




Capital Improvements Element

2025 Annual Update:

FY24 Financial Report & 2026-2030 Community Work Program

City of Milton, Georgia

TRANSMITTAL DRAFT

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 *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))

This Annual Update itself is based on the City of Milton's *Capital Improvements Element*, as amended by the City on July 8, 2024.

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); each of the public facility categories has a single, city-wide service area. The status of all impact fee projects, by public facility category, is shown on the tables on pages 4, 5, and 6.

The City's fiscal year runs from October 1 to September 30.

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:

- 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 7.

[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 *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 – CITY OF MILTON, GA
Fiscal Year 2024

FY24 Financial Information	Public Facility Category				Administration	TOTAL
	Parks & Recreation	Fire Protection	Law Enforcement	Roads		
Impact Fee Fund Balance October 1, 2023*	$ 81,545.92	$ -	$ 0.97	$ 342,999.35	$ 90,781.88	$ 515,328.12
Impact Fees Collected (October 1, 2023 through September 30, 2024)	$ 515,853.30	$ 54,553.17	$ 9,517.69	$ 62,633.61	$ 20,259.63	$ 662,817.40
Subtotal: Fee Accounts	*$ 597,399.22*	*$ 54,553.17*	*$ 9,518.66*	*$ 405,632.96*	*$ 111,041.51*	$ 1,178,145.52
Accrued Interest	$ 29.50	$ 3.06	$ 0.57	$ 3.54	$ 1.74	$ 38.41
(Impact Fee Refunds)**	$ -	$ -	$ -	$ (45,206.97)	$ -	$ (45,206.97)
(Expenditures)	$ (416,692.61)	$ -	$ (9,517.69)	$ -	$ (73,419.63)	$ (499,629.93)
Impact Fee Fund Balance September 30, 2024	$ 180,736.11	$ 54,556.23	$ 1.54	$ 360,429.53	$ 37,623.62	$ 633,347.03
Impact Fees Encumbered	$ 180,736.11	$ 54,556.23	$ 1.54	$ 360,429.53	$ 37,623.62	$ 633,347.03

**See amended Financial Reports for FY 23 and FY22 to explain discrepency between Oct. 1, 2023 Fund Balance above and the Sept. 30, 2023 Fund Balance in last year's FY23 report.*

***Refund addresses an impact fee credit that had been reported as revenue received. This refund does not apply to the collected Administrative Fees, which results in a total for the fiscal year that is slightly higher than 3.00%.*

Financial Reports for Fiscal Years 2023 and 2022 (Amended)

FY23 Information	Public Facility Category				Administration	TOTAL
	Parks & Recreation	Fire Protection	Law Enforcement*	Roads**		
Impact Fee Fund Balance October 1, 2022	$ 1,299,141.45	$ -	$ -	$ 270,408.68	$ 95,094.62	$ 1,664,644.75
Impact Fees Collected (October 1, 2022 through September 30, 2023)	$ 665,015.70	$ 57,746.31	$ 10,339.74	$ 72,584.52	$ 24,403.68	$ 830,089.95
Subtotal: Fee Accounts	*$ 1,964,157.15*	*$ 57,746.31*	*$ 10,339.74*	*$ 342,993.20*	*$ 119,498.30*	*$ 2,494,734.70*
Accrued Interest	$ 56.34	$ 4.79	$ 0.97	$ 6.15	$ 5.26	$ 73.51
(Impact Fee Refunds)	$ -	$ -	$ -	$ -	$ -	$ -
(Expenditures)	$(1,882,667.57)	$ (57,751.10)	$ (10,339.74)	$ -	$ (28,721.68)	$ (1,979,480.09)
Impact Fee Fund Balance September 30, 2023	$ 81,545.92	$ -	$ 0.97	$ 342,999.35	$ 90,781.88	$ 515,328.12
Impact Fees Encumbered	$ 81,545.92	$ -	$ 0.97	$ 342,999.35	$ 90,781.88	$ 515,328.12

**FY23 collections and expenditures for Law Enforcement were underreported by $188.75 in last year's Financial Report (2024 CIE Annual Update). The figures above have been corrected.*

*** FY22 collections for Roads were overreported by $65,821.20 in the FY22 Financial Report (2023 CIE Annual Update) due to a credit for this amount being reported as revenue received. Needed corrections to this table and the FY22 table have been made; there is no change to the reported expenditures.*

