

**NOTICE**

The City of Walnut Grove City Council does hereby announce that the millage rate will be set at a Called Meeting to be held at the City Municipal Building, 1021 Park Street, Walnut Grove, GA 30052, on July 25, 2024 at 6:00 p.m. and pursuant to the requirements of the O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

**CURRENT 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

<b>CITY WIDE</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
V A L U E	Real & Personal	33,674,820	35,930,445	38,879,960	50,986,704	67,509,304	79,349,530
	Motor Vehicles	2,735,925	2,725,057	2,506,342	2,757,827	2,994,133	417,330
	Mobile Homes	17,280	586,920	509,620	429,150	489,730	173,032
	Timber - 100%	198,710	211,800	208,933	200,059	190,323	0
	Heavy Duty Equipment	0	0	0	0	0	0
	Gross Digest	36,626,735	39,454,222	42,104,855	54,373,740	71,183,490	79,939,892
	Less Exemptions	339,686	449,459	648,986	1,696,040	2,411,692	2,981,260
	<b>NET DIGEST VALUE</b>	<b>36,287,049</b>	<b>39,004,763</b>	<b>41,455,869</b>	<b>52,677,700</b>	<b>68,771,798</b>	<b>76,958,632</b>
R A T E	Gross Maintenance & Operations Millage	10.955	11.283	11.616	10.736	9.827	8.691
	Less Rollback (Local Options Sales Tax)	5.203	5.679	6.197	5.539	4.899	3.86
	<b>NET M&amp;O MILLAGE RATE</b>	<b>5.752</b>	<b>5.604</b>	<b>5.419</b>	<b>5.197</b>	<b>4.928</b>	<b>4.831</b>
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$ 208,723</b>	<b>\$ 218,583</b>	<b>\$ 224,649</b>	<b>\$ 273,766</b>	<b>\$ 338,907</b>	<b>\$ 371,787</b>
	Net Tax \$ Increase	\$ 18,421	\$ 9,860	\$ 6,067	\$ 49,117	\$ 65,141	\$ 32,880
	Net Tax % Increase	9.68%	4.72%	2.78%	21.86%	23.79%	9.70%



## Rezoning Report – Case WGRZ-24-01

Report by: Joe Walter, Zoning Administrator

Date: June 18, 2024

### Hearing

Walnut Grove Planning Commission:

Walnut Grove City Council:

### Date

June 18, 2024

June 27, 2024 (tentative)

July 11, 2024 (tentative)

### General Information

Applicant: Bowman Consulting  
 Owner: Benchmark Excavating, Inc.  
 Size: 16.261 acres  
 Location: Walnut Grove Parkway  
Tax Parcel WG010026 (Part)  
 Existing Zoning: AG  
 Proposed Zoning: PUD  
 Proposed Use: Mixed Use Development

### SUMMARY OF INTENT

The proposed mix of uses includes 40 residential dwellings and 88,000 square feet of retail space, broken down as follows:

- Building A - One story, 24,000 sf multi-purpose retail anchor or restaurant space
- Building B - Two story, 8,400 sf retail/restaurant/office space under seven residential units
- Building C - Three story, 13,200 sf retail/restaurant/office under eleven residential units
- Building D - Three story, 10,800 sf retail/restaurant/office under nine residential units
- Building E - Two story, 7,200 sf retail/restaurant/office under six residential units
- Building F - Two story, 8,400 sf retail/restaurant/office under seven residential units
- Building G - Two and a half stories, 16,800 sf retail/restaurant/office under seven residential units

The attached site plan shows the breakdown of the uses and the Letter of Intent provided with the application describes the proposal and its conformance with the proposed vision for the Town Center. The application describes the project as a proposed lifestyle center with a central plaza/gathering space for civic and community events.

For the applicants to be able to develop the 16.261 acres as proposed in the application, the City would need to provide relief from the PUD requirements in several areas, including:

- Commercial square footage
- Buffers
- Parking – note the project proposes to share 92 spaces with the adjacent commercial/office development, which is permitted by the Zoning Ordinance in certain circumstances.

### COMPREHENSIVE PLAN

The Future Land Use Map in the Walnut Grove shows this area as Mixed Use. The proposed rezoning is in conformance with the Future Land Use Map.

## COMPLIANCE WITH ZONING ORDINANCE

**Setbacks/General Zoning Requirements** – The PUD designation allows tremendous flexibility with the establishment of setbacks, densities and other requirements. The master site plan would become the guiding document for the layout and permitting of the PUD if the zoning is approved.

**Buffers** – Section 1204 of the *Zoning Ordinance* requires a 25 foot buffer between PUD and the adjoining AG zoned property. The letter of intent indicates that the applicant requests to reduce the required 25 undisturbed buffer to a 15 foot replanted buffer. The applicant wishes to grade into the adjacent buffer and replant with vegetation.

### Overlay Districts –

**Downtown Overlay District** – The subject property is located within the Downtown Overlay District (Section 911.D of the *Zoning Ordinance*). This overlay district is intended to promote an overall concept for development within the district. There are a number of requirements for site and building improvements within the Downtown Overlay District, including on street parking, wider sidewalks, and very specific building details and concepts. The material submitted shows general conformance with the concepts outlined in the Overlay District. If the PUD designation is granted, more detail will be needed to ensure that the development will meet the spirit of the overlay district. No on street parking is proposed at this time.

