



Action Requested/Required:

- Vote/Action Requested
 - Discussion or Presentation Only
 - Public Hearing
- Report Date: _____
Hearing Date: 12/18/25
Voting Date: 4/16/26

Department: Community Development **Presenter(s) & Title:** Kevin Turner
Community Development Director

Agenda Item Title:

Discussion and Possible Action on Resolution to Adopt Capital Improvements Element Amendment

Summary:

City of Canton has prepared an amendment to its Capital Improvements Element (CIE). These are required whenever it is necessary to redefine growth projections, land use assumptions, or community goals that would affect system improvements proposed in the CIE as well as change service levels established for an existing impact fee service area.

The Mayor and City Council approved a resolution to transmit this amendment to the Atlanta Regional Commission and Georgia Department of Community Affairs for review on December 18, 2025. The ARC and DCA have reviewed this amendment and have approved it for adoption by the City of Canton.

Budget Implications:

Budgeted? Yes No N/A

Total Cost of Project: Check if Estimated

Fund Source: General Fund Water & Sewer Sales Tax Other:

Staff Recommendations:

Staff recommend City Council approve the Resolution to Adopt the Capital Improvements Element Amendment.

Reviews:

Has this been reviewed by Management and Legal Counsel, if required? Yes No

Attachments:

Resolution to Adopt CIE Amendment
Impact Fee Methodology Study

City of Canton
State of Georgia
County of Cherokee
Resolution No. 2026 -

**RESOLUTION TO ADOPT AN AMENDMENT TO CAPITAL IMPROVEMENTS
ELEMENT**

WHEREAS, the City of Canton has previously adopted a Capital Improvements Element in 2019; and

WHEREAS, the City of Canton has prepared an amended Capital Improvements Element; and

WHEREAS, the amended Capital Improvements Element was prepared and submitted to the Atlanta Regional Commission in accordance with the "Development Impact Fee Compliance Requirements" and the "Minimum Standards and Procedures for Local Comprehensive Planning" adopted by the Georgia Department of Community Affairs pursuant to the Georgia Planning Act of 1989; and

WHEREAS, the Atlanta Regional Commission and the Georgia Department of Community Affairs have reviewed the amended Capital Improvements Element and have found it to be consistent with all State and Regional requirements;

BE IT THEREFORE RESOLVED, that the Mayor and City Council of the City of Canton does hereby adopt the amended Capital Improvements Element, as per the requirements of the Development Impact Fee Compliance Requirements.

Resolved this 16th day of April 2026.

BY: _____

Bill Grant, Mayor

ATTEST: _____

Billy Peppers, Interim City Clerk

Approved as to Form and Content: _____

Robert M. Dyer, City Attorney

CITY OF
CANTON

Municipal Impact Fee Study

Final | December 10, 2025

December 10, 2025

Honorable Mayor and
Members of the City Council
City of Canton
110 Academy Street
Canton, GA 30114

Subject: **Municipal Impact Fee Study**

Ladies and Gentlemen:

We have completed our study to update the existing municipal impact fees for the City of Canton (City) and have summarized the results of our analysis, assumptions, findings, and recommendations in this report, which is submitted for your consideration. This report summarizes the basis for proposed impact fees to provide funds for the City's growth-related capital expenditures for municipal services to serve new development.

The proposed impact fees are designed to meet a number of goals and objectives that include:

- The Impact Fees should be sufficient to fund the portion of the capital requirements associated with providing service capacity to new development;
- The Impact Fees should not be used to fund deficiencies in capital needs, if any;
- The Impact Fees should be based upon reasonable level of service standards specific to the needs of the City and in compliance with state law requirements; and
- The proposed Impact Fee application methodology should help to mitigate application related administrative burdens to the City by simplifying and reducing the number of property categories.

We believe the proposed impact fees presented in this report meet the above objectives. As such, based on information provided by the City and the assumptions and considerations reflected in this report, Raftelis Financial Consultants, Inc. (Raftelis) considers the proposed fees to be cost-based, reasonable, and representative of the funding requirements of the City.

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Honorable Mayor and Members of the City Council
City of Canton
December 10, 2025
Page 2

We appreciate the cooperation and assistance given to us by the City and its staff in the completion of the study.

Very truly yours,

RAFTELIS FINANCIAL CONSULTANTS, INC.

A handwritten signature in blue ink that reads "Henry L. Thomas". The signature is written in a cursive style.

Henry L. Thomas
Senior Vice President

A handwritten signature in blue ink that reads "Shawn A. Ocasio". The signature is written in a cursive style.

Shawn A. Ocasio
Senior Manager

A handwritten signature in blue ink that reads "Michelle Galvin". The signature is written in a cursive style.

Michelle Galvin
Senior Consultant

HLT/dlc
Attachments

Table of Contents

EXECUTIVE SUMMARY AND RECOMMENDATIONS	ES-1
Executive Summary	ES-1
Findings and Recommendations	ES-2
SECTION 1 – INTRODUCTION	1-1
Introduction	1-1
Authorization	1-1
Criteria for Impact Fees	1-1
Impact Fee Methods	1-2
Summary of Report	1-3
SECTION 2 – CITY DEMOGRAPHICS	2-1
General	2-1
Population and Development Forecast	2-1
Functional Population Allocation	2-1
SECTION 3 – POLICE IMPACT FEE ANALYSIS	3-1
General	3-1
Level of Service Standards	3-1
Existing Police Assets	3-2
Capital Improvement Plan	3-2
Development of Capital Costs Included in the fee	3-3
Design of Police Capital Facility Impact Fee	3-3
Police Capital Facilities Impact Fee Assumptions	3-4
Impact Fee Calculation	3-5
Impact Fee Comparisons	3-7

Table of Contents (cont'd.)

SECTION 4 – PARKS AND RECREATION IMPACT FEE ANALYSIS	4-1
General	4-1
Level of Service Standards	4-1
Capital Improvement Plan	4-2
Design of Recreational Facility Impact Fee	4-2
Parks and Recreation Facilities Impact Fee Assumptions.....	4-3
Impact Fee Calculation.....	4-3
Impact Fee Comparisons	4-5
SECTION 5 – TRANSPORTATION IMPACT FEE ANALYSIS.....	5-1
Bike and Pedestrian Standard and Projected Need	5-1
Arterial and Collector Standard and Projected Need	5-1
Improved Intersection Standard and Projected Need	5-2
Planned Bike and Pedestrian Improvements.....	5-3
Planned Arterial and Collector Improvements	5-4
Planned Intersection Improvements	5-5
Calculated Transportation Fees	5-6
Transportation Impact Fee Comparisons	5-7

List of Tables

Table No.	Description
Executive Summary	
ES-1	Schedule of Existing and Proposed Residential and Non-Residential Impact Fees
Section 2 – City Demographics:	
2-1	Population Detail, Housing Elements, and Non-residential Square Footage Projections
2-2	Residential Persons per 1,000 Sq. Ft.
2-3	Functional Population and Employment Data
2-4	Census OnTheMap Commuters Inflow / Outflow
Section 3 – Police Impact Fee Analysis:	
3-1	Summary of Existing Personnel
3-2	Summary of Estimated Existing Capital Equipment, Vehicles, and Facilities
3-3	Inventory of Proposed Capital Equipment, Vehicles, and Facilities
3-4	Summary of Capital Costs to Provide Police Services
3-5	Allocation of Service Calls Among Customer Classes
3-6	Police Impact Fee Design
3-7	Police Impact Fee Comparison
Section 4 – Parks and Recreation Impact Fee Analysis:	
4-1	Inventory of City Parks and Recreation Facilities
4-2	Summary of Existing City Investments in Parks and Recreation
4-3	Summary of Capital Projects to Improve and Expand Recreation Services
4-4	Existing Open-Space Needs
4-5	Design of Parks and Recreation Impact Fee
4-6	Parks and Recreation Impact Fee Comparison
Section 5 – Transportation Impact Fee Analysis:	
5-1	Bicycle and Pedestrian Capital Improvements Element
5-2	Arterial and Collector Capital Improvements Element
5-3	Intersection Capital Improvements Element
5-4	Design of Transportation Impact Fee
5-5	Transportation Impact Fee Comparison

List of Appendices

A	Georgia Development Impact Fee Act
B	Summary of Existing Police Department Fixed Assets

Executive Summary and Recommendations

EXECUTIVE SUMMARY

The purpose of an impact fee is to assign growth-related capital facility costs to the new development responsible for such costs. To the extent that new population growth and associated development impose identifiable capital costs to municipal services, equity and modern capital funding practices suggest the use of impact fees to fund such costs. Recognizing the value of this approach, the City of Canton (City) implemented police, parks and recreation, and transportation impact fees (“impact fees”). In order to ensure that impact fees reflect the current costs of providing infrastructure to serve new development, the City decided to review and update its existing municipal impact fees. To assist the City with this evaluation, Raftelis Financial Consultants, Inc. (Raftelis) was retained to develop proposed impact fees for police, parks and recreation, and transportation services. Based on the details set forth in subsequent discussions in this section, the following tables summarize the existing and proposed impact fees for residential development as follows:

Existing Residential Municipal Impact Fees per Dwelling Unit				
Residential by Dwelling Unit Size:	Police [1]	Parks and Recreation	Transportation [1]	Total
1,200 Sq. Ft. or Less	\$76.92	\$2,809.43	\$247.48 [2]	\$3,133.83
1,201 to 1,700 Sq. Ft	76.92	2,809.43	283.26 [3]	3,169.61
1,701 to 2,300 Sq. Ft	76.92	2,809.43	405.51 [4]	3,291.86
2,301 to 3,000 Sq. Ft	76.92	2,809.43	405.51 [4]	3,291.86
More Than 3,000 Sq. Ft.	76.92	2,809.43	405.51 [4]	3,291.86

[1] Residential fees are currently applied on a per unit type basis (single-family detached housing, apartment, and residential condominium / townhouse).

[2] Existing fee shown for comparison purposes is the Residential Condominium / Townhouse unit type.

[3] Existing fee shown for comparison purposes is the Apartment unit type.

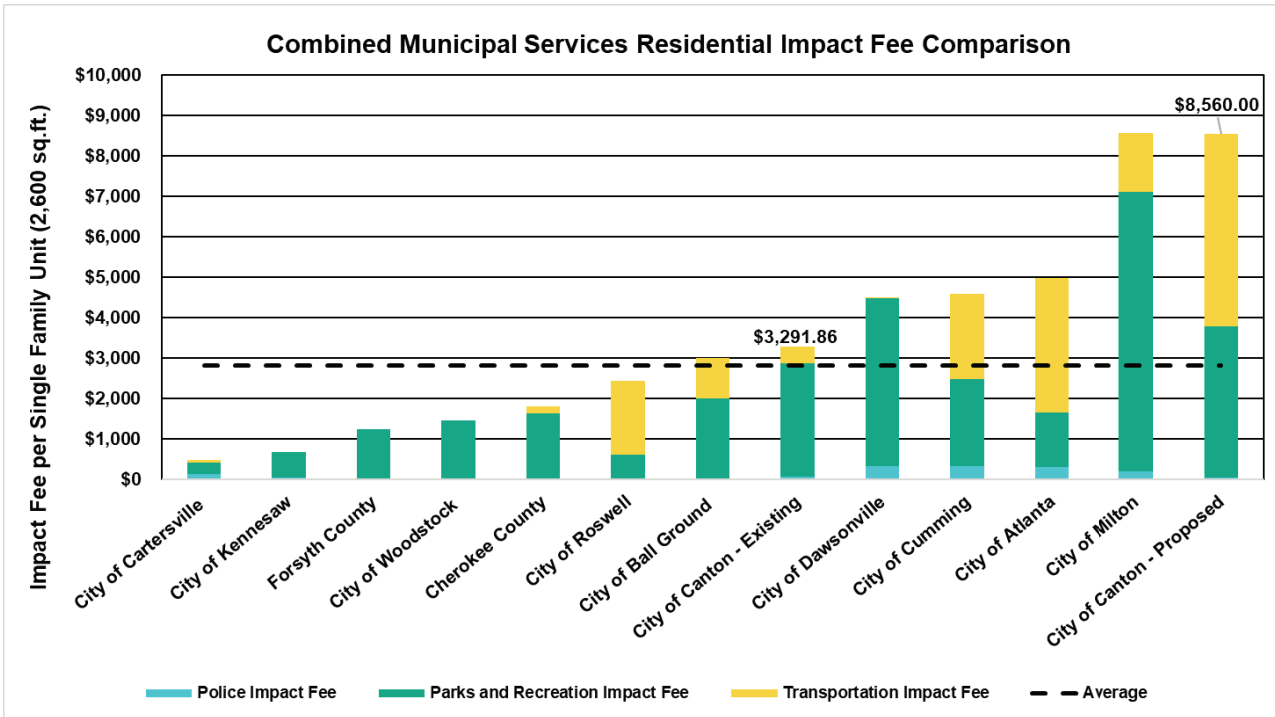
[4] Existing fee shown for comparison purposes is the Single-Family Detached Housing unit type.

Proposed Residential Municipal Impact Fees per Dwelling Unit				
Residential by Dwelling Unit Size:	Police [1]	Parks and Recreation	Transportation [1]	Total
1,201 Sq. Ft. or Less	\$17.00	\$1,506.00	\$1,916.00	\$3,439.00
1,201 to 1,700 Sq. Ft	27.00	2,360.00	3,002.00	5,389.00
1,701 to 2,300 Sq. Ft	36.00	3,095.00	3,938.00	7,069.00
2,301 to 3,000 Sq. Ft	44.00	3,748.00	4,768.00	8,560.00
More Than 3,000 Sq. Ft.	51.00	4,400.00	5,598.00	10,049.00

[1] Equivalent fee for non-residential service classifications is set forth in Sections 3 and 5 and Table ES-1 of this report.

It should be noted that the City no longer has a fire department, so the City is no longer collecting fire impact fees.

As can be seen on the following chart, the total proposed fees are above the average of the currently adopted fees charged by the other Georgia communities surveyed.



FINDINGS AND RECOMMENDATIONS

The following is a summary of our findings and recommendations following our evaluation and analyses included in the preparation of this report:

1. The impact fees must be reasonably related to the cost of providing capital facilities needed to accommodate new growth. Further, the impact fees collected must be used by the City to address the capital costs related to serving new development. The proposed impact fees as set forth herein are designed to meet requirements pursuant to Georgia Code, Title 36 Chapter 71.
2. System improvement costs are based on the proportionate share of development-related capital projects from the City’s adopted Capital Improvement Element (CIE).
3. The City should collect and maintain revenue from the municipal impact fee in designated sub-accounts and use such fees only on those facilities designated for each purpose.
4. The City should establish a development impact fee advisory committee and hold two noticed public hearings at least two weeks apart.
5. The City should adopt the impact fees as proposed to ensure funding sources are available to pay for capital facilities needed to provide the municipal services to new development and ensure that “growth pays its own way.”

The subsequent sections of this report provide detailed discussions on the assumptions and methodology used in the development of the proposed impact fees for the various municipal services.

Table ES-1
Schedule of Existing and Proposed Residential and Non-Residential Impact Fees

Existing and Proposed Police Impact Fees					
Description	Impact Fee Unit	Existing Fee per Unit	Proposed Fee per Unit	Difference – \$	Difference – %
Residential:					
1,200 Sq. Ft. or Less	Dwelling Unit	\$76.92	\$17.00	(\$59.92)	-77.9%
1,201 to 1,700 Sq. Ft.	Dwelling Unit	76.92	27.00	(49.92)	-64.9%
1,701 to 2,300 Sq. Ft.	Dwelling Unit	76.92	36.00	(40.92)	-53.2%
2,301 to 3,000 Sq. Ft.	Dwelling Unit	76.92	44.00	(32.92)	-42.8%
More than 3,000 Sq. Ft.	Dwelling Unit	76.92	51.00	(25.92)	-33.7%
Non-residential:					
Industrial / Warehousing	Per 1,000 Sq. Ft.	\$90.00	\$1.89	(\$88.11)	-97.9%
Institutional	Per 1,000 Sq. Ft.	10.00	4.73	(5.27)	-52.7%
Hospital	Per 1,000 Sq. Ft.	110.00	27.44	(82.56)	-75.1%
Hotel and Motel	Per Room [*]	21.65	13.45	(8.20)	-37.9%
Office and All Other Services	Per 1,000 Sq. Ft.	130.00	15.91	(114.09)	-87.8%
Shopping Center/Retail/Commercial	Per 1,000 Sq. Ft.	60.00	45.20	(14.80)	-24.7%
Assisted Living Facilities	Per Bed	N/A	14.82	N/A	N/A

[*] Assumes 350 square feet per room.

Existing and Proposed Parks and Recreation Impact Fees					
Description	Impact Fee Unit	Existing Fee per Unit	Proposed Fee per Unit	Difference – \$	Difference – %
Residential:					
1,200 Sq. Ft. or Less	Dwelling Unit	\$2,809.43	\$1,506.00	(\$1,303.43)	-46.4%
1,201 to 1,700 Sq. Ft.	Dwelling Unit	2,809.43	2,360.00	(449.43)	-16.0%
1,701 to 2,300 Sq. Ft.	Dwelling Unit	2,809.43	3,095.00	285.57	10.2%
2,301 to 3,000 Sq. Ft.	Dwelling Unit	2,809.43	3,748.00	938.57	33.4%
More than 3,000 Sq. Ft.	Dwelling Unit	2,809.43	4,400.00	1,590.57	56.6%

Existing and Proposed Transportation Impact Fees					
Description	Impact Fee Unit	Existing Fee per Unit	Proposed Fee per Unit	Difference – \$	Difference – %
Residential:					
1,200 Sq. Ft. or Less [1]	Dwelling Unit	\$247.48	\$1,916.00	\$1,668.52	674.2%
1,201 to 1,700 Sq. Ft. [2]	Dwelling Unit	283.26	3,002.00	2,718.74	959.8%
1,701 to 2,300 Sq. Ft. [3]	Dwelling Unit	405.51	3,938.00	3,532.49	871.1%
2,301 to 3,000 Sq. Ft. [3]	Dwelling Unit	405.51	4,768.00	4,362.49	1075.8%
More than 3,000 Sq. Ft. [3]	Dwelling Unit	405.51	5,598.00	5,192.49	1280.5%
Non-residential:					
Industrial / Warehousing	Per 1,000 Sq. Ft.	\$273.10	\$158.00	(\$115.10)	-42.1%
Institutional	Per 1,000 Sq. Ft.	349.20	396.00	46.80	13.4%
Hospital	Per 1,000 Sq. Ft.	433.60	2,300.00	1,866.40	430.4%
Hotel and Motel	Per Room [4]	348.01	1,128.00	779.99	224.1%
Office and All Other Services	Per 1,000 Sq. Ft.	432.20	1,334.00	901.80	208.7%
Shopping Center/Retail/Commercial	Per 1,000 Sq. Ft.	1,371.80	3,789.00	2,417.20	176.2%
Assisted Living Facilities	Per Bed	N/A	1,243.00	N/A	N/A

[1] Existing fee shown for comparison purposes is the Residential Condominium / Townhouse unit type.

[2] Existing fee shown for comparison purposes is the Apartment unit type.

[3] Existing fee shown for comparison purposes is the Single-Family Detached Housing unit type.

[4] Assumes 350 square feet per room.

Section 1 – Introduction

INTRODUCTION

The City of Canton (the “City”) is experiencing significant population growth due to the unique lifestyle choices that it offers. It is a gateway community located in northwest Georgia that is situated between the urban amenities of metro Atlanta to the south and the outdoor opportunities of the vastly popular Blue Ridge Mountains to the north. Recent development has resulted in a vibrant downtown with many restaurants and entertainment options and an evolving housing demographic characterized by higher density neighborhoods consisting of modern Townhomes and Villas in addition to traditional neighborhoods with detached single-family homes. The City’s significant growth and changing demographics necessitates development policies and associated funding mechanisms such as impact fees to deal with the demands being placed on the City’s infrastructure and municipal services. Public safety (i.e., police and fire services), roadway improvements and recreational opportunities must keep pace with these growth-related demands to maintain and enhance the City’s standard of living. Accordingly, the City has issued a Request for Qualifications/Proposals (RFP) to update the City’s impact fees.

AUTHORIZATION

Raftelis was authorized by the City to develop municipal impact fees pursuant to an agreement between the City and Raftelis. The scope of work for this project, as defined in the agreement, was to:

1. Review and analyze the capital requirements of the City that are identified to meet the current level of service standards for the various municipal service’s function. This analysis includes a review of: i) the existing facility and major equipment inventory and future facility requirements of the various departments; ii) service area population and development demographics and future growth; and iii) fee application methodology.
2. Update the fees to be charged to new development in order to recover the growth-related capital costs associated with providing police, parks and recreation, and transportation services. This analysis includes the apportionment of costs among customer / development classifications, a review and update of such classifications, and the development of the fee.
3. Develop a comparison of residential municipal impact fees and associated billing attributes with similar charges imposed by other neighboring jurisdictions.
4. Prepare a report that documents our analyses, assumptions, findings, and recommendations for consideration by the City Council.

CRITERIA FOR IMPACT FEES

The purpose of an impact fee is to assign, to the extent practical, growth-related capital costs to those new customers that benefit from the facilities funded by such expenditures. To the extent new population growth and associated development imposes identifiable capital costs to municipal services, equity and modern capital funding practices suggest the assignment of such costs to those new residents or system users responsible for

such costs rather than the existing population base. Generally, this practice has been labeled as “growth paying its own way.”

The Georgia Development Impact Fee Act (DIFA) was created in 1990 to establish rules for local governments to be able to charge new development for their fair share of the additional capital facilities necessitated to meet the demands of growth. Appendix A at the end of the report includes the full text current DIFA.

The DIFA provides specific impact fee criteria and certain precedents originally established by case law that constitute the legal requirements associated with the implementation of valid impact fees. The major criteria for a valid impact fee include the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a reasonable relationship or nexus to the demand for services required by new development;
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users of municipal services;
3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements for major facilities with a life of ten or more years. Therefore, expenses due to normal renewal and replacement of a facility or major equipment should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and
4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the impact fees herein will: i) include specific costs of improvements associated with the capacities needed to serve new growth as provided in the adopted CIE; ii) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets or deficiencies in level of service attributed to existing development; and iii) not include any costs of operation and maintenance of the capital improvements and major equipment.

