



Capital Improvements Element

2019 Annual Update:

Financial Report & Community Work Program

Thomas County, GA

Draft: March 12, 2019

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 Thomas County Capital

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

Improvements Element, as most recently adopted by the County.

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

requirements in a previous version of the *Minimum Standards and Procedures for Local Comprehensive Planning*. The correct current

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.

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 2018

Thomas County, GA	Annual Impact Fee Financial Report - Fiscal Year 2018						
Public Facility	Parks & Recreation	Fire Protection	Sheriff's Office	EMS	911	Administration	TOTAL
Impact Fee Fund Balance January 1, 2018	\$ 317,076.91	\$ 92,773.92	\$ 39,410.63	\$ 51,293.82	\$ 13,914.70	\$ 18,045.00	\$ 532,514.98
Impact Fees Collected (January 1, 2018 through December 31, 2018)	\$ 15,392.12	\$ 24,702.66	\$ 1,698.80	\$ 3,098.14	\$ 3,711.32	\$ 1,458.24	\$ 50,061.28
Other Revenue & Adjustments*	496.51	796.85	54.80	99.94	119.72	97.04	\$ 1,664.86
Subtotal: Fee Accounts	\$ 332,965.54	\$ 118,273.43	\$ 41,164.23	\$ 54,491.90	\$ 17,745.74	\$ 19,600.28	\$ 584,241.12
Accrued Interest	1,767.19	627.73	218.48	289.21	94.18	104.03	\$3,100.82
(Impact Fee Refunds)	(248.26)	(398.43)	(27.40)	(49.97)	(59.86)	(23.52)	\$ (807.44)
(Expenditures)	-	-	-	-	-	-	\$ -
Impact Fee Fund Balance December 31, 2018	\$ 334,484.47	\$ 118,502.73	\$ 41,355.31	\$ 54,731.14	\$ 17,780.06	\$ 19,680.79	\$ 586,534.50
Impact Fees Encumbered	\$ 334,484.47	\$ 118,502.73	\$ 41,355.31	\$ 54,731.14	\$ 17,780.06		\$ 566,853.71

* Adjustments due to Audit revisions plus \$50 to Administration for returned check fees collected from feepayors.

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 2018	Impact Fees Encumbered	Status/Remarks
New Park (40 acres)	2028	2030	\$ 1,022,912.77	100.0%	\$ 1,022,912.77	\$ -	\$ 94,484.47	
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	2019	\$ 1,500,000.00	16%	\$ 240,000.00	-	\$ 240,000.00	Underway
			\$ 5,832,582.22		\$ 2,830,270.36	\$ -	\$ 334,484.47	

* 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 2018	Impact Fees Encumbered	Status/Remarks
Fire Substation 1	2019	2019	\$ 63,922.46	100.0%	\$ 63,922.46	\$ -	\$ 63,922.46	
Fire Substation 2 & 3	2019	2019	\$ 130,754.58	100.0%	\$ 130,754.58		\$ 54,580.28	
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	2017	\$ 223,296.00	100.0%	\$ 223,296.00	-		Completed
Fire Trucks (2)	2019	2020	\$ 667,649.23	100.0%	\$ 667,649.23	-		
Fire Trucks (2)	2020	2021	\$ 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	\$ -	\$ 118,502.73	

* 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 2018	Impact Fees Encumbered	Status/Remarks
Expansion (5339 sf)	2015	2017	\$ 2,068,065.02	24.8%	\$ 512,439.59	\$ -	\$ 41,355.31	Completed
			\$ 2,068,065.02		\$ 512,439.59	\$ -	\$ 41,355.31	

* 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 2018	Impact Fees Encumbered	Status/Remarks
Ambulance	2020	2020	\$ 144,501.01	100.0%	\$ 144,501.01	\$ -	\$ 54,731.14	
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	\$ -	\$ 54,731.14	

* 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 2018	Impact Fees Encumbered	Status/Remarks
New 911 Center (6,480 sf)	2015	2017	\$ 1,927,999.12	53.8%	\$ 1,036,299.53	\$ -	\$ -	Completed
Expansion (1,358 sf)	2025	2025	\$ 454,098.71	100.0%	\$ 454,098.71	\$ -	\$ 17,780.06	
			\$ 2,382,097.83		\$ 1,490,398.24	\$ -	\$ 17,780.06	

* 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.

**2019-2023 COMMUNITY WORK PROGRAM
THOMAS COUNTY, GA**

Impact Fee Projects only, based on current CIE

Project or Activity	2019	2020	2021	2022	2023	Responsible Party	Cost Estimate	Funding Source*
Fire Department								
1. Fire Trucks (2)	X	X				Fire Department	\$667,649	Impact fees, Fire District Taxes
2. Fire Trucks (2)		X	X			Fire Department	\$679,521	Impact fees, Fire District Taxes
3. General Operations Vehicle (1)		X	X			Fire Department	\$168,510	Impact Fees, Fire District Taxes
4. New Fire Substation 1	X					Fire Department	\$63,922	Impact fees, Fire District Taxes
5. New Fire Substations 2 & 3	X					Fire Department	\$130,755	Impact fees, Fire District Taxes
6. New Fire Substations 4 & 5		X				Fire Department	\$133,730	Impact fees, Fire District Taxes

Project or Activity	2019	2020	2021	2022	2023	Responsible Party	Cost Estimate	Funding Source*
7. New Fire Substations 6 & 7			X			Fire Department	\$149,932	Impact fees, Fire District Taxes
8. New Fire Substations 8 & 9				X			\$156,667	Impact fees, Fire District Taxes
9. Training Facility		X	X	X	X	Fire Department	\$678,024	Impact fees, Fire District Taxes
EMS								
1. New Ambulances		X				EMS Department	\$144,501	Impact Fees, Emergency Services Fund
2. EMS Facility (2000 sf)			X	X	X	EMS Department	\$468,946	Impact Fees, Emergency Services Fund
Other Departments								
1. Shooting Range	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

*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.