



Capital Improvements Element

2017 Annual Update:

Financial Report & Community Work Program

Thomas County, GA

Adopted: May 9, 2017

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) and the Department of Community Affairs (DCA) documents *Development Impact Fee Compliance Requirements* and *Minimum Standards and Procedures for Local Comprehensive Planning*. These three documents dictate the essential elements of an Annual Update, specifically the inclusion of a financial report and a 5-Year Work Program.

According to DCA's 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 revisions of 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))

This Annual Update itself is based on the last Thomas County Annual Update Report, as adopted by the County on June 28, 2016.

Financial Report

The Financial Report included in this document is based on the requirements of 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 required financial information for each public facility category appears in the main financial table (page 2); service area designations appear in the project tables that follow (pages 3 through 5).

The County's fiscal year runs from January 1 to December 31.

Schedule of Improvements

In addition to the financial report, the City has prepared a five-year schedule of improvements—a community work program (CWP)—as specified in DCA's Compliance Requirements (Chapter 110-12-2-.03(2)(c)), which

states that local governments that have a CIE must "update their entire Short Term [i.e., Community] Work Programs annually."¹

According to DCA's requirements,² the CWP must include:

- Brief description of the activity;
- Legal authorization, if applicable;
- Timeframe for initiating and completing 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 updated Community Work Program portion of this document, beginning on page 6.

¹ Note that DCA's Compliance Requirements specify that the work program is to meet the requirements of Chapter 110-12-1-.04(7)(a), which is a reference to the work program requirements in a previous version of the *Minimum Standards and Procedures for Local Comprehensive Planning*. The correct current description is found at Chapter 110-12-1-.04(2)(b)1.

² Chapter 110-12-1-.03(3).

**IMPACT FEES FINANCIAL REPORT – THOMAS COUNTY, GA
Fiscal Year 2016**

Thomas County, GA	Annual Impact Fee Financial Report - Fiscal Year 2016						
Public Facility	Parks & Recreation	Fire Protection	Sheriff's Office	EMS	911	Administration	TOTAL
Impact Fee Fund Balance January 1, 2016	\$ 285,935.86	\$ 67,224.87	\$ 35,951.03	\$ 45,089.90	\$ 6,726.44	\$ 15,156.19	\$ 456,084.29
Impact Fees Collected (January 1, 2016 through December 31, 2016)	\$11,419.96	\$18,327.78	\$1,260.40	\$2,298.62	\$2,753.56	\$1,081.92	\$37,142.24
Other Revenue	-	-	-	-	-	-	\$ -
Subtotal: Fee Accounts	\$ 297,355.82	\$ 85,552.65	\$ 37,211.43	\$ 47,388.52	\$ 9,480.00	\$ 16,238.11	\$ 493,226.53
Accrued Interest	434.14	124.91	54.33	69.19	13.84	23.70	\$720.11
(Impact Fee Refunds)	-	-	-	-	-	-	\$ -
(Expenditures)	-	(22,329.60)	-	-	-	-	\$ (22,329.60)
Impact Fee Fund Balance December 31, 2016	\$ 297,789.96	\$ 63,347.96	\$ 37,265.76	\$ 47,457.71	\$ 9,493.84	\$ 16,261.81	\$ 471,617.04
Impact Fees Encumbered	\$ 297,789.96	\$ 63,347.96	\$ 37,265.76	\$ 47,457.71	\$ 9,493.84		\$ 455,355.23