This section provides only a general background regarding impact fees. If necessary, certain circumstances and issues regarding the interpretation of specific statutes or case law should be addressed by qualified legal counsel.

IMPACT FEE METHODS

There are different methods for the calculation of an impact fee. The calculation is dependent on the type of fee being calculated (e.g., police, recreational services, transportation, etc.), cost and engineering data available, and the availability of other local data such as household and population projections, current levels of service, and other related items. The proposed fees reflected in this report are based on a combination of two methods.

These two (2) methods used are: 1) the improvements-driven method; and 2) the buy-in or recoupment approach.

The buy-in or recoupment method is based on the historical cost of assets, and appropriate adjustments to the basis of these assets, currently in service and with surplus capacity available to serve new growth. The improvements-driven method is an approach that utilizes a specific list of existing or planned capital improvements over a period of time. For example, the fee may correspond to the level of capital improvements that have been identified in the capital improvements element of the Comprehensive Plan or capital improvement budget of the City. This study utilizes the City's adopted Capital Improvement Element (CIE) to identify appropriate capital improvements included in the development of the proposed fees.

The proposed impact fees herein for the municipal services evaluated by Raftelis include the application of these methods based on the cost of capital facilities required to provide such services and meet the City's service level standards. For municipal services, level of service (LOS) standards can vary by community as each municipality establishes its unique vision for the quality of life. Fee application methodologies can also vary by community with respect to number of recognized land uses for residential and non-residential properties. A more complete discussion of the methods used for the development of the impact fees is presented in Sections 3, 4, and 5.

SUMMARY OF REPORT

In addition to Section 1, this report has been subdivided into four (4) other sections. The following is a summary of the remaining sections included in this report.

Section 2 – City Demographics. This section of the report provides a general discussion of the residential and proposed non-residential land use characteristics. Also presented in this section is a discussion on the functional population methodology used to develop the residential and non-residential weighting factors as well as the forecast of the residential population and dwelling units that are necessary in the design of the impact fees for the municipal services.

Section 3 – Police Impact Fee Analysis. This section discusses the development of the police impact fee, including the capital costs associated with providing police facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 4 – Parks and Recreation Impact Fee Analysis. This section discusses the development of the parks and recreation impact fee, including the capital costs associated with providing recreational facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 5 – Transportation Impact Fee Analysis. This section discusses the development of the transportation impact fee, including the capital costs associated with providing transportation facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 2 – City Demographics

GENERAL

This section provides a general review of the current service area characteristics, including population and housing statistics and other demographic information related to land use. Additionally, a discussion of the anticipated growth in population and associated growth in residential dwelling units and developed non-residential square footage is also contained in this section along with information on the method used to develop the non-residential land use factors.

POPULATION AND DEVELOPMENT FORECAST

A forecast of the City’s population is used to: i) have an appropriate planning horizon to ensure that capital costs are apportioned over a suitable growth segment; ii) link LOS requirements to the capital facility plan; and iii) identify any deficiencies in existing capital facilities related to the LOS standards and current population served.

As shown in Table 2-1 at the end of this section, the City’s total estimated permanent population is projected to be approximately 38,736 by the end of 2025. Based on information provided by the City, it is estimated that the total population will approach approximately 58,677 residents by the year 2045. The future population growth anticipated by the City reflects an overall annual average growth rate that is projected to be approximately 2.10% per year through 2045.

Projected Population, Dwelling Units, and Developed Non-residential Square Footage [1]					
Year	Average Annual Population Growth Rate [2]	Total Population	Total Residential Dwelling Units	Developed Non-residential Square Footage Growth Rate [2]	Developed Non-residential Square Footage [3]
2025	N/A	38,736	14,648	N/A	24,040,808
2030	2.10%	42,974	16,251	1.05%	25,328,624
2035	2.10%	47,675	18,028	1.05%	26,685,237
2040	2.10%	52,891	20,001	1.05%	28,114,712
2045	2.10%	58,677	22,189	1.05%	29,620,591

[1] Future population and square footage estimates shown based on a review of historical population growth as obtained from the U.S. Census Bureau, the City’s Comprehensive Plan, and discussions with City staff.

[2] Growth rate based on discussions with City Staff.

[3] Based on Cherokee County tax records.

To the extent the projection of future development and related capital facility needs materially changes, it may be appropriate for the City to re-evaluate the impact fees developed in this report.

FUNCTIONAL POPULATION ALLOCATION

In order to develop impact fees by land use, the capital costs need to be apportioned between residential and non-residential properties. The apportionment is accomplished through a functional population allocation method.

The use of functional population^[1] to develop more equitable impact fees has been widely used since the 1980s and remains a vital tool in estimating service demands between customer classes. Specifically, this methodology is applied to apportion capital costs associated with police protection and transportation services allocable to the non-residential land uses.

The concept of functional population is incorporated in order to allocate capital costs more equitably among residential and non-residential land-uses. Businesses place demands upon public services in a similar manner as residents do, and it is equitable to spread these costs based on the average number of people estimated to be present at given locations. A resident's time is allocated as either an employee and/or visitor to the non-residential classes as determined using traffic generation studies, estimated employment data, and anticipated operations. The net result is the total number of person hours per non-residential location.

Table 2-2 provides the details used to estimate the functional population coefficients. Currently the City charges a single residential fee per dwelling unit for police and recreation and has 55 non-residential land uses classes. For road improvements, the City has two additional residential land uses classifications, apartment, and residential condominium / townhouse. Impact fees were developed for residential property based on a tiered structure based on square footage. Regarding non-residential land uses, based on discussions with the City, it was decided to consolidate the numerous land uses into seven (7) main land use categories for the purposes of applying the impact fees to new non-residential development. These new categories were developed to simplify the fee structure and reduce administrative burden on the City while also continuing to reasonably differentiate between the non-residential land uses and their demands for police and transportation services. The main categories are listed below with a brief description of typical land uses that would fall within each category.

- Industrial / Warehousing (ITE 150) – This land use generally includes light industrial, heavy industrial, industrial parks, manufacturing, warehousing, and mini-warehousing.
- Institutional (ITE 560) – Generally includes religious institutions, schools, daycares, and other general institutional buildings not included in hospitals.
- Hospital (ITE 610) – An institution where medical or surgical care and overnight accommodations are provided.
- Hotel and Motel (ITE 310) – A place of lodging that provides sleeping accommodations. Includes suites hotel, motel, resort hotels, etc.
- Office and All Other Services (ITE 710) – This land uses consists of various types of office building including general and medical. This land use category also includes stand-alone service-related stores such as car washes, vehicle shops, and similar.
- Shopping Center / Retail / Commercial (ITE 820) – Generally includes all types of retail and commercial establishments within shopping centers such as grocery stores, department stores, restaurants, pharmacies, apparel stores, and other similar stores.

[1] Nicholas, Nelson, and Juergensmeyer. A Practitioner's Guide to Development Impact Fees. American Planning Association, 1991.

- Assisted Living Facility – Generally includes congregate care facilities, assisted living, continuing care communities, and similar.

It should be noted that the list of examples below is not exhaustive and that some properties may be of mixed use in their nature.

The functional population results were used to develop the police and transportation capital facilities impact fees provided for in Sections 3 and 5 of this report.

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Section 2
City of Canton
Municipal Impact Fee Study

List of Tables

Table	Description
2-1	Population Detail, Housing Elements, and Developed Square Footage Projections
2-2	Residential Persons per 1,000 Sq. Ft.
2-3	Functional Population and Employment Data
2-4	Census OnTheMap Commuters Inflow / Outflow

**Table 2-1
City of Canton
Municipal Impact Fee Study**

Population Detail, Housing Elements, and Developed Square Footage Projections

Line No.	Fiscal Year	Annual Pop. Average Rate of Change	Total Population [1]	Total Units [1] [B]	Avg. Permanent Pop. per Unit = [A] / [B]	Non-Residential Square Footage [2]	Annual Non-Res Sq. Ft. Average Rate of Change
1	2025	2.19%	38,736	14,648	2.64	24,040,808	
2	2030	2.10%	42,974	16,251	2.64	25,328,624	1.05%
3	2035	2.10%	47,675	18,028	2.64	26,685,237	1.05%
4	2040	2.10%	52,891	20,001	2.64	28,114,712	1.05%
5	2045	2.10%	58,677	22,189	2.64	29,620,591	1.05%
6	Overall 2025 - 2045		2.10%	2.10%		1.05%	

Footnotes

[1] Years 2010 and 2020 come from the US Census Bureau. Years 2021 through 2045 projects provided by the City

[2] 2025 amounts based on the Cherokee County tax records.

**Table 2-2
City of Canton
Municipal Impact Fee Study**

Residential Persons per 1,000 Sq. Ft.

Line No.	Description	ACS 2019-2023 PUMS Survey Sample Data [1]			Adjusted Est. Average Person Per Dwelling [2]	Census Survey of Construction Square Feet [3]	Avg. Square Feet per Unit by Number of Bedrooms [4]	Fitted-Curve Values [5]	
		Total Persons	Total Housing Units	Average Persons Per Dwelling				Square Feet	Persons
Residential Units									
1	0 - 1 Bedroom	150	116	1.29	1.38	1,117	1,130	1,200 or Less	1.27
2	2 Bedrooms	591	326	1.81	1.93	1,669	1,982	1,201 to 1,700	1.99
3	3 Bedrooms	2,154	929	2.32	2.47	2,120	2,538	1,701 to 2,300	2.61
4	4 Bedrooms	1,607	570	2.82	3.01	2,889	2,634	2,301 to 3,000	3.16
5	5+ Bedrooms	1,086	312	3.48	3.71	4,076	3,261	More than 3,000	3.71
6	Total / Average	5,588	2,253	2.48	2.64	2,577	2,607		

Footnotes:

[1] Based on the American Community 5 Year Survey Data from 2019-2023, Public Use Microdata Sample (PUMS) for FL, and Public Use Microdata Areas (PUMA) 00802 as obtained from the US Census Bureau.

[2] Adjusted persons per housing unit are scaled to make the average derived from PUMS survey data match the control total for Canton in 2023 (i.e., X persons per housing unit). Adjustment factor shown below.

Person Per Unit Scaled to City Figures

City of Canton Data Persons Per Unit	2.64
PUMS Sample Data Persons Per Unit	2.48
PUMS Adjustment Factor	1.07

PUMA Code 00802 <= Sample set represents Cherokee County - Woodstock & Canton Cities

Bedroom Count	Total Sampled Persons	Total Sampled Housing Units	Average Person Per Bedroom	Housing Mix
0-1	150	116	1.29	5.15%
2	591	326	1.81	14.47%
3	2,154	929	2.32	41.23%
4	1,607	570	2.82	25.30%
5	829	245	3.38	10.87%
6	257	67	3.84	2.97%
Total	5,588	2,253	2.48	100.00%

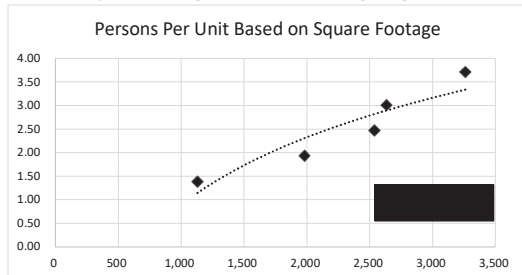
[3] Based on Census data measuring average dwelling unit square feet per bedrooms based on the southeast region.

[4] Square footages shown based on three-years of permitting data (Fiscal Years 2022 - 2024) as provided by City staff.

Number of Bedrooms	Dwelling Count	Total Square Feet	Average Sq. Ft.
2	88	174,413	1,982
3	309	784,165	2,538
4	235	619,079	2,634
5+	107	348,929	3,261
Total	739	1,926,586	2,607

Average square footage for 0-1 bedroom dwellings based on relationship between Census for south east region average and City average applied to the Census Average Square Feet of Floor Area in Multifamily Units Survey.

[5] Amounts shown are calculated using a regression analysis based on the existing Adjusted Average Persons per Dwelling and Average Square Feet per Unit by Number of Bedrooms from above. Regression curve and line equation as shown below.
Note - Dwelling units of 1000 sq. ft. or less are assumed at 1 person per unit.



Regression Analysis Results	
Dwelling Unit Square Feet	Estimated Persons Per Housing Unit (PPHU)
1,200	1.27
1,700	1.99
2,300	2.61
3,000	3.16
3,900	3.71

**Table 2-3
City of Canton
Municipal Impact Fee Study
Functional Population and Employment Data**

Line No.	Land Use Category	ITE Code	Count of Parcels	Number of Beds	Square Footage [1]	Impact Unit	Trips per Unit per Day	One-way Trip factor (50%)	Occupants per Trip per Day		People per Unit per Day		Hours per Visitor	Hours Operation	Days per Week	Weekly Person Hours on Site			Functional Pop. Factor	2025 Functional Pop. Per Unit	2030 Square Footage	2030 Functional Pop. Per Unit	2035 Square Footage	2035 Functional Pop. Per Unit	
									Employees [2]	Visitors	Employees	Visitors				Per Employee	Per Visitor	Total							
							[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]						
Non-Residential																									
1	Industrial/Warehousing	150	146	N/A	5,505,177	1,000 Sq Ft	1.71	0.86	1.10	1.49	0.34	0.82	1.00	8.00	5.00	13.54	4.10	17.64	0.105027		578				
2	Institutional	560	61	N/A	2,747,198	1,000 Sq Ft	7.60	3.80	1.10	1.66	0.00	6.31	1.00	12.00	7.00	0.00	44.17	44.17	0.262917		722				
3	Hospital	610	9	N/A	5,284,747	1,000 Sq Ft	10.77	5.39	1.10	1.66	2.86	4.63	0.50	12.00	7.00	239.97	16.21	256.17	1.524640		8,058				
4	Hotel and Motel	310	21	N/A	611,770	Room	7.99	4.00	1.10	1.31	0.56	4.57	1.00	24.00	7.00	93.61	31.99	125.60	0.747599		1,307				
5	Office and All Other Services	710	301	N/A	1,950,488	1,000 Sq Ft	10.84	5.42	1.10	1.49	3.26	3.67	1.00	8.00	5.00	130.21	18.35	148.56	0.884287		1,725				
6	Shopping Center/Retail/Commercial	820	450	N/A	7,391,966	1,000 Sq Ft	37.01	18.51	1.10	2.10	2.12	34.78	1.00	12.00	7.00	178.46	243.46	421.92	2.511451		18,565				
7	Assisted Living Facilities (ALF) [3] [4]	253	14	544	549,462	Bed												0.823750		448					
8	Total		1,002		24,040,808															31,403	25,328,624	33,085	#####	34,857	

Footnotes

[a] From 11th Edition ITE Manual
 [b] This factor is used to divide the trip rate in half which provides the basis for estimating visitors per day per impact unit
 [c] Assumption below
 [d] From 2022 National Household Travel Survey, vehicle occupancy by trip purpose
 [e] From 11th Edition ITE Manual per employee
 [f] = (b) * (c) * [d]
 [g] Time assumption per visitor
 [h] Time assumption per employee
 [i] Time assumption
 [j] = [c] * [b] * [i]
 [k] = [f] * [g] * [i]
 [l] = [j] + [k]
 [m] = [l] * 24 * 7

[1] Square footage based on Cherokee County tax records.

[2] Estimated Occupants per Vehicle based on recent census data:

Estimated Population (2024)	37,906
Percent of Eligible Workers	52.0%
Available Workforce	19,700
Percent Unemployed	4.3%
Total Workers	18,853
Total Workers	18,853
Percent Carpooling	17.8%
Workers Carpooled	3,356
Workers Not Carpooled	15,497
Total Vehicles	17,125
Estimated Workers per Vehicle	1.10

[3] Assisted Living Facility (ALF) Functional Population Factor is based upon the following assumptions:

Residents per unit	1.00
Occupancy rate	70.0%
Adjusted resident per unit	0.70
Hours at place	24.00
Workers per unit	0.33
Week hours per day	9.00
Days per week	7.00
Functional population factor	0.82

[4] Number of beds as provided by City staff.

Table 2-4
Municipal Impact Fee Study

Census OnTheMap Commuters Inflow / Outflow

Line No	Description	People	Demand Hours / Day	Person Hours
1	Demand Units in 2022			
2	Residential			
3	Population [1]	35,809		
4	Residents Not Working	21,603	20	432,060
5	Resident Workers [2]			
6	Worked in City [2]	1,535	14	21,490
7	Worked Outside City [2]	12,671	14	177,394
8	Residential Workers Subtotal	14,206		198,884
9	Residential Subtotal			630,944
10	Residential Share			72.44%
11	Non-Residential			
12	Residents Not Working	21,603	4	86,412
13	Jobs Located in City [2]			
14	Residents Working in City	1,535	10	15,350
15	Non-resident Workers (inflow commuters)	13,826	10	138,260
16	Workers Subtotal	15,361		153,610
17	Non-Residential Subtotal			240,022
18	Non-Residential Share			27.56%
19	Total			870,966

Footnotes

[1] Estimates based on 2022 BEBR data and annual growth from 2010 census

[2] 2022 Inflow/Outflow Analysis, OnTheMap web application, U.S. Census Bureau data for all jobs.

Section 3 – Police Impact Fee Analysis

GENERAL

This section provides a discussion of the development and design of the proposed impact fee for Police capital facilities. Included in this section is a discussion of the City’s adopted level of service (LOS) standards, capital costs included as the basis for the fee determination, and the design of the fee to be applied to new growth within the City.

LEVEL OF SERVICE STANDARDS

In the evaluation of the capital needs for providing municipal services such as police protection, an LOS standard was developed. Pursuant to Subject 110-12-2, Rules and Regulations of the State of Georgia, the “level of service” means a measure of the ratio of capacity to demand based on and related to the operational characteristics of the facility. Level of service shall indicate the capacity per unit of demand for each public facility or service. Essentially, the level of service standards is established to ensure that adequate capacity will be provided for future development and for purposes of issuing development orders or permits. As stated further in the Rules and Regulation, an LOS serves as the basis for calculating impact fees. Current service levels and quality of service are adequate. There are no existing deficiencies.

Based on information provided by the City’s Police Department, there currently are 54 Full-Time Equivalent (FTE) sworn officer positions and nine (9) civilian positions. These positions are funded to serve the current estimated population of approximately 38,736 persons as shown in Table 2-1. Thus, the current level of service being funded is approximately 1.39 full-time sworn officers per 1,000 population served.

Each full-time patrol officer requires a complement of personnel equipment, vehicles and other equipment, and base facilities, as follows:

Personnel Equipment:

- Each sworn officer must be equipped with uniforms, weapons, and other relevant personal equipment to perform his/her duties. A few of the basic items include:
 1. Service weapons;
 2. Ballistic (protective) vest;
 3. Handcuffs and less lethal weapons; and
 4. Portable radio.

Vehicles and Other Equipment:

- The department maintains a fleet of patrol and administrative vehicles to provide police protection services to the City. The City anticipates having to add additional police officers through 2030 to keep pace with projected population growth while maintaining existing service levels. Generally, each vehicle must be

equipped with relevant communications, detection / surveillance, and defense equipment. Other mission essential equipment used in operations include communication, detection / surveillance and defense equipment and also include radar units, computers, and less lethal weapons.

Operational Facilities:

- In addition to the current station facilities the City plans on relocating the existing police station and adding an additional 15,000 square feet of building to help accommodate the growth occurring within the City.

It should be noted that while personnel equipment and vehicle assets are necessary to provide police service, the Rules and Regulations of the State of Georgia limits the types of assets that can be included in the calculation of the impact fee to major facilities and, as such, vehicles and short-lived (useful lives of less than five [5] years) minor equipment are not included in our fee calculations.

As discussed above, the City has made existing investments in police services and plans to make future improvements that will serve new growth.

EXISTING POLICE ASSETS

In the development of the fee, the original costs of the existing assets and any grant funding used for those assets were considered. The City’s existing assets are categorized by major type and are summarized below.

Inventory of City Police Assets [1]		
Description	Total Costs	Included Costs
Machinery and Equipment	\$806,435	\$0
Major Vehicles and Police Equipment	1,464,422	0
Other Capital Equipment and Facilities [2]	667,416	274,006
Subtotal	\$2,938,273	\$274,006
Grant Funded Facilities	\$0	\$0
Total	\$2,938,273	\$274,006

[1] Amounts as shown on Table 3-2.

[2] The cost of the existing police station was adjusted out of the fee calculation to account for the new station on the Capital Improvement Element (CIE).

As shown above, of the \$2,938,273 in police assets, \$274,006 was considered includable in the calculation of the impact fee as the Georgia Law does not allow for the inclusion of vehicles and capital equipment in impact fees.

CAPITAL IMPROVEMENT PLAN

In the development of the proposed fee, the City provided the most recent Capital Improvement Element (CIE). Along with the City’s existing investment in police assets, the capital requirements outlined in the CIE are anticipated and designed to maintain the department’s ability to provide service to the City’s future population

level and fulfill the identified level of service standards. The City’s future capital requirements are categorized by type of expenditure and are summarized below.

Projected Future City Investment in Police Assets [1]			
Description	Total Costs	% Impact Fee Eligible [2]	Impact Fee Eligible CIE
Police Station and Facilities	\$1,519,608	64.2%	\$975,588
Total	\$1,519,608	64.2%	\$975,588

[1] Amounts shown based on CIE as provided by the City and shown on Table 3-3.

[2] Adjustments made to remove Special Purpose Local Option Sales Tax (SPLOST) funded portion of project

As can be seen above, the City anticipates spending \$1,519,608 in order to further develop the police assets and facilities to provide the desired level of service to the City as it grows through 2030. The net amount recognized in the calculation of the fee after excluding the portion of the project that is allocated to existing residents and therefore excluded was \$975,558.

DEVELOPMENT OF CAPITAL COSTS INCLUDED IN THE FEE

In the development of the police services impact fee, the original costs of the existing assets and any grant funding or contributions towards those assets were considered as well as the proposed future capital improvement requirements. These historical and projected costs were then analyzed to develop an estimate of the capital facility costs associated with each new officer. The major components would be the police facility costs. These existing and projected facility costs, when allocated over the current and planned future officers projected for 2045, are estimated at \$15,239 per officer.

