

# **Walton County, Georgia**



## **Capital Improvements Element**

### **2021 Annual Update: Financial Report & Short Term Work Program**

**June 1, 2021**

## 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 Walton County Capital Improvements Element, as adopted by the County on March 1, 2005, with the exception that the updated Schedule of Improvements is based on the

amended CIE that was 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 2020. The required financial information for each public facility appears in the main financial tables.

The Financial Report is based on the Walton County Capital Improvements Element, as adopted by the County on March 1, 2005.

## 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. The CWP is based on the amended Capital Improvements Element, as adopted by the County on July 7, 2020 in Fiscal Year 2021.

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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).

**IMPACT FEES FINANCIAL REPORT – WALTON COUNTY, GA  
Fiscal Year 2020**

WALTON COUNTY		Annual Impact Fee Financial Report - Fiscal Year 2020								
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			
<b>Impact Fee Fund Balance July 1, 2019</b>	\$12.80	\$3,369.07	\$23,166.71	\$154,576.05	\$16,640.79	\$28,427.47	\$282.35	\$12,894.96	\$71,356.21	\$310,726.41
<b>Impact Fees Collected (July 1, 2019 through June 30, 2020)</b>	\$85,987.21	\$124,210.41	\$30,709.16	\$28,822.34	\$2,921.68	\$5,149.82	\$247,354.04	\$3,332.54	\$15,353.65	\$543,840.85
<b>Subtotal: Fee Accounts</b>	<b>\$86,000.01</b>	<b>\$127,579.48</b>	<b>\$53,875.87</b>	<b>\$183,398.39</b>	<b>\$19,562.47</b>	<b>\$33,577.29</b>	<b>\$247,636.39</b>	<b>\$16,227.50</b>	<b>\$86,709.86</b>	<b>\$854,567.26</b>
<b>Accrued Interest</b>	\$49.74	\$73.79	\$31.16	\$106.08	\$11.32	\$19.42	\$143.24	\$9.39	\$50.15	\$494.30
<b>(Impact Fee Refunds)</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>(Expenditures)</b>	\$0.00	\$0.00	\$0.00	(\$54,115.25)	\$0.00	\$0.00	(\$43,809.19)	(\$14,982.00)	(\$37,008.00)	(\$149,914.44)
<b>Impact Fee Fund Balance June 30, 2020</b>	\$86,049.75	\$127,653.27	\$53,907.03	\$129,389.22	\$19,573.79	\$33,596.71	\$203,970.44	\$1,254.89	\$49,752.01	\$705,147.12
<b>Impact Fees Encumbered</b>	\$86,049.75	\$127,653.27	\$53,907.03	\$129,389.22	\$19,573.79	\$33,596.71	\$203,970.44			\$654,140.22

\*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	5,041	2006	2006	\$87,969.75	100%	\$87,969.75		\$87,969.75		
Collection Materials	9,545	2007	2007	\$136,700.43	100%	\$136,700.43		\$136,700.43		
Collection Materials	1,093	2008	2008	\$67,003.36	100%	\$67,003.36		\$67,003.36		
Collection Materials	1,687	2009	2009	\$49,057.96	100%	\$49,057.96		\$49,057.96		
Collection Materials	4,851	2010	2010	\$141,064.68	100%	\$141,064.68		\$59,339.45		
Collection Materials	6,027	2011	2011	\$175,256.97	100%	\$175,256.97		\$1,013.42	\$86,049.75	
Collection Materials	6,355	2012	2012	\$184,793.01	100%	\$184,793.01				
Collection Materials	6,706	2013	2013	\$195,016.33	100%	\$195,016.33				
Collection Materials	7,067	2014	2014	\$205,497.39	100%	\$205,497.39				
Collection Materials	7,457	2015	2015	\$216,837.54	100%	\$216,837.54				
Collection Materials	10,130	2016	2016	\$294,586.35	100%	\$294,586.35				
Collection Materials	10,845	2017	2017	\$315,376.63	100%	\$315,376.63				
Collection Materials	11,604	2018	2018	\$337,455.58	100%	\$337,455.58				
Collection Materials	12,423	2019	2019	\$361,252.72	100%	\$361,252.72				
Collection Materials	13,297	2020	2020	\$386,682.17	100%	\$386,682.17				
Collection Materials	14,231	2021	2021	\$413,829.81	100%	\$413,829.81				
Collection Materials	15,232	2022	2022	\$442,953.40	100%	\$442,953.40				
<i>Subtotal (materials)</i>	<i>143,590</i>									
Recoupment - Excess Square Footage	1,539	2005	--	\$253,948.24	100%	\$253,948.24				
Monroe-Walton expansion (square feet)	14,840	2015	2015	\$2,448,600.00	100%	\$2,448,600.00				
O'Kelly Memorial expansion (square feet)	14,840	2020	2020	\$2,448,600.00	100%	\$2,448,600.00				
W. H. Stanton Memorial expansion (square feet)	7,420	2022	2022	\$1,224,300.00	100%	\$1,224,300.00				
<i>Subtotal (square feet)</i>	<i>38,639</i>									
				<b>\$10,386,782.32</b>		<b>\$10,386,782.32</b>		<b>\$401,084.37</b>	<b>\$86,049.75</b>	