**Cornish Creek WP-1** - The property is located in the WP-1 Cornish Creek Watershed Protection District, Section 911.C of the *Zoning Ordinance*, which imposes increased stream buffers and building setbacks (100' stream greenway, 150' stream setback from the banks of all perineal streams). The stream setbacks shown on the submitted plan do not comply with the requirements of the WP-1 Cornish Creek Watershed Protection District.

## UTILITIES

**Water** - Walton County water runs along Walnut Grove Parkway to the Church at the Grove (approx. 400 feet west of the subject property). The developer would have to extend public water to the site.

**Sewer** - Walnut Grove sewer is available along the stream on the eastern east of the property. However, it must be noted that there is not sufficient capacity at present for the proposed project. The proposed development is projected to require 12,200 gpd of sewage for the mixed-use component and 10,000 gpd for the residential component, for a total of 22,000 gpd. However, these calculations do not include any restaurant uses, so these number may need to be updated if restaurant uses are proposed. The current capacity of the Walnut Grove Sewer treatment facility is 50,000 gpd with a planned expansion to 100,000 gpd. Currently, the City has approximately 600 gpd available for new development.

**Stormwater** -Stormwater will be managed by underground detention pond/or a shared stormwater management facility with the adjacent commercial/office development.

## TRAFFIC

The traffic study provided with the application indicates that the proposed development, at build out, will generate 2,275 daily trips, with 149 AM peak trips and 225 peak hour net trips onto Walnut Gove Parkway. The study indicates that Walnut Grove Parkway will continue to function at a Level of Service (LOS) A during AM and PM peak hours. LOS A being the optimal condition. The greatest impact to the traffic through this development would be felt at the two intersections, Walnut Grove Parkway and SR 81 and Walnut Grove Parkway and SR 138. The Levels of Service for both intersections is projected to be (E) or (F) at buildout, which are the least optimal.

## IMPACTS

See Impact Analysis Review (attached)

## CONCLUSION

The proposed PUD development on Walnut Grove Parkway is the second request to attempt to implement the vision outlined in the *Walnut Grove Comprehensive Plan* for a new downtown (Town Center), as described in the Mixed Use land use category (pp 24-25 of the *Comprehensive Plan*). The applicant's submittal proposes a mix of commercial, office and residential uses that would be compatible with the "new downtown" vision of the City, with multi story buildings and dense residential development.

However, the challenge with the proposal is that the current *Zoning Ordinance* does not have a zoning district that permits the mix of uses and densities that are envisioned in the *Comprehensive Plan*. The PUD zoning district is the closest category that would permit a planned development, but the district is currently geared more towards a denser residential development with accessory commercial uses. The applicant has outlined specific variances they have requested from the requirements of the *Zoning Ordinance*.

Two other factors that need to be considered with this application are the traffic impact and the sewer demand. The applicants are proposing to introduce an additional 2,725 weekday trips, 149 AM weekday peak trips and 225 PM weekday trips onto Walnut Grove Parkway. Regarding sewer demand, at buildout, the proposed development will generate 22,200 gpd of sewage, which could use up 44% of the proposed 50,000 gpd expansion.

From an impact standpoint, this development, together with the adjacent PUD approved in 2023, could potentially overwhelm the local infrastructure. **However, given the discussion about the desire to create the Town Center that has been discussed for nearly twenty years, the rezoning application could be approved if the following conditions (or similar conditions) are applied to any approval.**

1. The owner and the City shall enter into a Development Agreement to formalize all agreed upon conditions, variances and requirements.
2. Development will be designed and constructed in accordance with the Master Plan approved by the Mayor and Council as a part of the rezoning approval. Minor variations due to topography or engineering constraints will be permitted. All site, building, landscaping, lighting and other plans will be approved by the City prior to issuance of any permits.
3. Any proposed change in mix of uses, such as additional residential uses beyond the 40 indicated in the application, will require an amendment to the PUD approval, which will follow the procedures set forth in the ***Zoning Ordinance*** for map amendments.
4. The development will be allowed to vary from the requirements of the *Zoning Ordinance* in the following manner:
  - a. Allow the commercial square footage to exceed the 10,000 square foot limitation of the PUD district;
  - b. The 25 foot transitional buffer with the church may be reduced with concurrence from the church. Any landscape plantings to act as a visual buffer to be included in the development plans and approved by the City.
5. The PUD conditions for common property ownership outlined in Section 906 shall be in force for this PUD.
6. Developer shall extend public water from the current termination along Walnut Grove Parkway along the entire property frontage in accordance with Walton County Water Standards.
7. Developer to phase development to into sufficient phases whereby sewer demand does not exceed 11,000 gallons per day per phase to allow sufficient time for the wastewater treatment plant to be expanded. Developer may

reserve capacity for the entire project through purchasing capacity from the City. The cost and amount to be included in the Development Agreement.