FY22 Information	Public Facility Category				Administration	TOTAL
	Parks & Recreation	Fire Protection	Law Enforcement	Roads*		
Impact Fee Fund Balance October 1, 2021	$ 3,195,714.76	$ 403,965.58	$ 15,319.09	$ 155,483.99	$ 77,252.12	$ 3,847,735.54
Impact Fees Collected (October 1, 2021 through September 30, 2022)	$ 727,166.70	$ 84,114.49	$ 14,679.68	$ 114,881.02	$ 30,200.28	$ 971,042.17
Subtotal: Fee Accounts	*$ 3,922,881.46*	*$ 488,080.07*	*$ 29,998.77*	*$ 270,365.01*	*$ 107,452.40*	*$ 4,818,777.71*
Accrued Interest	$ 310.12	$ 34.81	$ 6.03	$ 43.67	$ 12.93	$ 407.56
(Impact Fee Refunds)	$ -	$ -	$ -	$ -	$ -	$ -
(Expenditures)	$(2,624,050.13)	$ (488,114.88)	$ (30,004.80)	$ -	$ (12,370.71)	$ (3,154,540.52)
Impact Fee Fund Balance September 30, 2022	$ 1,299,141.45	$ -	$ -	$ 270,408.68	$ 95,094.62	$ 1,664,644.75
Impact Fees Encumbered	$ 1,299,141.45	$ -	$ -	$ 270,408.68	$ 95,094.62	$ 1,664,644.75

** FY22 collections for Roads were overreported by $65,821.20 in the FY22 Financial Report (2023 CIE Annual Update) due to a credit for this amount being reported as revenue received. This refund does not apply to the collected Administrative Fees, which results in a total for the fiscal year that is slightly higher than 3.00%. Needed corrections to this table and the FY22 table have been made; there is no change to the reported expenditures.*

Public Facility: Fire Protection
Responsible Party: Fire Department / Administration
Service Area: City-wide

Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum % of Funding from Impact Fees	Max Funding from Impact Fees**	FY 2024 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
Fire Station 45 (new)	2027	2027	$ 6,708,901.00	100.00%	$ 6,708,901.00		$ 54,556.23	
Support Vehicle	2027	2027	$ 46,691.00	100.00%	$ 46,691.00			
Fire Apparatus (3)	2035	2035	$ 5,238,936.00	100.00%	$ 5,238,936.00			
Fire Apparatus (1)	2035	2035	$ 1,746,312.00	35.00%	$ 611,209.20			
Support Vehicles (3)	2035	2035	$ 202,605.00	100.00%	$ 202,605.00			
Support Vehicle (1)	2035	2035	$ 67,535.00	88.00%	$ 59,430.80			
				TOTALS	**$ 2,581,470.18**	**$ -**	**$ 54,556.23**	

*Cost estimates based on latest adopted CIE (7.8.24). Actual project costs may vary.

**Maximum funding based on percent impact fee eligible. Percentages are established in the CIE, and cannot change. The maximum funding from impact fees may ultimately change, based on actual project costs.

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

Public Facility: Law Enforcement
Responsible Party: Police Department / Administration
Service Area: City-wide

Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum % of Funding from Impact Fees	Max Funding from Impact Fees**	FY 2024 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
2015 CIE (excerpted project shown for FY24 accounting purposes):								
Law Enforcement Center, Phase 3	2019	2024	$ 2,738,978.49	41.44%	$ 1,135,096.56	$ 9,517.69		$121,235.29 total impact fees expended
2024 CIE (basis for new Community Work Program):								
Police HQ Buildout	2026	2027	$ 309,641.63	100.00%	$ 309,641.63		$ 1.54	
Specialized Vehicle	2028	2028	$ 129,699.69	91.00%	$ 118,026.72			
Future Building Expansion	2040	2040	$ 1,018,705.27	100.00%	$ 1,018,705.27			
				TOTALS	**$ 2,581,470.18**	**$ 9,517.69**	**$ 1.54**	

*Cost estimates based on latest adopted CIE (7.8.24). Actual project costs may vary.

**Maximum funding based on percent impact fee eligible. Percentages are established in the CIE, and cannot change. The maximum funding from impact fees may ultimately change, based on actual project costs.