<b>Public Facility: Fire Protection</b>										
<b>Service Area: Unincorporated County plus Between, Good Hope and Walnut Grove</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
Station 2 relocation (square feet)	2,800	2006	2006	\$1,750,000.00	3% (other funding 97% splosts)	\$57,092.26				Delayed from 2006
Station 5 (square feet)	8,500	2008	2008	\$1,487,500.00	100%	\$1,487,500.00			\$127,653.27	
Station 14 (square feet)	10,000	2009	2009	\$1,750,000.00	100%	\$1,750,000.00				
Station 15 (square feet)	8,500	2012	2012	\$1,487,500.00	100%	\$1,487,500.00				
Station 16 (square feet)	8,500	2014	2014	\$1,487,500.00	100%	\$1,487,500.00				Two fire stations built with SPLOST in 2016 & 2017
<i>Subtotal (square feet)</i>	<i>38,300</i>									
Heavy Vehicles	2	2005	2006	\$494,485.00	100%	\$494,485.00		\$494,485.00		Purchase delayed until FY 2007
Crimson Engine	1	2007	2007	\$39,088.00	100%	\$39,088.00		\$39,088.00		Total \$232,500 includes general fund expenditure
Heavy Vehicle	1	2013	2013	\$325,000.00	100%	\$325,000.00				
Heavy Vehicle	1	2014	2014	\$325,000.00	100%	\$325,000.00				
Heavy Vehicle	1	2015	2015	\$325,000.00	100%	\$325,000.00				
Heavy Vehicle	1	2016	2016	\$325,000.00	100%	\$325,000.00				Total \$699,990 for 2 fire trucks from GF
Heavy Vehicle	1	2018	2018	\$325,000.00	100%	\$325,000.00				
Heavy Vehicle	1	2020	2020	\$325,000.00	100%	\$325,000.00				
Heavy Vehicle	1	2022	2022	\$325,000.00	100%	\$325,000.00				
<i>Subtotal (vehicles)</i>	<i>10</i>									
				<b>\$10,771,073.00</b>		<b>\$90,789,165.26</b>		<b>\$533,573.00</b>	<b>\$127,653.27</b>	

<b>Public Facility: County Jail</b>										
<b>Service Area: County-wide</b>										
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
Expansion (square feet)	10,000	2012	2012	\$1,870,000.00	100%	\$1,870,000.00		\$146,410.15	\$53,907.03	Diversion Center Expanded
Expansion (square feet)	8,774	2019	2019	\$1,640,738.00	100%	\$1,640,738.00				
<i>Subtotal (square feet)</i>	<i>18,774</i>									
				<b>\$3,510,738.00</b>		<b>\$3,510,738.00</b>		<b>\$146,410.15</b>	<b>\$53,907.03</b>	

Public Facility: 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
Expansion (square feet)	7,000	2012	2012	\$1,225,000.00	100%	\$1,225,000.00				
Expansion (square feet)	6,076	2019	2019	\$1,063,300.00	100%	\$1,063,300.00	\$54,115.25		\$129,389.22	Good Hope Precinct
<i>Subtotal (square feet)</i>	<i>13,076</i>									
				<b>\$2,288,300.00</b>		<b>\$2,288,300.00</b>	<b>\$54,115.25</b>	<b>\$0.00</b>	<b>\$129,389.22</b>	

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
Expansion (square feet)	1,877	2014	2014	\$334,106.00	100%	\$334,106.00			\$19,573.79	
				<b>\$334,106.00</b>		<b>\$334,106.00</b>		<b>\$0.00</b>	<b>\$19,573.79</b>	