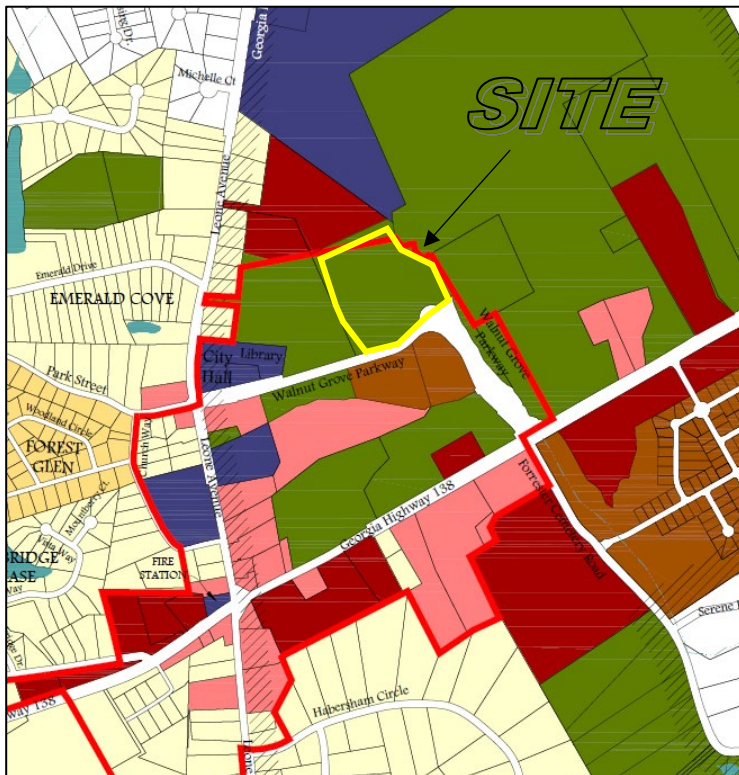
8. Developer shall also install all gravity sewer collection lines at their cost to connect to the City's sewer system. All work to meet the City's sewer standards and specifications.
9. All exterior elevations of all buildings to be submitted to the Mayor and Council for final approval prior to any building permits being requested.
10. Provide an inter parcel access point and access easement on the northern property line for proposed commercial/office C-2 development
11. Provide a driveway constructed to the standards of a local/collector road, as shown on the Master Plan, for the eventual connection to the Grove Park. The approved Master Plan will include access easements for this roadway and should be laid out for the possible dedication of the roadway to the City of Walnut Grove.
12. Install sidewalks along the entire property frontage of Walnut Grove Parkway, to include pedestrian connections to the proposed mixed use buildings, including ADA-compliant curb ramps and crosswalks. Sidewalks shall be a minimum of six (6) feet in width, but may be wider depending upon if on street parking is included. Final sidewalk width will be agreed upon in the Development Agreement.

