
Impact Fee Methodology Report

Camden County Impact Fee Program
Including the following public facility categories:

Library
Fire Protection
Emergency Medical Services
Sheriff's Office
Emergency Management Agency
Parks and Recreation
Road Improvements

SECOND DRAFT REPORT – December 9, 2007

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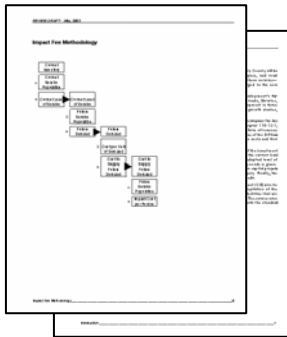
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■ Organization of the Report

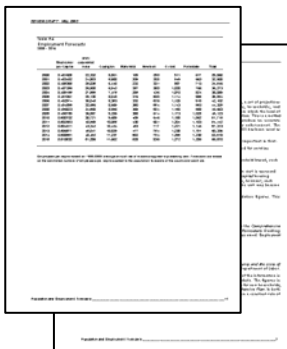
The *Impact Fee Methodology Report* is organized in such a way that the calculation of impact fees (discussed in detail in the next section) proceeds through the document in the same order that the calculations are undertaken. The illustration below describes the sections that make up the report.



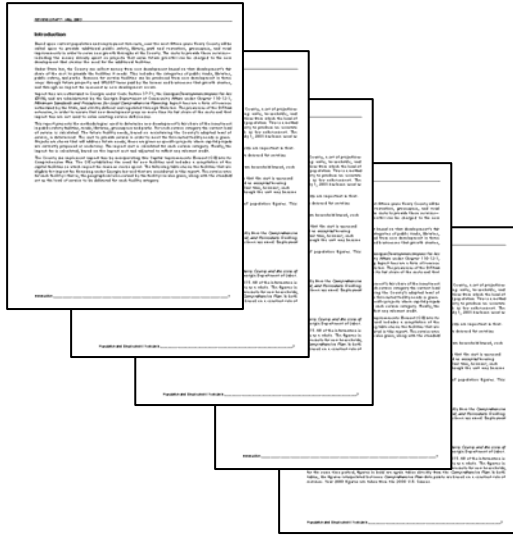
Introduction – this section introduces and summarizes the calculation of impact fees, as well as the requirements for adoption and maintenance of the impact fee program. It includes an **Overview of the Impact Fee Program**, and concludes with the schedule of **Maximum Impact Fees**.



Methodology – this section outlines the calculations and data required for impact fee calculation, including information on level of service and service area considerations.



Forecasts – this section presents the population, dwelling unit, and employment forecasts for the county and the specific service areas. A forecast of the tax digest value is also presented, as is a forecast of future SPLOST collections.



Public Facility Category Chapters – these sections walk through the calculation of level of service, existing deficiency, future demand, and assignment of project costs. The public facility categories covered are **libraries, fire protection, emergency medical services, Sheriff's Office, emergency management, parks & recreation, and road improvements**. Each section ends with the calculation of an impact cost, the relevant credit against future taxes, and the resulting net impact fee that could be adopted.



Other Fees and Charges – this section presents information about other possible fees and fees for program administration.

Maximum Fees without City Participation - This section presents a calculation of the maximum fee that could be charged by the County if the Cities do not participate in the impact fee program.



Appendix – the appendix presents a **glossary** of terms used in the report.

■ Executive Summary

Impact fees present an important potential revenue source for public facilities funding in Camden County. Decisions have been reached regarding the level of service to be provided in the county—decisions by the Board of Commissioners based on current plans or based on desired level of service standards—in order for facility planning to take place. Based on that planning, calculations have been carried out in order to identify what portion of future capital facilities could be funded through impact fee collections.

In this report capital costs have been examined for several public facility categories: libraries, fire protection, emergency medical services, Sheriff's Office, emergency management, roads, and parks & recreation facilities. Based on plans of the County, the portion of future capital costs that could be met through impact fees has been calculated. In short, impact fees could be used to fund 82% of the local capital costs in these public facility categories, and at the desired level of service standards, over the period of 2007 to 2030. Based on current plans, there is a total of \$95.4 million in projects to be funded. Of that total, \$41.5 million can be met with state grants & aid, while of the remaining \$53.9 million in local capital costs, \$44.0 million (82%) could come through impact fee collection (plus \$1.8 million—2%—through taxes paid by new growth).

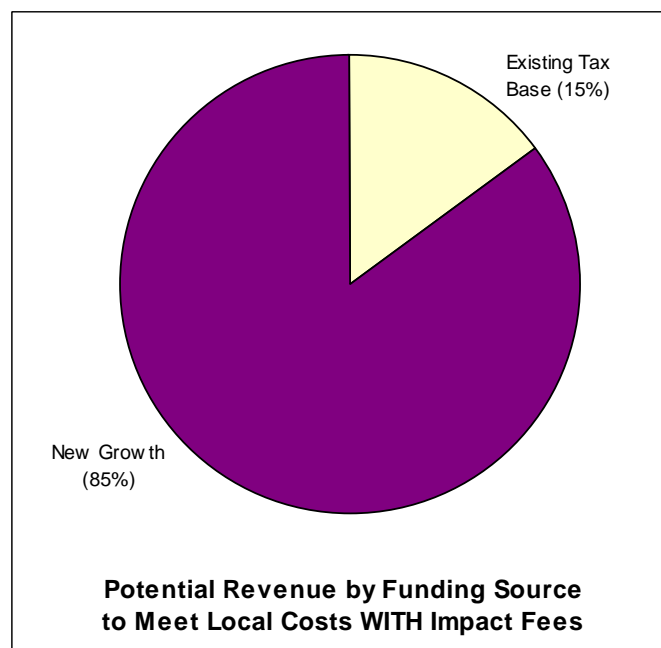
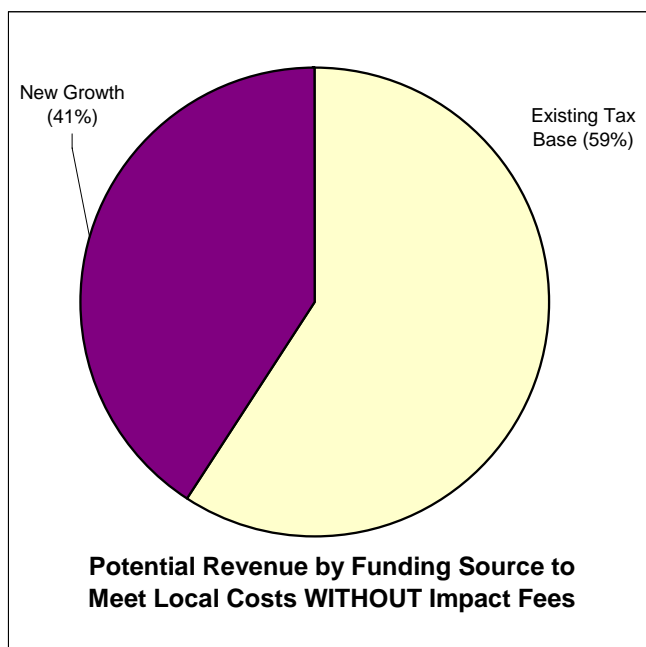
Impact fees can play an important role in any funding strategy. If general funds alone were used to meet the \$53.9 million in local capital costs, Camden County would need to charge an average of about 1.27 additional mils in property tax—for each of the twenty-three years covered in this study—in order to fund the capital projects. Impact fees, as a component of a funding strategy, are just one part of the potential scenario, and can be refined as necessary over time. For instance, the future addition of a new SPLOST program can affect the funding strategy, as can the issuance of general obligation bonds or other loan instruments.

In the end, impact fees represent a potential funding source that must be balanced against other needs of the County. In this report the maximum allowable impact fee has been calculated; this is the most that could be charged. If impact fees are adopted, the impact fee amount ultimately charged would represent a shifting of the burden to fund these capital projects from the tax base as a whole, to the new developments actually demanding the services being added through these projects.

In short:

- Total \$53.9 million in local costs remaining to be funded for capital improvements in:
 - Libraries (\$4.1 million)
 - Fire Protection (\$14.1 million)
 - Emergency Medical Services (\$0.5 million)
 - Sheriff's Office (\$7.4 million)
 - Emergency Management Agency (\$0.3 million)
 - Parks & Recreation (\$13.1 million)
 - Road Improvements (\$14.5 million)
- Total to support new growth: \$45.8 million.

- WITH impact fee program in place:
 - Tax rate to fund ineligible portion of projects: about 0.1917 mils per year, every year.
 - Taxes generated by new growth: \$1.8 million.¹
 - Impact fees from new growth: \$44.0 million.
- WITHOUT an impact fee program:
 - Tax rate to fund all remaining improvements: about 1.27 mils per year for the next twenty-three years.
 - Taxes generated by current tax base: \$31.9 million.
 - Taxes generated by new growth: \$21.9 million.



¹ Taxes from new growth have been maximized to create the highest possible credit against impact fees.

Sample maximum impact fees, assuming participation in the County program by all cities in Camden:

**Sample Impact Fees
WITH City Participation**

Land Use	Maximum Allowable Impact Fee
Single-Family Detached Housing	\$3,988.48 per dwelling
Apartment	\$3,663.99 per dwelling
General Light Industrial	\$3.73 per square foot
General Heavy Industrial	\$2.53 per square foot
General Office Building	\$5.46 per square foot
Drive-in Bank	\$23.21 per square foot
Free-Standing Discount Superstore	\$5.27 per square foot
Shopping Center	\$3.72 per square foot
Quality Restaurant	\$18.11 per square foot
Fast-Food Restaurant	\$44.76 per square foot
Pharmacy/Drugstore	\$7.10 per square foot
<hr/>	
Revenue from New Growth*	\$45.8 million
Revenue from Existing Tax Base	\$8.1 million
Grants & Aid	\$41.5 million
<hr/>	
Total	\$95.4 million

*Property tax and impact fee collections from county-wide new growth.