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/Storage Facility (square feet)	3,000	2012	2012	\$525,000.00	71% (other funding 29% splosts)	\$370,486.42				
<i>Subtotal (square feet)</i>	<i>3,000</i>									
Ambulance Box	1	2008	2008	\$70,000.00	100%	\$70,000.00			\$33,596.71	
Ambulance Box	1	2012	2012	\$70,000.00	100%	\$70,000.00				
Ambulance Box	1	2015	2015	\$70,000.00	100%	\$70,000.00				Purchased from donation from Healthtrust
Ambulance Box	1	2019	2019	\$70,000.00	100%	\$70,000.00				
<i>Subtotal (boxes)</i>	<i>4</i>									
				<b>\$280,000.00</b>		<b>\$280,000.00</b>		<b>\$0.00</b>	<b>\$33,596.71</b>	

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
Future Park (acres)	37	2008	2008	\$494,485.00	100%	\$494,485.00		\$494,485.00		Land acquisition began in 2007
Jersey Park	n/a	2008	2009	\$2,690.00	100%	\$2,690.00		\$2,690.00		Engineering
Jerry Booth Park (acres)	12	2008	2008	\$112,484.53	100%	\$112,484.53		\$112,484.53		
Felker Park (acres)	61.5	2011	2011	\$0.00	100%	\$0.00				
Felker Park (acres)	37	2008	2008	\$434,510.59	100%	\$434,510.59		\$434,510.59		Walnut Grove area; 20 acres donated; 17 acres purchased
Future Park (acres)	37.3	2013	2013	\$1,575,000.00	100%	\$1,575,000.00		\$172,993.37	\$203,970.44	
Future Park (acres)	65.7	2015	2015	\$1,379,700.00	100%	\$1,379,700.00				
Future Park (acres)	75	2017	2017	\$1,575,000.00	100%	\$1,575,000.00				
Future Park (acres)	60	2019	2019	\$1,260,000.00	100%	\$1,260,000.00				
Future Park (acres)	75	2021	2021	\$1,575,000.00	100%	\$1,575,000.00				
<i>Subtotal (acres)</i>	<i>460.5</i>									
Ball Fields	4	n/a	n/a	\$1,364,000.00	100%	\$1,364,000.00	\$43,809.19	\$41,280.24		Batting Area West Walton
Football Fields	3	n/a	n/a	\$1,386,000.00	100%	\$1,386,000.00				Ongoing
Soccer Fields	11	n/a	n/a	\$5,005,000.00	100%	\$5,005,000.00				Ongoing
Tennis Courts	30	n/a	n/a	\$1,650,000.00	73% (other funding 27% splosts)	\$1,210,000.00				Ongoing
Gym	1	n/a	n/a	\$1,000,000.00	67% (other funding 33% splosts)	\$666,666.67		\$37,189.00		Equipment at Meridian
Gyms	2	n/a	n/a	\$2,000,000.00	67% (other funding 33% splosts)	\$1,340,000.00				Ongoing
Basketball Courts	20	n/a	n/a	\$840,000.00	65% (other funding 35% splosts)	\$546,000.00				Ongoing
Trails	3	n/a	n/a	\$2,443,148.69	100%	\$2,443,148.69		\$135,995.00		One trail
Playgrounds	4	n/a	n/a	\$640,000.00	100%	\$640,000.00		\$39,834.00		Three playgrounds
Pools	3	n/a	n/a	\$4,500,000.00	67% (other funding 33% splosts)	\$3,000,000.00				Ongoing
Volleyball Courts	2	n/a	n/a	\$68,408.16	100%	\$68,408.16				Ongoing
				<b>\$29,305,426.97</b>		<b>\$26,078,093.64</b>	<b>\$43,809.19</b>	<b>\$1,471,461.73</b>	<b>\$203,970.44</b>	

**COMMUNITY WORK PROGRAM – WALTON COUNTY, GA<sup>1</sup>  
2021 – 2025**

Category	Action/Item						Responsible Party	Cost Estimate	Funding Source*	Notes
Library Services	Collection Materials Purchase	✓					Monroe-Walton County Library System Board	\$67,102.05	91.4% impact fees (net), 8.6% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase		✓				Monroe-Walton County Library System Board	\$67,887.53	91.4% impact fees (net), 8.6% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase			✓			Monroe-Walton County Library System Board	\$68,448.58	91.4% impact fees (net), 8.6% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase				✓		Monroe-Walton County Library System Board	\$68,897.42	91.4% impact fees (net), 8.6% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase					✓	Monroe-Walton County Library System Board	\$68,897.42	91.4% impact fees (net), 8.6% 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
Parks and Recreation	Between Park New Concession Building	✓	✓				Parks and Recreation Department	\$141,406	99.99% impact fees (net), 0.01% Local Taxation Sources	1,200 sf facility

