



# Impact Fees

October 29, 2019

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Roosevelt Council, Jr.  
CFO



# Meeting Agenda

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Introduction - Purpose

Overview of Impact Fee Program

Overall Financial Summaries

Questions



# Overview of Impact Fee Program

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- New development creates a demand for additional roads, public facilities, and recreational facilities
- Impact fee - one-time fee imposed by a local government on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development
  - Helps to relieve taxpayers from the burden of developmental cost
  - Can only be used on improvements that expand system capacity not maintenance of existing infrastructure



# Overview of Impact Fee Program

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- City of Atlanta Development Impact Fee Ordinance was adopted by the Atlanta City Council on March 18, 1993
- GA Development Impact Fee Act requires that the City of Atlanta adopt a Capital Improvements Element (CIE) to collect impact fees
- Capital Improvements Element (CIE) is a component of the Comprehensive Development Plan (CDP), which:
  - Guides growth and development of the City of Atlanta over next twenty years
  - Required by state (Georgia Planning Act of 1989) and local law (Charter of the City of Atlanta (Section 3-601))
  - Enables City to access financial resources to support CDP implementation as a Qualified Local Government (QLG)



# Overview of Impact Fee Program

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- CIE has two components:

- ① Annual Financial Report

- Provides an overview of impact fees collected, encumbered and used by category of public facility and service area for the last completed fiscal year

- ② Schedule of Improvements

- List of all eligible capital projects to be financed with impact fees over the next 5 years
    - Fee Types: Transportation, Fire, Police and Parks

- CIE must be reviewed by the Atlanta Regional Commission (ARC) and the GA Department of Community Affairs (DCA)

- City of Atlanta CIE plan must be adopted by October 31, annually

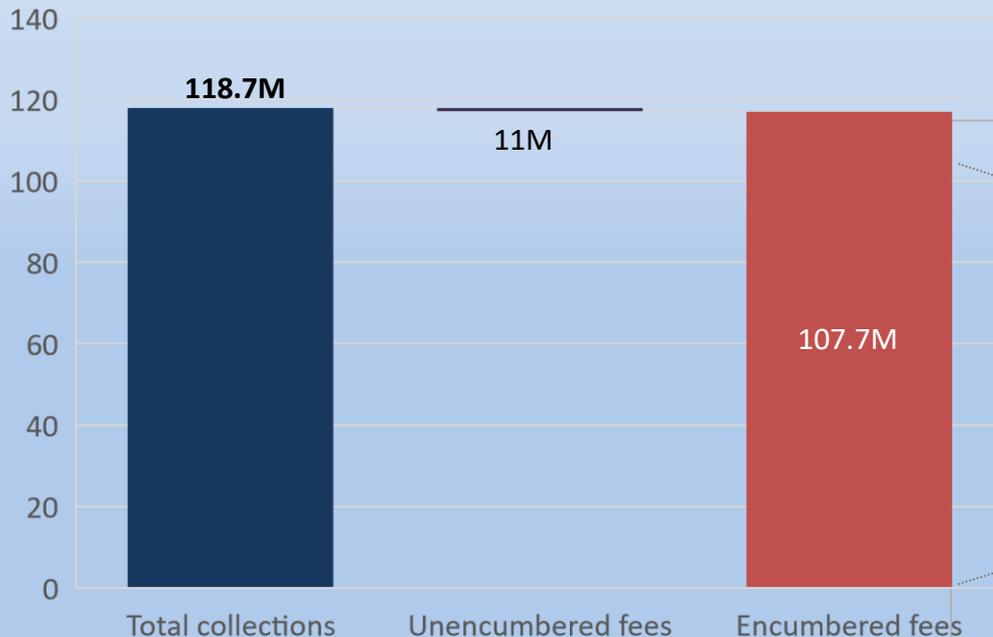


# Impact Fee Program Financial Summary

- Since 1994, \$118.7M has been collected in impact fees
- Of the fees collected, \$107.7M (91%) have been encumbered
- Of the fees encumbered, \$77.7M (72%) have been expended

