



# Capital Improvements Element

## **2020 Annual Update: FY 2020 Financial Report & Community Work Program**

## **McDonough, Georgia**

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**ROSS+associates**

urban planning & plan implementation

in association with HatleyPlans, LLC

This CIE Annual Update covers the fiscal year 2019, and is initially based on the *Capital Improvements Element* adopted by the City in 2003, and subsequently amended March 18, 2019.

The City's fiscal year runs from July 1 through June 30.

This 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 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 schedule of improvements.

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))

### 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(c))

The required financial information for each public facility category appears in the main financial table (page 2); all of the public facility categories have a single, city-wide service area. The status of all impact fee projects, by public facility category, is shown on the tables beginning on page 3.

requirements in a previous version of the *Standards and Procedures for Local Comprehensive*

### 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."<sup>1</sup>

According to DCA's requirements,<sup>2</sup> the CWP must include:

- A brief description of the activity;
- Legal authorization, if applicable;
- 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 beginning on page 6.

*Planning*. The correct current description is found at Chapter 110-12-1-.04(2)(b)1.

<sup>2</sup> Chapter 110-12-1-.03(3).

<sup>1</sup> 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

### IMPACT FEE FINANCIAL REPORT

City of McDonough GA	Annual Impact Fee Financial Report - Fiscal Year 2020					
Public Facility	Fire Department	Police Department	Parks & Recreation	CIE Cost Recovery	Administration	TOTAL
Service Area	City-wide	City-wide	City-wide			
<b>Impact Fee Fund Balance June 30, 2019</b>	\$ 376,858.65	\$ 389,346.98	\$ 584,288.58	\$ (24,246.62)	\$ 13,595.63	\$ 1,339,843.21
<b>Impact Fees Collected (July 1, 2019 through June 30, 2020)</b>	\$ 94,456.08	\$ 100,459.48	\$ 116,885.42	\$ 643.55	\$ 9,331.51	\$ 321,776.04
<b><i>Subtotal: Fee Accounts</i></b>	<b>\$ 471,314.73</b>	<b>\$ 489,806.46</b>	<b>\$ 701,173.99</b>	<b>\$ (23,603.07)</b>	<b>\$ 22,927.13</b>	<b>\$ 1,661,619.25</b>
<b>Accrued Interest</b>	\$ 1,177.26	\$ 1,252.08	\$ 1,456.81	\$ 8.02	\$ 116.30	\$ 4,010.47
<b>(Impact Fee Refunds)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(Expenditures)</b>	\$ 280,820.58	\$ 491,058.55	\$ 156,714.27	\$ 1,835.80	\$ 8,400.00	\$ 938,829.20
<b>Impact Fee Fund Balance June 30, 2020</b>	\$ 191,671.40	\$ -	\$ 545,916.53	\$ (25,430.85)	\$ 14,643.43	\$ 726,800.52
<b>Impact Fees Encumbered</b>	\$ 191,671.40	\$ -	\$ 545,916.53			\$ 737,587.93

**Note:** The beginning fund balances for the Fire and Police Departments reflect the percentage of the previous Public Safety balance based on the percentage of the total that was based on the actual projects for which each was collected.