With city participation:

- For a single-family home selling for \$150,000, the impact fee would represent about 2.7% of the total cost, ultimately to the new homeowner.
- Nonresidential costs vary considerably. For a fast food restaurant with a total development cost pro forma of \$1,000,000, the impact fee cost would be about 13.4% of the total cost. For most uses, the fees could represent a 7 to 11% increase.

Sample maximum impact fees, assuming no participation in the County program by any of the cities in Camden:

**Sample Impact Fees
WITHOUT City Participation**

<u>Land Use</u>	<u>Maximum Allowable Impact Fee</u>
Single-Family Detached Housing	\$3,508.74 per dwelling
Apartment	\$3,251.86 per dwelling
General Light Industrial	\$3.47 per square foot
General Heavy Industrial	\$2.42 per square foot
General Office Building	\$5.07 per square foot
Drive-in Bank	\$19.20 per square foot
Free-Standing Discount Superstore	\$4.39 per square foot
Shopping Center	\$3.32 per square foot
Quality Restaurant	\$16.02 per square foot
Fast-Food Restaurant	\$37.90 per square foot
Pharmacy/Drugstore	\$6.00 per square foot
<hr/>	
Revenue from New Growth*	\$39.1 million
Revenue from Existing Tax Base	\$14.8 million
Grants & Aid	\$41.5 million
<hr/>	
Total	\$95.4 million

*Property tax and impact fee collections from new growth in the unincorporated areas.

- Without city participation, the funding responsibility of the existing tax base increases from \$8.1 million to \$14.8 million; impact fee collections decrease from \$45.8 million to \$39.1 million.

Without city participation:

- For a single-family home selling for \$150,000, the impact fee would represent about 2.3% of the total cost, ultimately to the new homeowner.
- Nonresidential costs vary considerably. For a fast food restaurant with a total development cost pro forma of \$1,000,000, the impact fee cost would be about 11.4% of the total cost. For most uses, the fees could represent an 8 to 12% increase.

Introduction

Based upon the latest population and employment forecasts, by the year 2030 Camden County will be called upon to provide about \$95.4 million in capital improvements for public safety (fire protection, emergency medical services, Sheriff's Office, and emergency management), library, roads, and parks, and includes about \$45.8 million in County dollars in order to serve new growth alone. The costs to provide these capital improvement projects—including the money already spent on projects that serve future growth—can be charged to the new development that creates the need for the additional facilities.

This Methodology Report presents the methodologies used to determine new development's fair share of the investment in public safety, libraries, and parks. This report establishes clear public policies regarding infrastructure development and ensures sound fiscal planning for capital improvements. The report identifies the need for new facilities and includes a compilation of the capital facilities on which impact fee revenue can be spent. One document required for the collection of impact fees is called the Capital Improvements Element (CIE), and is adopted as a chapter, or "element", in the County's Comprehensive Plan. As defined by DIFA, the CIE must include certain calculations and information, and those are also included in this report. The calculations and information, repeated (as applicable) for each category of public facility for which an impact fee will be charged, are:

- a **projection of needs** for the planning period of the adopted Comprehensive Plan;
- the designation of **service areas** - the geographic area in which a defined set of public facilities provide service to development within the area;
- the designation of **levels of service** (LOS) - the service level that will be provided;
- a **schedule of improvements** listing impact fee related projects and costs for the planning period of the adopted Comprehensive Plan;
- a description of **funding sources** for the planning period of the adopted Comprehensive Plan;
- The calculation of the gross impact of new development, credits, and net impact cost; and
- A schedule of maximum impact fees that could be adopted, by land use category.

■ Impact Fees Authorized

Under State law, the County can collect money from new development based on that development's proportionate share—the "fair share"—of the cost to provide the facilities it needs. This includes the categories of libraries, public safety, and parks. Revenue for service facilities can be produced from new development in two ways: through future taxes paid by the homes and businesses that growth creates, and through an impact fee assessed as new development occurs.

Impact fees are authorized in Georgia under Code Section 37-71, the *Georgia Development Impact Fee Act* (DIFA), and are administered by the Georgia Department of Community Affairs under Chapter 110-12-2, *Development Impact Fee Compliance Requirements*. Impact fees are a form of revenue authorized by the State, and strictly defined and regulated through State law. The provisions of the DIFA are extensive, in order to assure that new development pays no more than its fair share of the costs and that impact fees are not used to solve existing service deficiencies.

■ Investment Recovery

The Georgia Development Impact Fee Act permits recovery by a local government of the cost of providing an improvement that serves new growth and development, even though that cost was incurred prior to the adoption of an impact fee ordinance. As with all impact fees, the cost of the portion of the facility meeting current needs must be borne by the locality (i.e., existing taxpayers), with future development being assessed only for the excess capacity that has been made available to serve that

future growth in accordance with level of service standards that apply to both existing and future development.

Because the amount of dollars eligible to be recovered through an impact fee is based on the capacity available to support future growth and development within the whole system, a value for the existing system must be determined if excess capacity exists.

■ **Categories for Assessment of Impact Fees**

To assist in paying for the high costs of expanding public facilities and services to meet the needs of projected growth and to ensure that new development pays a reasonable share of the costs of public facilities, Camden County enacted a program of impact fees for parks, libraries, roads, and public safety facilities (fire protection, emergency medical services, Sheriff's Office, and emergency management). The sections in this Methodology Report provide population and employment forecasts and detailed information regarding the inventory of current facilities, the level of service, and detailed calculations of the impact cost for the specific public facilities.

■ Eligible Facilities

The following table shows the facility categories that are eligible for impact fee funding under Georgia law and that are considered in this report. The service area for each public facility category—that is, the geographical area served by the facility category—is also given, along with the standard adopted as the level of service to be delivered for each facility category. Whether or not an existing deficiency exists is also shown for each category.

Table Summary-1
Overview of Impact Fee Program - Facilities
 Camden County

	Libraries	Public Safety				Parks and Recreation	Roads
Eligible Facilities	Library facilities including collection materials	Fire Protection: Fire stations, heavy vehicles	Sheriff's Office: Jail, 911, administrative facility space	Emergency Medical: facility space, heavy vehicles	Emergency Management: facility space (EOC)	Acres & Developed components (ballfields, football fields, etc.)	Road projects providing new trip capacity
Service Area(s)	County-wide	Unincorporated County	County-wide	County-wide	County-wide	County-wide	County-wide
Level of Service Standard	Square footage and number of collection materials per dwelling unit	Square footage and number of heavy vehicles per day/night population	Square footage of facilities per day/night population	Square footage of facilities per day/night population	Square footage of facility per day/night population	Number of acres & developed components per dwelling unit	LOS "D" for entire road network
Existing Deficiency?	No	Yes, facility space	Yes, facility space	No	No	No	Yes, capacity
Historic Funding Source(s)	General Fund, State Grants	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund, GDOT

Terms used in **Table Summary-1**:

Eligible Facilities under the State Act are limited to capital items having a life expectancy of at least ten years, such as land and buildings. Impact fees cannot be used for the maintenance, supplies, personnel salaries, or other operational costs, or for short-term capital items such as computers, furniture or automobiles. None of these costs are included in the impact fee system.

Service Areas are the geographic areas that the facilities serve, and the areas within which the impact fee can be collected. Monies collected in a service area for a particular type of facility may only be spent for that purpose, and only for projects that serve that service area.

Level of Service Standards are critical to determining new development's fair share of the costs. The same standards must be applied to existing development as well as new to assure that each is paying only for the facilities that serve it. New development cannot be required to pay for facilities at a higher standard than that available to existing residents and businesses, nor to subsidize existing facility deficiencies.

Table Summary-2 presents a summary of the historic and anticipated funding sources for capital improvement projects in each facility category. The shortfall is the net amount that could be collected from new growth in the form of impact fees.

FUNDING	Libraries	Fire	Sheriff's Office	EMS	EMA	Parks & Rec	Roads	SUMMARY
CIE Preparation	\$ 10,914	\$ 10,914	\$ 10,914	\$ 10,914	\$ 10,914	\$ 10,914	\$ 10,914	\$ 76,400
New Capital Investment	\$ 4,088,592	\$ 14,120,967	\$ 7,398,224	\$ 441,905	\$ 300,695	\$ 13,101,200	\$ 55,823,147	\$ 95,274,730
Net Capital Investment	\$ 4,099,507	\$ 14,131,881	\$ 7,409,139	\$ 452,819	\$ 311,609	\$ 13,112,114	\$ 55,834,062	\$ 95,351,130
Funding Responsibility:								
State Aid	\$ 138,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,358,987	\$ 41,497,059
Existing Tax Base	\$ 77,591	\$ 2,607,846	\$ 2,445,459	\$ -	\$ -	\$ 2,056,420	\$ 909,881	\$ 8,097,197
New Growth	\$ 3,883,843	\$ 11,524,035	\$ 4,963,680	\$ 452,819	\$ 311,609	\$ 11,055,694	\$ 13,565,194	\$ 45,756,875
New Growth Revenue:								
Taxes	\$ 63,354	\$ 343,645	\$ 788,332	\$ -	\$ -	\$ 595,343	\$ -	\$ 1,790,674
Shortfall	\$ (3,820,489)	\$ (11,180,390)	\$ (4,175,348)	\$ (452,819)	\$ (311,609)	\$ (10,460,352)	\$ (13,565,194)	\$ (43,966,201)

■ Review Requirement

A number of the factors that form the base-line assumptions in this report's impact cost calculations may change over time. The impact fee methodologies for the service areas should be reviewed annually, and should reflect changes in the growth and development of the county. Also, the fiscal elements of the impact fee system should be brought up to current dollars each year.