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

Public Facility: Parks and Recreation
Responsible Party: Parks and Recreation Department
Service Area: City-Wide

Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum % of Funding from Impact Fees	Max Funding from Impact Fees**	FY 2024 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
2015 CIE (excerpted project shown for FY24 accounting purposes, due to the 2015 still being in effect when expenditures were made):								
Park Land	2017	2035	$ 68,665,646.59	67.39%	$ 46,275,786.85	$ 416,692.61		$5,384,072.63 total impact fees expended
2024 CIE (basis for new Community Work Program):								
Batting Cages (10)	2026	2035	$ 453,900.55	60.00%	$ 272,340.33			8 to be installed 2026-2027
Concessions &/or Restroom Buildings (6)	2026	2035	$ 3,890,576.14	50.00%	$ 1,945,288.07			2 to be installed 2026-2027
Dog Park (1)	2031	2035	$ 324,214.68	31.00%	$ 100,506.55			
Fields, Baseball, <250' (4)	2026	2035	$ 2,074,973.94	78.00%	$ 1,618,479.68		$ 30,000.00	3 to be installed 2026-2027
Fields, Baseball, >250' (2)	2026	2035	$ 1,167,172.84	52.00%	$ 606,929.88		$ 30,000.00	1 to be installed 2026-2027
Fields, Multi-use (5)	2026	2035	$ 8,105,366.96	89.20%	$ 7,229,987.33		$ 75,000.00	2 to be installed 2026-2027
Fields, Softball (2)	2026	2035	$ 1,037,486.97	78.00%	$ 809,239.84			
Park Land (31.21 acres)	2026	2045	$ 6,771,974.49	100.00%	$ 6,771,974.49		$ 45,736.11	On-going
Parking Spaces (266)	2026	2030	$ 791,176.48	100.00%	$ 791,176.48			Exact # TBD; 266 total can be installed using impact fees
Pickleball Courts (3)	2026	2027	$ 350,151.85	71.67%	$ 250,942.16			
Picnic Pavilions (4)	2026	2030	$ 1,037,486.97	78.00%	$ 809,239.84			
Pier/Water Overlook (1)	2026	2030	$ 453,900.55	73.00%	$ 331,347.40			
Playgrounds (4)	2026	2035	$ 1,945,288.07	78.00%	$ 1,517,324.70			2 to be installed 2026-2027
Tennis Courts (4)	2026	2045	$ 907,801.10	78.00%	$ 708,084.86			
Trails, Multi-Use (5.49 miles)	2026	2045	$ 16,249,251.93	26.85%	$ 4,362,201.34			On-going
Trails, Park Walking (11.44 miles)	2026	2045	$ 10,385,244.58	59.00%	$ 6,127,657.43			Trail segment to be installed 2026-2027 in Deerfield
Basketball Courts, outdoor (2)	2038	2045	$ 503,246.69	65.00%	$ 327,110.35			
Fitness Park, outdoor stations (1)	2038	2045	$ 150,974.01	37.00%	$ 55,860.38			
Rec/Community Center Space (31,213 sq.ft.)	2038	2045	$ 22,746,502.95	100.00%	$ 22,746,524.82			
Skate Park (1)	2038	2045	$ 981,331.04	31.00%	$ 304,212.62			
Trails, Multi-Use (37.83 miles)	2038	2045	$ 105,136,419.57	26.85%	$ 28,224,451.92			
Volleyball Court, outdoor (1)	2038	2045	$ 32,711.03	78.00%	$ 25,514.61			
				TOTALS	**$ 2,581,470.18**	**$ 416,692.61**	**$ 180,736.11**	

*Cost estimates based on latest adopted CIE (7.8.24). Actual project costs may vary.

**Maximum funding based on percent impact fee eligible. Percentages are established in the CIE, and cannot change. The maximum funding from impact fees may ultimately change, based on actual project costs.