Existing and Future Capital Cost per Officer [1]	
Description	Cost per Officer
Total Recoupment Costs	\$3,342
Total Future Facilities [2]	11,897
Gross Total Cost per Officer	\$15,239
Adjustment for Historical and Proposed Future Grants	(0)
Net Total Cost per Officer	<u>\$15,239</u>

[1] Amounts as shown as summarized on Tables 3-4 and 3-6.

[2] Amount shown based on the CIE as provided by the City and summarized on Table 3-3.

DESIGN OF POLICE CAPITAL FACILITY IMPACT FEE

The method used to determine the police services impact fee is a combination of the improvements-driven method and buy-in method as the recoupment of a portion of existing investments availability to serve new growth and the costs associated with adding additional capacity to service the City’s future needs are recognized. This method was based upon a three- (3) step process. Table 2-6 helps to illustrate the results of the approach. The following is a brief description of the method used in the development of the police fees.

- Development of Total Capital Need – Based on the previously noted existing investment in the department that is includable in the fee calculation per the Georgia Rules and Regulation plus the includable portion of the multi-year capital plan the total investment in police department capital facilities was developed. This amount is based on the level of officers served by those assets is approximately \$15,239 per officer. In order to maintain the existing level of service the City is projected to need an additional 6 officers by 2030. The total includable investment on a per officer basis of approximately \$15,239 applied to these projected 6 officers comes to a total projected investment of \$91,434. This amount is the total allocated capital cost to serve the projected population growth.
- Allocation of Capital Costs to Customer Classes – This step allocates the total capital costs between the residential and non-residential classes based on a weighted allocation that considers both the department’s response call data for those major service categories, inflow and outflow of commuters in the City, as obtained from the 2022 Census “OnTheMap,” as well as the City’s total developed square footage by land use class. These three (3) criteria are evenly weighted in the allocation. While the call data directly relates to the historical demand for service, using square footage allows those land use categories that may not have calls during the historical call period to receive a share of cost due to the benefit the department provides to their properties for overall crime prevention. Additionally, the commuter inflow / outflow relates to the amount of time residents live and work either inside or outside the City limits and the nonresidents who work within the City. The classes with higher service calls and square footage receive a higher allocation of cost.
- Calculation of Cost per Equivalent Impact Fee Unit – Once the allocated costs are identified per land-use, they are summarized and presented on an equivalent unit basis; per 1,000 square feet, per room, and per bed. Within the non-residential class the allocated costs are then allocated based on “functional population” estimates. Table 3-6 provides a detailed listing of the proposed impact fees and their appropriate land-use and measures.

Police Capital Facilities Impact Fee Assumptions

The development of the police services impact fees required several assumptions. The major assumptions used in the development of the proposed impact fees are as follows:

1. In the development of the capital costs to serve growth, the total existing and projected capital costs of providing police services were developed as described previously based on existing asset records and proposed capital expenditures through 2030. The total estimated existing and projected investment through 2030 of \$91,434 was the cost basis used in the development of the fees.
2. In the development of the capital costs, it was assumed that the existing level of service would be maintained by the City during the forecast period. This level of service includes the number of full-time patrol officers to serve the general population of the City. As previously mentioned, the level of service assumed in this study is 1.39 full-time patrol officers per 1,000 of both permanent and visiting population.
3. The \$91,434 in total existing and projected investment was then allocated using the police department’s response call data for a multi-year historical period (2023 –2024), the inflow / outflow data, as well as

total developed square footage. The police department’s call data was approximately 59% residential and 41% non-residential, the inflow / outflow data was approximately 72% residential and 28% non-residential while the developed square footage data was approximately 65% residential and 35% non-residential. Each factor was weighted at 33.33% in the overall cost allocation. The weighed allocation of these factors resulted in an overall allocation of approximately 65% residential and 35% non-residential. This resulted in \$59,856 in total existing and projected investment being allocated to the residential class and the remaining \$31,577 being allocated to the non-residential class. These allocated costs were then divided by the change in projected population from 2025 to 2030 and the change in non-residential functional population units from 2025 to 2030 from Tables 2-1, 2-2, and 2-3 to develop the cost on a per unit basis.

4. The cost per person developed for residential was broken out by the housing unit size by square feet. The average person per house size was developed using Public Use Microdata Sample (PUMS) and Public Use Microdata Areas (PUMA) as obtained from the US Census Bureau along with three years of permitting data (2022-2024) as provided by City staff. The cost per resident developed for residential was applied to each of the square footage tiers based on the persons per housing unit estimate as detailed in Tables 2-2 and 3-6. This proposed methodology spreads the costs equitably based on house size.
5. The cost per unit developed for the non-residential class was then applied to the non-residential land use categories based on “functional population” factors. The concept of functional population is incorporated in order to spread capital costs more equitably among land-uses. Businesses place demands on police services in a similar manner as residents, and it is equitable to spread these costs based on the average number of people expected to be present at a given location. A resident’s time is allocated as either an employee and/or visitor to the non-residential classes as determined using traffic generations, estimated employment data, and operational details. The net result is the total number of person hours per location as shown in Table 2-3 in Section 2. The cost per unit developed for the non-residential land-uses is then applied to the non-residential subclasses using these respective functional population factors.

IMPACT FEE CALCULATION

Based on the above-referenced assumptions, the allocated capital facilities, and the population and land use projections of the City, the police services impact fees for the residential and non-residential customer classifications were developed. As shown in Table 3-6 at the end of this section, the cost per equivalent impact fee unit by customer classification was calculated. The following summarizes the existing and proposed police impact fees:

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Existing and Proposed Police Impact Fees					
Description	Impact Fee Unit	Existing Fee per Unit	Proposed Fee per Unit	Difference – \$	Difference – %
Residential:					
1,200 Sq. Ft. or Less	Dwelling Unit	\$76.92	\$17.00	\$59.92	(77.9%)
1,201 to 1,700 Sq. Ft.	Dwelling Unit	76.92	27.00	49.92	(64.9%)
1,701 to 2,300 Sq. Ft.	Dwelling Unit	76.92	36.00	40.92	(53.2%)
2,301 to 3,000 Sq. Ft.	Dwelling Unit	76.92	44.00	32.92	(42.8%)
More than 3,000 Sq. Ft.	Dwelling Unit	76.92	51.00	26.92	(34.6%)
Non-residential:					
Industrial / Warehousing	Per 1,000 Sq. Ft.	\$90.00	\$1.89	(\$88.11)	(97.9%)
Institutional	Per 1,000 Sq. Ft.	10.00	4.73	(5.27)	(52.7%)
Hospital	Per 1,000 Sq. Ft.	110.00	27.44	(82.56)	(75.1%)
Hotel and Motel	Per Room [*]	21.65	13.45	(8.20)	(37.9%)
Office and All Other Services	Per 1,000 Sq. Ft.	130.00	15.91	(114.09)	(87.8%)
Shopping Center/Retail/Commercial	Per 1,000 Sq. Ft.	60.00	45.20	(14.80)	(24.7%)
Assisted Living Facilities	Per Bed	N/A	14.82	N/A	N/A

[*] Assumes 350 square feet per room.

Taking into account the methodology used for the determination of the fee and the estimates associated with determining the capital needs of the City’s police department, it is concluded that the proposed impact fees are reasonable. It should be noted that, in the development of the fee per equivalent impact fee unit, no credits associated with developer land dedication or other similar activities have been recognized. Also, it should be noted that the proposed incremental capital improvements are stated in Fiscal Year 2025 dollars and do not include any inflationary allowances.

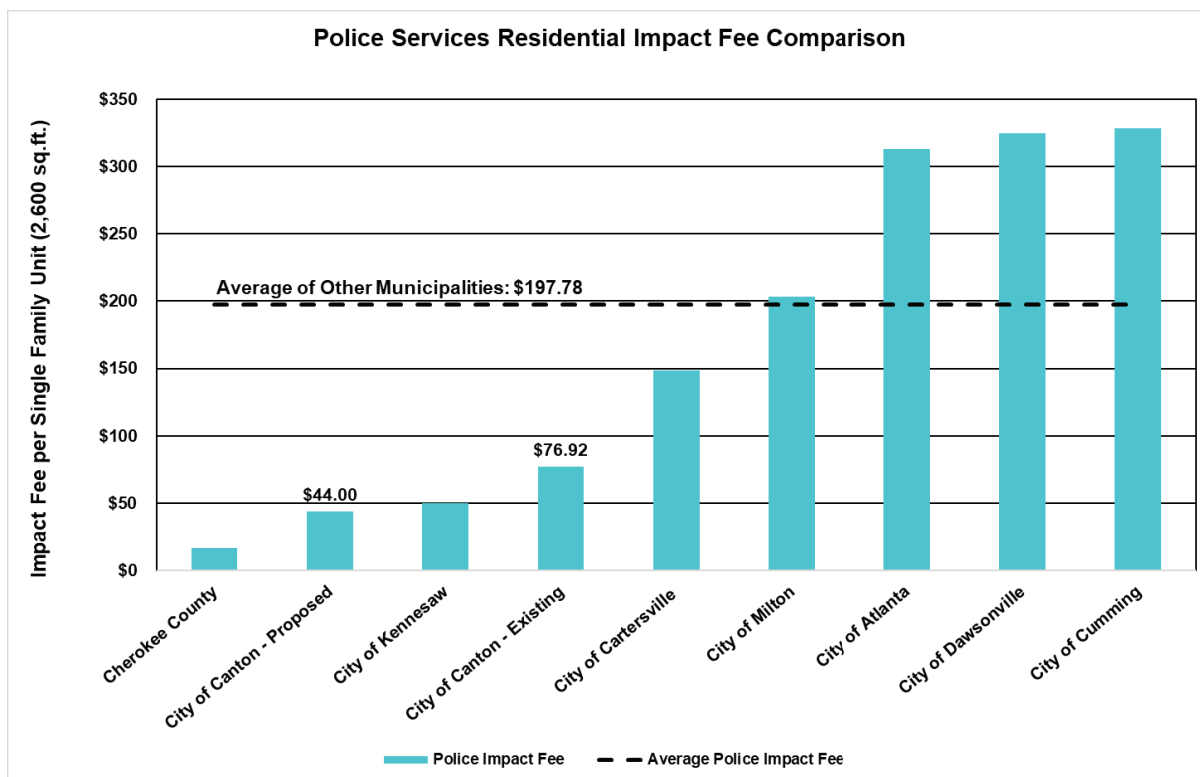
To meet the City’s needs in terms of providing the necessary police-related capital improvements required by growth, the City should implement the fees as set forth in the table above.

In the development of the cost per equivalent impact fee unit, the rate was applied on a “per dwelling unit” basis for the residential class and on a “per square footage” of commercial development for the non-residential class. The use of these equivalency factors was based on industry practices, discussions with the City, comparisons of fee applicability provisions of neighboring jurisdictions, and to promote administrative simplicity. Additionally, the fees are calculated to be charged on a Citywide basis as there is one, Citywide service area.

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IMPACT FEE COMPARISONS

In order to provide the City with additional information about the proposed impact fees, a comparison of the proposed fees per single-family unit for the City and those charged by other jurisdictions was prepared. Table 3-7 at the end of this section summarizes the impact fees for police facilities charged by other communities with the proposed rates of the City. Please note that each community may establish a different LOS standard to meet its demographic needs for police services and capital facilities. Based on LOS standards and other factors, the City can anticipate variances between other communities.



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Section 3
City of Canton
Police Impact Fee Study

List of Tables

Table	Description
3-1	Summary of Existing Personnel
3-2	Summary of Existing Capital Equipment, Vehicles, and Facilities
3-3	Inventory of Proposed Capital Equipment, Vehicles, and Facilities
3-4	Summary of Capital Costs to Provide Police Services
3-5	Allocation of Service Calls Among Customer Classes
3-6	Police Impact Fee Design
3-7	Police Impact Fee Comparison

Table 3-1
City of Canton
Police Impact Fee Study

Summary of Existing Personnel

Line No.	Description	Total Staffing [1]	Allocation to Future Officers	
			Allocation Basis	Achieved LOS
Personnel				
1	Chief	1.0		
2	Deputy Chief	1.0		
3	Captains	3.0		
4	Lieutenants	3.0		
5	Sergeants	12.0		
6	Officers	27.0		
7	Detectives	5.0		
8	Cadets in Academy	2.0		
9	Total Sworn Officers	54.0	Per 1,000 Population	1.39
10	Total Civilian	9.0		
11	Total Personnel	63.0		

Footnotes:

[1] Staffing as provided by staff.

Table 3-2
City of Canton
Police Impact Fee Study

Summary of Existing Capital Equipment, Vehicles, and Facilities

Line No.	Description	Estimated Costs [1]	Allocation to Existing Units	Allocated Costs
Machinery & Equipment				
1	General Equipment	\$806,435	0.0%	\$0
2	Major Vehicles & Vehicle Related Equipment	1,464,422	0.0%	0
Other Capital Equipment and Facilities				
3	Land, Building and Other Major Capital Equipment	667,416	41.1%	274,006
4	Subtotal Other Capital Equipment and Facilities	\$2,938,273	9.3%	\$274,006
5	Less: Grants Funded / Contributed Assets	\$0		\$0
6	Total Adjusted Existing Capital Investment	\$2,938,273	9.3%	\$274,006

Footnotes:

[1] Amounts shown based on cost information provided by the City and detailed in Appendix B.

Table 3-3
City of Canton
Police Impact Fee Study

Inventory of Proposed Capital Equipment, Vehicles, and Facilities [1]

Line No.	Description	FY 25 - 29 Total	% Impact Fee Eligible [2]	Other Funding Adjustments	Impact Fee Eligible CIE
1	Police Station & Facilities	\$1,519,608	64.2%	(\$544,020)	\$975,588
2	Total Proposed Projects	\$1,519,608		(\$544,020)	\$975,588

Footnotes:

[1] Amounts shown based on Capital Improvements Element (CIE) as provided by the City.

[2] Adjustments made to remove SPLOST funded portion of project.

**Table 3-4
City of Canton
Police Impact Fee Study**

Summary of Capital Costs to Provide Police Services

Line No.	Description	Total Existing & Planned Costs [1]	Amount of Officers Served [2][3]	Average Cost Per Officer
<u>Recoupment Costs [4]</u>				
1	Machinery & Equipment	\$0	54	\$0
2	Major Vehicles	0	54	0
3	Facilities & Other Capital Equipment [5]	274,006	82	3,342
4	Total Recoupment Costs	\$274,006		\$3,342
<u>Proposed Capital Additions [6]</u>				
5	Major Vehicles	\$0	82	\$0
6	Future Facilities	975,588	82	11,897
7	Total Proposed Costs	\$975,588		\$11,897
<u>Additional Cost or Adjustments [7]</u>				
8	Less Proposed Future Capital Grants	\$0	54	\$0
9	Total Additional Costs or Adjustments	\$0		\$0
10	Total Allocated Costs	\$1,249,595		\$15,239

Footnotes:

[1] Amounts based on information provided on Table 3-2 and Table 3-3.

[2] Existing vehicles assumed to serve the current required number of officers of 54 as calculated below. For the purposes of allocating facility costs, both existing and future facilities estimated to serve 82 officers.

[3] Future Patrol Officer Requirements based on level of Service Standards adopted by the City.
Future Patrol Officer needs are calculated as follows:

2045 Projected Population	58,677
Existing LOS per 1,000 population	1.39
Total Patrol Officers Required at Buildout	82
Total Patrol Officers Required based on LOS	54
Total Additional Officers Required to Serve Growth	28

[4] Amounts derived from Table 2-2.

[5] Amounts reflect existing and future facilities estimated to serve 82 officers.

[6] Amounts derived from Table 2-3.

[7] Amounts reflect credit for historical grants received for equipment needs. No future grants currently anticipated by staff.

Table 3-5
City of Canton
Police Impact Fee Study

Allocation of Service Calls Among Customer Classes

Line No.	Call Type	Number of Calls			% of Total
		2023	2024	Total	
1	Bank	30	26	56	0.46%
2	Commercial	744	810	1,554	12.66%
3	Convenience Store	112	137	249	2.03%
4	Highway	1,538	1,633	3,171	25.84%
5	Other	692	833	1,525	12.43%
6	Residence	1,412	1,562	2,974	24.23%
7	School/Campus	47	14	61	0.50%
8	Service Station	71	62	133	1.08%
9	Blanks	1,391	1,158	2,549	20.77%
10	Total	6,037	6,235	12,272	100.00%
11	Residential	1,412	1,562	2,974	59.16%
12	Non-Residential	1,004	1,049	2,053	40.84%
13	Total Residential & Non-Residential	2,416	2,611	5,027	100.00%
14	Indirect	3,621	3,624	7,245	59.04%
15	Total	6,037	6,235	12,272	100.00%

**Table 3-6
City of Canton
Police Impact Fee Study**

Police Impact Fee Design

Line No.	Description	Amounts	Residential	Non-Residential
Calculation of Net Average Capital Cost per New Officer [1]				
1	Recoupment Costs	\$3,342		
2	Proposed Capital Additions	11,897		
3	Less Historical Capital Grants Received	0		
4	Total Calculation of Net Average Capital Cost per New Officer	\$15,239		
Additional Officers Required to Serve Population [2]				
5	Change in Projected Population 2025 - 2030	4,238		
6	Existing Level of Service (Officers Per 1,000 Population)	1.39		
7	Rounded Number of Officers Needed to Serve Future Growth	6		
Total Costs Recovered From Impact Fees				
8	Total Calculation of Net Average Cost per New Officer	\$15,239		
9	Number of Total Officers Needed	6.00		
10	Total Capital Costs to be Recovered From Impact Fees	\$91,434		
Cost Allocation to Residential and Nonresidential Customer Classes				
		Total	Residential	Non-Residential
11	Commuters Inflow / Outflow [3]	100.0%	72.44%	27.56%
12	Police Department Call Data [4]	100.0%	59.16%	40.84%
13	Developed Square Footage [5]	100.0%	64.79%	35.21%
14	Weighted Allocation Factor (33.33% Inflow/Outflow / 33.33 Call Data / 33.33% Developed Square Footage)	100.0%	65.5%	34.5%
15	Allocated Total Capital Costs to be Recovered From Impact Fees	\$91,434	\$59,856	\$31,577
Total Equivalent Impact Fee Units [6]				
16	Change in Projected Population 2025 - 2030		4,238	
17	Change in Projected Nonresidential Functional Population Unit 2025 - 2030			1,682
18	Cost per Equivalent Impact Fee Unit (Persons / Functional Population)		\$14.12	\$18.77
19	Cost per Equivalent Impact Fee Unit (Persons / Functional Population) (Rounded)		\$14.00	\$18.00
Proposed Police Impact Fees				
		PPH / Functional Pop. Coefficient	Impact Fee Per Unit	
			Residential	Non-Residential
<u>Impact Fee Per Residential 1,000 Sq. Ft [7]</u>				
20	1,200 or Less	1.27	\$17.00	N/A
21	1,201 to 1,700	1.99	27.00	N/A
22	1,701 to 2,300	2.61	36.00	N/A
23	2,301 to 3,000	3.16	44.00	N/A
24	More than 3,000	3.71	51.00	N/A
<u>Impact Fee per Functional Population Unit: [7]</u>				
25	Industrial/Warehousing - Per 1,000 Sq Ft	0.10503	N/A	\$1.89
26	Institutional - Per 1,000 Sq Ft	0.26292	N/A	4.73
27	Hospital - Per 1,000 Sq Ft	1.52484	N/A	27.44
28	Hotel and Motel - Per Room	0.74760	N/A	13.45
29	Office and All Other Services - Per 1,000 Sq Ft	0.88429	N/A	15.91
30	Shopping Center/Retail/Commercial - Per 1,000 Sq Ft	2.51145	N/A	45.20
31	Assisted Living Facilities (ALF) - Per Bed	0.82375	N/A	14.82

Footnotes:

- [1] Amounts derived from Table 3-4.
[2] Based on the existing level of service as shown on Table 3-1.
[3] Commuter Inflow / Outflow derived from 2022 Census OnTheMap information. Details shown on Table 2-4.
[4] Call data as provided by the City and shown on Table 3-5.
[5] Developed square feet provided by the City as obtained from Cherokee County.
[6] 2045 Population as shown on Table 2-1. Change in nonresidential functional population unit as shown on Table 2-3.
[7] Residential coefficients as derived on Table 2-2.
[8] Functional population categories and coefficients as derived on Table 2-3.

**Table 3-7
City of Canton
Municipal Impact Fee Study**

Police Impact Fee Comparison [1]

Line No.	Description		Single Family Residential	Non Residential per Sq. Ft.
City of Canton				
1	Existing	[2]	\$76.92	\$0.01000 - \$0.28000
2	Proposed	[2]	44.00	\$0.00189 - \$0.04520
<u>Other Georgia Government Agencies:</u>				
3	Cherokee County		\$17.15	\$0.00050 - \$0.17340
4	City of Cumming		328.00	\$0.02300 - \$0.30800
5	Forsyth County		N/A	N/A
6	City of Ball Ground		N/A	N/A
7	City of Woodstock		N/A	N/A
8	City of Kennesaw		50.18	\$0.00200 - \$0.48300
9	City of Cartersville		148.56	\$0.00280 - \$0.69340
10	City of Atlanta	[2]	313.00	\$0.01200 - \$0.27900
11	City of Dawsonville		324.41	\$0.04390 - \$1.58330
12	City of Milton		203.20	\$0.02250 - \$0.81130
13	City of Roswell		N/A	N/A
14	Other Georgia Government Agencies' Average		\$197.78	N/A

Footnotes:

[1] Unless otherwise noted, amounts shown reflect impact fees in effect October 2025. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed municipality.

[2] Fees charged based on square feet. Assumed a 2,600 sq. ft. home.

Section 4 – Parks and Recreation Impact Fee Analysis

GENERAL

This section provides a discussion of the development and design of the proposed impact fee for Parks and Recreation services. Included in this section is a discussion of the City’s proposed level of service (LOS) standards, and capital costs included as the basis for the fee determination, and the design of the fee to be applied to new growth within the City.