- The "planning horizon" of this methodology report is 2030; this matches the "horizon" of the County's *Comprehensive Plan Update*. When the *Comprehensive Plan* is again updated, the methodology report (and impact fee methodologies) should be reviewed and updated as needed to meet any new "horizon".
- The amount of future tax revenue generated by future growth is directly related to the County's population and employment projections. This projection should be reviewed every year against other data, such as building permits and utility hook-ups, to confirm continuing validity or to modify the methodologies.
- Employment and population forecasts in this report are drawn from the figures used in the County's *Comprehensive Plan Update*; any changes to those figures should be reflected in the impact cost calculations.
- Costs should be maintained in present value terms. The land costs for libraries, public safety facilities, roads and parks, as well as the various facility construction costs, should be updated annually. In addition, the cost of collection materials should also be updated to reflect current dollars.
- The library collection material "weed rate" should be reviewed annually, and updated as necessary.
- Projections in tax base growth should be updated each year to reflect actual growth, and to update the average new house values and value/employee then current in future years.
- Any changes in funding strategy for the facilities included in the impact fee program should be reflected in the impact fee calculation.
- New revenue sources, such as implementation of a new SPLOST program, should be reviewed for potential tax credits against impact fees.

Changes in the pace of development will affect the timing of service delivery but not, per se, the methodology used to calculate the impact costs. If more residential and business development is built than was projected, facilities will be needed sooner to meet the level of service standard. Tax revenues will increase faster than projected as growth accelerates and more impact fees will be collected. In this way, more funds are produced to provide the services demanded. If growth slows, the opposite occurs: reduced revenue and lowered demand for services.

■ Maximum Impact Fee Schedule

The fee schedule presented at the end of this section shows the maximum impact fee for the public facility categories included in this report that could be charged in Camden County for each of the land use categories shown, based on the calculations carried out in this report, and based on all cities participating in the County's impact fee program. The net impact fee shown for each public facility category is drawn from that public facility category's chapter and reflects the reductions for the credit based upon anticipated general fund contributions from new development, where applicable. The **total impact fee** shown in the last column includes a 3% fee for administration of the Impact Fee Program.²

The public facility categories included in the Maximum Allowable Impact Fee Schedule are: Library, Parks and Recreation, Fire Protection, EMS, Sheriff's Office, EMA, and Roads. To read each table, first find the land use you want to investigate. Land uses are listed on the left side of the table, and are grouped into categories. For example, industrial and warehouse uses are grouped together, as are all retail uses. Next, find the Total Impact Fee figure on the right of the row. This is the total impact fee per unit of measure. Finally, find the unit of measure—it is the last column of the land use category. The information can be read as follows: *this land use has an impact fee of \$X per unit of measure.*

■ Individual Fee Assessment

A landowner or developer may request an individual assessment when the average figures used in this methodology do not apply to the specific project being proposed. This individual assessment determination will be made preferentially on alternate data available regarding the number of dwelling units or employment characteristics of the specific project, as applicable. Under the appeal procedures of the Development Impact Fee Ordinance, special circumstances can be considered and approved in modifying the fee for a particular project demonstrably differing from the average values used in this methodology.

■ Interpretation

Listed in the following fee schedules are the most common land uses as identified in the *Trip Generation Manual*, Sixth Edition, 1997, Institute of Transportation Engineers (ITE). Persons per land use for residential uses are determined based on average numbers of persons per household; for nonresidential land uses the average number of employees per unit of measure is based on data provided in the ITE *Trip Generation Manual*. As it is impossible, and impractical, to list every possible land use type, following is the methodology that will be used to determine employment for land uses that are not on the actual fee table.

■ Adoption of Impact Fee

As noted, the fee schedule shows the **maximum** impact fee that could be adopted under State law. The County may adopt the maximum fee for any given public facility category, or could adopt a lower fee, as part of the Impact Fee Ordinance. In order to fulfill DIFA's requirement that new growth pay its fair, proportionate share, all fees in a particular public facility category could be reduced proportionally (that is, by the same percentage), but individual land use categories within the particular public facility category can not be individually reduced or deleted.

It must be remembered that any across-the-board reduction in the maximum allowable impact fee must be funded with other revenue—general fund or SPLOST, for instance. Such funding from general sales or property taxes will increase credit calculations for taxes generated by new development, further reducing the “net impact fee” calculated for the public facility category.

² Note that these maximum fees assume city participation in the County impact fee program. For the maximum allowable impact fees without city participation, see the 'Maximum Fees without City Participation' section of this report.

CAMDEN COUNTY MAXIMUM ALLOWABLE IMPACT FEE SCHEDULE

Land Use Category	<i>Net Impact Fee</i>							Subtotal	Adminis- tration (3%)	TOTAL IMPACT FEE	Unit of Measure*
	Library	Parks & Recreation	Fire	EMS	Sheriff's Office	Roads	EMA				
<i>Residential</i>											
Single-Family Detached Housing	280.024	766.694	1,530.837	22.393	206.477	1,050.473	15.410	\$3,872.307	116.169	\$3,988.48	per dwelling
Apartment	280.024	766.694	1,530.837	22.393	206.477	735.442	15.410	\$3,557.276	106.718	\$3,663.99	per dwelling
Residential Condominium/Townhouse	280.024	766.694	1,530.837	22.393	206.477	650.029	15.410	\$3,471.863	104.156	\$3,576.02	per dwelling
<i>Port and Terminal</i>											
Truck Terminal	-	-	12,454.500	212.321	1,957.767	8,358.085	146.109	\$23,128.782	693.863	\$23,822.65	per acre
<i>Industrial</i>											
General Light Industrial	-	-	2.453	0.042	0.386	0.711	0.029	\$3.621	0.109	\$3.73	per square foot
General Heavy Industrial	-	-	1.944	0.033	0.306	0.153	0.023	\$2.459	0.074	\$2.53	per square foot
Manufacturing	-	-	1.934	0.033	0.304	0.390	0.023	\$2.683	0.080	\$2.76	per square foot
Warehousing	-	-	1.355	0.023	0.213	0.506	0.016	\$2.114	0.063	\$2.18	per square foot
Mini-Warehouse	-	-	0.047	0.001	0.007	0.255	0.001	\$0.311	0.009	\$0.32	per square foot
High-Cube Warehouse	-	-	0.193	0.003	0.030	0.012	0.002	\$0.241	0.007	\$0.25	per square foot
<i>Lodging</i>											
Hotel	-	-	661.204	11.272	103.937	583.784	7.757	\$1,367.953	41.039	\$1,408.99	per room
All Suites Hotel	-	-	754.706	12.866	118.635	408.387	8.854	\$1,303.448	39.103	\$1,342.55	per room
Business Hotel	-	-	106.341	1.813	16.716	475.797	1.248	\$601.914	18.057	\$619.97	per room
Motel	-	-	755.943	12.887	118.829	596.219	8.868	\$1,492.746	44.782	\$1,537.53	per room
<i>Recreational</i>											
Campground/Recreational Vehicle Park	-	-	71.219	1.214	11.195	7,013.102	0.835	\$7,097.566	212.927	\$7,310.49	per camp site
Golf Course	-	-	261.079	4.451	41.040	475.209	3.063	\$784.842	23.545	\$808.39	per acre
Multipurpose Recreational Facility	-	-	531.483	9.061	83.546	8,521.702	6.235	\$9,152.026	274.561	\$9,426.59	per acre
Movie Theater	-	-	1.592	0.027	0.250	7.360	0.019	\$9.248	0.277	\$9.53	per square foot
Arena	-	-	3,542.867	60.398	556.916	3,142.601	41.563	\$7,344.345	220.330	\$7,564.68	per acre
Amusement Park	-	-	9,667.508	164.809	1,519.669	7,143.219	113.414	\$18,608.619	558.259	\$19,166.88	per acre
Tennis Courts	-	-	259.245	4.420	40.752	1,533.114	3.041	\$1,840.571	55.217	\$1,895.79	per acre
Racquet Club	-	-	0.387	0.007	0.061	1.616	0.005	\$2.076	0.062	\$2.14	per square foot
Bowling Alley	-	-	1.063	0.018	0.167	3.143	0.012	\$4.403	0.132	\$4.54	per square foot
Recreational Community Center	-	-	0.893	0.015	0.140	2.157	0.010	\$3.216	0.096	\$3.31	per square foot
<i>Institutional</i>											
Private School (K-12)	-	-	8.598	0.147	1.351	0.488	0.101	\$10.685	0.321	\$11.01	per square foot
Church/Synagogue	-	-	0.547	0.009	0.086	0.909	0.006	\$1.559	0.047	\$1.61	per square foot
Day Care Center	-	-	2.701	0.046	0.425	6.506	0.032	\$9.710	0.291	\$10.00	per square foot
Cemetery	-	-	86.552	1.476	13.605	472.214	1.015	\$574.863	17.246	\$592.11	per acre
Lodge/Fraternal Organization	-	-	1,062.966	18.121	167.091	4,682.205	12.470	\$5,942.854	178.286	\$6,121.14	per employee