**Public Facility: Fire Stations and Equipment**  
**Responsible Party:** Fire Department  
**Service Area:** Citywide

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	FY 2020 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
Storage Building Expansion	2020	2020	\$ 22,302.65	100.00%	\$ 22,302.65			
Brush Truck	2020	2020	\$ 202,625.59	100.00%	\$ 202,625.59			
Command Vehicle	2020	2020	\$ 194,520.57	100.00%	\$ 194,520.57			
Rescue ATV	2019	2019	\$ 19,452.06	100.00%	\$ 19,452.06			
Station 53	2020	2021	\$ 3,719,584.54	100.00%	\$ 3,719,584.54	\$ 280,820.58	\$ 191,671.40	Underway
Ladder Truck	2021	2021	\$ 872,464.04	100.00%	\$ 872,464.04			
Pumper Truck	2021	2021	\$ 359,249.90	100.00%	\$ 359,249.90			
Brush Truck	2021	2021	\$ 205,285.66	100.00%	\$ 205,285.66			
Administrative Vehicle	2023	2023	\$ 33,564.21	100.00%	\$ 33,564.21			
Pumper Truck	2030	2030	\$ 409,298.09	100.00%	\$ 409,298.09			
Ladder Truck	2030	2030	\$ 872,464.04	100.00%	\$ 872,464.04			
Command Vehicle	2030	2030	\$ 98,537.12	100.00%	\$ 98,537.12			
New Future Station	2030	2030	\$ 1,654,302.44	100.00%	\$ 1,654,302.44			
Administrative Vehicle	2034	2034	\$ 40,288.09	100.00%	\$ 40,288.09			
Administrative Vehicle	2040	2040	\$ 43,567.48	100.00%	\$ 43,567.48			
			<b>\$ 8,747,506.48</b>		<b>\$ 8,747,506.48</b>	<b>\$ 280,820.58</b>	<b>\$ 191,671.40</b>	

\* All dollar amounts are Net Present Value

**Public Facility: Police Buildings and Equipment**  
**Responsible Party:** Police Department  
**Service Area:** Citywide

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	FY 2020 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
Storage Building Expansion	2020	2020	\$ 51,904.35	100.00%	\$ 51,904.35			
Simpson Street Precinct	2019	2021	\$ 582,910.17	100.00%	\$ 582,910.17	491,058.55		Underway
Vehicle	2020	2020	\$ 35,459.48	100.00%	\$ 35,459.48			
Emergency Power Systems	2019	2019	\$ 101,312.80	100.00%	\$ 101,312.80			
Station 53	2020	2021	\$ 2,002,852.76	100.00%	\$ 2,002,852.76			
Vehicle	2022	2022	\$ 36,396.61	100.00%	\$ 36,396.61			
Vehicle	2024	2024	\$ 37,358.51	100.00%	\$ 37,358.51			
Law Enforcement Complex Phase I	2025	2025	\$ 2,656,479	100.00%	\$ 2,656,478.63			
Vehicle	2026	2026	\$ 38,849.24	100.00%	\$ 38,849.24			
Vehicle	2028	2028	\$ 39,875.96	100.00%	\$ 39,875.96			
Vehicle	2031	2031	\$ 41,467.13	100.00%	\$ 41,467.13			
Law Enforcement Complex Phase II	2033	2033	\$ 3,225,782	100.00%	\$ 3,225,781.97			
Vehicle	2033	2033	\$ 42,563.04	100.00%	\$ 42,563.04			
Vehicle	2036	2036	\$ 44,261.44	100.00%	\$ 44,261.44			
Vehicle	2038	2038	\$ 45,431.20	100.00%	\$ 45,431.20			
Vehicle	2040	2040	\$ 46,631.86	100.00%	\$ 46,631.86			
			<b>\$ 9,029,535.15</b>		<b>\$ 9,029,535.15</b>	<b>\$ 491,058.55</b>	<b>\$ -</b>	

