



2024 Annual Update Impact Fee Program

Laura Calfee, Impact Fee Administrator
Forsyth County Finance Department





Table of Contents

1. Memo of Transmission to the Forsyth County Board of Commissioners
2. July 21, 2025 Transmittal Cover Letter
3. October 02, 2025 Adoption Resolution
4. 2024 Annual Update Schedule
5. Capital Improvement Element Update
 - a. Annual Report
 - b. Schedule of Improvements
6. Board of Commissioners Public Hearing Advertisement: July 2, 2025



Memo of Transmission to the Forsyth County Board of Commissioners



Forsyth County Finance Department

BRIAN CLARK, Chief Financial Officer

To: Board of Commissioners
David McKee, County Manager

From: Brian Clark, Chief Financial Officer

Date: July 21, 2025

Re: 2024 Impact Fee Program Annual Update

Background

To continue the Impact Fee Program, Forsyth County is responsible for preparing annual updates of our Capital Improvement Element. This report is prepared for review by the Board of Commissioners prior to presentation at a public hearing for citizen comments. Following the public hearing, the report is transmitted to the Atlanta Regional Commission for compliance review by both the Georgia Department of Community Affairs and the Atlanta Regional Commission. The Capital Improvement Element comprises the 2024 Annual Financial Report and an updated Schedule of Improvements.

Agenda Item

As outlined in the Department of Community Affairs Guide for annual updates, the Board of Commissioners authorization is required to transmit the 2024 draft of the Capital Improvement Element and Community Work Program to the Atlanta Regional Commission. The transmittal resolution must include a statement to certify a public hearing was officially held. Following the public hearing, the draft of the Capital Improvement Element and Community Work Program addendum will be submitted with the resolution to the Atlanta Regional Commission for review. Once the report is determined to comply with the Georgia Development Impact Fee Act of 1989 and is approved by the Department of Community Affairs, Board of Commissioners approval will be requested to adopt the update and notify the Atlanta Regional Commission of official adoption.



July 21, 2025
Transmittal Cover Letter



Forsyth County Finance Department

LAURA CALFEE, Impact Fee Administrator

July 21, 2025

Andrew Smith
Atlanta Regional Commission
229 Peachtree St. NE Suite 100
Atlanta, GA 30303
asmith@atlantaregional.org

Mr. Smith:

On Thursday, July 17, 2025, The Forsyth County Board of Commissioners held a public hearing regarding the Impact Fee Program Annual Update which included the Capital Improvement Element and the Community Work Program. Following the public hearing, the Board of Commissioners approved a resolution of submittal to allow transmission of the enclosed documents to your organization for review, comment, and approval. The Forsyth County Board of Commissioners respectfully submits the Impact Fee Program Annual Update for your consideration.

Sincerely,

Laura Calfee

Impact Fee Administrator, Forsyth County, GA

(770) 205-4550, Ext. 4004

Ldcalfee@forsythco.com

RESOLUTION OF SUBMITTAL

BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS

Whereas, Forsyth County, Georgia, has completed an annual update to the Impact Fee Program Capital Improvements Element (CIE) which includes an Annual Financial Report for calendar year 2024 and Schedule of Improvements for 2025-2029;

Whereas, this 2024 Impact Fee Program Capital Improvements Element (CIE) Update was prepared in accordance with the Development Impact Fee Compliance Requirements established by the Georgia Department of Community Affairs, and;

Whereas, a public hearing was held on July 17th, 2025, at 5:00 PM, in the Board of Commissioners Meeting Room before the County Board of Commissioners;

NOW, THEREFORE, BE IT RESOLVED that the Forsyth County Board of Commissioners does hereby submit the 2024 annual update to the Atlanta Regional Commission for regional review, as per the requirements of the Georgia Planning Act of 1989.

Duly adopted this 17th day of July 2025.