Land Use Category	Net Impact Fee							Subtotal	Admin- tration (3%)	TOTAL IMPACT FEE	Unit of Measure*
	Library	Parks & Recreation	Fire	EMS	Sheriff's Office	Roads	EMA				
<i>Medical</i>											
Hospital	-	-	3,450	0.059	0.542	1,433	0.040	\$5,525	0.166	\$5.69 per	square foot
Nursing Home	-	-	688,422	11.736	108,216	217,138	8.076	\$1,033,589	31.008	\$1,064.60 per	bed
Clinic	-	-	1,062,966	18.121	167,091	661,954	12.470	\$1,922,603	57.678	\$1,980.28 per	employee
<i>Office</i>											
General Office Building	-	-	3,525	0.060	0.554	1,124	0.041	\$5,304	0.159	\$5.46 per	square foot
Corporate Headquarters Building	-	-	3,615	0.062	0.568	0,788	0.042	\$5,075	0.152	\$5.23 per	square foot
Single-Tenant Office Building	-	-	3,397	0.058	0.534	1,181	0.040	\$5,210	0.156	\$5.37 per	square foot
Medical-Dental Office Building	-	-	4,310	0.073	0.678	3,086	0.051	\$8,198	0.246	\$8.44 per	square foot
Research and Development Center	-	-	3,112	0.053	0.489	0,828	0.037	\$4,519	0.136	\$4.65 per	square foot
<i>Retail</i>											
Building Materials and Lumber Store	-	-	1,563	0.027	0.246	3,568	0.018	\$5,421	0.163	\$5.58 per	square foot
Free-Standing Discount Superstore	-	-	1,020	0.017	0.160	3,907	0.012	\$5,117	0.154	\$5.27 per	square foot
Specialty Retail Center	-	-	1,933	0.033	0.304	2,211	0.023	\$4,504	0.135	\$4.64 per	square foot
Free-Standing Discount Store	-	-	2,087	0.036	0.328	3,832	0.024	\$6,307	0.189	\$6.50 per	square foot
Hardware/Paint Store	-	-	1,025	0.017	0.161	2,276	0.012	\$3,491	0.105	\$3.60 per	square foot
Nursery (Garden Center)	-	-	1,733	0.030	0.272	3,242	0.020	\$5,297	0.159	\$5.46 per	square foot
Nursery (Wholesale)	-	-	1,772	0.030	0.278	3,504	0.021	\$5,605	0.168	\$5.77 per	square foot
Shopping Center	-	-	1,775	0.030	0.279	1,506	0.021	\$3,611	0.108	\$3.72 per	square foot
Factory Outlet Center	-	-	1,775	0.030	0.279	2,389	0.021	\$4,494	0.135	\$4.63 per	square foot
Quality Restaurant	-	-	7,930	0.135	1,247	8,182	0.093	\$17,586	0.528	\$18.11 per	square foot
High-Turnover (Sit-Down) Restaurant	-	-	7,930	0.135	1,247	11,422	0.093	\$20,826	0.625	\$21.45 per	square foot
Fast-Food Restaurant	-	-	11,586	0.198	1,821	29,718	0.136	\$43,459	1.304	\$44.76 per	square foot
Quick Lubrication Vehicle Shop	-	-	2,232,230	38.054	350,892	3,682,758	26.187	\$6,330,121	189.904	\$6,520.02 per	service bay
Auto-Care Center	-	-	1,520	0.026	0.239	0,227	0.018	\$2,030	0.061	\$2.09 per	square foot
New Car Sales	-	-	1,886	0.032	0.296	3,286	0.022	\$5,522	0.166	\$5.69 per	square foot
Auto Parts Store	-	-	1,020	0.017	0.160	5,700	0.012	\$6,910	0.207	\$7.12 per	square foot
Self-Service Car Wash	-	-	212,593	3.624	33,418	4,792,022	2.494	\$5,044,152	151.325	\$5,195.48 per	stall
Tire Store	-	-	1,361	0.023	0.214	2,290	0.016	\$3,903	0.117	\$4.02 per	square foot
Wholesale Tire Store	-	-	1,361	0.023	0.214	1,875	0.016	\$3,488	0.105	\$3.59 per	square foot
Supermarket	-	-	1,350	0.023	0.212	7,793	0.016	\$9,393	0.282	\$9.68 per	square foot
Convenience Market (Open 24 Hours)	-	-	1,913	0.033	0.301	32,745	0.022	\$35,014	1.050	\$36.06 per	square foot
Convenience Market (Open 15-16 Hours)	-	-	1,860	0.032	0.292	28,140	0.022	\$30,346	0.910	\$31.26 per	square foot
Convenience Market with Gasoline Pumps	-	-	1,913	0.033	0.301	37,520	0.022	\$39,789	1.194	\$40.98 per	square foot
Wholesale Market	-	-	0,871	0.015	0.137	0,455	0.010	\$1,489	0.045	\$1.53 per	square foot
Discount Club	-	-	1,379	0.024	0.217	2,828	0.016	\$4,464	0.134	\$4.60 per	square foot
Home Improvement Superstore	-	-	1,020	0.017	0.160	2,916	0.012	\$4,126	0.124	\$4.25 per	square foot
Electronics Superstore	-	-	1,020	0.017	0.160	4,047	0.012	\$5,257	0.158	\$5.41 per	square foot
Apparel Store	-	-	1,775	0.030	0.279	3,609	0.021	\$5,714	0.171	\$5.89 per	square foot
Pharmacy/Drugstore	-	-	1,775	0.030	0.279	4,792	0.021	\$6,897	0.207	\$7.10 per	square foot
Furniture Store	-	-	0,441	0.008	0.069	0,455	0.005	\$0,978	0.029	\$1.01 per	square foot
<i>Services</i>											
Drive-in Bank	-	-	3,873	0.066	0.609	17,945	0.045	\$22,539	0.676	\$23.21 per	square foot

Impact Fees reflect credit given for forecasted SPLOST and general fund contributions.

*"square feet" means square feet of gross building floor area.

Impact Fee Methodology

■ Introduction

In this section, the methodology of impact fee calculation, as carried out in this report, is outlined. The maximum impact fee allowable is calculated. Without an understanding of the philosophy behind the work, the calculations can be somewhat confusing. The bottom line is that a **rational nexus**—a clear and fair relationship between the fee charged and the services provided—must exist for each public facility category. It is perhaps wise to keep in mind the basic tenet of impact fees:

New development pays no more than its fair share of the costs to provide services to new development.

The calculations carried out in this report are intended to meet two inter-related goals: calculating the “fair share” of project costs applicable to new development, and meeting the requirements of the *Development Impact Fee Act*. The DIFA provides a series of protections for development. In addition to providing the methodological basis for impact fee calculations, it protects new development against the possibility of double-taxation, and against being required to provide for a different level of service than that adopted for existing development.

■ Data Requirements

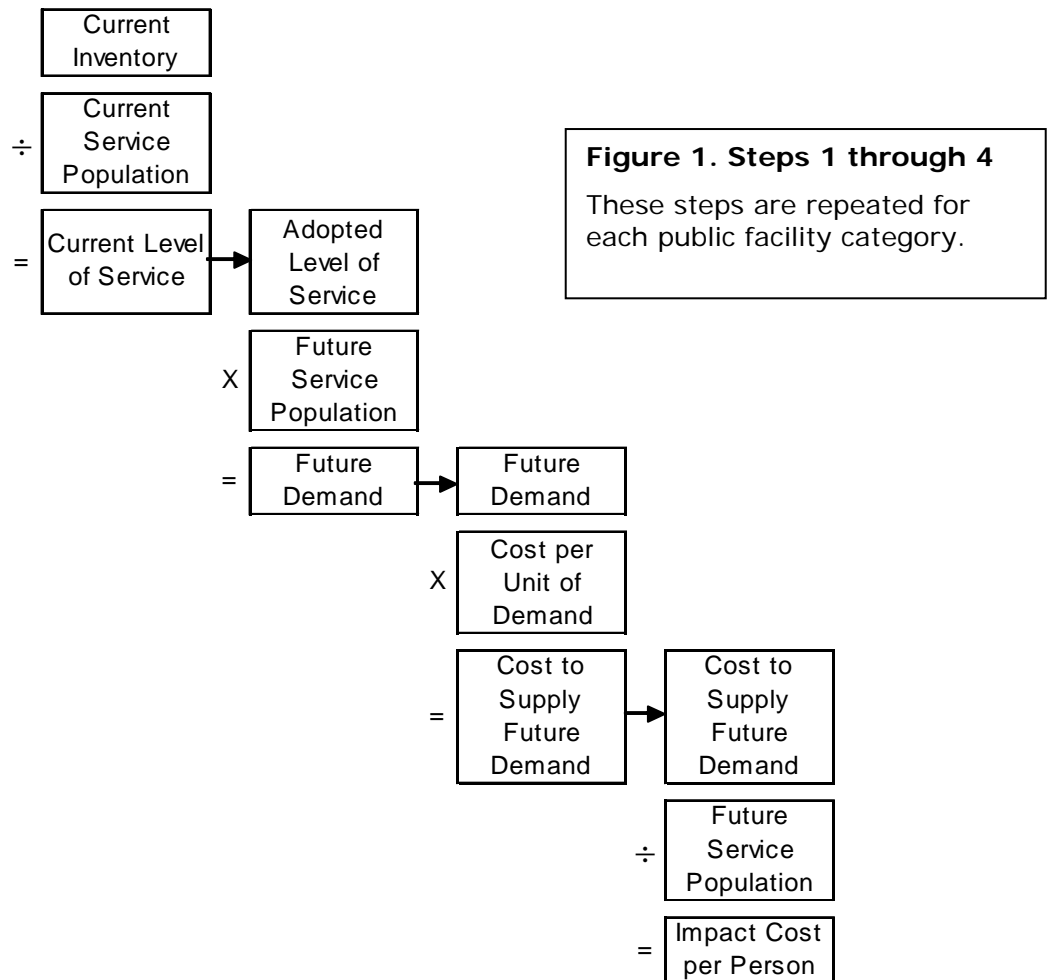
In order to calculate impact fees certain data is required. All of this data can be seen in the applicable sections of this report. Required for calculations are the following:

- Current population, dwelling unit, and employment figures (appears in the “Forecasts” section).
- Forecasts of population, dwelling units, and employment (appears in the “Forecasts” section).
- Current tax digest value (appears in the “Forecasts” section).
- Forecasts of tax base growth (appears in the “Forecasts” section).
- Forecasts of SPLOST collections (appears in the “Forecasts” section).
- Current inventories of capital facilities in the categories of libraries, fire protection, emergency medical services, Sheriff’s Office, emergency management, roads, and parks and recreation (appears in each public facility category section).
- Proposed capital improvement projects to meet future demand (appears in each public facility category section).