LEVEL OF SERVICE STANDARDS

The City has plans to adopt a level of service (LOS) standard for recreation open space based on the City’s 2024 Parks and Recreation Master Plan. With respect to open and developed space, the City plans to adopt a minimum recreational LOS standard of seven (7) acres per 1,000 residents. The City currently owns and maintains an inventory of parks and providing for over 292.0 acres of open space. A summary of the City-owned and -operated parks (existing and under development) is summarized on Table 4-1. Currently, the City’s level of service target on open space would require the City to have approximately 271.2 acres of total open space, for a current surplus of 20.85 acres. Table 4-2 provides a detailed listing of the City’s current investment in the parks, including land, improvements, facilities, and equipment, which total approximately \$39,704,570. The current surplus in terms of open space acreage the City owns compared to the level of service requirement for open space is shown as follows:

Description	Amounts
Estimated Total Population 2025	38,736
Existing Level Of Service	7.00 Acres per 1,000 Population
Required Acres	271.15 Acres
Current City Inventory	292.00 Acres
Surplus Acres	20.85

It should also be noted that the City is projected to continue to add to, enhance, and develop new recreational facilities and amenities related to those park lands to serve new growth. Current service levels and quality of service are adequate. There are no existing deficiencies.

Description	Amounts
Estimated Total Population 2045	38,736
Existing Level Of Service	7.00 Acres per 1,000 Population
Required Acres	410.74 Acres
Current City Inventory	322.00 Acres
Additional Acres Needed	88.74

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CAPITAL IMPROVEMENT PLAN

In the determination of the fee, the following five- (5) year CIE was provided by the City. The City’s major capital requirements included in the impact fee calculation are summarized below.

Projected Future City Investment in Recreation Assets (Capital Plan) [1]			
Description	Total Amount	Adjustments	Amount Includable in Fee
Heritage Park Trail [2]	\$500,000	\$181,000	\$319,000
Splash Pad [2]	1,000,000	549,900	450,100
Heritage Park Community Pavilion [2]	305,000	167,719	137,281
Etowah River Trail Phase 1 (Heritage Park to Cherokee High) [2]	2,250,000	814,500	1,435,500
Etowah River Trail Phase 2 (Cherokee High to Poling Park) [2]	750,000	271,500	478,500
Boling Park Trailhead [2]	3,050,000	1,677,195	1,372,805
Etowah River Trail Phase 4A – Pedestrian Crossing [3]	6,100,000	6,100,000	0
Etowah River Trail Phase 4B – Pedestrian Crossing [2]	3,500,000	1,267,000	2,233,000
Etowah River Trail Phase 5 [2]	11,225,000	4,063,450	7,161,550
Etowah River Trail Phase 6 Harmon Park (Connection) [3]	850,000	850,000	0
Etowah River Trail Phase 7 – Wildlife [2]	2,000,000	724,000	1,276,000
South Canton Park [4]	7,000,000	3,937,600	3,062,400
Hickory Log Reservoir Trail – Phase 1 Design [2]	2,000,000	724,000	1,276,000
New Park Acres (30 Acres) [2]	400,000	0	400,000
Total Capital Improvements	\$40,930,000	\$21,327,864	\$19,602,136

[1] Amounts as provided by City staff and are shown on Table 4-3.

[2] Adjustments made to remove SPLOST funded portion of project

[3] Project amount excluded as this amount is included in the transportation impact fee calculation.

[4] Grant funded portion of this project (\$2.2 million) has been excluded from the fee calculation.

As can be seen above, the City estimates spending \$19,602,136 on impact fee eligible projects in order to further develop the parks and recreation facilities as the City continues to grow.

DESIGN OF RECREATIONAL FACILITY IMPACT FEE

The method used to calculate the impact fee is the improvements-drive method as the City had identified a long-range facility plan or CIE to add additional capacity to serve the City’s future recreation needs. Table 4-4 at the end of this report summarizes the results of the impact fee calculation. The following is a brief description of the method used in this study:

- Development of Total Capital Need – Based on the City’s estimated capital costs of developing future park facilities, and the dwelling unit projections, the total estimated cost to serve future residents is developed.
- Development of Estimated Population Served – This data was calculated from Table 2-1 to establish a total population that would be served by the recreation assets of the City. A design period from 2025

through 2040 was selected based on discussions with the City as the capital projects in the analysis are designed to provide additional capacity for growth beyond the term of the capital spending plan itself.

- Calculation of Cost per Dwelling Unit – Once the total capital costs allocable to future residents are estimated, the impact fee unit per dwelling (residence) is calculated for residential properties based on square footage. This calculation includes an estimated person per dwelling unit for a single-family residence based on the square footage of the dwelling unit as detailed in Table 2-2.

Parks and Recreation Facilities Impact Fee Assumptions

In the development of the recreation impact fees, several assumptions were utilized. The major assumptions used in the development of the impact fees are as follows:

1. The development of the cost for the recreation facilities impact fees was based on the City’s level of service standards for recreational facilities and the City’s estimated capital costs to develop future facilities and activities.
2. As indicated in Table 4-5, the City has identified planned future includable capital needs totaling \$19,602,136 that are included in the fee calculation.
3. No credits from other revenue sources have been identified for the purposes of this calculation, as it is assumed that other funding sources generated by future users will be utilized to provide for the necessary ongoing operating and repair / replacement costs required. However, it should be noted that the SPLOST funded portion of projects was excluded from the calculations.
4. The calculated impact fees are calculated to be charged on a Citywide basis as there is one, Citywide service area.

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Impact Fee Calculation

Based on the above-referenced assumptions, the recreation impact fee as calculated in detail on Table 4-5 was developed as follows:

Description	Person per Dwelling Unit [1]	Amounts
Cost of Future Land, Facilities, and Activity Related Assets [2]		\$19,602,136
Less Estimated Grants		(2,807,406)
Net Cost of Recreation Assets		\$16,794,730
Projected Change in Population in 2025 - 2040		14,155
Total Costs to be Recovered per Person		\$1,186.00
Impact Fee Per Residential 1,000 Sq. Ft.		
1,200 or Less	1.27	\$1,506.00
1,201 to 1,700	1.99	2,360.00
1,701 to 2,300	2.61	3,095.00
2,301 to 3,000	3.16	3,748.00
More than 3,000	3.71	4,400.00

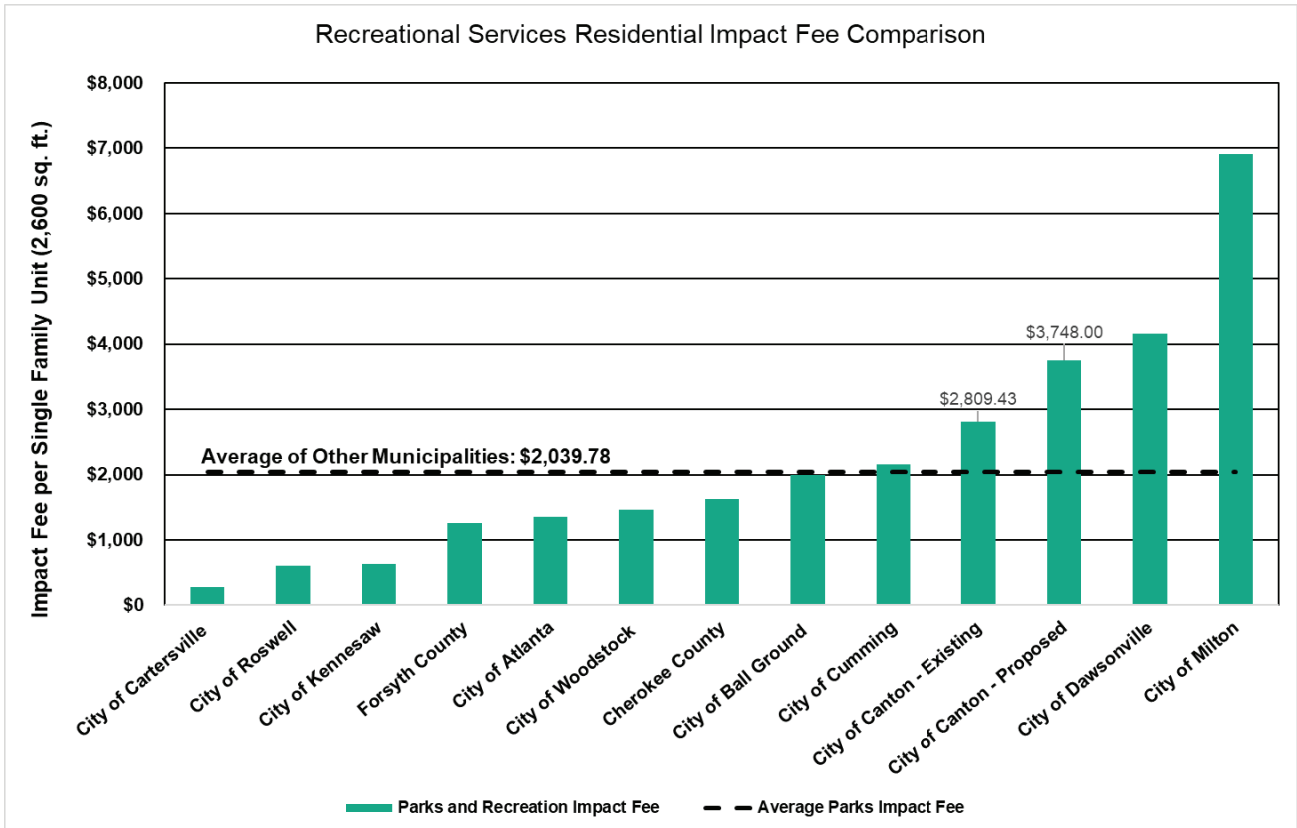
[1] Amounts as shown on Table 2-2.

[2] Amounts as shown on Table 4-3.

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IMPACT FEE COMPARISONS

In order to provide the City with additional information about the proposed impact fees, a comparison of the proposed fees for the City and those charged by other jurisdictions was prepared. Table 4-6 at the end of this section summarizes the impact fees for recreational services charged by other communities with the proposed rates of the City. Please note that each community may establish a different LOS standard to meet its specific goals for recreation facilities and activities. Based on differing LOS standards and other factors, the City can anticipate variances between other communities.



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Section 4
City of Canton
Parks and Recreation Impact Fee Study

List of Tables

<u>Table</u>	<u>Description</u>
4-1	Inventory of City Parks and Recreational Facilities
4-2	Summary of Existing City Investments in Parks and Recreation
4-3	Summary of Capital Projects to Improve and Expand Recreation Services
4-4	Existing Open-Space Needs
4-5	Design of Recreation Impact Fee
4-6	Parks and Recreation Impact Fee Comparison

**Table 4-1
City of Canton
Parks and Recreation Impact Fee Study**

Inventory of City Parks and Recreational Facilities [1]

Line No.	Facility Classification	Total Acres	Developed Acres	Park Type	Facilities
1	Brown Park	1.20	1.20	Mini	1 Outdoor Facilities - Playgrounds
2					10 Support - Parking (Off-Street)
3	Burge Park	0.50	0.50	Mini	1 Game Courts - Basketball Courts
4					1 Outdoor Facilities - Playgrounds
5	Harmon Park	9.50	6.00	Neighborhood	2 Athletic Fields - Small Diamond
6					1 Game Courts - Soccer Pitch
7					1 Outdoor Facilities - Playgrounds
8					1 Trails & Passive Facilities - Medium Shelters
9					1 Support - Restroom Buildings
10					1 Support - Concessions Buildings
11					83 Support - Parking (Off-Street)
12	McCanless Park	3.00	1.20	Neighborhood	1 Outdoor Facilities - Playgrounds
13					2 Trails & Passive Facilities - Medium Shelters
14					UL Support - Parking (Off-Street)
15	Boling Park	73.00	29.80	Community	3 Athletic Fields - Small Diamond
16					1 Athletic Fields - Large Rectangular
17					1 Game Courts - Basketball Courts
18					4 Game Courts - Tennis Courts
19					4 Game Courts - Racket Ball Courts
20					1.2 Trails & Passive Facilities - Paved/Hard Surface (Miles)
21					1 Trails & Passive Facilities - Fishing Access
22					1 Trails & Passive Facilities - Large Shelters
23					1 Trails & Passive Facilities - Medium Shelters
24					1 Support - Restroom Buildings
25	341 Support - Parking (Off-Street)				
26	Etowah River Park	143.70	51.80	Community / Nature	3 Athletic Fields - Large Rectangular
27					1 Game Courts - Basketball Courts
28					1 Outdoor Facilities - Playgrounds
29					3.7 Trails & Passive Facilities - Paved/Hard Surface (Miles)
30					1 Trails & Passive Facilities - Fishing Access
31					1 Trails & Passive Facilities - Boat Launch/Ramp
32					1 Trails & Passive Facilities - Amphitheater
33					1 Trails & Passive Facilities - Medium Shelters
34					2 Trails & Passive Facilities - Gazebos/Small Shelters
35					1 Support - Restroom Buildings
36					1 Support - Concessions Buildings
37	203 Support - Parking (Off-Street)				
38	Heritage Park	31.40	25.80	Community	2 Athletic Fields - Large Rectangular
39					1 Outdoor Facilities - Playgrounds
40					1 Outdoor Facilities - Fitness Court
41					1.1 Trails & Passive Facilities - Paved/Hard Surface (Miles)
42					1 Trails & Passive Facilities - Fishing Access
43					1 Support - Restroom Buildings
44	45 Support - Parking (Off-Street)				
45	Cannon Park	0.40	0.40	Plaza	1 Trails & Passive Facilities - Gazebos/Small Shelters
46					44 Support - Parking (Off-Street)
47	Canton Paw Park	2.80	1.50	Single Use	1 Outdoor Facilities - Dog Park
48					UL Support - Parking (Off-Street)
49	Hickory Log Creek Boat Ramp	20.30	2.10	Single Use / Open Space	1 Trails & Passive Facilities - Fishing Access
50					1 Trails & Passive Facilities - Boat Launch/Ramp
51					UL Support - Parking (Off-Street)
52	South Canton Park	6.20	0.00	Undeveloped	
53	Total	292.00	120.30		

Footnotes

[1] Inventory as provided by the City.

Table 4-2
City of Canton
Parks and Recreation Impact Fee Study

Summary of Existing City Investments in Parks and Recreation

Line No.	Dept	Dept #	Acq. Date	Useful Life In Years	Asset Description	Category	Original Cost	Asset Allocation	Asset Category Allocated Amounts					Total	
									Land	Facility	Activity	Equipment	Excluded		
1	Recreation	45	9/30/2023	N/A	SOUTH CANTON PARK DEVELOPMENT	2. Construction in Progress	\$17,600	Facility	\$0	\$17,600	\$0	\$0	\$0	\$17,600	
2	Recreation	45	3/8/2023	N/A	Harmon Field Concept Plan & Construction	2. Construction in Progress	1,485,631	Facility	0	1,485,631	0	0	0	1,485,631	
3	Recreation	45	3/8/2022	N/A	BURGE PARK IMPROVEMENTS	2. Construction in Progress	27,658	Facility	0	27,658	0	0	0	27,658	
4	Recreation	45	4/30/2021	N/A	Harmon Field Concept Plan & Construction	2. Construction in Progress	1,992,371	Facility	0	1,992,371	0	0	0	1,992,371	
5	Recreation	45	9/29/2020	20	Boling Park Lights for Fields	4. Infrastructure	22,524	Facility	0	22,524	0	0	0	22,524	
6	Recreation	45	4/24/2020	N/A	ERP Trail Elevated Walkway	2. Construction in Progress	3,003,070	Activity	0	0	3,003,070	0	0	3,003,070	
7	Recreation	45	9/30/2018	20	Elowah River Park Concrete Pad and New Playground	4. Infrastructure	22,992	Facility	0	22,992	0	0	0	22,992	
8	Recreation	45	9/30/2018	20	Elowah River Playground	4. Infrastructure	85,000	Facility	0	85,000	0	0	0	85,000	
9	Recreation	45	7/2/2018	20	Elowah River Basketball Court	4. Infrastructure	34,492	Facility	0	34,492	0	0	0	34,492	
10	Recreation	45	9/30/2017	N/A	ERP Trail Extension	2. Construction in Progress	2,054,965	Activity	0	0	2,054,965	0	0	2,054,965	
11	Recreation	45	9/30/2016	20	Boling Park Guard Rail	4. Infrastructure	16,289	Facility	0	16,289	0	0	0	16,289	
12	Recreation	45	9/30/2016	20	Elowah to Heritage Trail System	4. Infrastructure	205,271	Facility	0	205,271	0	0	0	205,271	
13	Recreation	45	9/30/2016	20	Elowah to Heritage Trail System	4. Infrastructure	243,907	Facility	0	243,907	0	0	0	243,907	
14	Recreation	45	9/30/2015	50	Elowah River Park	4. Infrastructure	4,402,688	Facility	0	4,402,688	0	0	0	4,402,688	
15	Recreation	45	3/20/2012	20	Boling Park Drainage Improvements	4. Infrastructure	36,956	Facility	0	36,956	0	0	0	36,956	
16	Recreation	45	6/22/2022	N/A	2939 MARITTA HWY 6.2 ACRES	1. Land	1,328,772	Land	1,328,772	0	0	0	0	1,328,772	
17	Recreation	45	9/30/1998	20	CONCRETE STADIUM / METAL GRAND STANDS	3. Buildings, Structures & Site Improvements	1,375,000	Facility	0	1,375,000	0	0	0	1,375,000	
18	Recreation	45	9/30/2000	10	Boling Park Baseball Field Lighting	3. Buildings, Structures & Site Improvements	38,555	Facility	0	38,555	0	0	0	38,555	
19	Recreation	45	9/30/2000	15	Boling Park Infrastructure Pymt.	3. Buildings, Structures & Site Improvements	112,500	Facility	0	112,500	0	0	0	112,500	
20	Recreation	45	9/30/2000	15	Boling Park Infrastructure Pymt.	3. Buildings, Structures & Site Improvements	112,500	Facility	0	112,500	0	0	0	112,500	
21	Recreation	45	6/6/2001	15	Boling Park Infrastructure Pymt.	3. Buildings, Structures & Site Improvements	112,500	Facility	0	112,500	0	0	0	112,500	
22	Recreation	45	1/18/2005	15	Boling Park Infrastructure Pymt.	3. Buildings, Structures & Site Improvements	112,500	Facility	0	112,500	0	0	0	112,500	
23	Recreation	45	9/30/2006	50	G. Cecil Pratt Community Center YMCA	3. Buildings, Structures & Site Improvements	12,902,389	Excluded	0	0	0	0	12,902,389	12,902,389	
24	Recreation	45	12/6/2006	50	G. Cecil Pratt Community Center YMCA	3. Buildings, Structures & Site Improvements	5,792	Excluded	0	0	0	0	5,792	5,792	
25	Recreation	45	9/30/2007	20	Fairways of Canton Landscaping	3. Buildings, Structures & Site Improvements	81,708	Excluded	0	0	0	0	81,708	81,708	
26	Recreation	45	9/30/2007	20	Fairways of Canton Cart Paths	3. Buildings, Structures & Site Improvements	302,198	Excluded	0	0	0	0	302,198	302,198	
27	Recreation	45	9/30/2007	20	Fairways of Canton Irrigation System	3. Buildings, Structures & Site Improvements	881,948	Excluded	0	0	0	0	881,948	881,948	
28	Recreation	45	9/30/2007	20	Fairways of Canton Greens	3. Buildings, Structures & Site Improvements	1,886,204	Excluded	0	0	0	0	1,886,204	1,886,204	
29	Recreation	45	9/30/2007	20	Fairways of Canton Golf Course	3. Buildings, Structures & Site Improvements	2,484,854	Excluded	0	0	0	0	2,484,854	2,484,854	
30	Recreation	45	4/8/2008	10	LAUREL CANYON GC LANDSCAPING	3. Buildings, Structures & Site Improvements	20,000	Excluded	0	0	0	0	20,000	20,000	
31	Recreation	45	5/23/2008	10	CENTRAL PARK LANDSCAPING & TOOLS FOR INSTALL	3. Buildings, Structures & Site Improvements	6,054	Facility	0	6,054	0	0	0	6,054	
32	Recreation	45	6/26/2008	15	HERITAGE PARK PARKING LOT ADDITION	3. Buildings, Structures & Site Improvements	9,943	Facility	0	9,943	0	0	0	9,943	
33	Recreation	45	8/1/2008	20	HERITAGE PARK PARKING LOT LIGHTING	3. Buildings, Structures & Site Improvements	1,944	Facility	0	1,944	0	0	0	1,944	
34	Recreation	45	9/30/2008	35	Fairways of Canton Maintenance Building	3. Buildings, Structures & Site Improvements	392,857	Excluded	0	0	0	0	392,857	392,857	
35	Recreation	45	9/30/2008	35	Fairways of Canton Club House	3. Buildings, Structures & Site Improvements	2,114,206	Excluded	0	0	0	0	2,114,206	2,114,206	
36	Recreation	45	7/15/2009	20	Bronze Statues - Central Park	3. Buildings, Structures & Site Improvements	35,000	Facility	0	35,000	0	0	0	35,000	
37	Recreation	45	3/1/2013	20	Canoe Launch @ Elowah Park	3. Buildings, Structures & Site Improvements	25,000	Facility	0	25,000	0	0	0	25,000	
38	Recreation	45	6/20/2014	10	Canon Park Gazebo Repairs	3. Buildings, Structures & Site Improvements	6,160	Facility	0	6,160	0	0	0	6,160	
39	Recreation	45	9/30/2015	50	Brown Park Restroom	3. Buildings, Structures & Site Improvements	73,038	Facility	0	73,038	0	0	0	73,038	
40	Recreation	45	9/26/2016	20	Brown Park Playground Equipment	3. Buildings, Structures & Site Improvements	54,437	Facility	0	54,437	0	0	0	54,437	
41	Recreation	45	9/29/2017	20	Bunge Park Playground Equipment	3. Buildings, Structures & Site Improvements	17,252	Facility	0	17,252	0	0	0	17,252	
42	Recreation	45	2/22/2019	20	Heritage Park Parking Lot Paving	3. Buildings, Structures & Site Improvements	114,310	Facility	0	114,310	0	0	0	114,310	
43	Recreation	45	5/31/2021	20	CDBG Harmon Park Project	3. Buildings, Structures & Site Improvements	193,832	Excluded	0	0	0	0	193,832	193,832	
44	Recreation	45	2/26/2021	10	HERITAGE PARK OUTDOOR FITNESS COURT	3. Buildings, Structures & Site Improvements	148,837	Facility	0	148,837	0	0	0	148,837	
45	Recreation	45	7/28/2021	10	STORM DRAIN LINING & REPAIRS ERP SINKHOLES	3. Buildings, Structures & Site Improvements	60,025	Facility	0	60,025	0	0	0	60,025	
46	Recreation	45	9/30/2023	10	HERITAGE PARK PLAYGROUND & BATHROOMS	3. Buildings, Structures & Site Improvements	254,884	Facility	0	254,884	0	0	0	254,884	
47	Recreation	45	6/16/2023	10	HERITAGE PARK PLAYGROUND & BATHROOMS	3. Buildings, Structures & Site Improvements	141,869	Facility	0	141,869	0	0	0	141,869	
48	Recreation	45	9/30/2023	10	BOLING PARK BALL FIELDS 1,2,3 FENCE & WINDSCREENS	3. Buildings, Structures & Site Improvements	173,938	Facility	0	173,938	0	0	0	173,938	
49	Recreation	45	12/1/2023	10	2 BASKETBALL SYSTEMS FOR BOLING PARK	3. Buildings, Structures & Site Improvements	5,675	Facility	0	5,675	0	0	0	5,675	
50	Recreation	45	2/17/2021	10	WOOD GUARD RAILS BOLING PARK	3. Buildings, Structures & Site Improvements	6,954	Facility	0	6,954	0	0	0	6,954	
51	Recreation	45	8/30/2004	15	Bushcat Bobcat Attachment	6. Machinery & Equip	2,220	Equipment	0	0	0	2,220	0	2,220	
52	Recreation	45	3/25/2005	10	Turf Kids Play Ground Set - Boling Park	6. Machinery & Equip	13,316	Facility	0	13,316	0	0	0	13,316	
53	Recreation	45	3/10/2006	10	Exmark Turf Tracer HP TT4819KAC Mower	6. Machinery & Equip	4,170	Equipment	0	0	0	4,170	0	4,170	
54	Recreation	45	9/30/2007	10	Kitchen Equipment - Fairways Clubhouse	6. Machinery & Equip	63,989	Equipment	0	0	0	63,989	0	63,989	
55	Recreation	45	9/29/2011	5	Exercise Equip for Park	6. Machinery & Equip	7,233	Equipment	0	0	0	7,233	0	7,233	
56	Recreation	45	5/11/2012	5	2012 Kawasaki Mule 610 for Parks	6. Machinery & Equip	7,629	Equipment	0	0	0	7,629	0	7,629	
57	Recreation	45	9/28/2012	5	Exercise Equip for Park	6. Machinery & Equip	9,000	Equipment	0	0	0	9,000	0	9,000	
58	Recreation	45	11/30/2012	10	Christmas Decorations	6. Machinery & Equip	29,647	Equipment	0	0	0	29,647	0	29,647	
59	Recreation	45	4/1/2016	5	Exmark 48" Walk Behind Mower	6. Machinery & Equip	3,650	Equipment	0	0	0	3,650	0	3,650	
60	Recreation	45	6/1/2016	5	John Deere Mower	6. Machinery & Equip	15,772	Equipment	0	0	0	15,772	0	15,772	
61	Recreation	45	6/1/2016	5	John Deere Mower	6. Machinery & Equip	15,772	Equipment	0	0	0	15,772	0	15,772	
62	Recreation	45	7/2/2018	5	Toro Zero Turn Mower	6. Machinery & Equip	7,622	Equipment	0	0	0	7,622	0	7,622	
63	Recreation	45	4/16/2021	5	YANMAR Zero Turn Mower	6. Machinery & Equip	32,551	Equipment	0	0	0	32,551	0	32,551	
64	Recreation	45	11/13/2020	5	WINDTROM Mower WS23-378VEFI	6. Machinery & Equip	8,451	Equipment	0	0	0	8,451	0	8,451	
65	Recreation	45	4/9/2021	5	TURF TIGER Mower S/NR1400658	6. Machinery & Equip	12,499	Equipment	0	0	0	12,499	0	12,499	
66	Recreation	45	8/1/2019	5	SECURITY CAMERAS BOLING PARK	6. Machinery & Equip	8,069	Equipment	0	0	0	8,069	0	8,069	
67	Recreation	45	9/30/2019	5	SECURITY CAMERAS ETOWAH RIVER PARK	6. Machinery & Equip	10,101	Equipment	0	0	0	10,101	0	10,101	
68	Recreation	45	5/11/2021	5	MESSAGE BOARDS	6. Machinery & Equip	8,043	Equipment	0	0	0	8,043	0	8,043	
69	Recreation	45	9/30/2023	5	CANTON-TRAILER 20-1103 V4 TECHNOLOGY	6. Machinery & Equip	16,202	Equipment	0	0	0	16,202	0	16,202	
70	Recreation	45	5/18/2022	5	S SERIES 96 IN REAR DISCHARGE MOWER	6. Machinery & Equip	38,399	Equipment	0	0	0	38,399	0	38,399	
71	Recreation	45	9/9/2013	6	2014 Ford F350 IFTX3D1FEA2628	7. Vehicles	34,971	Equipment	0	0	0	34,971	0	34,971	
72	Recreation	45	5/2/2014	6	2015 Ford F350 IFTX3D1FEA35138	7. Vehicles	37,022	Equipment	0	0	0	37,022	0	37,022	
73	Recreation	45	4/1/2015	6	2015 Ford F350 IFTX3H10PBC71949	7. Vehicles	33,173	Equipment	0	0	0	33,173	0	33,173	
74	Recreation	45	12/8/2015	6	2015 Chevrolet Silverado 3GCPCRE06G524304	7. Vehicles	32,289	Equipment	0	0	0	32,289	0	32,289	
75	PARKS AND RECREATION TOTAL							\$39,784,570		\$1,328,772	\$11,605,571	\$5,058,035	\$440,476	\$21,271,217	\$39,784,570