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

Public Facility: Roads
Responsible Party: Public Works
Service Area: City-wide

Project Description	Project Start Date	Project End Date	Local Cost of Project*	Maximum % of Funding from Impact Fees	Max Funding from Impact Fees**	FY 2024 Impact Fees Expended	Impact Fees Encumbered	Status/Remarks
Cogburn at Webb Intersection Improvement	2025	2026	$ 1,026,069.32	20.29%	$ 208,182.25			
Hagood at Bethany Intersection Improvement	2027	2027	$ 769,551.99	20.3%	$ 156,136.68			
SR 140 at Green Intersection Improvement	2027	2027	$ 2,052,138.63	20.3%	$ 416,364.49			
Hopewell/Cogburn at Francis Phase 2 Int. Improvement	2028	2028	$ 769,551.99	20.3%	$ 156,136.68			
SR 9 Widening	2029	2029	$ 2,052,138.63	20.3%	$ 416,364.49			
Freemanville at Redd Intersection Improvement	2025	2026	$ 2,052,138.63	20.3%	$ 416,364.49			
Cox at Etris/Ebenezer Intersection Improvement	2027	2027	$ 2,052,138.63	20.3%	$ 416,364.49			
Cox at King Intersection Improvement	2027	2027	$ 2,052,138.63	20.3%	$ 416,364.49			
Cox at City Complex Intersection Improvement	2026	2026	$ 1,026,069.32	20.3%	$ 208,182.25			
Bethany at Providence Intersection Improvement	2025	2026	$ 2,052,138.63	20.3%	$ 416,364.49			
Morris Road Widening	2026	2026	$ 11,286,762.48	20.3%	$ 2,290,004.71		$ 360,429.53	
SR372 MHS Turn Lane Extension	2027	2027	$ 2,052,138.63	20.3%	$ 416,364.49			
SR 140 at Cox Intersection Improvement	2027	2027	$ 842,254.59	20.3%	$ 170,887.53			
Windward Widening	2029	2029	$ 2,105,636.48	20.3%	$ 427,218.83			
Cogburn at Bethany Phase 2 Intersection Improvement	2029	2029	$ 1,941,817.97	20.3%	$ 393,981.21			
Mid Broadwell at Charlotte Intersection Improvement	2027	2027	$ 1,052,818.24	20.3%	$ 213,609.42			
Thompson at Redd Intersection Improvement	2029	2029	$ 2,817,341.62	20.3%	$ 571,618.80			
Webb at Deerfield Intersection Improvement	2027	2027	$ 3,023,062.30	20.3%	$ 613,358.08			
Crabapple SE Connector (New Roadway)	2027	2027	$ 2,105,636.48	20.3%	$ 427,218.83			
Freemanville Corridor Improvements with Turn Lanes	2029	2029	$ 210,563.65	20.3%	$ 42,721.88			
Hopewell Lower Corridor Improvements with Turn Lanes	2030	2030	$ 1,296,317.39	20.3%	$ 263,013.68			
Hopewell Upper Corridor Improvements with Turn Lanes	2030	2030	$ 1,296,317.39	20.3%	$ 263,013.68			
Hopewell at Redd Phase 2 Intersection Improvement	2030	2030	$ 2,216,852.50	20.3%	$ 449,783.78			
Thompson at Francis Intersection Improvement	2030	2030	$ 2,948,413.83	20.3%	$ 598,212.43			
Bethany Bend Intersection Improvement	2029	2029	$ 2,216,852.50	20.3%	$ 449,783.78			
Birmingham/Hickory Flat Turn Lanes	2029	2029	$ 2,917,377.89	20.3%	$ 591,915.45			
Upper Cogburn Rd Turn Lanes	2029	2029	$ 12,694,790.02	20.3%	$ 2,575,683.60			
Henderson at Birmingham Intersection Improvement	2030	2030	$ 2,464,643.55	20.3%	$ 500,058.84			
Webb Road Extension	2030	2030	$ 23,339,427.56	20.3%	$ 4,735,405.67			
SR 9 Deerfield Connector (New Roadway)	2030	2030	$ 9,335,771.02	20.3%	$ 1,894,162.27			
Redd Rd Corridor Improvements with Turn Lanes	2030	2030	$ 1,633,759.93	20.3%	$ 331,478.40			
Freemanville at Providence Phase 2 Int. Improvement	2032	2032	$ 921,456.57	20.3%	$ 186,957.06			
SR 140 at Cagle Intersection Improvement	2032	2032	$ 737,165.25	20.3%	$ 149,565.64			
SR 140 at Ranchette Intersection Improvement	2032	2032	$ 184,291.31	20.3%	$ 37,391.41			
SR 372 at Dorris Intersection Improvement	2032	2032	$ 245,721.75	20.3%	$ 49,855.21			
SR 372 at Batesville Intersection Improvement	2032	2032	$ 614,304.38	20.3%	$ 124,638.04			
SR 372 at New Bullpen Intersection Improvement	2032	2032	$ 2,630,451.34	20.3%	$ 533,700.07			
Hopewell/Hamby Widening	2032	2032	$ 22,616,229.96	20.3%	$ 4,588,673.97			
Birmingham Hwy South Turn Lanes	2032	2032	$ 982,887.00	20.3%	$ 199,420.86			
Birmingham Hwy North Turn Lanes	2032	2032	$ 982,887.00	20.3%	$ 199,420.86			
Morris Road Extension	2032	2032	$ 3,132,952.33	20.3%	$ 635,653.99			
					TOTALS	**$ -**	**$ 360,429.53**	

*Cost estimates based on latest adopted CIE (7.8.24). Actual project costs may vary.