Given this data, calculations can be made to produce the gross impact cost in each public facility category, and the net impact fee after credits are applied. The actual calculations are presented in each public facility category chapter. Lastly, the addition of an administrative fee (discussed in the Other Fees and Charges chapter) results in the Maximum Allowable Impact Fee shown on the fee schedule in the Introduction to this report.

■ Impact Cost Calculation

The following illustration outlines the general steps undertaken for impact cost calculation. This is the series of calculations that appears in each public facility category chapter. Note that the “service population” depends upon the public facility category being examined. For example, fire protection services in some counties are provided to the population and employment of the unincorporated county, while library services are provided to the entire county (incorporated and unincorporated areas alike). Decisions must be made regarding certain parts of the calculation. In terms of level of service, the county must determine whether the current level of service is adequate to serve the current population or a different level of service should be adopted.



The following steps, outlined in the illustration above, are undertaken in order to calculate the impact cost for each public facility category:

1. The current inventory of eligible facilities providing service is divided by the current population served by those facilities to produce the current level of service. For example, the total square footage of the jail, divided by the population and employment served by that jail produces a square foot per person level of service.

The current level of service can be adopted by the county as the level of service standard. Alternately, the county may determine that the adopted level of service should be higher or

lower than the current level of service. Adopting a higher level of service creates an existing deficiency that must be made up by the existing service population; decreasing the level of service creates excess capacity in the system for new growth that can be recouped through impact fee collection.

2. The adopted level of service is then multiplied by the future population to be served in order to produce the future demand figure. Continuing the jail example, the square foot per person level of service is multiplied by the increase in population and employment in the area of the county served by the jail between 2007 and 2030 to produce a future demand figure in square feet.
3. The future demand figure is multiplied by the cost per unit for future facilities to calculate the cost to supply services that meet future demand. This is an incremental increase method; the average cost to supply one unit of capacity is multiplied by the number of units demanded. Staying with our example, the average cost to acquire land and construct a jail—converted into a cost per square foot figure—is multiplied by the increase in population and employment in the area served by the jail between 2007 and 2030, producing the cost to supply services to that increase in population and employment.

Alternately, a methodology based on known or estimated costs can be used instead of the incremental increase method. In this method, the step "*future demand X cost per unit of demand = cost to supply future demand*" is omitted. Instead, projects are selected that will meet the future demand. Where estimated costs for planned projects are available those figures are used in place of average cost per unit. Where debt service for financing the facility is known, or can be reasonably estimated, those costs can also be included. Finally, the value of excess capacity in the system can be recouped by also including it in the 'cost to supply future demand'.

Quite often, the impact cost calculation uses a combination of the incremental increase and known costs methodologies. For example, the *Comprehensive Plan* lists facilities to be built in the near term (known costs). But over the planning horizon (20+ years) more facilities may be demanded than will be provided by the proposed facilities. Future projects, based on incremental increase project cost forecasting, would be proposed in order to serve future growth.

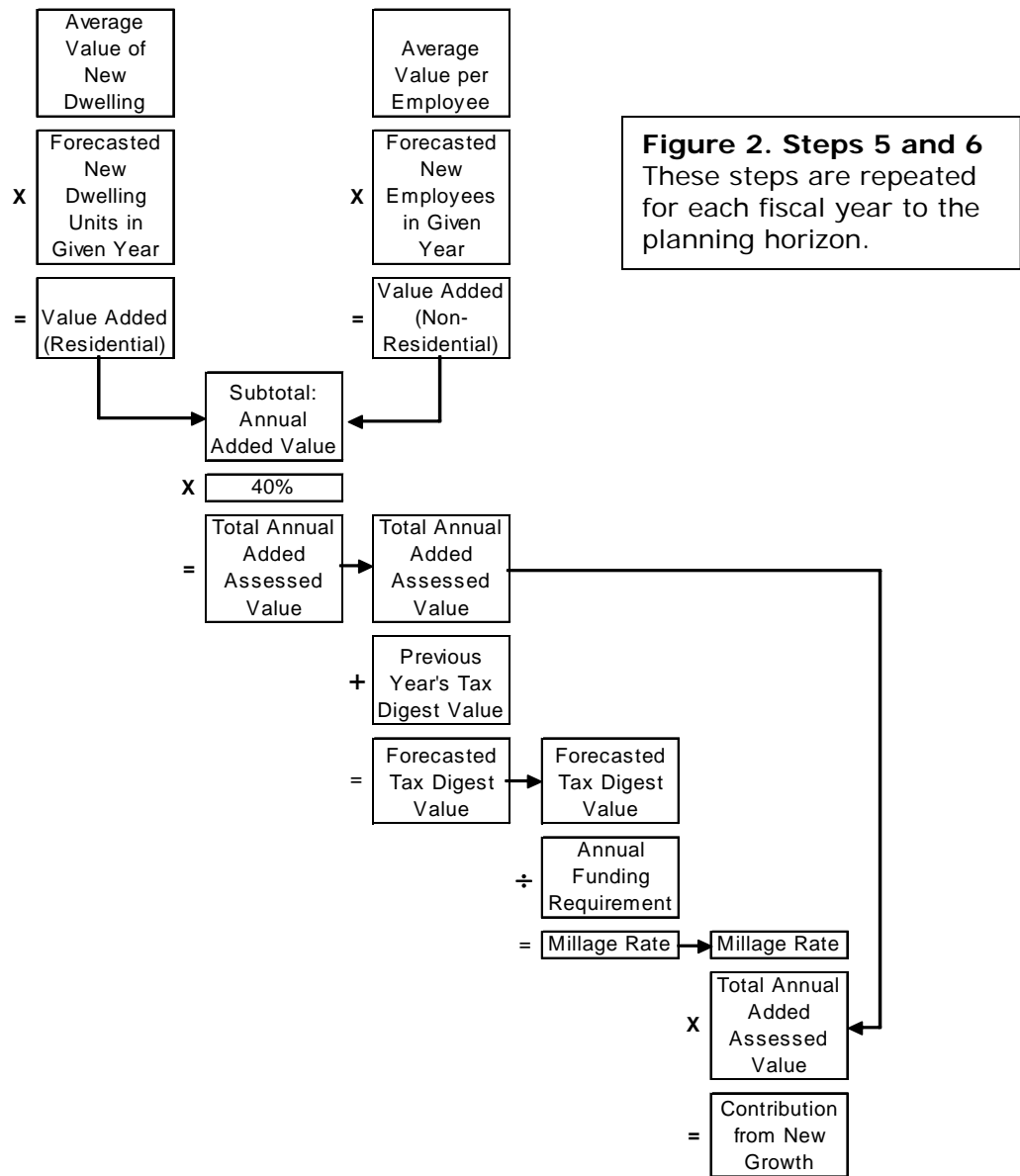
4. The cost to supply future demand is divided by the population to be served to produce an impact cost per person. To finish the example, the cost to construct demanded jail space is divided by the increase in population and employment in the area served by the jail between 2000 and 2030 to produce an impact cost per person.

■ Net Impact Cost Calculation

Each of the public facility category sections in this report presents detailed calculations of the impact cost for the specific services. The impact costs in this report are not "impact fees," which are calculated in Step 11. The impact cost and net impact fee cost are calculated for each public facility category in the appropriate sections of this report. In calculating the net impact cost, the impact cost must be reduced to the extent that the new growth and development will pay future sales or property taxes toward financing the facility, in order to avoid double taxation. The steps for moving from an impact cost to a net impact cost, continuing from the impact cost calculation steps in the previous section, are as follows:

5. The estimated increase in added value to the tax base, based on forecasted population, dwelling unit and employment growth, is calculated. Added value is derived from the average new dwelling unit value and average value of new nonresidential floor space per employee.
6. Any impact fee eligible projects anticipated to be financed in whole or in part through debt financing are identified. The costs to service the debt are calculated on an annual basis against the forecast tax base value, per year. The amount of taxes collected for debt service, per public

facility category, is identified. In addition, any project costs expected to be met through a “pay as you go” strategy using general funds, are also included in the ‘annual funding requirement’.



7. Where applicable, estimated SPLOST collections are calculated, based on historic reported average per-capita basis, and against forecasted population and employment figures. Alternately, SPLOST collections can be forecast by dividing the expected total revenue by the total population paying into the program.
8. Any impact fee eligible projects anticipated to be financed in whole or in part through SPLOST collections are identified. The funding contribution toward these projects attributable to new growth is calculated, based on the forecasted collections and the percentage of the SPLOST total that is ear-marked for the specific projects. These contributions are sub-totaled by public facility category. Where known, proposed future SPLOST programs are included.