Footnotes
[1] Inventory as provided by the City and in service as of September 30, 2024.

**Table 4-3
City of Canton
Parks and Recreation Impact Fee Study**

Summary of Capital Projects to Improve and Expand Recreation Services [1]

Line No.	Description	Total	Grant Adjustments	Total CIE Less Grants	% Impact Fee Eligible [2]	Other Funding Adjustments	Impact Fee Eligible CIE	Project Classification	Project Amount Includable in Fee
1	<u>5-Year Parks and Recreation CIP</u>								
2	Heritage Park Trail	\$500,000	\$0	\$500,000	63.80%	(\$181,000)	\$319,000	New	\$319,000
3	Splash Pad	1,000,000	0	1,000,000	45.01%	(549,900)	450,100	New	450,100
4	Heritage Park Community Pavilion	305,000	0	305,000	45.01%	(167,720)	137,281	New	137,281
5	Etowah River Trail Phase 1 (Heritage Park to Cherokee High)	2,250,000	0	2,250,000	63.80%	(814,500)	1,435,500	New	1,435,500
6	Etowah River Trail Phase 2 (Cherokee High to Poling Park)	750,000	0	750,000	63.80%	(271,500)	478,500	New	478,500
7	Boling Park Trailhead	3,050,000	0	3,050,000	45.01%	(1,677,195)	1,372,805	New	1,372,805
8	Etowah River Trail Phase 4A - Pedestrian Crossing	6,100,000	(6,100,000)	0	63.80%	0	0	New	0
9	Etowah River Trail Phase 4B - Pedestrian Crossing	3,500,000	0	3,500,000	63.80%	(1,267,000)	2,233,000	New	2,233,000
10	Etowah River Trail Phase 5	11,225,000	0	11,225,000	63.80%	(4,063,450)	7,161,550	New	7,161,550
11	Etowah River Trail Phase 6 Harmon Park (Connection)	850,000	(850,000)	0	63.80%	0	0	New	0
12	Etowah River Trail Phase 7 - Wildlife	2,000,000	0	2,000,000	63.80%	(724,000)	1,276,000	New	1,276,000
13	South Canton Park	7,000,000	(2,200,000)	4,800,000	63.80%	(1,737,600)	3,062,400	New	3,062,400
14	Hickory Log Reservoir Trail - Phase 1 Design	2,000,000	0	2,000,000	63.80%	(724,000)	1,276,000	New	1,276,000
15	New Park Acres (30 Acres)	400,000	0	400,000	100.00%	0	400,000	New	400,000
16	Total Capital Improvements	\$40,930,000	(\$9,150,000)	\$31,780,000		(\$12,177,865)	\$19,602,136		\$19,602,136

Footnotes:

- [1] Amounts shown based on Capital Improvements Element (CIE) as provided by the City.
- [2] Adjustments made to remove SPLOST funded portion of project.

Table 4-4
City of Canton
Parks and Recreation Impact Fee Study

Existing Open-Space Needs

Line No.	Facility Classification	City Facility Standards [1]			Existing City Facilities [2]			To City Standards	
		Acres	Per	Population	Total Acres	Per	Population	Required	Surplus / (Deficiency)
1	Overall Open-space - Requirements	7.00		1,000	292.00		38,736	271.15	20.85

Footnotes

- [1] Per the City's level of service (LOS) to be adopted.
- [2] Existing acreage as provided by the City and as provided in detail in Table 4-1.

Table 4-5
City of Canton
Parks and Recreation Impact Fee Study

Design of Parks and Recreation Impact Fee

Line No.	Description	Total Amount
<u>Development of Cost of Recreation Assets</u>		
1	Cost of Future Land, Facilities and Activity Related Assets [2]	\$19,602,136
2	Less Estimated Contributions, Prior Grant Funded Facilities, and Non Public Usage [3]	0
3	Less Grants [3]	(2,807,406)
4	Net Cost of Recreation Assets	<u>\$16,794,730</u>
5	Projected Change in Residential Population in 2025-2040 [4]	14,155
6	Cost per Equivalent Impact Fee Unit (Person)	\$1,186.49
7	Cost per Equivalent Impact Fee Unit (Person) (Rounded)	1,186.00
<u>Proposed Parks & Recreation Impact Fees</u>		Persons Per Dwelling Unit
		Impact Fee Per Unit
<u>Impact Fee Per Residential 1,000 Sq. Ft. [5]</u>		
8	1,200 or Less	1.27 \$1,506.00
9	1,201 to 1,700	1.99 2,360.00
10	1,701 to 2,300	2.61 3,095.00
11	2,301 to 3,000	3.16 3,748.00
12	More than 3,000	3.71 4,400.00

Footnotes:

-
- [1] Amounts shown based on information obtained from City Staff as shown on Table 4-2
 - [2] Amounts shown based on information obtained from City Staff as shown on Table 4-3
 - [3] Grants, Contributions and Other Funding source amounts based on information provided by City Staff.
 - [4] Residential Unit amounts and projections based on amounts as shown on Table 2-1
 - [5] Residential coefficients as derived on Table 2-2.

**Table 4-6
City of Canton
Municipal Impact Fee Study**

Parks and Recreation Impact Fee Comparison [1]

Line No.	Description		Single Family Residential
City of Canton			
1	Existing	[2]	\$2,809.43
2	Proposed	[2]	3,748.00
<u>Other Georgia Government Agencies:</u>			
3	Cherokee County		\$1,620.15
4	City of Cumming		2,157.00
5	Forsyth County		1,253.00
6	City of Ball Ground		2,000.00
7	City of Woodstock		1,465.75
8	City of Kennesaw		627.85
9	City of Cartersville		280.06
10	City of Atlanta	[2]	1,349.00
11	City of Dawsonville		4,162.62
12	City of Milton		6,915.10
13	City of Roswell	[2]	607.00
14	Other Georgia Government Agencies' Average		<u><u>\$2,039.78</u></u>

Footnotes:

[1] Unless otherwise noted, amounts shown reflect impact fees in effect October 2025. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed municipality.

[2] Fees charged based on square feet. Assumed a 2,600 sq. ft. home.

Section 5 – Transportation Impact Fee Analysis

Transportation impact fees for the City of Canton are based on the Transportation Master Plan (TMP) prepared by Modern Mobility Partners and Practical Design Partners in 2023. Impact fees for transportation have three components: 1) Bicycle and pedestrian facilities; 2) capacity expansion of arterial and collector streets; and 3) intersection improvements. After review, the current service levels and quality of service are adequate for all three components. There are no existing deficiencies.

BIKE AND PEDESTRIAN STANDARD AND PROJECTED NEED

Canton currently has 17.35 miles of bike and pedestrian trails. The current standard in Canton is 0.31 miles of bike and pedestrian trails per thousand residents plus jobs. Based on the projected increase in population and jobs over the next 20 years, Canton will need to add 8.93 miles of bike and pedestrian trails to maintain the current level of service standard.

Needs Analysis for Bike and Pedestrian Facilities

Service Units	2025	2035	2045	Additional Miles Needed Over Next Ten Years	Additional Miles Needed Over Next Twenty Years
	Population (1)	38,736	47,675		
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Miles of Existing Bicycle and Pedestrian Trails (3)	17.35	21.35	26.28	4.00	8.93
Miles per 1,000 Residents plus Jobs	0.31	0.31	0.31		

Data Source
 (1) Detailed analysis of functional population by Raftelis.
 (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
 (3) Miles in 2025 from City staff.

ARTERIAL AND COLLECTOR STANDARD AND PROJECTED NEED

Canton currently has 60.24 lane miles of arterial and collector streets. The current standard in Canton is 1.09 lane miles of arterials and collectors per thousand residents plus jobs. Based on the projected increase in population and jobs over the next 20 years, Canton will need to add 31.01 lane miles of arterials and collectors to maintain the current level of service standard.

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Needs Analysis for Arterials and Collectors

<i>Service Units</i>	2025	2035	2045	Additional Lane Miles Needed Over Next Ten Years	Additional Lane Miles Needed Over Next Twenty Years
Population (1)	38,736	47,675	58,677		
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Lane Miles of Existing Arterials and Collectors (3)	60.24	74.14	91.25	13.90	31.01
Lane Miles per 1,000 Residents plus Jobs	1.09	1.09	1.09		

Data Source

- (1) Detailed analysis of functional population by Raftelis.
- (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
- (3) Lane miles in 2025 from City staff.

IMPROVED INTERSECTION STANDARD AND PROJECTED NEED

Canton currently has 39 improved intersections. The current standard in Canton is 0.70 improved intersections per thousand residents plus jobs. Based on the projected increase in population and jobs over the next 20 years, Canton will need to add twenty (20) improved intersections to maintain the current level of service standard.

Needs Analysis for Improved Intersections

<i>Service Units</i>	2025	2035	2045	Additional Intersections Needed Over Next Ten Years	Additional Intersections Needed Over Next Twenty
Population (1)	38,736	47,675	58,677		
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Count of Improved Intersections in Canton (3)	39	48	59	9	20
Improved Intersections per 1,000 Residents plus Jobs	0.70	0.70	0.70		

Data Source

- (1) Detailed analysis of functional population by Raftelis.
- (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
- (3) City staff provided count of arterial-arterial and arterial-collector intersections with roundabouts or signalization.

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PLANNED BIKE AND PEDESTRIAN IMPROVEMENTS

The table below summarizes the Capital Improvements Element (CIE) for bike and pedestrian facilities. The growth cost of bike and pedestrian improvements needed to accommodate new development over the next 10 years is \$7,489,000.

Bike and Pedestrian Capital Improvements Element

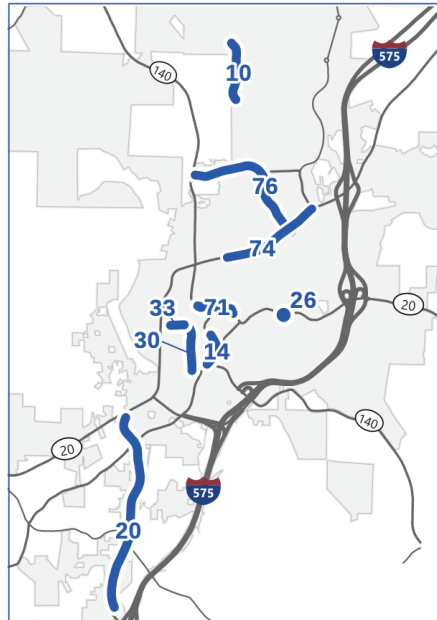
TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
20	Marietta Hwy Sidewalk (SR 20 to Prominence Point Pkwy)	\$11,000,000	30%	\$3,300,000
76	Reinhardt College Parkway (SR140 to Riverstone Pkwy)	\$6,000,000	25%	\$1,500,000
74	Riverstone Pkwy (Hospital Dr to Riverstone Blvd)	\$5,515,000	25%	\$1,379,000
33	Etowah River Bridge (Mill on Etowah to Marietta Rd)	\$3,200,000	20%	\$640,000
14	Marietta Rd Bike/Pedestrian Improvements (Hickory Flat Hwy to E Marietta St)	\$2,690,000	20%	\$538,000
71	North St (SR140 to E Main St)	\$850,000	15%	\$128,000
26	E Main St Midblock Pedestrian Crossing	\$39,000	10%	\$4,000
				\$0
Total		\$29,294,000	26%	\$7,489,000
Share of Projects to be Funded by Other Revenues =>				\$21,805,000

Source: City of Canton *Transportation Master Plan*, January 2023.

The figure below indicates the general location of bike and pedestrian improvements.

Map of Bike and Pedestrian Improvements

Bicycle and Pedestrian Short-Term Project Locations



PLANNED ARTERIAL AND COLLECTOR IMPROVEMENTS

The table below summarizes the Capital Improvements Element (CIE) for arterial and collector streets. The growth cost of capacity improvements needed to accommodate new development over the next 10 years is \$9,565,000.

Arterial and Collector Capital Improvements Element

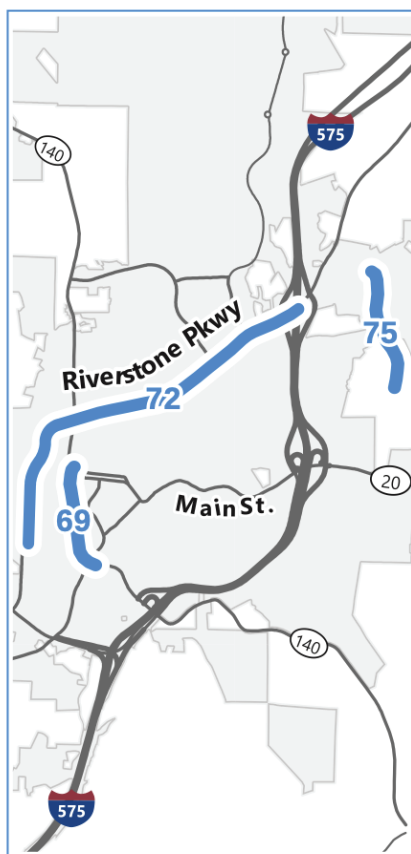
TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
72	Marietta Hwy (I-575 to Waleska St)	\$4,660,000	25%	\$1,165,000
69	Hickory Flat Rd Extension (Marietta St to Waleska St)	\$4,320,000	100%	\$4,320,000
75	New Connector Road (Point View Dr to Old Doss Dr)	\$4,080,000	100%	\$4,080,000
				\$0
	Total	\$13,060,000	73%	\$9,565,000
	Share of Projects to be Funded by Other Revenues =>			\$3,495,000

Source: City of Canton Transportation Master Plan, January 2023.

The figure below indicates the general location of arterial and collector improvements.

Map of Arterial and Collector Improvements

Capacity Project Locations



PLANNED INTERSECTION IMPROVEMENTS

The table below summarizes the Capital Improvements Element (CIE) for intersections. The growth cost of intersection improvements needed to accommodate new development over the next 10 years is \$1,652,000.

Capital Improvements Element for Improved Intersections

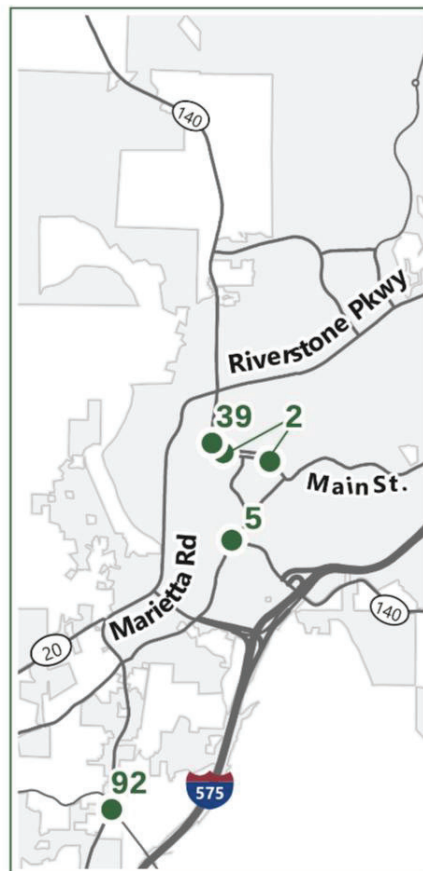
TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
2	Main St and North St Roundabouts (both ends)	\$4,000,000	25%	\$1,000,000
92	Marietta Hwy at Butterworth/Univeter Rd Roundabout	\$1,800,000	20%	\$360,000
5	Marietta Rd at Hickory Flat Hwy Roundabout	\$1,460,000	20%	\$292,000
				\$0
	Total	\$7,260,000	23%	\$1,652,000
	Share of Projects to be Funded by Other Revenues =>			\$5,608,000

Source: City of Canton Transportation Master Plan, January 2023.

The figure below indicates the general location of intersection improvements.

Map of Intersection Improvements

Intersection Project Locations



CALCULATED TRANSPORTATION FEES

The growth cost of transportation projects needed to accommodate new development over the next 10 years is listed in the table below. The total cost of transportation improvements (i.e., \$18,706,000), divided by the ten-year increase in functional population, yields a growth cost of \$1,509 per functional population. It should be noted that in the development of these capital costs for inclusion in the fee calculation, the portion of projects anticipated to be funded by projected Transportation Special Purpose Local Option Sales Tax (TSPLOST) revenues have been excluded from the analysis. TSPLOST will fund the portion of projects attributable to existing development and visitors to Canton (i.e. people residing outside the City, including travelers along I-75 that stop in the City for food, fuel, lodgings, etc.). The impact fees will cover the growth share of transportation projects attributable to new development and are applied on a Citywide basis as there is one, Citywide service area.