**Maximum funding based on percent impact fee eligible. Percentages are established in the CIE, and cannot change. The maximum funding from impact fees may ultimately change, based on actual project costs.

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

2026-2030 COMMUNITY WORK PROGRAM

Impact Fee Eligible Projects, based on 7.8.24 CIE

Category	Project	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate*	Funding Source**	Notes
Parks and Recreation	Playgrounds (2)			✓	✓	✓	Parks and Recreation	$438,750/ playground	Up to 78% Impact Fees; Local Taxation Sources	
Parks and Recreation	Tennis Courts (2)	✓	✓				Parks and Recreation	$204,750/court	Up to 78% Impact Fees; Local Taxation Sources	
Parks and Recreation	Parking Spaces			✓	✓	✓	Parks and Recreation	$2,340/space	Up to 100% Impact Fees; Local Taxation Sources	Up to 266 parking spaces can be installed with impact fees
Parks and Recreation	Parkland Acquisition	✓	✓	✓	✓	✓	Parks and Recreation	$187,200/acre	Up to 100% Impact Fees; Local Taxation Sources	Exact acreage/year(s) TBD; Up to 31.21 acres in acreage for active parks are impact fee eligible
Parks and Recreation	Deerfield Active Area Park:									
Parks and Recreation	*Batting Cages (8)*	✓	✓				Parks and Recreation	$40,950/cage	Up to 60% Impact Fees; Local Taxation Sources	
Parks and Recreation	*Concessions &/or Restroom Buildings (2)*	✓	✓				Parks and Recreation	$585,000/build-ing	Up to 50% Impact Fees; Local Taxation Sources	
Parks and Recreation	*Playgrounds (2)*	✓	✓				Parks and Recreation	$438,750/ playground	Up to 78% Impact Fees; Local Taxation Sources	
Parks and Recreation	*< 250' Baseball Fields, (3)*	✓	✓				Parks and Recreation	$468,000/field	Up to 78% Impact Fees; Local Taxation Sources	
Parks and Recreation	*> 250' Baseball Fields, (1)*	✓	✓				Parks and Recreation	$526,500/field	Up to 52% Impact Fees; Local Taxation Sources	
Parks and Recreation	*Multi-use Fields (2)*	✓	✓				Parks and Recreation	$1,462,500/field	Up to 89.2% Impact Fees; Local Taxation Sources	

Category	Project	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate*	Funding Source**	Notes
Parks and Recreation	*Pickleball Courts (3)*	✓	✓				Parks and Recreation	$105,300/court	Up to 71.67% Impact Fees; Local Taxation Sources	Additional courts planned, but only 3 can be funded with impact fees
Parks and Recreation	*Walking Trail*	✓	✓				Parks and Recreation	$819,000/mile	Up to 59% Impact Fees; Local Taxation Sources	
Parks and Recreation	*Parking Spaces*	✓	✓				Parks and Recreation	$2,340/space	Up to 100% Impact Fees; Local Taxation Sources	301 spaces planned, but only 266 total are eligible for impact fee funding (see also "Parking Spaces" line item on page 1)
Parks and Recreation	Picnic Pavilions	✓	✓	✓	✓	✓	Parks and Recreation	$234,000/pavilion	Up to 78% Impact Fees; Local Taxation Sources	4 picnic pavilions total can be installed with impact fees (installations to occur over the coming years)
Parks and Recreation	Pier/Water Overlook	✓	✓	✓	✓	✓	Parks and Recreation	$409,500/ overlook	Up to 73% Impact Fees; Local Taxation Sources	1 overlook total can be constructed with impact fees (construction to occur over the coming years)
Parks and Recreation	Trails, Multiuse (outside parks)	✓	✓	✓	✓	✓	Parks and Recreation	$2,280,370/mile	Up to 26.85% Impact Fees; Local Taxation Sources	5.49 multiuse trail miles anticipated to be constructed in the coming years (an additional 37.83 are eligible for impact fee funds; long-range implementation)
Parks and Recreation	Fields, Softball	✓	✓	✓	✓	✓	Parks and Recreation	$468,000/field	Up to 78% Impact Fees; Local Taxation Sources	2 softball fields total can be installed with impact fees (installations to occur over the coming years)
Law Enforcement	Police HQ Buildout	✓	✓				Police/Administration	$309,657	Up to 100% Impact Fees; Local Taxation Sources	2,688 square feet is the maximum building area that can be funded with impact fees
Law Enforcement	Specialized Vehicle (1)			✓			Police/Administration	$113,750	Up to 91% Impact Fees; Local Taxation Sources	Vehicle must have service life of at least 10 years
Fire Protection	Fire Station 45		✓				Fire/Administration	$6,709,237	Up to 100% Impact Fees; Local Taxation Sources	11,316 square feet is the maximum building area that can be funded with impact fees
Fire Protection	Support Vehicle (1)		✓				Fire/Administration	$46,694	Up to 100% Impact Fees; Local Taxation Sources	Vehicle must have service life of at least 10 years