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



Category	Action/Item					Responsible Party	Cost Estimate	Funding Source*	Notes
Parks and Recreation	Between Park New Restroom Building	✓	✓			Parks and Recreation Department	\$90,198	99.95% impact fees (net), 0.05% Local Taxation Sources	319 sf impact fee eligible
Parks and Recreation	Between Park New Picnic Pavilions (2)	✓	✓			Parks and Recreation Department	\$177,512	88.5% impact fees (net), 14.5% Local Taxation Sources	
Parks and Recreation	Between Park New Playground	✓	✓			Parks and Recreation Department	\$406,459	91.14% impact fees (net), 8.86% Local Taxation Sources	
Parks and Recreation	Between Park New Splash Pad	✓	✓			Parks and Recreation Department	\$1,396,480	35.43% impact fees (net), 64.57% Local Taxation Sources	
Parks and Recreation	Between Park New Parking Lot	✓	✓			Parks and Recreation Department	\$180,963	99.92% impact fees (net), .08% Local Taxation Sources	80 spaces
Parks and Recreation	South Walton New Recreation Center	✓	✓			Parks and Recreation Department	\$3,990,000	40.28% impact fees (net), 59.72% Local Taxation Sources	8,459 sf of 21,000 sf impact fee eligible
Parks and Recreation	South Walton New Batting Cage Building	✓	✓			Parks and Recreation Department	\$171,645	99.98% impact fees (net), 0.02% Local Taxation Sources	2,880 sf facility
Parks and Recreation	South Walton New Basketball Court		✓			Parks and Recreation Department	\$106,787	88.5% impact fees (net), 8.6% Local Taxation Sources	
Parks and Recreation	South Walton New Parking Lot	✓	✓			Parks and Recreation Department	\$180,963	99.92% impact fees (net), .08% Local Taxation Sources	80 spaces

Category	Action/Item	Responsible Party					Cost Estimate	Funding Source*	Notes	
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	\$141,406	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	\$30,328	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	\$565,510	99.92% impact fees (net), 0.08% Local Taxation Sources	250 spaces
Animal Control	New Animal Control Vehicle		✓				Animal Control Department	\$27,216	94.47% impact fees (net), 5.53% Local Taxation Sources	
Law Enforcement	New Jail – 84,900 square feet			✓	✓		Sheriff’s Office	\$21,689,403	56.38% impact fees, 43.62% Local Taxation Sources	40,158 sf impact fee eligible
Fire Protection	New Fire Station (81 N.)		✓	✓	✓		Fire Rescue Department	\$2,242,422	35.72% impact fees (net), 64.28% Local Taxation Sources	7,000 sf facility

Category	Action/Item	Responsible Party					Cost Estimate	Funding Source*	Notes
								Total eligible 27,504 sf of 77,000 proposed	
Fire Protection	New Fire Station (Oasis)				✓	Fire Rescue Department	\$2,242,422	35.72% impact fees (net), 64.28% Local Taxation Sources	7,000 sf facility
Fire Protection	New Support Vehicles (2)	✓				Fire Rescue Department	\$106,524	100% impact Fees	
Fire Protection	New Pumper Fire Trucks (2)	✓				Fire Rescue Department	\$970,968	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 Ambulance	✓				Emergency Medical Services Department	\$150,000	64.9% impact fees (net), 35.1% Local Taxation Sources	
Emergency Medical Services	New Ambulance		✓			Emergency Medical Services Department	\$150,000	64.9% impact fees (net), 35.1% Local Taxation Sources	
Emergency Medical Services	Loganville Office & 2 bays (3,500 sf)			✓		Emergency Medical Services Department	\$845,520	64.9% impact fees (net), 35.1% Local Taxation Sources	

Category	Action/Item	Responsible Party					Cost Estimate	Funding Source*	Notes
Emergency Medical Services	Response Vehicle			✓		Emergency Medical Services Department	\$41,000	64.9% impact fees (net), 35.1% Local Taxation Sources	
Emergency Medical Services	Education Facility (2,500 sf)		✓			Emergency Medical Services Department	\$646,800	64.9% impact fees (net), 35.1% Local Taxation Sources	

\* 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.