**Exhibits are included on the following pages**

**Aerial View of the Site**



**Walnut Grove Zoning Map**



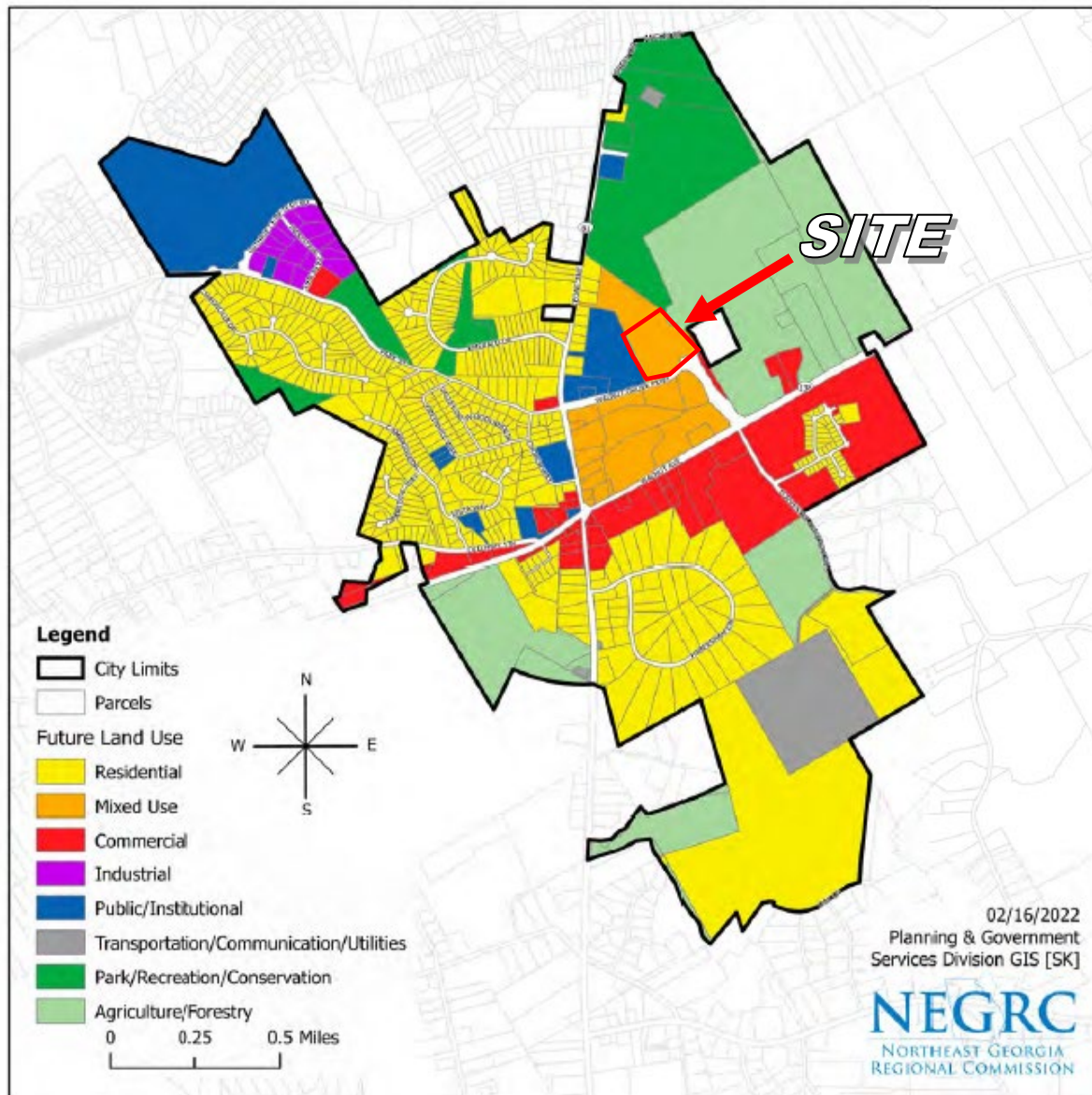
**LEGEND**

- AG.....Agricultural District
- R1.....Large Lot Residential District
- R2.....Medium Density Single-Family Residential District
- R3\*.....Medium Density Residential District
- PUD\*.....Planned Unit Development District
- OL.....Office-Institutional District
- C-1.....Neighborhood Commercial District
- C-2.....General Commercial District
- M-I.....Manufacturing-Industrial District
- W-P1.....Cornish Creek Overlay District
- Downtown Overlay District

There are currently no properties within this district  
This map is based upon: Walton County, Georgia Tax Assessor mapping data  
Adopted: August 18, 2016  
Revised: September 22, 2017

Excerpt from the Walton County Comprehensive Plan

### Future Land Use Map



## IMPACT ANALYSIS – WGRZ-24-01

According to Section 1608 of the *Zoning Ordinance*, the Mayor and Council are to consider sixteen standards governing the exercise of the City's zoning power in balancing the interest of the public health, safety, morality or general welfare against the unrestricted use of property. We have reviewed the Section 1608 standards and the application and have presented our findings on the sixteen standards:

### **NOTE – APPLICANTS RESPONSES ARE IN ITALICS**

#### **1. The existing land use pattern;**

The existing land use pattern in and around the property is undeveloped. There are institutional uses along Walnut Gove Parkway to the west (church, library, City Hall) and there are commercial uses along 138 and 81. The Kippy Clark PUD approved in 2023 included a similar density of development. However, this project has not started any developmental plans due to the lack of sewer capacity..

*It seems like the Walnut Grove Parkway area is undergoing a transformation into a mixed-use zone with the approval of new developments nearby. The proposed development linked to the Rezoning Application appears to align with this trend, indicating a shift towards more diverse and integrated land use in the area. This suggests a potential evolution in the neighborhood's urban planning and vision for the future.*

#### **2. The possible creation of an isolated district unrelated to adjacent and nearby districts;**

The PUD, if approved, would be the third property with this designation in Walnut Grove.

*The proposed development does not create an isolated district unrelated to adjacent and nearby districts due to recent approvals of similar projects.*

#### **3. The population density pattern and possible increase or over-taxing of the load on public facilities including, but not limited to, school, utilities, and streets;**

Density - The proposed density of development would be greater than any previous project in the City. The Zoning Ordinance currently does not permit the proposed square footage of commercial proposed in the PUD proposal. 10,000 square feet of commercial uses is the current maximum permitted.

Water - Public water would have to be extended to the site from The Church at the Grove, which would be done at the developer's expense.

Sewer - As previously stated, there is not sufficient sewer capacity for the proposed development. The proposed development is projected to require 12,200 gpd of sewage for the mixed-use component and 10,000 gpd for the residential component, which would consume 44% of the available capacity on the plant is expanded.

Schools – Forty (40) residential uses are proposed. The application did not provide any breakdowns on the proposed residents to determine school age children. Based upon a recent presentation by the Walnut Grove High School principal at a Council meeting, the High School has sufficient capacity for some of the anticipated growth in the attendance zone.

Streets –The traffic study provided with the application indicates that the proposed development, at build out, will generate 2,275 daily trips, with 149 AM peak trips and 225 peak hour net trips onto Walnut Gove Parkway

The most recent GDOT traffic counts are for 2021 and indicate 14,700 Average Daily Trips on SR 138

and 12,000 Average Daily Trips on SR 81 (both counting locations within the city limits). Unless there are intersection improvements planned for either end of Walnut Grove Parkway, or improvements made along the property frontage of the subject property, the local road network will be overwhelmed by this development.

*With only 40 residential units proposed there will be no increase or over-taxing of the load on public facilities including, but not limited to, school, utilities, and streets.*

**4. The costs to the City and other governmental entities in providing, improving, increasing or maintaining public utilities, schools, streets, law enforcement, fire protection and other public services;**

The City is not in a position to serve the proposed PUD development with sewer service, until a plant expansion is complete. The City is analyzing alternatives to expand beyond the proposed 100,000 gpd and may be able to accommodate this development at some point in the future. The City would have to provide public works services and sanitation to the development. Schools, fire protection and water services are provided by Walton County agencies.