Category	Project	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate*	Funding Source**	Notes
Road Improvements	Cogburn at Webb Intersection Improvement	✓					Public Works	$2,052,241	Up to 20.29% Impact Fees; Local Taxation Sources	Will start construction in 2025 but finish in 2026
Road Improvements	Hagood at Bethany Intersection Improvement		✓				Public Works	$1,026,120	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	SR 140 at Green Intersection Improvement		✓				Public Works	$2,052,241	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Hopewell/Cogburn at Francis Phase 2 Intersection Improvement			✓			Public Works	$11,287,326	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	SR 9 Widening				✓		Public Works	$2,052,241	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Freemanville at Redd Intersection Improvement	✓					Public Works	$842,338	Up to 20.29% Impact Fees; Local Taxation Sources	Will start construction in 2025 but finish in 2026
Road Improvements	Cox at Etris/Ebenezer Intersection Improvement		✓				Public Works	$2,105,847	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Cox at King Intersection Improvement		✓				Public Works	$1,942,012	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Cox at City Complex Intersection Improvement	✓					Public Works	$1,052,923	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Bethany at Providence Intersection Improvement	✓					Public Works	$2,817,623	Up to 20.29% Impact Fees; Local Taxation Sources	Will start construction in 2025 but finish in 2026
Road Improvements	Morris Road Widening	✓					Public Works	$3,023,364	Up to 20.29% Impact Fees; Local Taxation Sources	Under construction, will finish in 2026
Road Improvements	SR372 MHS Turn Lane Extension		✓				Public Works	$2,105,847	Up to 20.29% Impact Fees; Local Taxation Sources	

Category	Project	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate*	Funding Source**	Notes
Road Improvements	SR 140 at Cox Intersection Improvement		✓				Public Works	$210,584	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Windward Widening				✓		Public Works	$1,296,511	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Cogburn at Bethany Phase 2 Intersection Improvement				✓		Public Works	$1,296,511	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Mid Broadwell at Charlotte Intersection Improvement		✓				Public Works	$2,217,295	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Thompson at Redd Intersection Improvement				✓		Public Works	$2,949,003	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Webb at Deerfield Intersection Improvement		✓				Public Works	$2,217,295	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Crabapple SE Connector (New Roadway)		✓				Public Works	$2,917,961	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Freemanville Corridor Improvements with Turn Lanes				✓		Public Works	$12,697,963	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Hopewell Lower Corridor Improvements with Turn Lanes					✓	Public Works	$2,465,383	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Hopewell Upper Corridor Improvements with Turn Lanes					✓	Public Works	$23,3546,430	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Hopewell at Redd Phase 2 Intersection Improvement					✓	Public Works	$9,388,572	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Thompson at Francis Intersection Improvement					✓	Public Works	$1,634,251	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Bethany Bend Intersection Improvement				✓		Public Works	$2,217,295	Up to 20.29% Impact Fees; Local Taxation Sources	

Category	Project	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate*	Funding Source**	Notes
Road Improvements	Birmingham/Hickory Flat Turn Lanes				✓		Public Works	$2,917,961	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Upper Cogburn Rd Turn Lanes				✓		Public Works	$12,697,963	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Henderson at Birmingham Intersection Improvements					✓	Public Works	$2,465,383	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Webb Road Extension					✓	Public Works	$23,3546,430	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	SR9 Deerfield Connector (New Roadway)					✓	Public Works	$9,388,572	Up to 20.29% Impact Fees; Local Taxation Sources	
Road Improvements	Redd Rd. Corridor Improvements with Turn Lanes					✓	Public Works	$1,634,251	Up to 20.29% Impact Fees; Local Taxation Sources	

* Based on information in the latest adopted CIE (7.8.24); actual costs may vary.
** Local Taxation Sources include but are not limited to the City General Fund, TSPLOST, or other City taxation sources, as determined during the annual budget adoption process.