FORSYTH COUNTY BOARD OF COMMISSIONERS



Alfred John, Chair



Kerry Hill, Vice Chair



Mendy Moore, Secretary



Todd Levent, Member

Laura Semanson, Member


Attest: _____
County Clerk





October 02, 2025
Adoption Resolution

RESOLUTION OF ADOPTION

BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS

Whereas, Forsyth County, Georgia, has completed an annual update to the Impact Fee Program Capital Improvements Element (CIE) which includes an Annual Financial Report for calendar year 2024 and Schedule of Improvements for 2025-2029;


Whereas, this 2024 Impact Fee Program Capital Improvements Element (CIE) Update was prepared in accordance with the Development Impact Fee Compliance Requirements established by the Georgia Department of Community Affairs, and;

Whereas, a public hearing was held on July 17th, 2025, at 5:00 PM, in the Board of Commissioners Meeting Room before the County Board of Commissioners;

BE IT THEREFORE, RESOLVED that the Forsyth County Board of Commissioners does hereby adopt the 2024 annual update to the Impact Fee Program Capital Improvements Element (CIE) which includes an Annual Financial Report for calendar year 2024 and Schedule of Improvements as approved by the Atlanta Regional Commission.

Duly adopted this 2nd day of October 2025

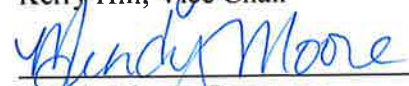
FORSYTH COUNTY BOARD OF COMMISSIONERS



Alfred John, Chair



Kerry Hill, Vice Chair



Mandy Moore, Secretary



Todd Levent, Member



Laura Semanson, Member

Attest: 

County Clerk



2024-2025 Annual Update Schedule



2024 Impact Fee Program Annual Update

LAURA CALFEE, Impact Fee Administrator

06/24/2025	BOC Work Session: 2024 Impact Fee Update Draft for review Approval for Public Hearing (Work Session Item)
06/25/2025	2024 Financial Report and CIE (Capital Improvement Element) available for review on Finance Department Webpage
07/02/2025	Legal Ad for Public Hearing runs in <i>Forsyth County News</i>
07/17/2025	Public Hearing and BOC approval of Resolution to Transmit to ARC (Public Hearing Item)
07/21/2025	Transmit Financial Report and CIE to ARC
10/02/2025	BOC adopts, including the approval of the resolution to adopt, the 2024 Annual Impact Fee Update (Public Hearing Item)
10/03/2025	County Informs ARC of Adoption



Capital Improvement Element Update *Annual Financial Report*

Forsyth County, Georgia

Impact Fee Program

ANNUAL FINANCIAL REPORT FOR 2024 as of December 31, 2024

New ordinance effective 06/01/16

3.30% 16.52% 3.64% 0.00% 23.03% 53.51% 100.00%

(1) Public Facility Type	Admin Account County-380	Public Safety-381	Library-382	Public Safety E911-376 **	Parks & Recreation-383	Roads-384	Total Program 2024
(2) Service Area	County	County	County	County	County	County	County
(3) Beginning Impact Fee Fund Balance -12/31/23	48,232.97	8,284.11	1,152,173.86	0.04	4,333,005.15	844,715.18	6,386,411.31
(4) Impact Fees Collected	233,324.63	1,168,562.80	257,878.10	-	1,629,548.94	3,786,271.95	7,075,586.42
(5) Accrued Interest	5,786.12	30,452.29	43,955.09	-	206,209.99	58,444.68	344,848.17
(6) Project Expenditures	-	(45,541.23)	(1,084,098.24)	-	(2,018,943.89)	(4,598,048.25)	(7,746,631.61)
(8) Administrative Costs	(184,684.03)	-	-	-	-	-	(184,684.03)
(9) Impact Fee Refunds	-	-	-	-	-	-	-
(10) Ending Impact Fee Fund Balance	102,659.69	1,161,757.97	369,908.81	0.04	4,149,820.19	91,383.56	5,875,530.26
(11) Impact Fees Encumbered	-	-	-	-	-	-	-

Available Funds-per fund	102,659.69	1,161,757.97	369,908.81	0.04	4,149,820.19	91,383.56	5,875,530.26
Available Funds-for all programs	102,659.69	1,161,757.97	369,908.81	0.04	4,149,820.19	91,383.56	

**This account has been phased out, and it is being shown to reflect the outstanding balance. Despite the small balance, no impact fees are being collected, nor are any projects planned for this account.
Public Safety projects and the impact fees collected for public safety are maintained and named in fund 381.