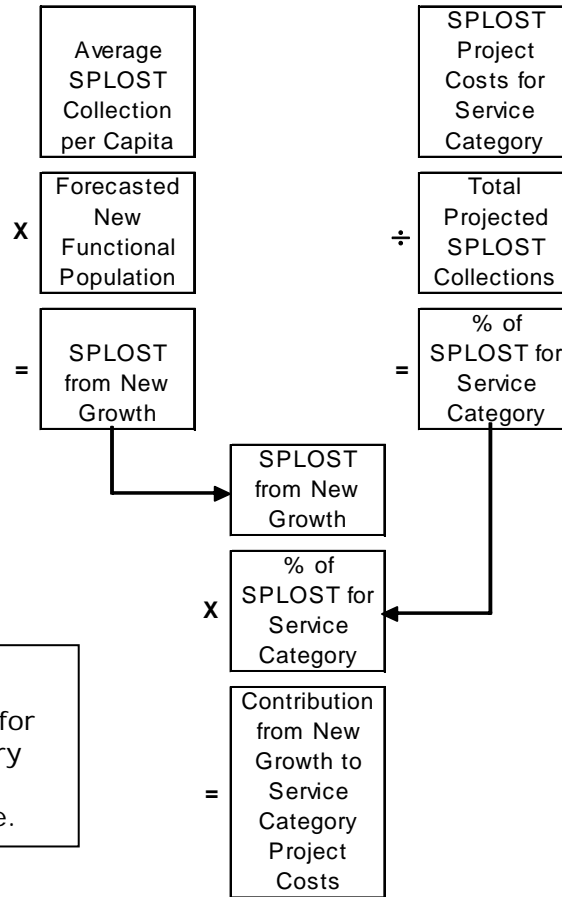


Figure 3. Steps 7 and 8
 These steps are repeated for each public facility category included in the SPLOST program, where applicable.

9. The total of funds expected to be raised through property taxes (general fund financing and debt service repayment) and SPLOST collection (if applicable), totaled by public facility category, is subtracted from the cost to supply future demand (calculated in step 4) to produce a net projects cost for each public facility category.
10. The net projects cost for each public facility category is divided by the population to be served to produce a net impact cost. This is a reiteration of step 4, but with net rather than gross projects cost. (Compare Figure 4 with Figure 1.) The net impact cost is applied to the average number of persons by specific land use to produce a schedule of net impact costs for the public facility category.

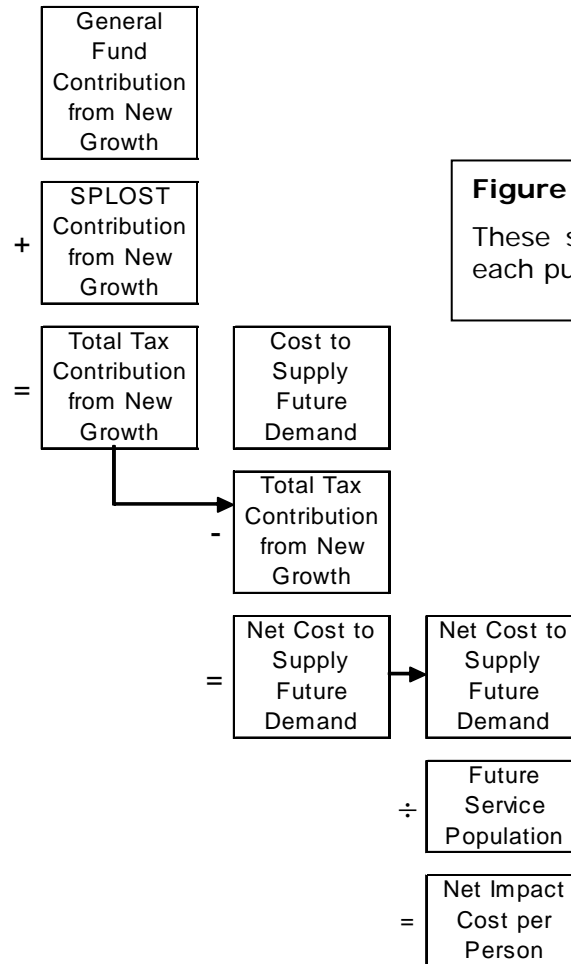
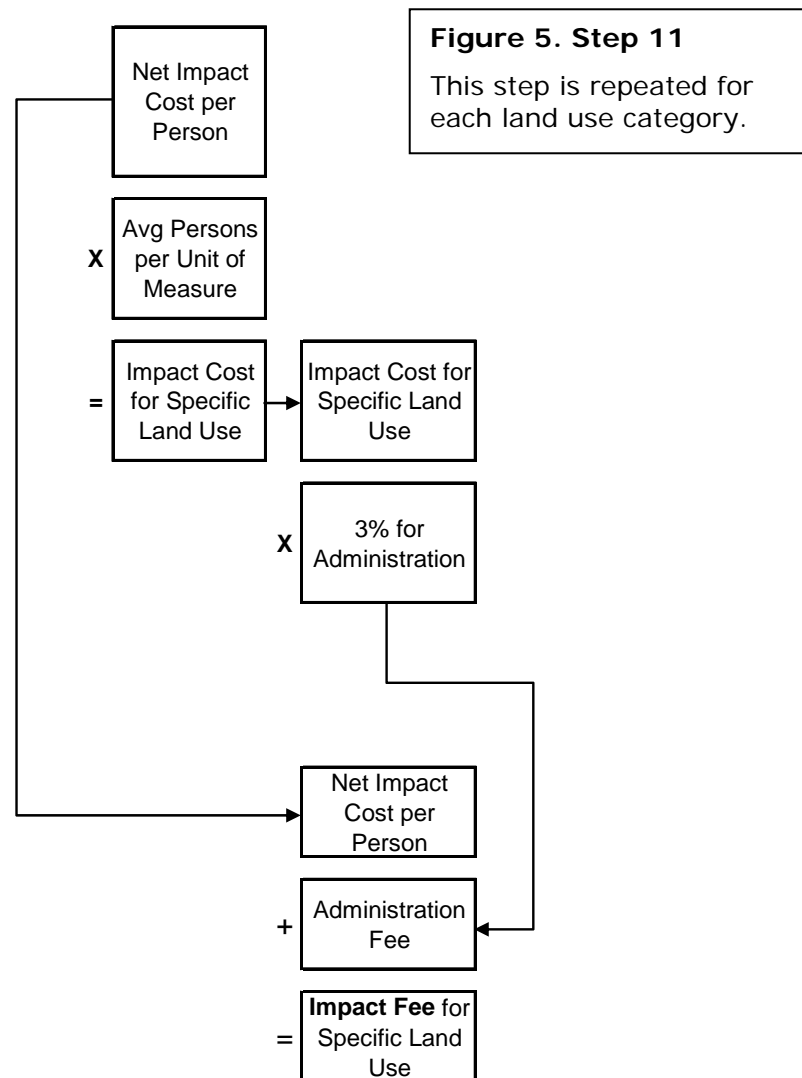


Figure 4. Steps 9 and 10
 These steps are repeated for each public facility category.



■ Impact Fee Calculation

11. In order to calculate the impact fee for a specific land use category, the net impact cost per person, by public facility category, is multiplied by the average number of persons per unit of measure for that land use to produce the net impact fee for that land use. Net impact fees are shown on the last table in each public facility chapter. Next, the net impact costs for all public facility categories are subtotaled by land use. This subtotal is multiplied by 3% (an administrative fee) and totaled, to produce the **maximum allowable impact fee** for each land use category.

In this report, the unit of measure for residential land uses is dwelling units. Population and dwelling unit forecasts provide the average number of residents per dwelling unit type (single family, multi-family). The nonresidential 'average number of persons per unit of measure' is calculated, in this methodology, from data presented in the Institute of Transportation Engineers' *Trip Generation, 6th ed.* For the majority of nonresidential land uses in the impact fee

schedule the average number of employees per 1,000 square feet of building floor area for specific land uses can be derived. Therefore, 1,000 square feet is commonly the unit of measure. Note that there are a few cases where an alternate unit of measure is used; hotels, for example, use guest rooms as a unit of measure.

The maximum allowable impact fees by land use category are shown in the **Introduction**.

Forecasts

■ Population and Employment Forecasts

In order to accurately calculate the demand for expanded services for Camden County, new growth and development must be quantified in future projections. These projections include forecasts for population, households, dwelling units, and employment to the year 2030. These projections provided the base-line conditions from which the level of service calculations are produced. Also, projections are combined to produce what is known as 'day/night population.' This is a method that combines resident population and employees in the county to produce an accurate picture of the total number of persons that rely on certain services, such as law enforcement. The projections used for each public facility category are specified in each public facility chapter. These forecasts are based on the County's current *Joint Comprehensive Plan*, currently being prepared.

Accurate projections of population, households, housing units, and employment are important in that:

- Population data and forecasts are used to establish current and future demand for services standards where the Level of Service (LOS) is per capita based.
- Household data and forecasts are used to forecast future growth in the number of dwelling units.
- Dwelling unit data and forecasts relate to certain service demands that are household based, such as libraries or parks, and are used to calculate impact costs in that the cost is assessed when a building permit is issued. The number of households—defined as *occupied* housing units—is always smaller than the supply of available housing units. Over time, however, each housing unit is expected to become occupied by a household, even though the unit may become vacant during future re-sales or turnovers.
- Employment data is combined with population data to produce 'day/night population' figures. These figures represent the total number of persons receiving services, both in their homes and in their businesses, particularly from 24-hour operations such as fire protection and law enforcement.

■ Future Growth Projections

Table P-1 presents the county and cities' forecasts for population for each year from 2000 to 2030. Figures for the years 2000 through 2030, shown in bold type, are from the current *Joint Comprehensive Plan*. Figures between these given data points are based on the average annual increase between points. The figures shown are, in essence, mid-year estimates reflecting Census Bureau practice. In other words, the increase in population between 2006 and 2007 would actually be from mid-2006 to mid-2007. This forecast methodology and source data reference is also used for the housing unit and employment forecasts that follow.

Table P-2 provides the county and cities' forecasts for housing units (also called dwelling units) between 2000 and 2030. Again, figures shown in bold are taken directly from the *Joint Comprehensive Plan*; intervening years are based on the average annual increase between points.

Population and housing unit forecasts for the King's Bay Military Base are based on actual counts from the 2000 U.S. Census. In the absence of any other information, and based on past trends on military installations, the most that can be assumed is that these figures will remain relatively stable over time. For this reason, the 2000 figure is used for each subsequent year in these forecasts.