Walnut Grove Parkway is a two-lane road that is maintained by the City. This road will be significantly impacted by the increased traffic of the proposed mixed use development, during the construction phase and beyond. The applicants have not proposed any improvements to Walnut Grove Parkway to accommodate the increased traffic impact. Without additional traffic improvements to make entry and exit into the development easier, Walnut Grove Parkway will be overwhelmed with traffic from the development mixing with the through traffic.

*There should be not significant costs to the city and other governmental entities in providing, improving, increasing or maintaining public utilities, schools, streets, law enforcement, fire protection and other public services.*

**5. The possible impact on the environment, including, but not limited to drainage, soil erosion and sedimentation, flooding, air quality and water quality;**

Impacts on drainage, soil erosion and sedimentation would be mitigated by the construction practices required by the City's *Land Development Ordinance*. Note that the property lies within the Cornish Creek Watershed Protection Overlay District WP-1, which requires more extensive greenways and setbacks from streams. The applicant has requested to encroach into the buffers to increase the acreage available for development. Because Cornish Creek is a drinking water watershed, care must be taken to minimize impacts on any buffers.

*The Land Disturbance Permit will include erosion control and storm water management designs that meet the state and Walnut Grove's Development Regulations to reduce the impact on the environment, including, but not limited to drainage, soil erosion and sedimentation, flooding, air quality and water quality..*

**6. Whether the proposed zoning amendment will allow uses which will be a detriment to the value of adjacent property in accordance with existing regulations;**

The proposed development of uses takes advantage of all available space on the site. The mix of uses proposed promotes the spirit of the downtown density envisioned in recent master planning efforts. Since the adjacent properties are undeveloped, this property if approved, will set the precedent for future development in the area, together with the PUD request approved across Walnut Grove Parkway.

*The proposed zoning amendment will add value to the adjacent properties.*

**7. Whether there are substantial reasons why the property cannot be used and developed in accordance with the existing regulations;**

The property could continue to be used or developed for another use allowed in the AG district. However, given its location and future designation as mixed use, the likelihood of it being used as single family residential or farming uses is minimal.

*Development of an agricultural use in this area is not viable due to the long range plan for the area to be developed with a mixture of retail and residential uses.*

**8. The aesthetic effect of the existing and proposed use of the property as it relates to the surrounding area;**

The proposed PUD would be much denser than any surrounding properties in the City or in the County. The applicant has submitted typical elevations of building that appear to follow the design principles set forth in the Downtown Overlay District. A more detailed review would be required if the PUD is approved.

*The design team is prioritizing aesthetics and high-quality standards in the Rezoning Application. By providing detailed design boards, it allows for transparency and clarity for both staff and elected officials to effectively assess and evaluate the proposed development based on visual representations. This comprehensive approach aims to ensure a well-informed decision-making process regarding the design and aesthetics of the project.*

**9. The extent to which the proposed zoning amendment is consistent with the comprehensive land use plan;**

The proposed development is consistent with the uses proposed for the subject property in the current *Walnut Grove Comprehensive Plan*, which indicates a “Mixed Use” character area for the property. According to the plan, the “Mixed Use” character area envisions a blend of residential, office, commercial and institutional uses in the same area, whether blended vertically (in the same building) or horizontally (multiple uses in neighboring buildings).

*The Walnut Grove Comprehensive Plan Future Land Use Plan indicates this area as commercial use. The proposed development is consistent with Future Land Use Plan.*

**10. The possible effects of the proposed zoning amendment on the character of the zoning district, a particular piece of property, neighborhood, a particular area or the community as a whole;**

The PUD approved in 2023 (Kippy Clark) set a precedent for mixed use development along Walnut Grove Parkway. The key component of a mixed use development is to design the space to minimize the impacts on the adjacent properties and the infrastructure.

*The proposed development will set a standard for high quality development with pedestrian oriented design elements, outdoor gathering spaces and architectural elements that create a sense of place.*

**11. The relationship that the proposed zoning amendment bears to the purpose of the overall zoning scheme, with due consideration given to whether the proposed zoning will carry out the purposes of these regulations;**

A PUD development allows tremendous flexibility in site design and allows increases in density as a tradeoff for preserving open space, etc. The applicants’ site plan incorporates significant flexibility

with use mixture and design. However, the proposed commercial square footage is not permitted in the PUD district. The *Zoning Ordinance* does not permit a density of development greater than would otherwise be allowed without a variance.

*The proposed development is in harmony with the vision of the area's development and overall zoning scheme and will carry out the purposes of the City's regulations.*

**12. Any application for a zoning map amendment which does not contain a specific site plan carries a rebuttable presumption that such rezoning shall adversely affect the zoning scheme;**

The applicant has provided a detailed master plan as required by the *Zoning Ordinance* for a PUD request.

**13. The consideration of the preservation of the integrity of residential neighborhoods shall be considered to carry great weight;**

There are no established neighborhoods in the vicinity of the proposed development. There is one residential property across Walnut Grove Parkway on the other side of the creek, accessed off of SR 138. The PUD rezoning approved in 2023 across the Parkway included residences above retail.