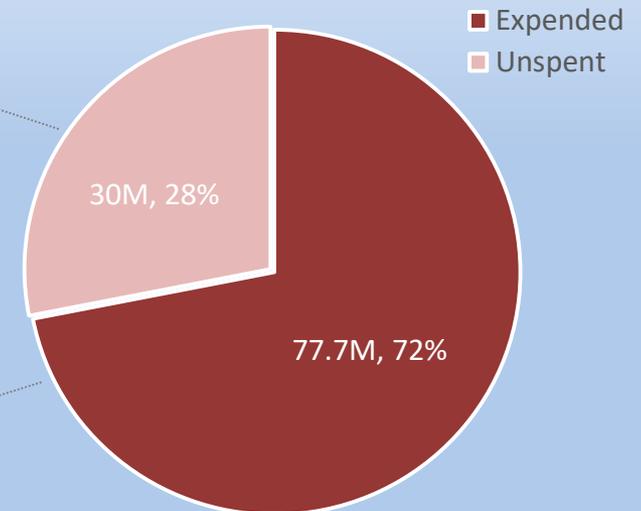
## Impact fee collections since 1994

USD Millions



## Breakdown of encumbered fees

USD Millions, %





# Collections and Expenditures – Five Year Period

Impact Fee Gross Collections & Expenditures Five Year Period							
Public Facility Type	Transportation	Police	Fire	Parks North	Parks South	Parks West	Total
Service Area	City-wide	City-wide	City-wide	North Parks Area	South Parks Area	West Parks Area	
<b>GROSS COLLECTIONS:</b>							
Collections in FYE 2015	3,405,920	235,183	716,776	1,881,019	303,105	35,955	6,577,958
Collections in FYE 2016	3,519,369	160,953	554,031	1,329,924	224,202	84,681	5,873,160
Collections in FYE 2017	5,385,221	215,373	746,172	1,775,777	431,296	92,759	8,646,598
Collections in FYE 2018	3,699,018	206,986	718,994	1,223,923	596,530	113,821	6,559,272
Collections in FYE 2019 Preliminary	4,841,980	174,359	602,126	1,349,855	259,593	163,814	7,391,727
<b>Total Gross Collections FYE 2015 - FYE 2019</b>	<b>\$ 20,851,508</b>	<b>\$ 992,854</b>	<b>\$ 3,338,099</b>	<b>\$ 7,560,498</b>	<b>\$ 1,814,726</b>	<b>\$ 491,030</b>	<b>\$ 35,048,715</b>
<b>PROJECT EXPENDITURES:</b>							
Expenditures in FYE 2015	(841,889)	-	(81,698)	(1,014,431)	(48,923)	-	(1,986,941)
Expenditures in FYE 2016	(459,168)	-	(608,832)	(13,571)	-	-	(1,081,571)
Expenditures in FYE 2017	(775,963)	(426,243)	-	(2,197,732)	-	(143,313)	(3,543,251)
Expenditures in FYE 2018	(2,785,971)	(406,614)	-	(5,624,130)	-	(311,811)	(9,128,526)
Expenditures in FYE 2019 Preliminary	(1,414,647)	(26,299)	(73,352)	(698,992)	(136,392)	(451,313)	(2,800,995)
<b>Total Project Expenditures FYE 2015 - FYE 2019</b>	<b>\$ (6,277,638)</b>	<b>\$ (859,157)</b>	<b>\$ (763,882)</b>	<b>\$ (9,548,856)</b>	<b>\$ (185,314)</b>	<b>\$ (906,437)</b>	<b>\$ (18,541,284)</b>