\* All dollar amounts are Net Present Value

**Public Facility: Parks & Recreation**  
**Responsible Party:** Public Services Department  
**Service Area:** Citywide

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	FY 2020 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
<b>Under CIE adopted in 2003</b>								
Park B Facility Expansion (Avalon)	2018	2020	\$ 2,000,000.00	100.00%	\$ 2,000,000.00	\$ 122,580.00		
Park C Facility Expansion (Alexander)	2018	2020	\$ 1,330,000.00	100.00%	\$ 1,330,000.00	\$ 1,147.49		
Future Park D (Hope Park)	2018	2020	\$ 535,000.00	100.00%	\$ 535,000.00	\$ 14,236.78		
<b>Under CIE adopted March 18, 2019</b>								
Park Acres	2025	2040	\$ 17,097,495.74	100.00%	17,097,495.74			
Baseball/Softball Fields	**	**	\$ 4,348,423.80	96.96%	4,216,123.71			
Batting Cages	**	**	\$ 21,028.31	100.00%	21,028.31			
Football Fields	**	**	\$ 884,831.71	100.00%	884,831.71			
Multi-Purpose Fields	**	**	\$ 289,960.63	100.00%	289,960.63			
Tennis Courts	**	**	\$ 1,740,749.50	96.96%	1,687,775.87			
Pickleball Courts	2020	2021	\$ 394,280.75	42.11%	166,023.53		\$ 166,023.53	6 Courts
Basketball Courts (Full Court)	**	**	\$ 290,289.20	96.96%	281,456.23			
Basketball Courts (Half Court)	**	**	\$ 48,381.53	72.72%	35,182.03			
Playgrounds	2020	2021	\$ 1,514,530.92	93.49%	1,416,006.87		\$ 159,434.48	1 Playground
Pavilions	2020	2021	\$ 484,636.75	100.00%	484,636.75		\$ 96,927.35	1 Pavilion
Restroom Buildings	2020	2022	\$ 149,485.34	100.00%	149,485.34		\$ 74,742.67	1 Restroom Bldg
Concessions Stands	**	**	\$ 93,428.34	72.72%	67,939.11			
Restroom/Concessions/Storage	2020	2020	\$ 603,690.79	96.96%	585,321.58			
Storage Buildings	**	**	\$ 215,603.85	72.72%	156,782.57			
Band Shell/Amphitheaters	2020	2021	\$ 1,068,066.16	63.15%	674,470.87			
Splash Pad	2020	2020	\$ 440,773.02	72.72%	320,520.83			
Disc Golf Courses	2020	2020	\$ 147,875.82	42.10%	62,258.85	\$ 18,750.00	\$ 43,508.85	Complete project
Walking Trails	2020	2021	\$ 385,029.58	100.00%	385,029.58			
Benches	2020	2021	\$ 29,571.06	96.96%	28,671.26		\$ 3,822.84	2 benches
Parking Spaces	2020	2021	\$ 4,529,135.81	99.98%	4,528,240.50			
			<b>\$ 34,777,268.61</b>		<b>\$ 33,539,241.86</b>	<b>\$ 156,714.27</b>	<b>\$ 544,459.72</b>	

\* All dollar amounts are Net Present Value

\*\* Not yet programmed.

**2020-2024 COMMUNITY WORK PROGRAM**  
**Impact Fee Projects only, based on CIE of April 2003**

The following impact fee funded projects are contained in this Capital Improvements Element Annual Update Report and amend the Community Work Program contained in the McDonough portion of the Henry County Joint Comprehensive Plan.

Category	Action/Item	2020	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Fire Protection	Storage Building Expansion (Fire Dept. portion)	✓					Fire Department	\$ 22,302.65	100% Impact Fees
Fire Protection	Brush Truck	✓					Fire Department	\$ 202,625.59	100% Impact Fees
Fire Protection	Command Vehicle	✓					Fire Department	\$ 194,520.57	100% Impact Fees
Fire Protection	Station 53 (Fire Dept. portion)	✓	✓				Fire Department	\$ 3,719,584.54	100% Impact Fees
Fire Protection	Ladder Truck		✓				Fire Department	\$ 872,464.04	100% Impact Fees
Fire Protection	Pumper Truck		✓				Fire Department	\$ 359,249.90	100% Impact Fees
Fire Protection	Brush Truck		✓				Fire Department	\$ 205,285.66	100% Impact Fees