*The area in consideration is not directly adjacent to residential neighborhoods*

**14. In instances when property fronts on a major thoroughfare and also adjoins an established residential neighborhood, the factor of preservation of the neighborhood shall be considered to carry great weight;**

There are no established neighborhoods in the vicinity of the proposed development. There is one residential property across Walnut Grove Parkway on the other side of the creek, accessed off of SR 138. The PUD rezoning approved in 2023 across the Parkway included residences above retail.

*The area in consideration is not directly adjacent to a major thoroughfare or residential neighborhoods.*

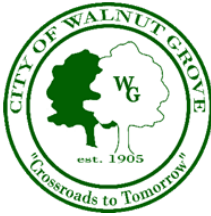
**15. Whether the property affected by the decision has a reasonable economic use as currently zoned; and**

The property could be used for agricultural uses authorized by the *Zoning Ordinance*. Given the changes in the land use of the areas surrounding the subject property, it is not likely that there is a long-term residential or agricultural future for this area.

**16. Whether other conditions exist that affect use and development of the property in question and support approval or denial.**

The City has envisioned a new downtown area for over 15 years and created zoning tools to promote sound planning and design. However, the current *Zoning Ordinance* does not have the tools in place to permit the higher levels of development envisioned by the Comprehensive Plan.

*The development of the Downtown Overlay District supports approval of the Rezoning request due to the conformity of the standards.*



**PLANNING COMMISSION REPORT**

<b>CASE #WGRZ-24-01</b>	<b>Applicant:</b> ..... <b>Bowman Consulting</b> <b>Owner:</b> ..... <b>Benchmark Excavating, Inc.</b> <b>Size:</b> ..... <b>16.261 acres</b> <b>Location:</b> ..... <b>Walnut Grove Parkway</b> <b>Tax Parcel WG010026 (part)</b>
<b>Hearing</b>	<b>Date</b>
Walnut Grove Planning Commission:	June 18, 2024 (action taken)
Walnut Grove City Council:	June 27, 2024 (Council Work Session); July 11, 2024 (Regular Meeting)

**Walnut Grove Planning Commission recommends that Case #WGRZ-24-01 be approved with the following conditions:**

1. The owner and the City shall enter into a Development Agreement to formalize all agreed upon conditions, variances and requirements.
2. Development will be designed and constructed in accordance with the Master Plan approved by the Mayor and Council as a part of the rezoning approval. Minor variations due to topography or engineering constraints will be permitted. All site, building, landscaping, lighting and other plans will be approved by the City prior to issuance of any permits.
3. Any proposed change in mix of uses, such as additional residential uses beyond the 40 indicated in the application, will require an amendment to the PUD approval, which will follow the procedures set forth in the **Zoning Ordinance** for map amendments.
4. The development will be allowed to vary from the requirements of the *Zoning Ordinance* in the following manner:
  - a. Allow the commercial square footage to exceed the 10,000 square foot limitation of the PUD district;
  - b. The 25 foot transitional buffer with the church may be reduced with concurrence from the church. Any landscape plantings to act as a visual buffer to be included in the development plans and approved by the City.
5. The PUD conditions for common property ownership outlined in Section 906 shall be in force for this PUD.
6. Developer shall extend public water from the current termination along Walnut Grove Parkway along the entire property frontage in accordance with Walton County Water Standards.
7. Developer to phase development to into sufficient phases whereby sewer demand does not exceed 11,000 gallons per day per phase to allow sufficient time for the wastewater treatment plant to be expanded. Developer may reserve capacity for the entire project through purchasing capacity from the City. The cost and amount to be included in the Development Agreement.
8. Developer shall also install all gravity sewer collection lines at their cost to connect to the City’s sewer system. All work to meet the City’s sewer standards and specifications.
9. All exterior elevations of all buildings to be submitted to the Mayor and Council for final approval prior to any building permits being requested.

Planning Commission Report

Case WGRZ-24-01

June 19, 2024

10. Provide an inter parcel access point and access easement on the northern property line for proposed commercial/office C-2 development
11. Provide a driveway constructed to the standards of a local/collector road, as shown on the Master Plan, for the eventual connection to the Grove Park. The approved Master Plan will include access easements for this roadway and should be laid out for the possible dedication of the roadway to the City of Walnut Grove.
12. Install sidewalks along the entire property frontage of Walnut Grove Parkway, to include pedestrian connections to the proposed mixed use buildings, including ADA-compliant curb ramps and crosswalks. Sidewalks shall be a minimum of six (6) feet in width, but may be wider depending upon if on street parking is included. Final sidewalk width will be agreed upon in the Development Agreement.

**Submitted by:**



**Joe Walter**  
**Zoning Administrator**



## Envision Walnut Grove

A project that will answer the question:

*What to the residents of Walnut Grove want for the future?*

### 1. PROJECT APPROACH AND PROPOSED SCOPE OF WORK

The most important aspect of a community vision is that it originates from the residents, business owners and elected leaders of the community. The consultant team’s role is to listen, provide educational opportunities of the process, listen more, present what we hear, and listen again. It is an extremely iterative process requiring significant public participation.