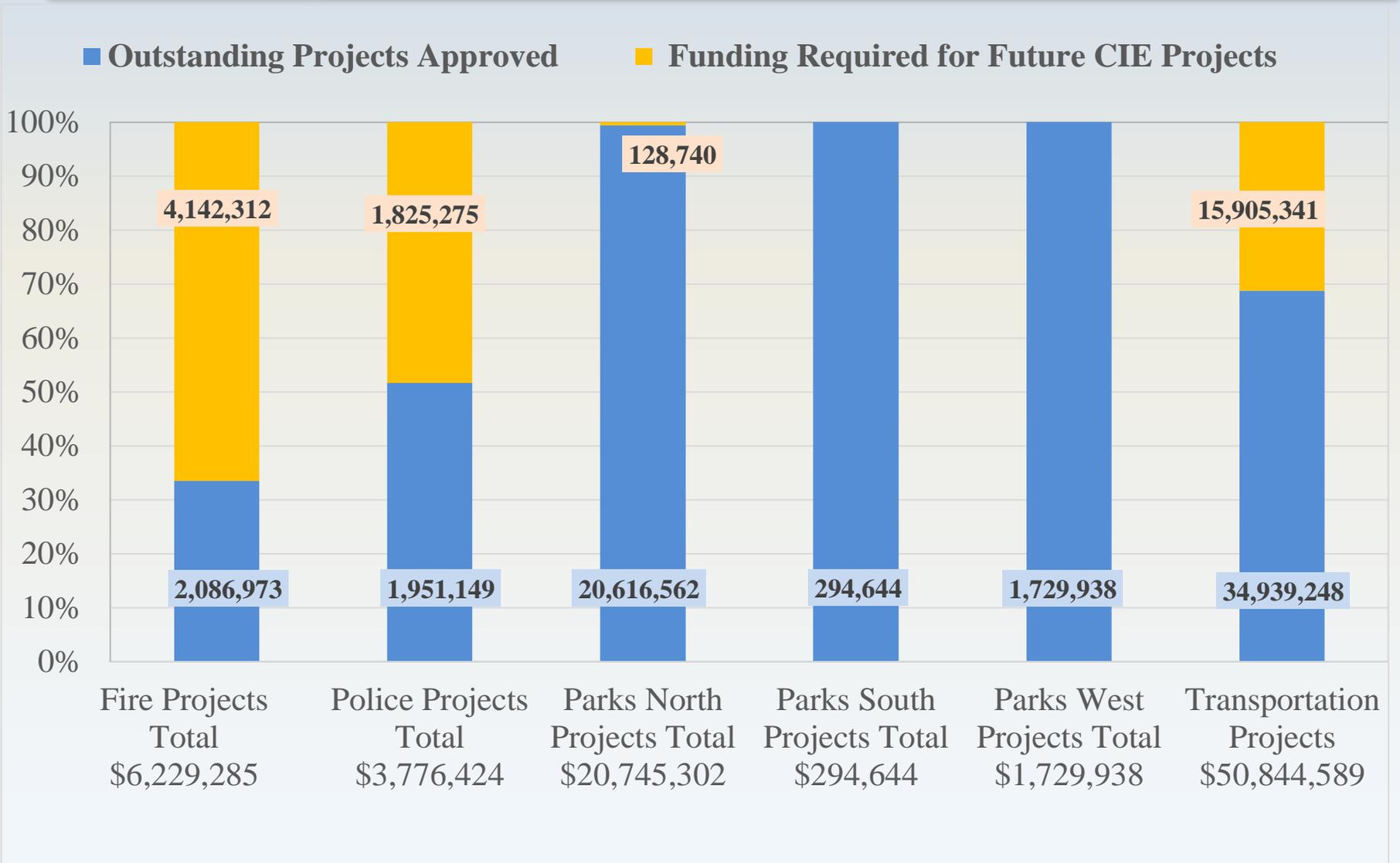


# Impact Fee Current Fund Balances

Impact Fee Current Balances							
As of June 2019 (Preliminary)							
Public Facility Type	Transportation	Police	Fire	Parks North	Parks South	Parks West	Total
Service Area	City-wide	City-wide	City-wide	North Parks Area	South Parks Area	West Parks Area	
Unencumbered & Available for New Projects **	5,252,595	1,267,796	4,856,568	(397,842)	2,598,888	799,950	14,377,956
Encumbered Remaining Balance - (Restricted by Ordinance)	23,803,600	458,066	872,756	4,238,723	102,919	525,054	30,001,118
<b>Total Impact Fee Fund Balance</b>	<b>\$ 29,056,195</b>	<b>\$ 1,725,863</b>	<b>\$ 5,729,324</b>	<b>\$3,840,880</b>	<b>\$ 2,701,808</b>	<b>\$ 1,325,004</b>	<b>\$44,379,074</b>
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<i>** Includes collections previously encumbered but subsequently released from restriction</i>							