Transportation Growth Cost and Allocation per Service Unit

<i>Transportation Growth Cost and Allocation per Service Unit</i>		
Growth Cost of Bike and Pedestrian CIE -->	\$7,489,000	
Growth Cost of Arterial and Collector CIE -->	\$9,565,000	
Growth Cost of Improved Intersections CIE -->	\$1,652,000	
Total Growth Cost of Transportation Improvements -->	\$18,706,000	
	<i>2025 to 2035 Increase</i>	<i>Growth Cost per Additional Service Unit</i>
Functional Population -->	12,393	\$1,509

For residential development, the transportation fee is equal to the cost per functional population multiplied by functional population per dwelling unit for each size threshold. For example, the transportation fee for the smallest unit of 1,200 or less square feet is \$1,509 x 1.27, which is equal to \$1,916 per dwelling unit (truncated).

Residential Fee Calculation for Transportation

<i>Size Range (climate-controlled square feet)</i>	<i>Development Unit</i>	<i>Func Pop per Development Unit</i>	<i>Proposed Transportation Fee</i>	<i>Current Roads Fee</i>	<i>Increase/ (Decrease)</i>
1,200 or Less	Dwelling Unit	1.27	\$1,916.00	\$247.48	\$1,668.52
1,201 to 1,700	Dwelling Unit	1.99	\$3,002.00	\$283.26	\$2,718.74
1,701 to 2,300	Dwelling Unit	2.61	\$3,938.00	\$405.51	\$3,532.49
2,301 to 3,000	Dwelling Unit	3.16	\$4,768.00	\$405.51	\$4,362.49
More than 3,000	Dwelling Unit	3.71	\$5,598.00	\$405.51	\$5,192.49

Transportation fees will also be imposed on non-residential development. The transportation fee is equal to the growth cost per functional population multiplied by functional population per development unit (see table below). For example, the fee for Shopping Center/Retail/Commercial development is a growth cost of \$1,509 per functional population, multiplied by 2.51 functional population per development unit, which is equal to \$3,789 per thousand square feet of floor area (truncated).

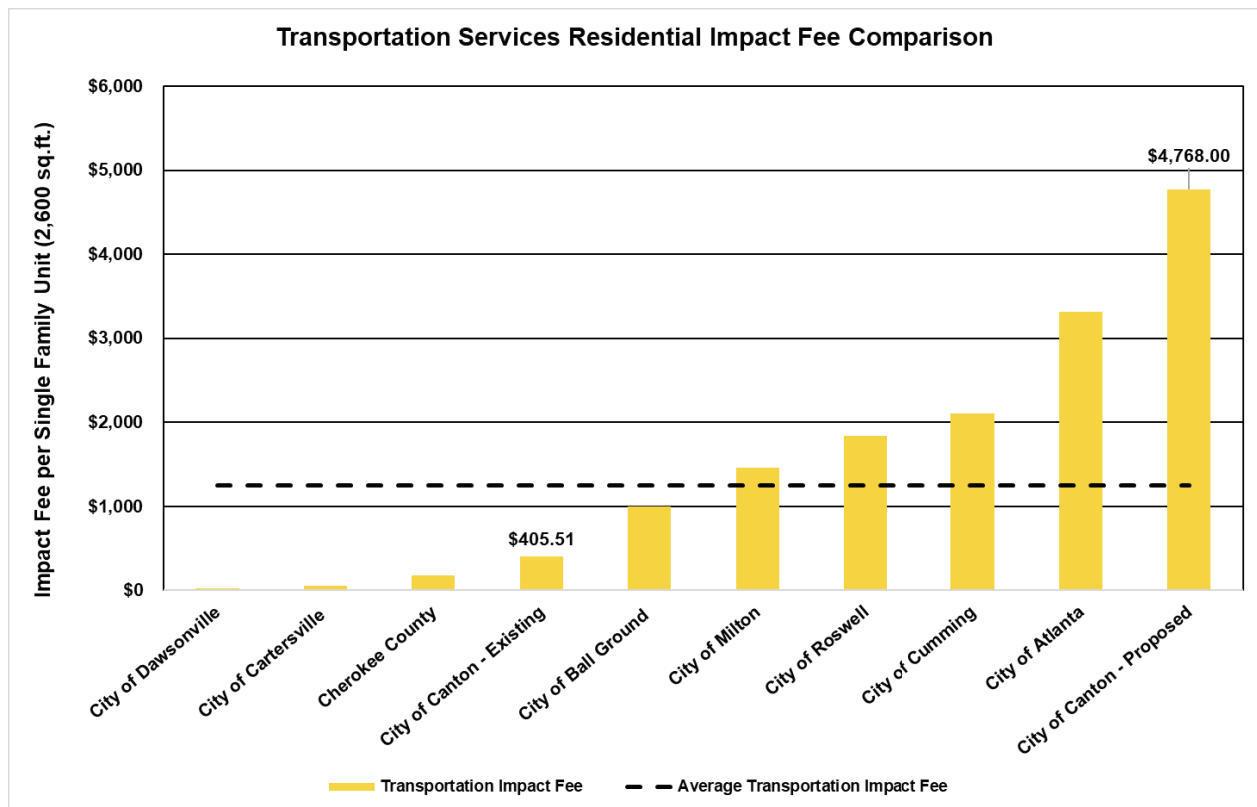
Nonresidential Transportation Fees

Type	Development Unit	Func Pop per Development Unit	Proposed Transportation Fee	Current Roads Fee	Increase/ (Decrease)
Industrial/Warehousing	Per 1,000 sq. ft.	0.1050	\$158.00	\$273.10	-\$115.10
Institutional	Per 1,000 sq. ft.	0.2629	\$396.00	\$349.20	\$46.80
Hospital	Per 1,000 sq. ft.	1.5248	\$2,300.00	\$433.60	\$1,866.40
Hotel and Motel	Per Room	0.7476	\$1,128.00	\$348.01	\$779.99
Office and All Other Services	Per 1,000 sq. ft.	0.8843	\$1,334.00	\$432.20	\$901.80
Shopping Center/Retail/Commercial	Per 1,000 sq. ft.	2.5115	\$3,789.00	\$1,371.80	\$2,417.20
Assisted Living Facilities	Per Bed	0.8238	\$1,243.00		

TRANSPORTATION IMPACT FEE COMPARISONS

The figure below provides a comparison to other local municipalities.

Transportation Impact Fee Comparison per Single-family Dwelling Unit



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Section 5
City of Canton
Transportation Impact Fee Study

List of Tables

<u>Table</u>	<u>Description</u>
5-1	Bicycle and Pedestrian Capital Improvements Element
5-2	Arterial and Collector Capital Improvements Element
5-3	Intersection Capital Improvements Element
5-4	Design of Transportation Impact Fee
5-5	Transportation Impact Fee Comparison

Table 5-1

Bicycle and Pedestrian Capital Improvements Element

TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
20	Marietta Hwy Sidewalk (SR 20 to Prominence Point)	\$11,000,000	30%	\$3,300,000
76	Reinhardt College Parkway (SR140 to Riverstone Pkwy)	\$6,000,000	25%	\$1,500,000
74	Riverstone Pkwy (Hospital Dr to Riverstone Blvd)	\$5,515,000	25%	\$1,379,000
33	Etowah River Bridge (Mill on Etowah to Marietta Rd)	\$3,200,000	20%	\$640,000
14	Marietta Rd Bike/Pedestrian Improvements (Hickory Flat Hwy to E Marietta St)	\$2,690,000	20%	\$538,000
71	North St (SR140 to E Main St)	\$850,000	15%	\$128,000
26	E Main St Midblock Pedestrian Crossing	\$39,000	10%	\$4,000
				\$0
		Total	26%	\$7,489,000

Share of Projects to be Funded by Other Revenues => \$21,805,000

Source: City of Canton *Transportation Master Plan, January 2023.*

Bicycle and Pedestrian Projects

Bicycle and Pedestrian Short-Term Project Locations



Short-Term Bicycle and Pedestrian Projects

TMP ID	Project Name	From	To
20	The Mill Trail	The Mill on Etowah	Harmon Park
33	Etowah River Bridge	The Mill on Etowah	Marietta Rd
76	Reinhardt College Parkway	SR 140/Waleska St	Riverstone Pkwy
71	North St	SR 140/Waleska St	E Main St
74	Riverstone Pkwy	Hospital Drive	Riverstone Blvd
26	E Main St Midblock Pedestrian Crossing	Roy St	Jeanette St
10	Reservoir Dr Sharrows	Canton First Baptist	Great Sky
14	Marietta Rd Bicycle and Pedestrian Improvements	Hickory Flat Hwy	E Marietta St
20	Marietta Hwy Sidewalk	SR 20	Prominence Pkwy

Project Description	Cost Est.
Off-road trail connecting the Mill on Etowah to Harmon Park/Barfield	\$1,968,648 (Appendix A)
Construct a bridge from the Mill at Etowah to the Etowah Trail network on west side of Etowah River. Includes two location and design alternatives.	\$3,200,000 (Appendix A)
Bicycle/pedestrian infrastructure improvements	\$6,000,000
Bicycle/pedestrian infrastructure improvements	\$850,000
Bicycle/pedestrian infrastructure improvements. Old Highway 5 recommendations include sidewalk infill on Riverstone Pkwy from Tiffany Ln to Milton Dr.	\$5,514,549 (Appendix A)
Midblock pedestrian crossing with pedestrian flashing beacon. Location to be determined based on sight distance and right-of-way.	\$39,469 (Appendix A)
Add bicycle sharrows on pavement to indicate bicycle presence	\$220,000
Install pedestrian improvements along the corridor including a pedestrian bridge over Canton Creek	\$2,690,588 (Appendix A)
Add 5-foot wide sidewalks on both sides of the road	\$11,000,000

List continues on following spread →

Working City Project List - 6 Year TSP/STL Full Penny Scenario (Sorted By Project ID and Project Category)

Canton Project ID	Full Project Title	Project Category	Funding Partner	Notes	Length Estimate	Activity	Preliminary Activity Cost Estimate
	The Mill Trail	Multituse Trail		Off-road multi-use trail connecting the Mill on Etowah to Harmon Park		PE \$ 150,000.00 ROW \$ 700,000.00 CST \$ 1,050,000.00	
	Riverstone Pkwy Sidewalk Improvements	Multituse Trail		Multi-use trail improvements along Riverstone Pkwy from Hwy 140 to I-575		PE \$ 500,000.00 ROW \$ 1,100,000.00 CST \$ 4,400,000.00	
	Brown Industrial Road Sidewalk Improvements	Multituse Trail		Multi-use trail improvements along the road to connect neighborhoods south of Cumming Hwy and Hwy 41/Elementary to Etowah River Park and Trail System. Includes trail crossing on SR 20 to connect to multi-use trail under I-575 and		PE \$ 350,000.00 ROW \$ 600,000.00 CST \$ 3,000,000.00	
	Canton Creek Trail	Multituse Trail		Off-road multi-use trail beginning at E Main St through Northside Hospital vacant property on the southwest quadrant of I-575, under I-575 utilizing and expanding the existing culvert of Canton Creek to the Northside Hospital and		PE \$ 560,000.00 ROW \$ 850,000.00 CST \$ 4,600,000.00	
	Waleska Street Bridge Replacement	Replacement		Raing less than 80, Fair Condition		PE \$ 450,000.00 ROW \$ - CST \$ 4,000,000.00	
	Marietta Hwy Corridor Improvements	Various		Corridor Improvements - Intersection Improvements, Widening		PE \$ 450,000.00 ROW \$ 2,500,000.00 CST \$ 15,550,000.00	
	Marietta Road Realignment and Canton Creek Bridge Replacement	Various		Realignment and Widening of Marietta Road from Hickory Flat Highway to W Marietta St, including replacement of Canton Creek Vehicular Bridge		PE \$ 2,400,000.00 ROW \$ 1,700,000.00 CST \$ 23,254,000.00	

PROJECT IDENTIFICATION & PRIORITIZATION

Canton GA 8/1/2025

Service Units	2025	2035	2045	Additional Miles Needed Over Next Ten Years	Additional Miles Needed Over Next Twenty Years
Population (1)	38,736	47,675	58,677		
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Miles of Existing Bicycle and Pedestrian Trails (3)	17.35	21.35	26.28	4.00	8.93
Miles per 1,000 Residents plus Jobs	0.31	0.31	0.31		

Data Source
 (1) Detailed analysis of functional population by Rafetis.
 (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
 (3) Miles in 2025 from City staff.

Table 5-2

Arterial and Collector Capital Improvements Element
Canton GA

TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
72	Marietta Hwy (I-575 to Waleska St)	\$4,660,000	25%	\$1,165,000
69	Hickory Flat Rd Extension (Marietta St to Waleska St)	\$4,320,000	100%	\$4,320,000
75	New Connector Road (Point View Dr to Old Doss Dr)	\$4,080,000	100%	\$4,080,000
				\$0
Total		\$13,060,000	73%	\$9,565,000

Share of Projects to be Funded by Other Revenues => \$3,495,000

Source: City of Canton [Transportation Master Plan](#), January 2023.

Capacity Projects

Capacity Project Locations



Capacity Projects

TMP ID	Project Name	From	To	Project Description	Cost Est.
72	Marietta Hwy	I-575	Waleska St	Corridor improvement	\$4,660,000
69	Hickory Flat Rd	Marietta St	Waleska St	Roadway extension	\$4,320,000
75	Point View Dr/Old Doss Dr Connector	Point View Dr	Old Doss Dr	--	\$4,080,000

There are no short-term capacity projects recommended.

Projected Need for Additional Lane Miles

Canton GA

Service Units	8/1/2025			Additional Lane Miles Needed Over Next Ten Years	Additional Lane Miles Needed Over Next Twenty Years
	2025	2035	2045		
Population (1)	38,736	47,675	58,677		
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Lane Miles of Existing Arterials and Collectors (3)	60.24	74.14	91.25	13.90	31.01
Lane Miles per 1,000 Residents plus Jobs	1.09	1.09	1.09		

Data Source

- (1) Detailed analysis of functional population by Raftelis.
- (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
- (3) Lane miles in 2025 from City staff.

Arterial or Collector Street	Travel Lanes	Length (miles)	Lane Miles
Cumming Hwy	6	1.06	6.36
Cumming Hwy	4	0.76	3.04
Knox Bridge Hwy	2	1.36	2.72
Knox Bridge Hwy	4	0.34	1.36
Bells Ferry Rd	2	1.40	2.80
Marietta Rd	2	1.40	2.80
Waleska St	4	0.44	1.76
W Marietta St	2	0.37	0.74
North St	2	0.38	0.76
E Main St	2	1.22	2.44
W Main St	2	0.12	0.24
Dr. MLK Jr Blvd	6	0.36	2.16
Riverstone Blvd	4	1.05	4.20
Riverstone Blvd	6	0.96	5.76
Marietta Hwy	4	2.70	10.80
Marietta Hwy	2	1.60	3.20
Waleska Rd	2	2.35	4.70
Hickory Flat Hwy	2	2.20	4.40
TOTAL			60.24

Table 5-3

Intersection Capital Improvements Element
Canton GA

TMP ID#	Project Description	Total City Cost	Growth Share	Growth Cost
2	Main St and North St Roundabouts (both ends)	\$4,000,000	25%	\$1,000,000
92	Marietta Hwy at Butterworth/Univeter Rd Roundabout	\$1,800,000	20%	\$360,000
5	Marietta Rd at Hickory Flat Hwy Roundabout	\$1,460,000	20%	\$292,000
				\$0
	Total	\$7,260,000	23%	\$1,652,000

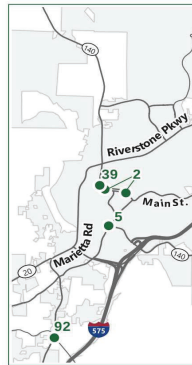
Share of Projects to be Funded by Other Revenues => \$5,608,000

Source: City of Canton *Transportation Master Plan, January 2023.*

Project Name	Intersection	Description	PE	ROW	CFE
Marietta Highway at Butterworth/Univeter Road	Intersection Improvement	This project will install a single lane roundabout at the intersection of Marietta Hwy and Univeter/Butterworth Road. 50% of CFE costs assumed to be provided by Cherokee County	\$ 296,000.00	\$ 500,000.00	\$ 2,260,000.00
North Street at E Main Street Roundabout	Intersection Improvement	Install a single lane roundabout at the intersection of North Street and E Main Street	\$ 150,000.00	\$ 250,000.00	\$ 1,700,000.00
Wilbanks Street at Railroad Street Signal	Intersection Improvement	Signalization of the intersection with detection to coordinate with railroad signal	\$ 100,000.00	\$ 60,000.00	\$ 900,000.00
SR140 at Marietta Hwy/Riverstone Pkwy	Various	Operation improvement of intersection of SR 140 from SR 5 BU to Mary Lane			
SR140 at Reinhardt College Parkway	Intersection Improvement	Replacing signalized T intersection with Multi Lane Roundabout	\$ 1,400,000.00	\$ 250,000.00	\$ 1,650,000.00
Marietta Road at Marietta Highway Intersection Improvements	Intersection Improvement	Signal Upgrades, Various Widening	\$ 150,000.00	\$ 500,000.00	\$ 1,700,000.00
			\$ 88,000,000.00		

Intersection Improvements

Intersection Project Locations



Intersection Projects

TMP ID	Project Name	Crossing	Project Description	Cost Est.
5*	Marietta Rd/Hickory Flat Hwy	Hickory Flat Hwy (SR 140)	Install roundabout with driveway for future connection	\$1,460,343 (Appendix A)
92	Marietta Hwy at Butterworth/Univeter Rd	Butterworth Rd	Single lane roundabout	\$1,800,000
2	Main St Roundabout	North St	Convert both ends of downtown to roundabout or realign for 4-way stops	\$4,000,000

* Addresses CTP-229 from the Cherokee County Comprehensive Transportation Plan

Intersection Project Locations - Downtown



There are no long-term intersection projects recommended.

Projected Need for Improved Intersections

Canton GA

Service Units	8/1/2025			Additional Intersections Needed Over Next Ten Years	Additional Intersections Needed Over Next Twenty
	2025	2035	2045		
Population (1)	38,736	47,675	58,677	9	20
Jobs (2)	16,666	20,512	25,246		
TOTAL	55,402	68,187	83,923		
Count of Improved Intersections in Canton (3)	39	48	59		
Improved Intersections per 1,000 Residents plus Jobs	0.70	0.70	0.70		

Data Source

- (1) Detailed analysis of functional population by Raftelis.
- (2) 2025 based on linear trend extrapolation of annual jobs in Canton from 2012 through 2025. Jobs in 2035 and 2045 based on projected population increase from 2025 to 2035 and 2045.
- (3) City staff provided count of arterial-arterial and arterial-collector intersections with roundabouts or signalization.

Table 5-4

Design of Transportation Impact Fee

Canton GA

Transportation Growth Cost and Allocation per Service Unit

Growth Cost of Bike and Pedestrian CIE -->	\$7,489,000	
Growth Cost of Arterial and Collector CIE -->	\$9,565,000	
Growth Cost of Improved Intersections CIE -->	\$1,652,000	
Total Growth Cost of Transportation Improvements -->	\$18,706,000	
	<i>2025 to 2035 Increase</i>	<i>Growth Cost per Additional Service Unit</i>
Functional Population -->	12,393	\$1,509

Residential Development

Size Range (climate-controlled square feet)	Development Unit	Func Pop per Development Unit	Proposed Transportation Fee	Current Roads Fee	Increase/ (Decrease)
1,200 or Less	Dwelling Unit	1.27	\$1,916.00	\$247.48	\$1,668.52
1,201 to 1,700	Dwelling Unit	1.99	\$3,002.00	\$283.26	\$2,718.74
1,701 to 2,300	Dwelling Unit	2.61	\$3,938.00	\$405.51	\$3,532.49
2,301 to 3,000	Dwelling Unit	3.16	\$4,768.00	\$405.51	\$4,362.49
More than 3,000	Dwelling Unit	3.71	\$5,598.00	\$405.51	\$5,192.49

Nonresidential Development

Type	Development Unit	Func Pop per Development Unit	Proposed Transportation Fee	Current Roads Fee	Increase/ (Decrease)
Industrial/Warehousing	KSF	0.1050	\$158.00	\$273.10	-\$115.10
Institutional	KSF	0.2629	\$396.00	\$349.20	\$46.80
Hospital	KSF	1.5248	\$2,300.00	\$433.60	\$1,866.40
Hotel and Motel	Room	0.7476	\$1,128.00	\$348.01	\$779.99
Office and All Other Services	KSF	0.8843	\$1,334.00	\$432.20	\$901.80
Shopping Center/Retail/Comm	KSF	2.5115	\$3,789.00	\$1,371.80	\$2,417.20
Assisted Living Facilities	Bed	0.8238	\$1,243.00		

**Table 5-5
City of Canton
Municipal Impact Fee Study**

Transportation Impact Fee Comparison [1]

Line No.	Description		Single Family Residential	Non Residential per Sq. Ft.
City of Canton				
1	Existing	[2]	\$405.51	\$0.01000 - \$0.28000
2	Proposed	[2]	4,768.00	\$0.00189 - \$0.04520
<u>Other Georgia Government Agencies:</u>				
3	Cherokee County		\$173.81	\$0.01830 - \$2.44550
4	City of Cumming		2,104.00	\$0.36100 - \$2.53200
5	City of Ball Ground		1,000.00	\$0.00270 - \$152.70630
6	City of Woodstock		N/A	N/A
7	City of Kennesaw		N/A	N/A
8	City of Cartersville		53.81	\$0.00100 - \$0.25110
9	City of Atlanta	[2]	3,316.00	\$0.81300 - \$4.12900
10	City of Dawsonville		21.33	\$0.00290 - \$0.28550
11	City of Milton		1,460.84	\$0.05001 - \$19.5532
12	City of Roswell	[2]	1,835.00	\$0.86500 - \$2.71800
13	Other Georgia Government Agencies' Average		\$1,245.60	N/A

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect impact fees in effect October 2025. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed municipality.
- [2] Fees charged based on square feet. Assumed a 2,600 sq. ft. home.

