$482,288.00)								(\$482,288.00)
Subtotal Expenditures	(\$56,368.94)	(\$482,288.00)	\$0.00	(\$3,505.36)	\$0.00	\$0.00	\$0.00	\$0.00	(\$17,148.00)	(\$559,310.30)
Impact Fee Fund Balance June 30, 2023	\$407,756.84	\$256,898.30	\$205,141.92	\$113,877.84	\$34,028.75	\$59,070.69	\$1,310,343.19	\$17,249.30	\$64,719.90	\$2,469,086.74

SO Training Center
 Ross & Assoc \$278, Training Center
 Library Books, PZ Scanning Machine
 Fire Truck
 Balance at end of June 2023

WALTON COUNTY

Annual Impact Fee Financial Report - Fiscal Year 2023

Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	Emergency Commun-ications	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			
Impact Fee Fund Balance July 1, 2022	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.76	\$29,583.08	\$51,237.72	\$972,111.68	\$12,364.40	\$59,354.73	\$2,249,984.30
Subtotal: Fee Accounts	\$462,641.77	\$736,822.81	\$204,485.99	\$117,007.88	\$33,919.95	\$58,881.82	\$1,306,153.46	\$17,194.15	\$81,606.13	\$3,018,713.96
Accrued Interest (Impact Fee Refunds)	\$1,484.01	\$2,363.49	\$655.93	\$375.32	\$108.80	\$188.87	\$4,189.73	\$55.15	\$261.77	\$9,683.08
Subtotal Expenditures	(\$56,368.94)	(\$482,288.00)	\$0.00	(\$3,505.36)	\$0.00	\$0.00	\$0.00	\$0.00	(\$17,148.00)	(\$559,310.30)
Impact Fee Fund Balance June 30, 2023	\$407,756.84	\$256,898.30	\$205,141.92	\$113,877.84	\$34,028.75	\$59,070.69	\$1,310,343.19	\$17,249.30	\$64,719.90	\$2,469,086.74

WALTON COUNTY

Annual Impact Fee Financial Report - Fiscal Year 2023

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, 2022	\$339,861.97	\$552,377.58	\$158,902.38	\$74,190.76	\$29,583.08	\$51,237.72	\$972,111.68	\$12,364.40	\$59,354.73	\$2,249,984.30
July Collections	\$10,955.10	\$20,521.34	\$5,061.85	\$4,773.53	\$481.62	\$848.79	\$29,805.08	\$471.81	\$2,173.59	\$75,092.71
August Collections	\$8,681.40	\$18,087.25	\$4,457.94	\$4,210.85	\$424.16	\$747.50	\$23,619.12	\$392.23	\$1,806.99	\$62,427.44
September Collections	\$9,508.20	\$16,709.10	\$4,123.62	\$3,884.66	\$392.34	\$691.48	\$25,868.52	\$398.42	\$1,835.50	\$63,411.84
October Collections	\$4,960.80	\$7,056.62	\$1,744.92	\$1,637.16	\$166.00	\$292.62	\$13,496.64	\$191.16	\$880.72	\$30,426.64
November Collections	\$8,061.30	\$16,310.71	\$4,020.91	\$3,796.40	\$382.58	\$674.24	\$21,932.04	\$359.34	\$1,655.46	\$57,192.98
December Collections	\$6,614.40	\$8,533.44	\$2,112.32	\$1,977.60	\$200.96	\$354.24	\$17,995.52	\$246.08	\$1,133.76	\$39,168.32
January Collections	\$5,787.60	\$8,527.28	\$2,107.83	\$1,979.13	\$200.54	\$353.47	\$15,746.06	\$225.99	\$1,041.15	\$35,969.05
February Collections	\$7,441.20	\$9,600.12	\$2,376.36	\$2,224.80	\$226.08	\$398.52	\$20,244.96	\$276.84	\$1,275.48	\$44,064.36
March Collections	\$13,848.90	\$17,866.89	\$4,422.67	\$4,140.60	\$420.76	\$741.69	\$37,678.12	\$515.23	\$2,373.81	\$82,008.67
April Collections	\$11,575.20	\$15,230.58	\$3,769.26	\$3,530.47	\$358.60	\$632.11	\$31,492.16	\$433.63	\$1,997.83	\$69,019.84
May Collections	\$18,809.70	\$24,668.30	\$6,105.13	\$5,717.92	\$580.83	\$1,023.84	\$51,174.76	\$703.82	\$3,242.71	\$112,027.01
June Collections	\$16,536.00	\$21,333.60	\$5,280.80	\$4,944.00	\$502.40	\$885.60	\$44,988.80	\$615.20	\$2,834.40	\$97,920.80
Subtotal: Fee Accounts	\$462,641.77	\$736,822.81	\$204,485.99	\$117,007.88	\$33,919.95	\$58,881.82	\$1,306,153.46	\$17,194.15	\$81,606.13	\$3,018,713.96
Accrued Interest	\$1,484.01	\$2,363.49	\$655.93	\$375.32	\$108.80	\$188.87	\$4,189.73	\$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
(July Expenditures)				(\$3,106.66)						(\$3,106.66)
(August Expenditures)				(\$398.70)					(\$278.00)	(\$676.70)
(Sept Expenditures)	(\$56,368.94)								(\$16,870.00)	(\$73,238.94)
(October Expenditures)										\$0.00
(November Expenditures)										\$0.00
(December Expenditures)										\$0.00
(January Expenditures)										\$0.00
(February Expenditures)										\$0.00
(March Expenditures)										\$0.00
(April Expenditures)										\$0.00
(May Expenditures)										\$0.00
(June Expenditures)		(\$482,288.00)								(\$482,288.00)
Subtotal Expenditures	(\$56,368.94)	(\$482,288.00)	\$0.00	(\$3,505.36)	\$0.00	\$0.00	\$0.00	\$0.00	(\$17,148.00)	(\$559,310.30)
Impact Fee Fund Balance June 30, 2023	\$407,756.84	\$256,898.30	\$205,141.92	\$113,877.84	\$34,028.75	\$59,070.69	\$1,310,343.19	\$17,249.30	\$64,719.90	\$2,469,086.74

COMMUNITY WORK PROGRAM (CWP) – WALTON COUNTY, GA¹
20²⁴ – 2028

Category ²	Action/Item	2024	2025	2026	2027	2028	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

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

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

Category ²	Action/Item	2024	2025	2026	2027	2028	Responsible Party	Cost Estimate	Funding Source*	Notes
Parks and Recreation	Between Park New Playground	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				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		<input checked="" type="checkbox"/>				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		<input checked="" type="checkbox"/>				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		<input checked="" type="checkbox"/>				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		<input checked="" type="checkbox"/>				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		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$106,787	88.5% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Parking Lot		<input checked="" type="checkbox"/>				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)		<input checked="" type="checkbox"/>				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)		<input checked="" type="checkbox"/>				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)	<input checked="" type="checkbox"/>					Parks and Recreation Department	\$160,000	37.50% Donation, 62.42% impact fees, 0.08% Local Taxation Sources	150 spaces

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

* 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.