Public Facility:		Parks & Recreation						
Service Area:		County-wide						
Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees*	Impact Fees Expended FY 2016	Impact Fees Encumbered	Status/Remarks
New Park (40 acres)	2028	2030	\$ 1,022,912.77	100.0%	\$ 1,022,912.77	\$ -	\$ 57,789.96	
Picnic Grounds	2028	2030	\$ 65,822.74	95%	\$ 62,531.60	-		
Shelters	2028	2030	\$ 131,645.47	74%	\$ 97,417.65	-		
Playgrounds	2028	2030	\$ 175,740.32	95%	\$ 166,953.30	-		
Trails	2028	2030	\$ 367,457.03	32%	\$ 117,586.25	-		
Fitness Course	2028	2030	\$ 351,480.63	21%	\$ 73,810.93	-		
Tennis Courts	2028	2030	\$ 87,870.16	32%	\$ 28,118.45	-		
Basketball Courts	2028	2030	\$ 134,201.70	79%	\$ 106,019.34	-		
Soccer Fields	2028	2030	\$ 726,925.85	42%	\$ 305,308.86	-		
Baseball Fields	2028	2030	\$ 544,794.98	84%	\$ 457,627.78	-		
Multiuse Fields	2028	2030	\$ 678,996.68	21%	\$ 142,589.30	-		
Gazebos	2028	2030	\$ 44,733.90	21%	\$ 9,394.12	-		
Shooting Range	2017	2018	\$ 1,500,000.00	16%	\$ 240,000.00		\$ 240,000.00	
			\$ 5,832,582.22		\$ 2,830,270.36	\$ -	\$ 297,789.96	

* Updated net present value (NPV) of future costs; County share, excluding credits.
NOTE: For projects that are not 100% impact fee funded, funding may be provided from the General Fund, grants or in-kind assistance, or other local taxation sources, as determined during the annual budget adoption process.

Public Facility:		Fire Protection						
Service Area:		County-wide excluding Thomasville						
Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees*	Impact Fees Expended FY 2016	Impact Fees Encumbered	Status/Remarks
Fire Substation 1	2018	2018	\$ 63,922.46	100.0%	\$ 63,922.46	\$ -	\$ 41,018.36	
Fire Substation 2 & 3	2019	2019	\$ 130,754.58	100.0%	\$ 130,754.58			
Fire Substation 4 & 5	2020	2020	\$ 133,730.47	100.0%	\$ 133,730.47			
Fire Substation 6 & 7	2021	2021	\$ 149,931.55	100.0%	\$ 149,931.55	-		
Fire Substation 8 & 9	2022	2022	\$ 156,667.29	100.0%	\$ 156,667.29	-		
Training Facility (2796 sf)	2020	2023	\$ 678,023.92	100.0%	\$ 678,023.92	-		
2011 Pierce Pumper	2012	2024	\$ 223,296.00	100.0%	\$ 223,296.00	22,329.60	22,329.60	Purchased 2012
Fire Trucks (2)	2018	2019	\$ 667,649.23	100.0%	\$ 667,649.23	-		
Fire Trucks (2)	2019	2020	\$ 679,521.09	100.0%	\$ 679,521.09	-		
General Vehicles (1)	2020	2021	\$ 168,510.40	100.0%	\$ 168,510.40			
Fire Trucks (1)	2024	2025	\$ 371,061.48	100.0%	\$ 371,061.48			
General Vehicles (1)	2025	2028	\$ 184,034.67	100.0%	\$ 184,034.67			
Fire Trucks (1)	2028	2030	\$ 398,166.04	100.0%	\$ 398,166.04	-		
General Vehicles (1)	2030	2032	\$ 200,989.14	100.0%	\$ 200,989.14	-		
Fire Trucks (1)	2032	2033	\$ 427,250.49	57.1%	\$ 243,829.86	-		
General Vehicles (1)	2033	2034	\$ 211,902.63	28.5%	\$ 60,465.92	-		
			\$ 4,845,411.44		\$ 4,510,554.11	\$ 22,329.60	\$ 63,347.96	

* Updated net present value (NPV) of future costs; County share, excluding credits.

NOTE: For projects that are not 100% impact fee funded, funding may be provided from the General Fund, the Fire District taxes, or other local taxation sources, as determined during the annual budget adoption process.