Category	Action/Item	2020	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Fire Protection	Administrative Vehicle				✓		Fire Department	\$ 33,564.21	100% Impact Fees
Law Enforcement	Storage Building Expansion (Police Dept. portion)	✓					Police Department	\$ 51,904.35	100% Impact Fees
Law Enforcement	Simpson St. Precinct	✓	✓				Police Department	\$ 582,910.17	100% Impact Fees
Law Enforcement	Police Vehicle	✓					Police Department	\$ 35,459.48	100% Impact Fees
Law Enforcement	Station 53 (Police Dept. portion)	✓	✓				Police Department	\$ 2,002,852.76	100% Impact Fees
Law Enforcement	Police Vehicle			✓			Police Department	\$ 36,396.61	100% Impact Fees
Law Enforcement	Police Vehicle					✓	Police Department	\$ 37,358.51	100% Impact Fees
Parks & Recreation	2 Pickleball Courts, Jonesboro Road Park	✓					Public Works Department	\$ 97,600.00	42.11% Impact Fees; SPLOST
Parks & Recreation	2 Pickleball Courts, Jonesboro Road Park		✓				Public Works Department	\$ 97,600.00	42.11% Impact Fees; SPLOST
Parks & Recreation	Playground, Avalon Park	✓					Public Works Department	\$ 160,674.00	93.49% Impact Fees; SPLOST

Category	Action/Item	2020	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Parks & Recreation	Playground, Jonesboro Rd. Park		✓				Public Works Department	\$ 160,674.00	93.49% Impact Fees; SPLOST
Parks & Recreation	Pavilion, Avalon Park	✓					Public Works Department	\$ 71,980.00	100% Impact Fees
Parks & Recreation	Pavilion, Alexander Park West	✓					Public Works Department	\$ 71,980.00	100% Impact Fees
Parks & Recreation	Pavilion, Jonesboro Road Park		✓				Public Works Department	\$ 71,980.00	100% Impact Fees
Parks & Recreation	Restroom Building, Avalon Park	✓					Public Works Department	\$ 63,440.00	100% Impact Fees
Parks & Recreation	Restroom Building, Jonesboro Road Park			✓			Public Works Department	\$ 63,440.00	100% Impact Fees
Parks & Recreation	Restroom/Concessions Building, Avalon Park	✓					Public Works Department	\$ 170,800.00	96.96% Impact Fees; SPLOST
Parks & Recreation	Band Shell / Amphitheater, Avalon Park	✓					Public Works Department	\$ 396,500.00	63.15% Impact Fees; SPLOST
Parks & Recreation	Band Shell / Amphitheater, Alexander Park West		✓				Public Works Department	\$ 396,500.00	63.15% Impact Fees; SPLOST
Parks & Recreation	Splash Pad, Avalon Park	✓					Public Works Department	\$ 327,326.00	72.72% Impact Fees; SPLOST

Category	Action/Item	2020	2021	2022	2023	2024	Responsible Party	Cost Estimate	Funding Source
Parks & Recreation	Disc Golf Course, Alexander Park West	✓					Public Works Department	\$ 54,900.00	42.10% Impact Fees; SPLOST
Parks & Recreation	Walking Trail, Avalon Park	✓					Public Works Department	\$ 142,965.00	100% Impact Fees
Parks & Recreation	Walking Trail, Jonesboro Road Park		✓				Public Works Department	\$ 142,965.00	100% Impact Fees
Parks & Recreation	6 Benches, Avalon Park	✓					Public Works Department	\$ 8,784.00	96.96% Impact Fees; SPLOST
Parks & Recreation	5 Benches, Jonesboro Road Park		✓				Public Works Department	\$ 7,320.00	96.96% Impact Fees; SPLOST
Parks & Recreation	275 Parking Spaces (total), Avalon West and Alexander Park West	✓					Public Works Department	\$ 637,450.00	99.98% Impact Fees; SPLOST
Parks & Recreation	150 Parking Spaces, Jonesboro Road Park		✓				Public Works Department	\$ 347,700.00	99.98% Impact Fees; SPLOST