SCHEDULE OF IMPROVEMENTS

CWP Addendum 2025 - 2029

FIRE & RESCUE (Public Safety)

Funding Source and Estimated Project Costs

IMPROVEMENT YEAR	Project Start Date (Construction)	Project End Date	2025	2026	2027	2028	2029	Future	TOTAL	Fund Share
Fire Training Complex - Training Tower	2027	2028	513,569	-	6,302,762	5,214,290	-	-	12,030,621	100%
SPLOST VI			-	-	-	-	-	-	-	0.00%
IMPACT FEES			-	-	1,759,238	-	-	-	1,759,238	14.62%
SPLOST VIII			513,569	-	-	-	-	-	513,569	4.27%
SPLOST IX			-	-	4,543,524	5,214,290	-	-	9,757,814	81.11%
CAPITAL OUTLAY			-	-	-	-	-	-	-	0.00%
OTHER-TBD			-	-	-	-	-	-	-	0.00%
CASH FROM OPERATIONS			-	-	-	-	-	-	-	0.00%
Fire Training Complex - Burn Building	2026	2027	-	6,688,754	1,923,013	-	-	-	8,611,767	100%
SPLOST VI			-	-	-	-	-	-	-	0.00%
IMPACT FEES			-	1,759,238	-	-	-	-	1,759,238	20.43%
SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST IX			-	4,929,516	1,923,013	-	-	-	6,852,529	79.57%
CAPITAL OUTLAY			-	-	-	-	-	-	-	0.00%
OTHER-TBD			-	-	-	-	-	-	-	0.00%
CASH FROM OPERATIONS			-	-	-	-	-	-	-	0.00%
Fire Station 16 - Old Federal Road	TBD	TBD	-	-	-	-	-	13,494,236	13,494,236	100%
SPLOST VI			-	-	-	-	-	-	-	0.00%
IMPACT FEES			-	-	-	-	-	13,494,236	13,494,236	100.00%
SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST IX			-	-	-	-	-	-	-	0.00%
CAPITAL OUTLAY			-	-	-	-	-	-	-	0.00%
OTHER-TBD			-	-	-	-	-	-	-	0.00%
CASH FROM OPERATIONS			-	-	-	-	-	-	-	0.00%
Fire Training Complex - Emergency Vehicles Operations Course			49,936	-	-	948,779	-	-	998,715	100%
SPLOST VI			-	-	-	-	-	-	-	0.00%
IMPACT FEES			49,936	-	-	-	-	-	49,936	5.00%
SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST IX			-	-	-	-	-	-	-	0.00%
CAPITAL OUTLAY			-	-	-	-	-	-	-	0.00%
OTHER-TBD			-	-	-	948,779	-	-	948,779	95.00%
CASH FROM OPERATIONS			-	-	-	-	-	-	-	0.00%
Total Fire & Rescue			563,505	6,688,754	8,225,775	6,163,069	-	13,494,236	35,135,339	

SCHEDULE OF IMPROVEMENTS
Community Work Program Addendum 2025 - 2029

PUBLIC LIBRARIES

Funding Source and Estimated Project Costs

IMPROVEMENT YEAR	Project Start Date (Construction)	Project End Date	2025	2026	2027	2028	2029	Future	TOTAL	Fund Share
Matt Community Library	2025	2027	860,000	250,000	290,000	-	-	-	1,400,000	100%
Impact Fees			560,000	250,000	290,000	-	-	-	1,100,000	79%
SPLOST VIII			-	-	-	-	-	-	-	0%
Capital Outlay - Library			300,000	-	-	-	-	-	300,000	21%
Capital Outlay - County			-	-	-	-	-	-	-	0%
Other/Grant			-	-	-	-	-	-	-	0%
Total Library			860,000	250,000	290,000	-	-	-	1,400,000	