APPENDIX A:

Georgia Development Impact Fee Act

Appendix A

O.C.G.A. § 36-71-1

GEORGIA CODE
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*** Current through the 2009 Regular Session ***

TITLE 36. LOCAL GOVERNMENT
PROVISIONS APPLICABLE TO COUNTIES AND MUNICIPAL CORPORATIONS
CHAPTER 71. DEVELOPMENT IMPACT FEES

O.C.G.A. § 36-71-1 (2009)

§ 36-71-1. Short title; legislative findings and intent

(a) This chapter shall be known and may be cited as the "Georgia Development Impact Fee Act."

(b) The General Assembly finds that an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety, and general welfare of the citizens of the State of Georgia. It is the intent of this chapter to:

(1) Ensure that adequate public facilities are available to serve new growth and development;

(2) Promote orderly growth and development by establishing uniform standards by which municipalities and counties may require that new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;

(3) Establish minimum standards for the adoption of development impact fee ordinances by municipalities and counties; and

(4) Ensure that new growth and development is required to pay no more than its proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development exactions.

HISTORY: Code 1981, § 36-71-1, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-2. Definitions

As used in this chapter, the term:

(1) "Capital improvement" means an improvement with a useful life of ten years or more, by new construction or other action, which increases the service capacity of a public facility.

(2) "Capital improvements element" means a component of a comprehensive plan adopted pursuant to Chapter 70 of this title which sets out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.

(3) "Comprehensive plan" has the same meaning as provided for in Chapter 70 of this title.

(4) "Developer" means any person or legal entity undertaking development.

(5) "Development" means any construction or expansion of a building, structure, or use, any change in use of a building or structure, or any change in the use of land, any of which creates additional demand and need for public facilities.

(6) "Development approval" means any written authorization from a municipality or county which authorizes the commencement of construction.

(7) "Development exaction" means a requirement attached to a development approval or other municipal or county action approving or authorizing a particular development project, including but not limited to a rezoning, which requirement compels the payment, dedication, or contribution of goods, services, land, or money as a condition of approval.

(8) "Development impact fee" means a payment of money imposed upon development as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve new growth and development.

(9) "Encumber" means to legally obligate by contract or otherwise commit to use by appropriation or other official act of a municipality or county.

(10) "Feepayer" means that person who pays a development impact fee or his successor in interest where the right or entitlement to any refund of previously paid development impact fees which is required by this chapter has been expressly transferred or assigned to the successor in interest. In the absence of an express transfer or assignment of the right or entitlement to any refund of previously paid development impact fees, the right or entitlement shall be deemed "not to run with the land."

(11) "Governmental entity" means any water authority, water and sewer authority, or water or wastewater authority created by or pursuant to an Act of the General Assembly of Georgia.

(12) "Level of service" means a measure of the relationship between service capacity and service demand for public facilities in terms of demand to capacity ratios, the comfort and convenience of use or service of public facilities, or both.

(13) "Present value" means the current value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money.

(14) "Project" means a particular development on an identified parcel of land.

(15) "Project improvements" means site improvements and facilities that are planned and designed to provide service for a particular development project and that are necessary for the use and convenience of the occupants or users of the project and are not system improvements. The character of the improvement shall control a determination of whether an improvement is a project improvement or system improvement and the physical location of the improvement on site or off site shall not be considered determinative of whether an improvement is a project improvement or a system improvement. If an improvement or facility provides or will provide more than incidental service or facilities capacity to persons other than users or occupants of a particular project, the improvement or facility is a system improvement and shall not be considered a project improvement. No improvement or facility included in

a plan for public facilities approved by the governing body of the municipality or county shall be considered a project improvement.

(16) "Proportionate share" means that portion of the cost of system improvements which is reasonably related to the service demands and needs of the project within the defined service area.

(17) "Public facilities" means:

(A) Water supply production, treatment, and distribution facilities;

(B) Waste-water collection, treatment, and disposal facilities;

(C) Roads, streets, and bridges, including rights of way, traffic signals, landscaping, and any local components of state or federal highways;

(D) Storm-water collection, retention, detention, treatment, and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;

(E) Parks, open space, and recreation areas and related facilities;

(F) Public safety facilities, including police, fire, emergency medical, and rescue facilities; and

(G) Libraries and related facilities.

(18) "Service area" means a geographic area defined by a municipality, county, or intergovernmental agreement in which a defined set of public facilities provide service to development within the area. Service areas shall be designated on the basis of sound planning or engineering principles or both.

(19) "System improvement costs" means costs incurred to provide additional public facilities capacity needed to serve new growth and development for planning, design and construction, land acquisition, land improvement, design and engineering related thereto, including the cost of constructing or reconstructing system improvements or facility expansions, including but not limited to the construction contract price, surveying and engineering fees, related land acquisition costs (including land purchases, court awards and costs, attorneys' fees, and expert witness fees), and expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element, and administrative costs, provided that such administrative costs shall not exceed 3 percent of the total amount of the costs. Projected interest charges and other finance costs may be included if the impact fees are to be used for the payment of principal and interest on bonds, notes, or other financial obligations issued by or on behalf of the municipality or county to finance the capital improvements element but such costs do not include routine and periodic maintenance expenditures, personnel training, and other operating costs.

(20) "System improvements" means capital improvements that are public facilities and are designed to provide service to the community at large, in contrast to "project improvements."

HISTORY: Code 1981, § 36-71-2, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 1992, p. 905, § 1; Ga. L. 2006, p. 72, § 36/SB 465; Ga. L. 2007, p. 414, § 1/HB 232.

§ 36-71-3. Imposition of development impact fees

(a) Municipalities and counties which have adopted a comprehensive plan containing a capital improvements element are authorized to impose by ordinance development impact fees as a condition of development approval on all development pursuant to and in accordance with the provisions of this chapter. After the transition period provided in this chapter, development exactions for other than project improvements shall be imposed by municipalities and counties only by way of development impact fees imposed pursuant to and in accordance with the provisions of this chapter.

(b) Notwithstanding any other provision of this chapter, that portion of a project for which a valid building permit has been issued prior to the effective date of a municipal or county development impact fee ordinance shall not be subject to development impact fees so long as the building permit remains valid and construction is commenced and is pursued according to the terms of the permit.

(c) Payment of a development impact fee shall be deemed to be in compliance with any municipal or county requirement for the provision of adequate public facilities or services in regard to the system improvements for which the development impact fee was paid.

HISTORY: Code 1981, § 36-71-3, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-4. Calculation of fees

(a) A development impact fee shall not exceed a proportionate share of the cost of system improvements, as defined in this chapter.

(b) Development impact fees shall be calculated and imposed on the basis of service areas.

(c) Development impact fees shall be calculated on the basis of levels of service for public facilities that are adopted in the municipal or county comprehensive plan that are applicable to existing development as well as the new growth and development.

(d) A municipal or county development impact fee ordinance shall provide that development impact fees shall be collected not earlier in the development process than the issuance of a building permit authorizing construction of a building or structure; provided, however, that development impact fees for public facilities described in subparagraph (D) of paragraph (17) of Code Section 36-71-2 may be collected at the time of a development approval that authorizes site construction or improvement which requires public facilities described in subparagraph (D) of paragraph (17) of Code Section 36-71-2.

(e) A municipal or county development impact fee ordinance shall include a schedule of impact fees specifying the development impact fee for various land uses per unit of development on a service area by service area basis. The ordinance shall provide that a developer shall have the right to elect to pay a project's proportionate share of system improvement costs by payment of development impact fees according to the fee schedule as full and complete payment of the development project's proportionate share of system improvement costs.

(f) A municipal or county development impact fee ordinance shall be adopted in accordance with the procedural requirements of Code Section 36-71-6.

(g) A municipal or county development impact fee ordinance shall include a provision permitting individual assessments of development impact fees at the option of applicants for development approval under guidelines established in the ordinance.

(h) A municipal or county development impact fee ordinance shall provide for a process whereby a developer may receive a certification of the development impact fee schedule or individual assessment for a particular project, which shall establish the development impact fee for a period of 180 days from the date of certification.

(i) A municipal or county development impact fee ordinance shall include a provision for credits in accordance with the requirements of Code Section 36-71-7.

(j) A municipal or county development impact fee ordinance shall include a provision prohibiting the expenditure of development impact fees except in accordance with the requirements of Code Section 36-71-8.

(k) A municipal or county development impact fee ordinance may provide for the imposition of a development impact fee for system improvement costs previously incurred by a municipality or county to the extent that new growth and development will be served by the previously constructed system improvements.

(l) A municipal or county development impact fee ordinance may exempt all or part of particular development projects from development impact fees if:

(1) Such projects are determined to create extraordinary economic development and employment growth or affordable housing;

(2) The public policy which supports the exemption is contained in the municipality's or county's comprehensive plan; and

(3) The exempt development project's proportionate share of the system improvement is funded through a revenue source other than development impact fees.

(m) A municipal or county development impact fee ordinance shall provide that development impact fees shall only be spent for the category of system improvements for which the fees were collected and in the service area in which the project for which the fees were paid is located.

(n) A municipal or county development impact fee ordinance shall provide that, in the event a building permit is abandoned, credit shall be given for the present value of the development impact fee against future development impact fees for the same parcel of land.

(o) A municipal or county development impact fee ordinance shall provide for a refund of development impact fees in accordance with the requirements of Code Section 36-71-9.

(p) A municipal or county development impact fee ordinance shall provide for appeals from administrative determinations regarding development impact fees in accordance with the requirements of Code Section 36-71-10.

(q) Development impact fees shall be based on actual system improvement costs or reasonable estimates of such costs.

(r) Development impact fees shall be calculated on a basis which is net of credits for the present value of revenues that will be generated by new growth and development based on historical funding patterns and that are anticipated to be available to pay for system improvements, including taxes, assessments, user fees, and intergovernmental transfers.

HISTORY: Code 1981, § 36-71-4, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 1993, p. 91, § 36; Ga. L. 2006, p. 72, § 36/SB 465; Ga. L. 2007, p. 414, § 2/HB 232.

§ 36-71-5. Development Impact Fee Advisory Committee

(a) Prior to the adoption of a development impact fee ordinance, a municipality or county adopting an impact fee program shall establish a Development Impact Fee Advisory Committee.

(b) Such committee shall be composed of not less than five nor more than ten members appointed by the governing authority of the municipality or county and at least 50 percent of the membership shall be representatives from the development, building, or real estate industries. An existing planning commission or other existing committee that meets these requirements may serve as the Development Impact Fee Advisory Committee.

(c) The Development Impact Fee Advisory Committee shall serve in an advisory capacity to assist and advise the governing body of the municipality or county with regard to the adoption of a development impact fee ordinance. In that the committee is advisory, no action of the committee shall be considered a necessary prerequisite for municipal or county action in regard to adoption of an ordinance.

HISTORY: Code 1981, § 36-71-5, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 2006, p. 72, § 36/SB 465; Ga. L. 2007, p. 414, § 3/HB 232.

§ 36-71-6. Hearings on proposed fee ordinance

Prior to the adoption of an ordinance imposing a development impact fee pursuant to this chapter, the governing body of a municipality or county shall cause two duly noticed public hearings to be held in regard to the proposed ordinance. The second hearing shall be held at least two weeks after the first hearing.

HISTORY: Code 1981, § 36-71-6, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-7. Credit for present value of construction accepted by municipality or county from developer

(a) In the calculation of development impact fees for a particular project, credit shall be given for the present value of any construction of improvements or contribution or dedication of land or money required or accepted by a municipality or county from a developer or his predecessor in title or interest for system improvements of the category for which the development impact fee is being collected. Credits shall not be given for project improvements.

(b) In the event that a developer enters into an agreement with a county or municipality to construct, fund, or contribute system improvements such that the amount of the credit created by such construction, funding, or contribution is in excess of the development impact fees which would otherwise have been paid for the development project, the developer shall be reimbursed for such excess construction, funding, or contribution from development impact fees paid by other development located in the service area which is benefited by such improvements.

HISTORY: Code 1981, § 36-71-7, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-8. Deposit and expenditure of fees; annual report

(a) An ordinance imposing development impact fees shall provide that all development impact fee funds shall be maintained in one or more interest-bearing accounts. Accounting records shall be maintained for each category of system improvements and the service area in which the fees are collected. Interest earned on development impact fees shall be considered funds of the account on which it is earned and shall be subject to all restrictions placed on the use of development impact fees under the provisions of this chapter. The accounting records shall include the following information:

(1) The accounting records to be maintained shall specify the address of each property which paid development impact fees, the amount of fees paid in each category in which fees were collected, and the date that such fees were paid; and

(2) As to any exemptions granted, the accounting records to be maintained shall specify the address of each property for which exemptions were granted, the reason for which such exemption was granted, and the revenue source from which the exempt development's proportionate share of the system improvements is to be paid.

(b) Expenditures of development impact fees shall be made only for the category of system improvements and in the service area for which the development impact fee was imposed as shown by the capital improvements element and as authorized by this chapter. Development impact fees shall not be used to pay for any purpose that does not involve system improvements that create additional service available to serve new growth and development.

(c) (1) Development impact fees, collected for roads, streets, bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways, shall be expended to fund, in whole or in part, system improvement projects:

(A) That have been identified in the capital improvements element of the municipality's comprehensive development plan; and

(B) That are chosen by a municipality after consideration of the following factors:

(i) The proximity of the proposed system improvements to developments within the service area which have generated development impact fees collected for roads, streets, bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways; and

(ii) The proposed system improvements which will have the greatest effect on level of service for roads, streets, bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways impacted by the developments which have paid such impact fees.

(2) Where the expenditure of development impact fees paid by a development is allocated to system improvements in the general area of such development, through an agreement between the municipality and the developer and such agreement is approved by the governing body, the analysis required by subparagraph (B) of paragraph (1) of this subsection shall not be applicable.

(3) The provisions of this subsection shall only apply to municipalities that have more than 140,000

parcels of land.

(d) (1) 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.

(2) In municipalities that have more than 140,000 parcels of land, the portion of the annual report relating to development impact fees collected for roads, streets, bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways shall be referred to such municipality's most recently constituted Development Impact Fee Advisory Committee which shall report to the governing body of such municipality any perceived inequities in the expenditure of impact fees collected for roads, streets, bridges, including rights of way, traffic signals, landscaping, or any local components of state or federal highways.

HISTORY: Code 1981, § 36-71-8, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 2007, p. 414, § 4/HB 232.

§ 36-71-9. Refunds

Any municipality or county which adopts a development impact fee ordinance shall provide for refunds in accordance with the following provisions:

(1) Upon the request of an owner of property on which a development impact fee has been paid, a municipality or county shall refund the development impact fee if capacity is available and service is denied or if the municipality or county, after collecting the fee when service is not available, has failed to encumber the development impact fee or commence construction within six years after the date that the fee was collected. In determining whether development impact fees have been encumbered, development impact fees shall be considered encumbered on a first-in, first-out (FIFO) basis;

(2) When the right to a refund exists due to a failure to encumber development impact fees, the municipality or county shall provide written notice of entitlement to a refund to the feepayor who paid the development impact fee at the address shown on the application for development approval or to a successor in interest who has given notice to the municipality or county of a transfer or assignment of the right or entitlement to a refund and who has provided a mailing address. Such notice shall also be published within 30 days after the expiration of the six-year period after the date that the development impact fees were collected and shall contain the heading "Notice of Entitlement to Development Impact Fee Refund";

(3) An application for a refund shall be made within one year of the time such refund becomes payable under paragraph (1) or (2) of this Code section or within one year of publication of the notice of entitlement to a refund under this Code section, whichever is later;

(4) A refund shall include a refund of a pro rata share of interest actually earned on the unused or excess development impact fee collected;

(5) All refunds shall be made to the feepayor within 60 days after it is determined by a municipality or county that a sufficient proof of claim for a refund has been made; and

(6) The feepayor shall have standing to sue for a refund under the provisions of this chapter if there has been a timely application for a refund and the refund has been denied or has not been made within one year of submission of the application for refund to the collecting municipality or county.

HISTORY: Code 1981, § 36-71-9, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-10. Appeal of fee determination; arbitration

(a) A municipality or county which adopts a development impact fee ordinance shall provide for administrative appeals to the governing body or such other body as designated in the ordinance of a determination of the development impact fees for a particular project.

(b) A developer may pay a development impact fee under protest in order to obtain a development approval or building permit, as the case may be. A developer making such payment shall not be estopped from exercising the right of appeal provided by this chapter, nor shall such developer be estopped from receiving a refund of any amount deemed to have been illegally collected.

(c) A municipality or county development impact fee ordinance may provide for the resolution of disputes over the development impact fee by binding arbitration through the American Arbitration Association or otherwise.

HISTORY: Code 1981, § 36-71-10, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-11. Intergovernmental agreements

Municipalities and counties which are jointly affected by development are authorized to enter into intergovernmental agreements with each other, with authorities, or with the state for the purpose of developing joint plans for capital improvements or for the purpose of agreeing to collect and expend development impact fees for system improvements, or both, provided that such agreement complies with any applicable state laws.

HISTORY: Code 1981, § 36-71-11, enacted by Ga. L. 1990, p. 692, § 1.

§ 36-71-12. Existing municipal and county laws to be brought into conformance with chapter

This chapter shall not repeal any existing laws authorizing a municipality or county to impose fees or require contributions or property dedications for capital improvements; provided, however, that all local ordinances or resolutions imposing development exactions for system improvements on April 4, 1990, shall be brought into conformance with this chapter no later than November 30, 1992.

HISTORY: Code 1981, § 36-71-12, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 1992, p. 905, § 2.

§ 36-71-13. Construction of reasonable project improvements; private agreements between property owners or developers and municipalities and counties; hook-up or connection fees for water or sewer service; applicability of chapter to water authorities

(a) Nothing in this chapter shall prevent a municipality or county from requiring a developer to construct reasonable project improvements in conjunction with a development project.

(b) Nothing in this chapter shall be construed to prevent or prohibit private agreements between property

owners or developers and municipalities, counties, or other governmental entities in regard to the construction or installation of system improvements and providing for credits or reimbursements for system improvement costs incurred by a developer including interproject transfers of credits or providing for reimbursement for project improvement costs which are used or shared by more than one development project.

(c) Nothing in this chapter shall limit a municipality, county, or other governmental entity which provides water or sewer service from collecting a proportionate share of the capital cost of water or sewer facilities by way of hook-up or connection fees as a condition of water or sewer service to new or existing users, provided that the development impact fee ordinance of a municipality or county or other governmental entity that collects development impact fees pursuant to this chapter shall include a provision for credit for such hook-up or connection fees collected by the municipality or county to the extent that such hook-up or connection fee is collected to pay for system improvements. Imposition of such hook-up or connection fees by any governmental entity to pay for system improvements either existing or new shall be consistent with the capital improvement element of the comprehensive plan and shall be subject to the approval of each county, municipality, or combination thereof which appoints the governing body of such entity. The adoption, imposition, collection, and expenditure of such fees for system improvements by any governmental entity shall be subject to the same procedures applicable to the adoption, imposition, collection, and expenditure of development impact fees by a county.

(d) Nothing in this chapter shall apply to a water authority created by Act of the General Assembly, as long as such authority is not established as a political subdivision of the State of Georgia but instead acts subject to the approval of a county governing authority.

HISTORY: Code 1981, § 36-71-13, enacted by Ga. L. 1990, p. 692, § 1; Ga. L. 1991, p. 94, § 36; Ga. L. 1992, p. 905, § 3.