Table P-1
Population Forecast
Camden County, Cities, and Military Base

	Total County	Kingsland	St. Marys	Woodbine	King's Bay Sub Base	Remainder of County
2000	43,664	10,506	13,761	1,218	3,928	14,251
2001	45,140	11,089	14,253	1,259	3,928	14,610
2002	46,665	11,705	14,763	1,302	3,928	14,968
2003	48,242	12,355	15,291	1,346	3,928	15,323
2004	49,873	13,041	15,838	1,391	3,928	15,675
2005	51,558	13,765	16,404	1,438	3,928	16,023
2006	52,832	14,111	16,809	1,474	3,928	16,510
2007	54,138	14,466	17,225	1,510	3,928	17,009
2008	55,475	14,830	17,650	1,547	3,928	17,520
2009	56,846	15,203	18,086	1,586	3,928	18,043
2010	58,251	15,586	18,533	1,625	3,928	18,579
2011	59,031	15,795	18,781	1,647	3,928	18,880
2012	59,822	16,006	19,033	1,669	3,928	19,185
2013	60,623	16,221	19,288	1,691	3,928	19,495
2014	61,434	16,438	19,546	1,714	3,928	19,808
2015	62,257	16,658	19,808	1,737	3,928	20,126
2016	62,883	16,826	20,007	1,754	3,928	20,368
2017	63,516	16,995	20,209	1,772	3,928	20,613
2018	64,155	17,166	20,412	1,790	3,928	20,860
2019	64,801	17,339	20,618	1,808	3,928	21,109
2020	65,453	17,513	20,825	1,826	3,928	21,361
2021	66,029	17,667	21,008	1,842	3,928	21,583
2022	66,609	17,822	21,193	1,858	3,928	21,808
2023	67,195	17,979	21,379	1,875	3,928	22,034
2024	67,786	18,137	21,567	1,891	3,928	22,263
2025	68,382	18,296	21,757	1,908	3,928	22,493
2026	68,983	18,457	21,948	1,925	3,928	22,725
2027	69,590	18,619	22,141	1,942	3,928	22,960
2028	70,202	18,783	22,336	1,959	3,928	23,196
2029	70,819	18,948	22,533	1,976	3,928	23,435
2030	70,997	18,996	22,589	1,980	3,928	23,504

Source: Figures in **bold** are drawn from the *Camden County Joint Comprehensive Plan: Community Assessment*, draft of May 8, 2007; intervening years are based on average annual increase between the Plan figures. King's Bay figure based on 2000 Census count.

Table P-2
Housing Unit Forecast
Camden County, Cities, and Military Base

	Total County	Kingsland	St. Marys	Woodbine	King's Bay Sub Base	Remainder of County
2000	16,958	4,180	5,307	520	678	6,273
2001	17,512	4,337	5,493	528	678	6,476
2002	18,083	4,500	5,685	536	678	6,684
2003	18,674	4,669	5,884	544	678	6,898
2004	19,283	4,845	6,091	552	678	7,118
2005	19,913	5,027	6,304	560	678	7,344
2006	20,472	5,186	6,492	568	678	7,548
2007	21,047	5,350	6,686	576	678	7,757
2008	21,637	5,519	6,885	584	678	7,971
2009	22,245	5,694	7,090	593	678	8,190
2010	22,869	5,874	7,302	601	678	8,414
2011	23,432	6,034	7,491	609	678	8,619
2012	24,008	6,199	7,686	617	678	8,829
2013	24,599	6,368	7,885	625	678	9,043
2014	25,204	6,542	8,089	633	678	9,262
2015	25,824	6,720	8,299	641	678	9,486
2016	26,390	6,881	8,489	649	678	9,692
2017	26,968	7,047	8,684	657	678	9,902
2018	27,558	7,216	8,884	665	678	10,116
2019	28,162	7,389	9,087	673	678	10,334
2020	28,779	7,567	9,296	681	678	10,557
2021	29,347	7,729	9,487	689	678	10,764
2022	29,926	7,895	9,683	697	678	10,974
2023	30,517	8,064	9,882	705	678	11,188
2024	31,120	8,237	10,085	713	678	11,406
2025	31,734	8,414	10,293	721	678	11,628
2026	32,360	8,594	10,505	729	678	11,854
2027	32,999	8,779	10,721	738	678	12,084
2028	33,651	8,967	10,942	746	678	12,318
2029	34,315	9,159	11,167	755	678	12,556
2030	34,690	9,261	11,291	762	678	12,698

Source: Figures in **bold** are drawn from the *Camden County Joint Comprehensive Plan: Community Assessment*, draft of May 8, 2007; intervening years are based on average annual increase between the Plan figures. King's Bay figure based on 2000 Census count.

■ Employment Forecasts

An employment forecast is not available from the *Joint Comprehensive Plan*. A forecast is presented here that begins with the total county employment as forecasted by Woods & Poole Economics.³ The employment figures for Kingsland and St. Mary's are based on each city's proportional share of total employment in 2000, as reported by the Bureau of Transportation Statistics, held constant for each succeeding year. The employment forecast for Woodbine is based on that city's proportional share of total county population, for each specific year. (An individual employment figure for Woodbine for 2000 is not available from the Bureau of Transportation Statistics.) The employment figures for the King's Bay Military Base are based on the Georgia Department of Labor figure for 2000. Again, given the stability of employment at a military installation, and in the absence of any other information, the best estimate of future employment on the base is the current employment figure.

Table P-3 presents the forecasts for employment growth in the county and its cities, from 2000 to 2030.

■ Day/Night Population Projections

The day/night population calculation is a combination of the population projections and future employment information. The use of day/night population in impact cost and impact fee calculations is based upon the clear rational nexus between persons and services demanded. There is a proportionality between resident population and business employment, and the resultant need for services.

Table P-4 presents the calculation of 'day/night' population in the county and cities. The 'day/night population' is used to determine level of service standards for facilities that serve both the resident population and business employment. The fire department, for instance, protects one's house from fire whether or not they are at home, and protects stores and offices whether or not they are open for business. Thus, this 'day/night' population is a measure of the total services demanded of a 24-hour provider facility and a fair way to allocate the costs of such a facility among all of the beneficiaries.

³ Woods & Poole Economics, based in Washington D.C., prepares a national econometric model of forecasts down to the county level, which are accepted by the Georgia Department of Community Affairs for comprehensive planning purposes.

Table P-3
Employment Forecast
Camden County, Cities, and Military Base

	Total County	Kingsland	St. Marys	Woodbine	King's Bay Sub Base	Remainder of County
2000	22,545	3,875	6,885	629	6,065	5,091
2001	22,818	3,922	6,968	636	6,065	5,226
2002	22,887	3,934	6,989	638	6,065	5,260
2003	22,803	3,919	6,964	636	6,065	5,219
2004	23,188	3,986	7,081	647	6,065	5,409
2005	24,338	4,183	7,433	679	6,065	5,978
2006	24,688	4,243	7,539	689	6,065	6,152
2007	25,038	4,303	7,646	698	6,065	6,325
2008	25,389	4,364	7,754	708	6,065	6,498
2009	25,741	4,424	7,861	718	6,065	6,673
2010	26,092	4,485	7,968	728	6,065	6,846
2011	26,444	4,545	8,076	738	6,065	7,020
2012	26,796	4,606	8,183	748	6,065	7,195
2013	27,147	4,666	8,290	757	6,065	7,368
2014	27,502	4,727	8,399	767	6,065	7,544
2015	27,854	4,788	8,506	777	6,065	7,718
2016	28,207	4,848	8,614	787	6,065	7,893
2017	28,560	4,909	8,722	797	6,065	8,067
2018	28,916	4,970	8,831	807	6,065	8,244
2019	29,270	5,031	8,939	817	6,065	8,419
2020	29,623	5,092	9,047	826	6,065	8,593
2021	29,976	5,152	9,154	836	6,065	8,768
2022	30,333	5,214	9,263	846	6,065	8,945
2023	30,687	5,274	9,371	856	6,065	9,120
2024	31,039	5,335	9,479	866	6,065	9,294
2025	31,396	5,396	9,588	876	6,065	9,471
2026	31,749	5,457	9,696	886	6,065	9,645
2027	32,103	5,518	9,804	896	6,065	9,820
2028	32,457	5,579	9,912	906	6,065	9,996
2029	32,813	5,640	10,021	916	6,065	10,172
2030	33,167	5,701	10,129	925	6,065	10,347

Source: Total figures for the county are from Woods & Poole Economics, 2006. Employment for Kingsland and St Mary's are based on each city's proportional share of total employment in 2000, held constant for future years; figures for Woodbine are based on that city's proportional share of total county population, for each given year. Figures for King's Bay are based on year 2000 employment, with no predicted increase.

Table P-4
Day/Night Population Forecasts
Camden County, Cities, and Military Base

	Total County	Kingsland	St. Marys	Woodbine	King's Bay Sub Base	Remainder of County
2000	66,209	14,381	20,646	1,847	9,993	19,342
2001	67,958	15,011	21,221	1,896	9,993	19,836
2002	69,552	15,639	21,752	1,940	9,993	20,228
2003	71,045	16,274	22,255	1,982	9,993	20,542
2004	73,061	17,026	22,919	2,038	9,993	21,084
2005	75,896	17,948	23,837	2,117	9,993	22,001
2006	77,520	18,355	24,349	2,162	9,993	22,661
2007	79,176	18,770	24,871	2,208	9,993	23,333
2008	80,864	19,194	25,404	2,256	9,993	24,018
2009	82,587	19,628	25,947	2,304	9,993	24,715
2010	84,343	20,071	26,501	2,353	9,993	25,425
2011	85,475	20,340	26,857	2,385	9,993	25,901
2012	86,618	20,612	27,216	2,416	9,993	26,380
2013	87,770	20,887	27,578	2,449	9,993	26,863
2014	88,936	21,165	27,945	2,481	9,993	27,352
2015	90,111	21,446	28,314	2,514	9,993	27,844
2016	91,090	21,674	28,621	2,541	9,993	28,261
2017	92,076	21,904	28,931	2,569	9,993	28,680
2018	93,071	22,136	29,243	2,597	9,993	29,103
2019	94,071	22,369	29,556	2,624	9,993	29,528
2020	95,076	22,605	29,872	2,652	9,993	29,954
2021	96,005	22,819	30,162	2,678	9,993	30,352
2022	96,942	23,036	30,456	2,705	9,993	30,753
2023	97,882	23,253	30,751	2,731	9,993	31,154
2024	98,825	23,472	31,046	2,757	9,993	31,557
2025	99,778	23,692	31,345	2,784	9,993	31,964
2026	100,732	23,914	31,644	2,811	9,993	32,371
2027	101,693	24,137	31,945	2,838	9,993	32,780
2028	102,659	24,361	32,248	2,865	9,993	33,192
2029	103,632	24,587	32,553	2,892	9,993	33,607
2030	104,164	24,697	32,718	2,905	9,993	33,851

Day/Night population is the combination of residents and employment in a given year.