Public Facility:		Sheriff's Office						
Service Area:		County-wide						
Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees*	Impact Fees Expended FY 2016	Impact Fees Encumbered	Status/Remarks
Expansion (5339 sf)	2015	2017	\$ 2,068,065.02	24.8%	\$ 512,439.59	\$ -	\$ 37,265.76	Underway
			\$ 2,068,065.02		\$ 512,439.59	\$ -	\$ 37,265.76	

* Updated net present value (NPV) of future costs; County share, excluding credits.
NOTE: For projects that are not 100% impact fee funded, funding may be provided from the General Fund, SPLOST, or other local taxation sources, as determined during the annual budget adoption process.

Public Facility:		Emergency Medical Services						
Service Area:		County-wide						
Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees*	Impact Fees Expended FY 2016	Impact Fees Encumbered	Status/Remarks
Ambulance	2020	2020	\$ 144,501.01	100.0%	\$ 144,501.01	\$ -	\$ 47,457.71	
EMS Facility (2000 sf)	2021	2023	\$ 468,946.10	100.0%	\$ 468,946.10	-		
Ambulance	2028	2028	\$ 166,382.47	100.0%	\$ 166,382.47	-		
EMS Facility (1808 sf)	2031	2033	\$ 463,858.13	100.0%	\$ 463,858.13	-		
Ambulance	2032	2032	\$ 178,536.04	30.4%	\$ 54,363.13	-		
			\$ 1,422,223.75		\$ 1,298,050.84	\$ -	\$ 47,457.71	

* Updated net present value (NPV) of future costs; County share, excluding credits.
NOTE: For projects that are not 100% impact fee funded, funding may be provided from the General Fund, the Emergency Services Fund, or other local taxation sources, as determined during the annual budget adoption process.

Public Facility:		Emergency Communications (911)						
Service Area:		County-wide						
Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees*	Impact Fees Expended FY 2016	Impact Fees Encumbered	Status/Remarks
New 911 Center (6,480 sf)	2015	2017	\$ 1,927,999.12	53.8%	\$ 1,036,299.53	\$ -	\$ 9,493.84	Underway
Expansion (1,358 sf)	2025	2025	\$ 454,098.71	100.0%	\$ 454,098.71	\$ -	\$ -	
			\$ 2,382,097.83		\$ 1,490,398.24	\$ -	\$ 9,493.84	

* Updated net present value (NPV) of future costs; County share, excluding credits.
NOTE: For projects that are not 100% impact fee funded, funding may be provided from the General Fund, the 911 Fund, or other local taxation sources, as determined during the annual budget adoption process.

**2017-2021 COMMUNITY WORK PROGRAM
THOMAS COUNTY, GA**

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
Urban Service Area Boundary								
1. Red Hills Region Greenbelt and Conservation Easements Sub-division	X					Planning Director, and the Tall Timbers Research Station	Primarily a staff function	General Fund; in-kind assistance from Tall Timbers
2. Rural Mobile Home Park Improvement Program	X					Board of Commissioners, Planning Director, PLUS Commission	Unknown	CDBG grant with local match
Fire Department								
1. Pierce Pumper	X	X	X	X	X	Fire Department	\$223,296 in annual loan payments	100% Impact fees
2. Fire Trucks (2)		X	X			Fire Department	\$667,649	Impact fees, Fire District Taxes
3. Fire Trucks (2)			X	X		Fire Department	\$679,521	Impact fees, Fire District Taxes
4. Heavy Rescue Truck		X				Fire Department	\$115,000	Fire District Taxes