SCHEDULE OF IMPROVEMENTS
Community Work Program Addendum 2025-2029

Parks and Recreation

Funding Source and Estimated Project Costs

IMPROVEMENT YEAR	Project Start Date (Construction)	Project End Date	2025	2026	2027	2028	2029	Future	TOTAL	Fund Share
Sawnee Mountain Preserve - Phase 4 Master Plan & Development - P19SM	2022	2025	59,078	-	-	-	-	-	59,078	100%
PARK BOND			-	-	-	-	-	-	-	0%
IMPACT FEES			53,574	-	-	-	-	-	53,574	91%
SPLOST VIII			5,504	-	-	-	-	-	5,504	9%
SPLOST IX			-	-	-	-	-	-	-	0%
OTHER-Capital Outlay			-	-	-	-	-	-	-	0%
OTHER-Grant			-	-	-	-	-	-	-	0%
Sharon Springs Park - Master Plan and Renovation - P19SS	2025	2027	12,401,643	12,881,970	9,463,139	-	-	-	34,746,752	100%
PARK BOND			-	-	-	-	-	-	-	0%
IMPACT FEES			1,962,969	1,588,905	1,800,000	-	-	-	5,351,874	15%
SPLOST VIII			10,438,674	1,588,905	-	-	-	-	12,027,579	35%
SPLOST IX			-	9,704,160	7,663,139	-	-	-	17,367,299	50%
OTHER-Capital Outlay			-	-	-	-	-	-	-	0%
OTHER-Grant			-	-	-	-	-	-	-	0%
Coal Mountain Park - Improvements - P19CM	2024	2025	2,238,318	-	-	-	-	-	2,238,318	100%
PARK BOND			-	-	-	-	-	-	-	0%
IMPACT FEES			882,500	-	-	-	-	-	882,500	39%
SPLOST VIII			1,355,818	-	-	-	-	-	1,355,818	61%
SPLOST IX			-	-	-	-	-	-	-	0%
OTHER-Capital Outlay			-	-	-	-	-	-	-	0%
OTHER-Grant			-	-	-	-	-	-	-	0%
Total Parks & Recreation			14,699,039	12,881,970	9,463,139	-	-	-	37,044,148	

SCHEDULE OF IMPROVEMENTS

CWP Addendum 2025 - 2029

Transportation & Roads

Funding Source and Estimated Project Costs

IMPROVEMENT YEAR	Project Start Date (Construction)	Project End Date	2025	2026	2027	2028	2029	Future	TOTAL	Fund Share
POST ROAD WIDENING FROM SR 9 TO KELLY MILL - PEW22	2026	2029	7,691,154	24,591,343	24,921,566	21,981,134	-	-	79,185,197	100%
TRANSPORTATION BOND/SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST VII			-	-	-	-	-	-	-	0.00%
IMPACT FEES			-	-	3,000,000	-	-	-	3,000,000	3.79%
SPLOST VIII			2,233,154	-	-	-	-	-	2,233,154	2.82%
SPLOST IX			-	10,941,676	8,271,899	8,331,468	-	-	27,545,043	34.79%
OTHER-GDOT			5,458,000	13,649,667	13,649,667	13,649,666	-	-	46,407,000	58.61%
OTHER-GRANT			-	-	-	-	-	-	-	0.00%
COAL MOUNTAIN EXTENSION/CONNECTOR - P18CM	2024	2025	3,925,329	-	-	-	-	-	3,925,329	100%
TRANSPORTATION BOND/SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST VII			-	-	-	-	-	-	-	0.00%
IMPACT FEES			3,925,329	-	-	-	-	-	3,925,329	100.00%
SPLOST VIII			-	-	-	-	-	-	-	0.00%
SPLOST IX			-	-	-	-	-	-	-	0.00%
OTHER-GDOT			-	-	-	-	-	-	-	0.00%
OTHER-GRANT			-	-	-	-	-	-	-	0.00%
OTHER-COUNTY			-	-	-	-	-	-	-	0.00%
Total Roads			11,616,483	24,591,343	24,921,566	21,981,134	-	-	83,110,526	0%

PUBLIC NOTICE

PUBLIC HEARING

**IMPACT FEE PROGRAM CAPITAL IMPROVEMENTS ELEMENT UPDATE AND
FINANCIAL REPORT UPDATE OF THE FORSYTH COUNTY COMPREHENSIVE PLAN**

Notice is hereby given that the Forsyth County Board of Commissioners will hold a public hearing in order to consider the 2024 Impact Fee Capital Improvements Element Update and the Financial Report. The public hearing will be held on Thursday, July 17, 2025, at 5:00PM. The location will be in the Commissioners Meeting Room on the second floor of the Forsyth County Administration Building, 110 East Main Street Cumming, Georgia 30040. All residents and any other affected and/or interested persons are invited and encouraged to attend.

The Draft Copy of the documents is available as of June 25, 2025, at the office of the Finance Department, Second Floor, Forsyth County Administration Building, 110 East Main Street, Suite 255, Cumming, Georgia 30040. Copies will also be available online on the county website. For other information during regular business hours call Laura Calfee at (770) 205-4550, ext. 4004 office | (678) 784-6574 mobile.