The final approach and scope of work will be created in collaboration with the City of Walnut Grove. The proposed approach and scope of work on the following pages should be considered as a recommended or draft scope and will serve as the basis for the final scope. Major changes to the recommended scope will alter the proposed fee.

#### PHASE ONE: PROJECT KICKOFF

##### Task 1.1 Initial Meeting:

The Hall team will meet with the local project team, including staff from the City of Walnut Grove, to finalize project expectations, scope of work, and timeline. During this meeting, we will also review and finalize the list of data needs.

**Task 1.1 Deliverables:**

**Final Scope of Work and Timeline**

##### Task 1.2 Community Tour:

The Hall team will tour the city with a local host to get further acquainted with the city and the local planning environment. This will include discussion with planning staff regarding existing local plans for the city, Walton County, and other entities, institutions, regional agencies, and significant public and private authorities with an impact on the larger planning effort.

**Task 1.2 Deliverables:**

**1) Final Stakeholder List & Contact Information developed in collaboration with the city**

#### PHASE TWO: VISION DEVELOPMENT

##### Task 2.1 Community Engagement Plan:

The consulting team will develop a Community Engagement Plan (CEP) that outlines techniques and processes that will be used to gather public input. The CEP will include development of an advisory committee, key stakeholders to be contacted, number and schedule for community meetings/public

hearings, and other key components for outreach. The CEP will include a detailed schedule that includes dates, times, and locations for all participation opportunities, notification methods for outreach, engagement methods to reach diverse constituency, advisory committee role and strategy, and draft marketing and public presentation materials.

While the details of the CEP will be developed in coordination with the client, the consulting team anticipates a plan that includes the following public engagement opportunities:

- One (1) public project kick-off meeting/event outlining public engagement process. This is expected to be a part of a larger Town Hall that includes GDOT and the County Manager;
- Three (3) public workshops to include land use workshop, visual preference survey, visioning, and fine tuning;
- One (1) Final presentation to City Council,
- Survey
- Virtual online engagement opportunities

To maximize the effect of public engagement we will combine innovative, industry-leading techniques from multiple disciplines into a methodology uniquely suited to Walnut Grove. The details of the public engagement strategy will be developed in collaboration with city staff. The CEP will be developed according to the principles of our Public Engagement Philosophy outlined on the following page.

- |  |   |
|--|---|
| <b>Task 2.1 Deliverables &amp; Meetings:</b> | <b>1) Final Stakeholder List &amp; Contact Information developed in collaboration with the city</b> |
|  | <b>2) Community Engagement Plan</b>   |
|  | <b>3) Meeting with City to present &amp; finalize CEP</b>   |

## Public Engagement Philosophy

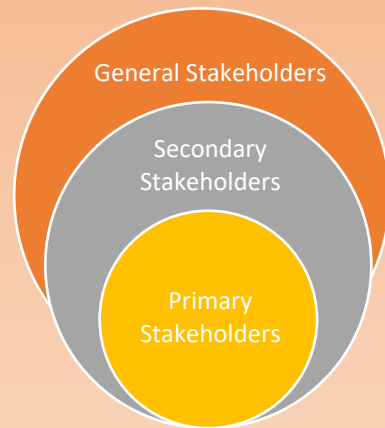
### Identify the Stakeholders

For a successful plan, one must have the right stakeholders at the table from the start, which is why one of our first steps in any client engagement is the identification of stakeholder groups. The stakeholders identified through this exercise are categorized as either primary, secondary, or general, which then determines their level of participation and the means used to reach out to them.

**Primary Stakeholders** – Essentially, the project's steering committee, this group includes all key decision-makers

**Secondary Stakeholders** – Persons or organizations with experience or perspectives that will provide crucial input into or feedback on the plans

**General Stakeholders** – Members of the public with a general interest in the project



### Public Participation

We understand some stakeholders may need education and other support to be able to participate fully and in a meaningful way. We tailor our public outreach and engagement in a way that facilitates informed discussion and that allows all voices to be heard. Because our process uses three feedback loops, there are opportunities for refinement and course correction throughout the process, rather than a single opening during the public comment period.



### Active Listening

When interacting with the public, our team employs active listening techniques to ensure greater accuracy and accountability in the collection of residents' perceptions and comments. Active listening techniques also hold potential for conflict resolution and consensus-building.

### Collaborative Review

Before a draft is published for public comment, it is internally reviewed in a collaborative process involving certain key stakeholders. Verification of facts and research ensures the legitimacy of conclusions and findings and provides opportunities for corrections prior to public review.

Task 2.2 Community Engagement Process: Based on the Community Engagement Plan, the consulting team will gather public input through in person workshops and online. Additional engagement opportunities may include written surveys administered online or in hard copy, focus groups, one-on-one interviews, and any other forms of outreach identified in the CEP. The consulting team will also hold Advisory Committee meetings as part of this Task. The Hall Team will prepare all materials for these meetings, including notices, flyers, and other advertisements, facilitate the meeting process and compile a written summary of each meeting for submission to the City.

**Task 2.2 Deliverables:**

- 1) All materials used in meetings**
- 2) Detailed notes from all meetings**

Task 2.3 Envision Walnut Grove Documentation: Hall will develop a summary and results of all public engagement activities that includes:

- General design recommendations for new developments, and
- Narrative describing the character of specific areas within the town.