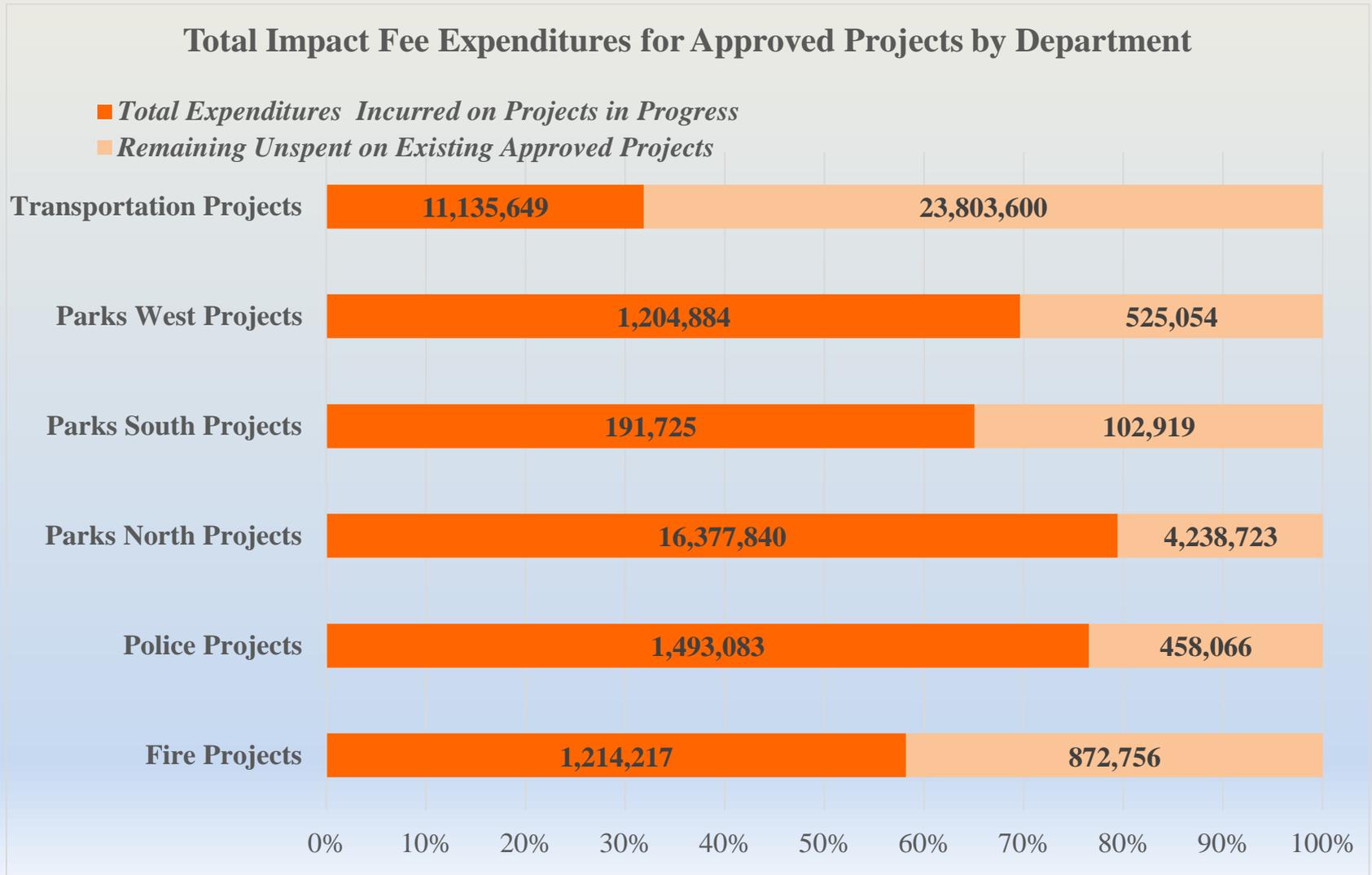


# Existing & Future Impact Fee Projects by Department (As of June 30, 2019)





# Impact Fee Expenditures & Unspent Balances on Approved Projects (As of June 30, 2019)



\*Projects that are 100% complete are not reflected here.



# List of Police Projects

## As of June 30, 2019

Year	Police Project Name	Ordinance #	Total Ordinance Amount	Total Expenditures to Date	Unspent Remaining Bal on Open Projects
2013	ZONE 3 POLICE PRECINCT-LAND PURCHASE - METROPOLITAN PARKWAY	13-O-0169	600,000	600,000	-
2016	ZONE 3 POLICE PRECINCT-ARCH DESIGN	16-R-1395	600,000	573,520	26,480
2017	ZONE 3 POLICE PRECINCT-PURCHASE OF 1.18 ACRES FROM THE MANLEY 1994 LIVING TRUST	17-O-1477	284,400	285,637	(1,237)
1998	POLICE SPECIAL OPERATION SECTION - WORKSPACE-	99-O-0305	176,424	-	176,424
1997 & 1998	POLICE ACADEMY EXPANSION-	97-O-0822 / 98-O-2268	290,325	33,926	256,399
1997	ZONE 4 POLICE PRECINCT-	97-O-0822	59,675	59,675	
<b>Totals</b>			<b>2,010,824</b>	<b>1,552,758</b>	<b>458,066</b>



# List of Fire Projects

## As of June 30, 2019

Year	Fire Project Name	Ordinance #	Total Ordinance Amount	Total Expenditures to Date	Unspent Remaining Bal on Open Projects
2012	FIRE STATION 22 - CONSTRUCTION AND RENOVATION	12-R-1351	306,917	73,352	233,565
2012	FIRE STATIONS 22 (843/855 HOLLYWOOD RD)	12-O-0899	443,364	-	443,364
2014	FIRE STATION 7 - CONSTRUCTION AND RENOVATION	14-O-1467	600,000	600,000	-
2005	FIRE STATION 13	05-O-1640	298,432	296,399	-
2005	FIRE STATION 22	05-O-1540	907,407	753,003	154,404
2005	FIRE STATION 28	05-O-1640	429,285	387,862	41,423
		<b>Totals</b>	<b>2,985,405</b>	<b>2,110,616</b>	<b>872,756</b>



# Questions

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