APPENDIX B:

**Summary of Existing
Police Department Fixed Assets**

Appendix B
City of Canton
Police Impact Fee Study

Functional Allocation of Existing Capital Equipment, Vehicles and Facilities [1]

Line No.	Dept	Dept #	Acq. Date	Useful Life In Years	Asset Description	Category	Original Cost	Asset Allocation	Remaining Life In Years	Machinery & Equipment	Major Vehicles	Facilities & Other Capital Equipment	Excluded	Total Historical Cost
1	Safety	20	9/30/2003	50	STREET DEPT. FACILITY COMPLETION	3. Buildings, Structures & Site Improvements	\$68,959	Facilities	29	\$0	\$0	\$68,959	\$0	\$68,959
2	Safety	20	4/2/2019	20	Parking lot fencing at new PD	3. Buildings, Structures & Site Improvements	54,698	Facilities	15	0	0	54,698	0	54,698
3	Safety	20	9/30/2010	20	New PD remodel and upgrades	3. Buildings, Structures & Site Improvements	269,753	Facilities	15	0	0	269,753	0	269,753
4	Safety	20	9/30/1997	20	FURNITURE AND FIXTURES	5. Furniture and Fixtures	672	Mach. & Equip.	(7)	672	0	0	0	672
5	Safety	20	9/30/2000	20	POLICE PATROLS OFFICE FURNITURE	5. Furniture and Fixtures	1,761	Mach. & Equip.	(4)	1,761	0	0	0	1,761
6	Safety	20	9/30/2000	20	RECORDS DIVISION OFFICE FURNITURE	5. Furniture and Fixtures	1,761	Mach. & Equip.	(4)	1,761	0	0	0	1,761
7	Safety	20	9/30/2000	20	TRAINING DEPT. OFFICE FURNITURE	5. Furniture and Fixtures	2,265	Mach. & Equip.	(4)	2,265	0	0	0	2,265
8	Safety	20	9/30/2000	20	FURNITURE FOR POLICE DEPT.	5. Furniture and Fixtures	2,751	Mach. & Equip.	(4)	2,751	0	0	0	2,751
9	Safety	20	9/30/2000	20	CRIMINAL INVESTIGATIONS FURNITURE	5. Furniture and Fixtures	3,739	Mach. & Equip.	(4)	3,739	0	0	0	3,739
10	Safety	20	1/30/2006	10	Instalar familia	6. Machinery & Equip	8,002	Mach. & Equip.	(8)	8,002	0	0	0	8,002
11	Safety	20	2/28/2007	10	LASERS-NEW PATROL CARS	6. Machinery & Equip	6,000	Mach. & Equip.	(7)	6,000	0	0	0	6,000
12	Safety	20	3/2/2007	10	ENF TECH TRAFFIC COMPUTER	6. Machinery & Equip	22,350	Mach. & Equip.	(7)	22,350	0	0	0	22,350
13	Safety	20	4/11/2007	10	ENF TECH AUTO/CITE SERIES	6. Machinery & Equip	2,046	Mach. & Equip.	(7)	2,046	0	0	0	2,046
14	Safety	20	4/11/2007	10	CAMERAS DEPT 322	6. Machinery & Equip	5,480	Mach. & Equip.	(7)	5,480	0	0	0	5,480
15	Safety	20	10/17/2007	5	ENTERPRISE FRAMEWORK_ASSET MGMT_FLEET	6. Machinery & Equip	63,246	Mach. & Equip.	(12)	63,246	0	0	0	63,246
16	Safety	20	9/30/2010	15	Radio Tower	6. Machinery & Equip	274,006	Facilities	1	0	0	274,006	0	274,006
17	Safety	20	3/16/2011	7	Rescue Boat	6. Machinery & Equip	21,000	Vehicles	(6)	0	21,000	0	0	21,000
18	Safety	20	2/14/2013	5	Ultraviole HOLA Laser SN:UX026673	6. Machinery & Equip	7,010	Mach. & Equip.	(6)	7,010	0	0	0	7,010
19	Safety	20	4/1/2013	5	(16) Streamlight Flashlights	6. Machinery & Equip	2,239	Mach. & Equip.	(0)	2,239	0	0	0	2,239
20	Safety	20	5/22/2013	10	(16) Panther 5.56 16" Recon Rifles	6. Machinery & Equip	11,905	Mach. & Equip.	(1)	11,905	0	0	0	11,905
21	Safety	20	5/24/2013	5	Tag Reader for Veh 108	6. Machinery & Equip	18,863	Mach. & Equip.	(6)	18,863	0	0	0	18,863
22	Safety	20	7/1/2013	5	psACEq Software	6. Machinery & Equip	7,545	Mach. & Equip.	(6)	7,545	0	0	0	7,545
23	Safety	20	9/30/2013	10	(6) Remington 870 Police 12ga Shotguns	6. Machinery & Equip	2,886	Mach. & Equip.	(1)	2,886	0	0	0	2,886
24	Safety	20	5/28/2014	10	(17) D Card Readers, Printers & Mounts for Patrol Cars	6. Machinery & Equip	24,694	Mach. & Equip.	0	24,694	0	0	0	24,694
25	Safety	20	6/26/2014	10	Handheld Parking Computer	6. Machinery & Equip	8,863	Mach. & Equip.	0	8,863	0	0	0	8,863
26	Safety	20	7/2/2014	10	Intovizer 9000	6. Machinery & Equip	7,998	Mach. & Equip.	0	7,998	0	0	0	7,998
27	Safety	20	8/1/2014	10	Incar Video system w/ HD DVR & GPS	6. Machinery & Equip	10,964	Mach. & Equip.	0	10,964	0	0	0	10,964
28	Safety	20	10/1/2014	10	Computer Stress Analyzer	6. Machinery & Equip	8,495	Mach. & Equip.	0	8,495	0	0	0	8,495
29	Safety	20	11/20/2014	10	License Plate Reader -3 Camera	6. Machinery & Equip	18,863	Mach. & Equip.	0	18,863	0	0	0	18,863
30	Safety	20	12/1/2014	10	Incar Video system w/ HD DVR & GPS - K9 Unit	6. Machinery & Equip	5,482	Mach. & Equip.	0	5,482	0	0	0	5,482
31	Safety	20	5/26/2015	10	(2) Incar Video system w/ HD DVR & GPS	6. Machinery & Equip	9,640	Mach. & Equip.	1	9,640	0	0	0	9,640
32	Safety	20	6/5/2015	10	(2) Incar Video system w/ HD DVR & GPS	6. Machinery & Equip	9,640	Mach. & Equip.	1	9,640	0	0	0	9,640
33	Safety	20	7/27/2015	5	(8) AEDs with Batteries	6. Machinery & Equip	6,848	Mach. & Equip.	(4)	6,848	0	0	0	6,848
34	Safety	20	9/8/2015	10	PowerEdge Server R730d Server	6. Machinery & Equip	15,958	Mach. & Equip.	1	15,958	0	0	0	15,958
35	Safety	20	9/30/2015	5	Battery Backup System for Radio Tower	6. Machinery & Equip	6,157	Mach. & Equip.	(6)	6,157	0	0	0	6,157
36	Safety	20	10/20/2015	6	Trailer for Polaris Razz UTV	6. Machinery & Equip	1,570	Mach. & Equip.	(3)	1,570	0	0	0	1,570
37	Safety	20	10/20/2015	6	Polaris Razz UTV	6. Machinery & Equip	22,100	Vehicles	(3)	0	22,100	0	0	22,100
38	Safety	20	6/17/2016	5	Rapid ID Mobile Unit	6. Machinery & Equip	5,411	Mach. & Equip.	(3)	5,411	0	0	0	5,411
39	Safety	20	8/12/2016	10	ELSAAG Tag Reader	6. Machinery & Equip	19,368	Mach. & Equip.	2	19,368	0	0	0	19,368
40	Safety	20	8/12/2016	10	ELSAAG Tag Reader	6. Machinery & Equip	19,368	Mach. & Equip.	2	19,368	0	0	0	19,368
41	Safety	20	1/1/2017	5	Advanced Pole Camera	6. Machinery & Equip	6,975	Mach. & Equip.	(2)	6,975	0	0	0	6,975
42	Safety	20	9/15/2017	5	UFED Touch 2	6. Machinery & Equip	17,900	Mach. & Equip.	(2)	17,900	0	0	0	17,900
43	Safety	20	9/30/2017	10	(2) Incar Video system w/ HD DVR & GPS	6. Machinery & Equip	10,940	Mach. & Equip.	3	10,940	0	0	0	10,940
44	Safety	20	9/30/2017	10	(10) Incar Video system w/ HD DVR & GPS	6. Machinery & Equip	54,900	Mach. & Equip.	3	54,900	0	0	0	54,900
45	Safety	20	6/15/2018	5	CLE Advanced Pole Camera	6. Machinery & Equip	7,675	Mach. & Equip.	(1)	7,675	0	0	0	7,675
46	Safety	20	5/8/2019	5	TRANCITE EASY STREET DRAW	6. Machinery & Equip	5,256	Mach. & Equip.	0	5,256	0	0	0	5,256
47	Safety	20	6/12/2019	5	IN-CAR CAMERA SYSTEM	6. Machinery & Equip	5,470	Mach. & Equip.	0	5,470	0	0	0	5,470
48	Safety	20	8/16/2019	5	INSTALL EMERGENCY EQUIPMENT ON NEW TAHOE	6. Machinery & Equip	12,239	Mach. & Equip.	0	12,239	0	0	0	12,239
49	Safety	20	9/17/2019	5	IN-CAR CAMERA SYSTEM	6. Machinery & Equip	5,470	Mach. & Equip.	0	5,470	0	0	0	5,470
50	Safety	20	9/30/2019	5	INSTALL EMERGENCY EQUIPMENT ON 319	6. Machinery & Equip	5,989	Mach. & Equip.	0	5,989	0	0	0	5,989
51	Safety	20	5/25/2022	10	Tasers for PD	6. Machinery & Equip	183,456	Mach. & Equip.	8	183,456	0	0	0	183,456
52	Safety	20	12/19/2022	5	4 IN-CAR PANORAMIC CABIN CAMERAS	6. Machinery & Equip	22,020	Mach. & Equip.	3	22,020	0	0	0	22,020
53	Safety	20	6/23/2022	5	PUBLIC SAFETY RECORDS MANAGEMENT SYSTEM	6. Machinery & Equip	118,306	Mach. & Equip.	3	118,306	0	0	0	118,306
54	Safety	20	3/10/2005	6	2005 Chevrolet 2500HD 4x4 "White" IGCHK29U75E232734	7. Vehicles	18,632	Vehicles	(13)	0	18,632	0	0	18,632
55	Safety	20	2/27/2006	6	2006 Chevrolet Express Van 1G4HJ9V1561205444	7. Vehicles	18,292	Vehicles	(12)	0	18,292	0	0	18,292
56	Safety	20	5/1/2014	6	2014 Chevrolet Caprice 6G1MKSU26DL829729	7. Vehicles	30,506	Vehicles	(4)	0	30,506	0	0	30,506
57	Safety	20	1/28/2015	6	2013 Chevrolet Caprice 6G1MKSU26DL826307	7. Vehicles	27,137	Vehicles	(3)	0	27,137	0	0	27,137
58	Safety	20	9/30/2015	6	2015 F-250 1FT7X2B61FEC37535	7. Vehicles	28,310	Vehicles	(3)	0	28,310	0	0	28,310
59	Safety	20	9/30/2015	6	2015 F-250 1FT7X2B61FEC31941	7. Vehicles	28,310	Vehicles	(3)	0	28,310	0	0	28,310
60	Safety	20	10/7/2015	6	2015 Chevrolet Silverado 3GCUKRE1CXP385543	7. Vehicles	34,980	Vehicles	(3)	0	34,980	0	0	34,980
61	Safety	20	12/4/2015	6	2016 Ford Explorer 1FMSK8R48GB64764	7. Vehicles	30,711	Vehicles	(3)	0	30,711	0	0	30,711
62	Safety	20	1/21/2016	6	2016 Ford Explorer 1FMSK8R48GB64810	7. Vehicles	30,711	Vehicles	(2)	0	30,711	0	0	30,711
63	Safety	20	1/21/2016	6	2016 Ford Taurus 1FAHP2M6K9G101082	7. Vehicles	28,991	Vehicles	(2)	0	28,991	0	0	28,991
64	Safety	20	2/1/2016	6	2016 Chevrolet Silverado 3GCUKNE1C2G186397	7. Vehicles	48,442	Vehicles	(2)	0	48,442	0	0	48,442
65	Safety	20	2/1/2016	6	2016 Chevrolet Tahoe 1GNLDC2CGR452009	7. Vehicles	34,045	Vehicles	(2)	0	34,045	0	0	34,045
66	Safety	20	2/1/2016	6	2016 Chevrolet Tahoe 1GNLDC2CGR452009	7. Vehicles	48,442	Vehicles	(2)	0	48,442	0	0	48,442
67	Safety	20	1/1/2017	6	2017 CHEVROLET SILVERADO VIN # 3GCUKNEC0H224366	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
68	Safety	20	1/1/2017	6	2017 CHEVROLET SILVERADO VIN # 3GCUKNEC3H224782	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
69	Safety	20	1/1/2017	6	2017 CHEVROLET SILVERADO VIN # 3GCUKNEC1H223243	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
70	Safety	20	1/1/2017	6	2017 CHEVROLET SILVERADO VIN # 3GCUKNEC4H223616	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
71	Safety	20	1/27/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR175003	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
72	Safety	20	1/27/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR175461	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
73	Safety	20	1/27/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR174542	7. Vehicles	34,643	Vehicles	(1)	0	34,643	0	0	34,643
74	Safety	20	2/1/2017	6	2017 FORD EXPLORER VIN # 1FMSK8R48GB64810	7. Vehicles	27,282	Vehicles	(1)	0	27,282	0	0	27,282
75	Safety	20	2/1/2017	6	2017 FORD EXPLORER VIN # 1FMSK8R48GB64810	7. Vehicles	27,282	Vehicles	(1)	0	27,282	0	0	27,282
76	Safety	20	3/10/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR175664	7. Vehicles	34,643	Vehicles	(1)	0	34,643	0	0	34,643
77	Safety	20	9/1/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR326609	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
78	Safety	20	9/1/2017	6	2017 CHEVROLET TAHOE VIN # 1GNLDC2HR324666	7. Vehicles	42,367	Vehicles	(1)	0	42,367	0	0	42,367
79	Safety	20	11/9/2017	6	2018 CHEVROLET TAHOE VIN # 1GNLDC2HR145079	7. Vehicles	51,403	Vehicles	(1)	0	51,403	0	0	51,403
80	Safety	20	11/9/2017	6	2018 CHEVROLET TAHOE VIN # 1GNLDC2HR145400	7. Vehicles	54,833	Vehicles	(1)	0	54,833	0	0	54,833
81	Safety	20	7/2/2018	6	2018 CHEVROLET SILVERADO VIN # 3GCUKNEC1G374416	7. Vehicles	54,833	Vehicles	0	0	54,833	0	0	54,833

**Appendix B
City of Canton
Police Impact Fee Study**

Functional Allocation of Existing Capital Equipment, Vehicles and Facilities [1]

Line No.	Dept	Dept #	Acq. Date	Useful Life In Years	Asset Description	Category	Original Cost	Asset Allocation	Remaining Life In Years	Machinery & Equipment	Major Vehicles	Facilities & Other Capital Equipment	Excluded	Total Historical Cost
82	Safety	20	12/19/2018	6	2019 CHEVROLET TAHOE VIN #1GNLCEC9KR196475	7. Vehicles	33,071	Vehicles	0	0	33,071	0	0	33,071
83	Safety	20	7/1/2019	6	2019 CHEVROLET TAHOE VIN #1GNLCEC4KR126405	7. Vehicles	33,232	Vehicles	1	0	33,232	0	0	33,232
84	Safety	20	7/25/2019	6	2019 CHEVROLET TAHOE VIN #1GNLCEC9KR140148	7. Vehicles	36,044	Vehicles	1	0	36,044	0	0	36,044
85	Safety	20	8/9/2019	6	2017 KIA SORRENTO VIN #SXYPGA31HG273111	7. Vehicles	15,457	Vehicles	1	0	15,457	0	0	15,457
86	Safety	20	10/9/2019	6	2016 KIA OPTIMA VIN KNAGT4L39G511112	7. Vehicles	15,454	Vehicles	1	0	15,454	0	0	15,454
87	Safety	20	10/9/2019	6	2017 NISSAN ROGUE VIN 5N1AT2MTHC783581	7. Vehicles	15,145	Vehicles	1	0	15,145	0	0	15,145
88	Safety	20	3/25/2020	6	2020 CHEVY TAHOE VIN 1GNLCEC1L260060	7. Vehicles	51,652	Vehicles	2	0	51,652	0	0	51,652
89	Safety	20	3/25/2020	6	2020 CHEVY TAHOE VIN #1GNLCEC6LR243941	7. Vehicles	51,652	Vehicles	2	0	51,652	0	0	51,652
90	Safety	20	11/18/2020	6	2018 KIA OPTIMA VIN#5XG2T437G270863	7. Vehicles	15,900	Vehicles	2	0	15,900	0	0	15,900
91	Safety	20	6/14/2021	6	2021 ZERO DSRP ZF14.4 VIN#538SMLZ69MCG18289	7. Vehicles	22,059	Vehicles	3	0	22,059	0	0	22,059
92	Safety	20	6/14/2021	6	2021 ZERO DSRP ZF14.4 VIN#538SDJZ60MCG18251	7. Vehicles	22,059	Vehicles	3	0	22,059	0	0	22,059
93	Safety	20	odi	6	edit to match auditors	7. Vehicles	(0)	Excluded	#VALUE!	0	0	0	(0)	(0)
94	Safety	20	1/19/2022	6	2021 CHEVROLET TAHOE VIN# 1GNSKLED5MR472929	7. Vehicles	40,036	Vehicles	4	0	40,036	0	0	40,036
95	Safety	20	7/1/2022	6	2022 CHEVROLET TAHOE	7. Vehicles	38,200	Vehicles	4	0	38,200	0	0	38,200
96	Safety	20	9/20/2022	6	2022 FORD F150	7. Vehicles	38,050	Vehicles						
97					Total		\$2,976,323			\$806,435	\$1,464,422	\$667,416	(\$0)	\$2,938,273

**5-Year Work Program: Impact Fee Eligible Projects
2026 CIE Amendment
1-CITY-WIDE DISTRICT**

Project Description	2026	2027	2028	2029	2030	Project Status	Cost Estimate	Funding Source	Responsible Party
Administrative									
Impact Fee Program Methodology Update	X					Complete	\$150,000	100% Impact Fees	Planning & Zoning
Police Services									
Police Station & Facilities	X	X	X	X	X	In Progress	\$1,519,608	64.2% Impact Fees; SPLOST	Canton Police Dept.
Parks and Recreation									
Heritage Park Trail			X	X	X		\$500,000	63.8% Impact Fees; SPLOST	Canton Public Works Dept.
Splash Pad			X	X			\$1,000,000	45.01% Impact Fees; General Fund; SPLOST	Canton Public Works Dept.
Heritage Park Community Pavilion				X			\$305,000	45.01% Impact Fees; General Fund; SPLOST	Canton Public Works Dept.
Etowah River Trail Phase 1 (Heritage Park to Cherokee High)	X	X	X			In Progress	\$2,250,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Etowah River Trail Phase 2 (Cherokee High to Boling Park)	X	X				In Progress	\$750,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Boling Park Trailhead			X	X	X		\$3,050,000	45.01% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Etowah River Trail Phase 4A – Pedestrian Crossing	X	X	X			In Progress	\$6,100,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Etowah River Trail Phase 4B – Pedestrian Crossing	X	X	X			In Progress	\$3,500,000	63.8% Impact Fees; SPLOST; General Fund; Grants	Canton Public Works Dept.
Etowah River Trail Phase 5			X	X	X		\$11,225,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Etowah River Trail Phase 6 Harmon Park (Connection)			X	X	X		\$1,900,000	63.8% Impact Fees; SPLOST; LWCF; TSPLOST; General Fund	Canton Public Works Dept.
Etowah River Trail Phase 7 - Wildlife					X		\$2,000,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
South Canton Park	X	X	X			In Progress	\$7,000,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
Hickory Log Reservoir Trail - Phase 1 Design		X	X				\$2,000,000	63.8% Impact Fees; SPLOST; LWCF; General Fund	Canton Public Works Dept.
New Park Acres (30 Acres)	X	X	X	X	X	In Progress	\$400,000	100% Impact Fees	Canton Public Works Dept.

**5-Year Work Program: Impact Fee Eligible Projects
2026 CIE Amendment
1-CITY-WIDE DISTRICT**

Project Description	2026	2027	2028	2029	2030	Project Status	Cost Estimate	Funding Source	Responsible Party
Transportation									
SR 5 Business - Marietta Highway Widening			X	X	X		\$18,500,000	34.2% Impact Fees; Grants; TSPLOST; Cherokee County	Canton Engineering Dept.
SR 5 Business Intersection Improvements	X	X	X	X	X	In Progress	\$1,647,000	34.2% Impact Fees; Grants; SPLOST	Canton Engineering Dept.
Heard Road Extension	X	X	X	X	X	In Progress	\$1,525,736	34.2% Impact Fees; SPLOST; Developer	Canton Engineering Dept.
Eastside Connector		X	X	X	X		\$8,928,930	34.2% Impact Fees; Cherokee County; SPLOST	Canton Engineering Dept.
Marietta Highway / Riverstone Parkway / Waleska Road Intersection Improvement	X	X	X	X	X	In Progress	\$12,000,000	34.2% Impact Fees; Grants; TSPLOST; SPLOST; FWHA; Cherokee County	Canton Engineering Dept.
Reinhardt College Parkway / Waleska Road Intersection Improvement	X	X	X	X	X	In Progress	\$9,500,000	34.2% Impact Fees; Grants; TSPLOST; SPLOST; FWHA; Cherokee County	Canton Engineering Dept.
Reinhardt College Parkway / Reservoir Drive Intersection Improvements						Completed	\$1,000,000	34.2% Impact Fees; Grants; SPLOST; FWHA; GDOT	Canton Engineering Dept.
Marietta Road - Bridge Replacement	X	X	X	X	X		\$3,000,000	34.2% Impact Fees; SPLOST; FWHA; GDOT	Canton Engineering Dept.
Reservoir Drive - Intersection Improvements						Completed	\$1,000,000	34.2% Impact Fees; SPLOST; FWHA; GDOT	Canton Engineering Dept.
Marietta Road / Hickory Flat Highway Intersection Roundabout Conversion	X	X	X	X		In Progress	\$1,600,000	34.2% Impact Fees; SPLOST; FWHA; GDOT	Canton Engineering Dept.
Prominence Point Parkway - Intersection Improvements	X	X				In Progress	\$750,000	34.2% Impact Fees; SPLOST	Canton Engineering Dept.
Marietta Road Realignment and Various Intersection Improvements		X	X	X	X		\$15,000,000	34.2% Impact Fees; SPLOST; FWHA; GDOT	Canton Engineering Dept.
Northside Hospital Cherokee Secondary Entrance						Complete	\$600,000	34.2% Impact Fees; Cherokee County; Northside Hospital	Northside Hospital
Waleska Street at Railroad Street Signalization	X	X	X			In Progress	\$1,000,000	20% Impact Fees; TSPLOST	Canton Engineering Dept.
Marietta Highway at Marietta Road Intersection Improvements				X	X		\$2,350,000	20% Impact Fees; TSPLOST; Cherokee County	Canton Engineering Dept.
Etowah River Bridge (Mill on Etowah to Marietta Road)	X	X	X			In Progress	\$1,600,000	45% Impact Fees; SPLOST; TAD	Canton Engineering Dept.

**5-Year Work Program: Impact Fee Eligible Projects
2026 CIE Amendment
1-CITY-WIDE DISTRICT**

Project Description	2026	2027	2028	2029	2030	Project Status	Cost Estimate	Funding Source	Responsible Party
Marietta Road (Hickory Flat Highway to East Marietta Street)	X	X	X	X	X	In Progress	\$2,690,000	10% Impact Fees; TSPLOST	Canton Engineering Dept.
East Main Street Mid-Block Pedestrian Crossing	X	X				In Progress	\$39,000	50% Impact Fees; SPLOST	Canton Engineering Dept.
Marietta Highway Improvements (Interstate 575 to Waleska Street)	X	X	X	X	X	In Progress	\$4,660,000	34.2% Impact Fees; GDOT; SPLOST; TSPLOST	Canton Engineering Dept.
East Main / North Street at Brown Street Roundabout	X	X	X			In Progress	\$4,000,000	20% Impact Fees; TSPLOST; TAD	Canton Engineering Dept.
Marietta Highway at Butterworth/Univeter Road Roundabout			X	X	X		\$2,100,000	20% Impact Fees; TSPLOST; Cherokee County	Canton Engineering Dept.