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
5. General Operations Vehicle (1)				X	X	Fire Department	\$168,510	Impact Fees, Fire District Taxes
6. Mobile Command				X		Fire Department	\$250,000	Fire District Taxes
7. New Fire Substation 1		X				Fire Department	\$63,922	Impact fees, Fire District Taxes
8. New Fire Substations 2 & 3			X			Fire Department	\$130,755	Impact fees, Fire District Taxes
9. New Fire Substations 4 & 5				X		Fire Department	\$133,730	Impact fees, Fire District Taxes
10. New Fire Substations 6 & 7					X	Fire Department	\$149,932	Impact fees, Fire District Taxes
11. Training Facility				X	X	Fire Department	\$678,024	Impact fees, Fire District Taxes
911/Dispatch								
1. Computers (6)	X					E-911	Unknown	911 Fund

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
2. New 911 Center/software upgrade	X					E-911	\$1,927,999	53.8% impact fees, 911 Fund
Fleet Maintenance Shop								
1. New Shop		X				Shop Superintendent	\$500,000	General Fund
Sheriff's Office								
1. Expansion	X					Sheriff's Office	\$2,068,065	SPLOST w/24.8% impact Fees
EMS								
1. New Ambulances				X		EMS Department	\$144,501	Impact Fees, Emergency Services Fund
2. Supervision Vehicle				X		EMS Department	\$25,000	Emergency Services Fund
3. Sub Station				X		EMS Department	\$200,000	Emergency Services Fund
4. Extrication Equipment	X					EMS Department	\$50,000	Emergency Services Fund

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
5. Computers	X	X				EMS Department	\$20,000	Emergency Services Fund
6. Cardiac Monitors	X					EMS Department	\$54,000	Emergency Services Fund
7. EMS Facility (2000 sf)					X	EMS Department	\$468,946	Impact Fees, Emergency Services Fund
Building Inspections								
1. New vehicle		X				Building inspections	\$48,000	General Fund
2. New computers		X				Building inspections	\$8,000	General Fund
3. Software - GIS equipment		X				Building inspections	\$6,000	General Fund
4. Office space, equipment and furnishings		X				Bldg inspections and Planning & Zoning	\$90,000	General Fund
Tax Assessor								
1. New vehicles		X				Board of Assessors	\$54,000	General Fund

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
2. Server Update		X				Board of Assessors	\$6,500	General Fund
3. New computers		X				Board of Assessors	\$10,000	General Fund
4. Storage devices		X				Board of Assessors	\$1,000	General Fund
5. GIS Software for information sharing		X				Board of Assessors	\$3,600	General Fund
Clerk of the Superior Court								
1. Data exchange technology to better interface with the DA, Sheriff, Magistrate, and Judges		X				Clerk of Court	\$25,000 per department	General Fund
2. Record storage if need not adequately met by the new courthouse				X		Clerk of Court	\$150,000	General Fund
Magistrate Court								
1. Computer software for electronic filing; Magistrate Court Web Page	X					Magistrate	\$15,000	General Fund

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
2. Security Systems for office to limit access		X				Magistrate	\$7,000	General Fund
3. Automation for application for warrants and first appearances, trials, and sentencing		X				Magistrate	\$12,000	General Fund
4. New cars for constable (2)		X				Magistrate	\$35,000	General Fund
Other Departments								
1. Shooting Range	X	X				Board of Commissioners	\$1,500,000	17.7% (NPV) impact fees, 0.4% General Fund, 28.5% in-kind assistance, 53.3% State WRD
2. Building Maintenance - 2 new truck bays, 1 new storage building		X				Shop Superintendent	\$100,000	General Fund
3. Rework addition to the Prison phase 1 new administration and kitchen		X				Warden	\$1,824,000	General Fund

Project or Activity	2017	2018	2019	2020	2021	Responsible Party	Cost Estimate	Funding Source*
4. Health Department - Expansion and remodeling	X					Building Superintendent	\$150,000	General Fund
5. Hill Building - Remodeling and AC upgrade	X					Building Superintendent	\$500,000	General Fund

*Local Taxation Sources include but are not limited to the County General Fund, Force Account (GF), the various Capital Projects Funds or other County taxation sources, as determined during the annual budget adoption process.