**Task 2.3 Deliverables & Meetings:**

- 1) Draft Document for Town Review**
- 2) Final Document**
- 3) Presentation of Final Document**

**FEE PROPOSAL:**

The Hall Team proposes to complete the tasks presented above for a total of \$25,350. The proposed fee includes the costs of all labor and travel expenses as well as all materials to be used in the public workshops. The proposed fee does not include the costs of printing or postage for widely distributed flyers, postcards, or other mailings.



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July 16, 2024

City of Walnut Grove, Georgia  
2581 Leone Avenue  
Walnut Grove, Georgia 30052

The following represents our understanding of the services we will provide City of Walnut Grove, Georgia.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Walnut Grove, Georgia, as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, which collectively comprise City of Walnut Grove, Georgia's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's discussion and analysis

Supplementary information other than RSI will accompany City of Walnut Grove, Georgia's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Schedule of projects constructed with special sales tax proceeds.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and *Government Auditing Standards*. As part of an audit of financial statements in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Walnut Grove, Georgia's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City of Walnut Grove, Georgia's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

### **Nonattest Services**

With respect to any nonattest services we perform, we will prepare the financial statements and the related notes based on information provided, as well as the DCA Report of Local Government Finances (RLGF), which are considered nonattest services.

We will not assume management responsibilities on behalf of City of Walnut Grove, Georgia. However, we will provide advice and recommendations to assist management of City of Walnut Grove, Georgia in performing its responsibilities.

City of Walnut Grove, Georgia's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitoring the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards issued by the *AICPA*.
- The nonattest services are limited to the report preparation services and the DCA RLGf preparation services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

### **Reporting**

We will issue a written report upon completion of our audit of City of Walnut Grove, Georgia's basic financial statements. Our report will be addressed to the City of Walnut Grove's Mayor and City Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

## **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

## **Provisions of Engagement Administration, Timing and Fees**

Pat Muse is the engagement partner for the audit services specified in this letter, including signing or authorizing another qualified firm representative to sign the audit report. David C. McCoy is the engagement director and will be responsible for the supervision of the day-to-day activities of the engagement.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every month and are payable upon presentation. We estimate that our fee for the audit will be between \$17,500 and \$20,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use City of Walnut Grove, Georgia's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the City of Walnut Grove's city council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;

- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McNair, McLemore, Middlebrooks & Co. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McNair, McLemore, Middlebrooks & Co.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*McNair, McLemore, Middlebrooks & Co., LLC*  
MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC

RESPONSE:

This letter correctly sets forth the understanding of the City of Walnut Grove, Georgia.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_



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Post Office Box One | Macon, Georgia 31202  
478-746-6277 | mmmcpa.com

July 16, 2024

Kimberly Whitlow  
2581 Leone Ave.  
Walnut Grove, GA 30052

**RE:** City of Walnut Grove, Georgia  
June 30, 2024 Annual Audit

Dear Kimberly,

We have begun planning the audit for fiscal year ending June 30, 2024.

**The following is a listing of items we will need to receive prior to fieldwork and a listing of items we will need at least two (2) weeks prior to the scheduled fieldwork date:**

- Trial Balances for all funds (including the DDA) in Excel as of 6/30/2024
- General Ledger Detail (including the DDA) for the period 7/1/2023 – 6/30/2024
- FY 6/30/2024 Original and Adopted Budget
- Copies of any FY 2024 Budget Amendments and the FY 6/30/2024 Final Budget
- Accounts Payables Listings for each fund, and Development Authority if applicable, as of 6/30/2024
- Copies of any new grant agreements
- Copies of any new leases (all equipment leases)
- Copies of support agreements and amortization schedules for any new debt issued during the year
- 7/1/2024 – 8/31/2024 Check Registers for all funds
- Documentation for any property tax abatements existing as of 6/30/2024

**The following are needed at the start of the fieldwork:**

- **All Funds (including the DDA)**
  - June 2024 Bank Statements and Reconciliations for all accounts/funds
  - July 2024 and August 2024 bank statements for all accounts/funds
  - The last bank statement received for any accounts that closed during the year
  - June 30, 2024 Governmental Activities Depreciation schedule
  - FY 2023 941s: 3<sup>rd</sup> Quarter 2023, 4<sup>th</sup> Quarter 2023, 1<sup>st</sup> Quarter 2024, and 2<sup>nd</sup> Quarter 2024
  - The payroll summary register for the first July 2024 paycheck
  - Access to all legal invoices paid during FY 2024
  - Invoices and receipt support for all samples pulled (will be provided at a later date)
  - Documentation for prepaid items as of 6/30/2024
  - Receivables Summary for each fund as of 6/30/2024

- **General Fund**
  - 2023 Tax Digest
- **Water Treatment Plant Fund**
  - FY 2024 Depreciation Schedule

The listings are not all inclusive and additional items may be requested. Please let me know if you have any questions regarding the information requested above. I can be reached at (478)746-6277 or email [kurt.hardison@mmmcpa.com](mailto:kurt.hardison@mmmcpa.com)

Sincerely,

McNair, McLemore, Middlebrooks & Co., LLC

By:

Kurt Hardison, CPA