■ Service Area Projections

The final table in this section presents the forecasted growth for different service area populations in the county. These figures are based on the forecasts from the previous tables, and reflect final service area population figures that exclude King's Bay Military Base population and/or employment. The King's Bay population and employment is removed for two reasons. First, in some cases the County is not the primary service provider on the base; this is especially true for public safety categories. Sheriff's Office services, for example, are provided to a county-wide service area, excluding King's Bay, which has its own law enforcement agency. The service area population for the Sheriff's Office, then, is the county-wide day/night population outside of King's Bay. Secondly, in some cases the County may be the service provider, but military personnel represent only incidental use of the service. Library service, for example, is provided to the entire county (as part of a regional library system). Some use of the library facilities by military personnel that are housed on base may occur, but this use is as incidental as residents from neighboring counties using collection materials transferred to them from the libraries in Camden County. The service area population for libraries is the residential population, measured in dwelling units, of the entire county—excluding King's Bay.

In **Table P-5** the service area forecasts are presented for a single county-wide service area measured in three ways: county-wide dwelling units (which includes library and parks), county-wide day/night population (Sheriff's Office, EMS and EMA), and unincorporated day/night population (fire protection). These are the figures that will be used in subsequent service category chapters to calculate impact costs and fees.

Table P-5
Service Area Forecasts
2007 - 2030

	Excluding King's Bay Military Base		
	County-wide Dwelling Units (Library, Parks)	County-wide Day/Night Population (EMS, EMA, Sheriff's Office)	Unincorporated County-wide Day/night population (Fire Protection)
2007	20,369	69,183	23,333
2008	20,959	70,871	24,018
2009	21,567	72,594	24,715
2010	22,191	74,350	25,425
2011	22,754	75,482	25,901
2012	23,330	76,625	26,380
2013	23,921	77,777	26,863
2014	24,526	78,943	27,352
2015	25,146	80,118	27,844
2016	25,712	81,097	28,261
2017	26,290	82,083	28,680
2018	26,880	83,078	29,103
2019	27,484	84,078	29,528
2020	28,101	85,083	29,954
2021	28,669	86,012	30,352
2022	29,248	86,949	30,753
2023	29,839	87,889	31,154
2024	30,442	88,832	31,557
2025	31,056	89,785	31,964
2026	31,682	90,739	32,371
2027	32,321	91,700	32,780
2028	32,973	92,666	33,192
2029	33,637	93,639	33,607
2030	34,012	94,171	33,851
Net Increase, 2007-2030:			
	13,643	24,988	10,518

■ Tax Digest Forecast

An important component of impact fee calculations is a forecast of the expected revenues from taxes. New development pays for the capital improvements needed to serve that development through impact fees, charged at the time that the building permit is issued, as well as through future taxes that are reasonably expected to be spent for those same capital improvements. Credit must be granted for those future taxes that will be paid by new development; failure to do so would be a form of double taxation.

Secondly, some capital improvement expenditures by the County may be made for improvements to address existing deficiencies. New development cannot be charged to eliminate existing deficiencies while at the same time being charged impact fees for its own facility needs. To the extent that new development generates taxes that are used to pay for existing deficiencies in the same public facility categories as impact fees are being assessed, a credit against impact fees must be provided.

For each public facility category where a credit is due, the credit is applied equally to all new development against their impact fees by deducting the amount that will be paid through taxes from the total public facility costs that are attributable to new development. The credit to be deducted from the impact fee is calculated as the present value of the future tax stream for the years the tax will be collected, to the extent that the taxes will be expended on impact fee eligible facilities (for which impact fees are being collected) and the non-impact fee eligible portion of capital improvements. In Camden County, some future non-impact fee eligible capital improvements are expected to receive some portion of their funding from general fund expenditures. Credits based on future growth's contributions to this source are calculated in the appropriate public facility category chapters.

Property owners in Camden County contribute to the general fund of the County through property tax payments. These payments are levied based on the budgetary demands to provide services and capital improvements throughout the county. After establishing the financial needs for the next fiscal year through a budget-setting process, the County then determines the millage⁴ rate required to raise the necessary funds. The millage rate is applied against the assessed value of property (40% of the appraised value). General fund revenues can also be used to guarantee a variety of general obligation bonds, tax anticipation notes, or other types of loans; these financial instruments, in turn, may be used to undertake capital improvement projects.

⁴ A mil is one thousandth of a cent; the millage rate is stated in dollars per one thousand dollars of assessed value.

In **Table P-6**, the value added to the tax base by new growth is calculated. New dwelling units are added at the estimated average sales price of \$185,000 (\$74,000 assessed value) per unit. Nonresidential value added is calculated at an average of 500 sf per employee at an average \$145 development cost per square foot of floor area (plus one-third for equipment and fixed assets), for an estimate of \$38,546 in assessed value per employee. The value added is expressed in *assessed* value; this is 40% of the actual or appraised value. Millage rates are applied to assessed value, rather than appraised.

**Table P-6
New Growth Added Value**

Year	Residential			Non-Residential			Total Annual Added Assessed Value
	Dwelling Units	New Dwelling Units	Added Assessed Value*	Employees	New Employees	Added Assessed Value**	
2006	20,472			24,688			
2007	21,047	575	\$42,521,768	25,038	350	\$13,491,100	\$56,012,868
2008	21,637	591	\$43,715,294	25,389	351	\$13,529,646	\$57,244,940
2009	22,245	607	\$44,942,321	25,741	352	\$13,568,192	\$58,510,513
2010	22,869	624	\$46,203,790	26,092	351	\$13,529,646	\$59,733,436
2011	23,432	563	\$41,634,385	26,444	352	\$13,568,192	\$55,202,577
2012	24,008	576	\$42,658,681	26,796	352	\$13,568,192	\$56,226,873
2013	24,599	591	\$43,708,177	27,147	351	\$13,529,646	\$57,237,823
2014	25,204	605	\$44,783,493	27,502	355	\$13,683,830	\$58,467,323
2015	25,824	620	\$45,885,263	27,854	352	\$13,568,192	\$59,453,455
2016	26,390	566	\$41,859,539	28,207	353	\$13,606,738	\$55,466,277
2017	26,968	578	\$42,776,463	28,560	353	\$13,606,738	\$56,383,201
2018	27,558	591	\$43,713,473	28,916	356	\$13,722,376	\$57,435,849
2019	28,162	604	\$44,671,008	29,270	354	\$13,645,284	\$58,316,292
2020	28,779	617	\$45,649,517	29,623	353	\$13,606,738	\$59,256,255
2021	29,347	568	\$42,041,055	29,976	353	\$13,606,738	\$55,647,793
2022	29,926	579	\$42,870,982	30,333	357	\$13,760,922	\$56,631,904
2023	30,517	591	\$43,717,292	30,687	354	\$13,645,284	\$57,362,576
2024	31,120	602	\$44,580,309	31,039	352	\$13,568,192	\$58,148,501
2025	31,734	614	\$45,460,363	31,396	357	\$13,760,922	\$59,221,285
2026	32,360	626	\$46,357,790	31,749	353	\$13,606,738	\$59,964,528
2027	32,999	639	\$47,272,933	32,103	354	\$13,645,284	\$60,918,217
2028	33,651	651	\$48,206,141	32,457	354	\$13,645,284	\$61,851,425
2029	34,315	664	\$49,157,772	32,813	356	\$13,722,376	\$62,880,148
2030	34,690	375	\$27,749,364	33,167	354	\$13,645,284	\$41,394,648

*New dwelling unit value is estimated at an assessed value of \$74,000 per dwelling unit.

**Non-residential value is estimated at an assessed value of \$38,546 per employee.

Table P-7 provides a summary of the 2006 tax digest.

Table P-7
Reported Tax Digest - 2006
Camden County, GA

Category	Unincorporated County	Incorporated Areas	2006 Total Tax Digest (40% value)
Residential	\$ 305,463,729	\$ 536,570,003	\$ 842,033,732
Commercial	28,776,966	148,689,214	177,466,180
Agricultural	59,509,339	10,030,084	69,539,423
Conservation	11,687,142	506,093	12,193,235
Historical	0	168,628	168,628
Industrial	12,585,529	11,979,118	24,564,647
Utility	18,069,447	20,861,513	38,930,960
Preferential	1,614,316	0	1,614,316
Exemptions (M&O)	(35,582,713)	(41,955,551)	(77,538,264)
	\$402,123,755	\$686,849,102	\$1,088,972,857

Source: Camden County Tax Digest.

In **Table P-8**, the property tax base of the County is forecast to the year 2030. This is a combination of the reported tax digest (2006) from Table P-7 and the annual increase in assessed value from Table P-6.

Table P-8
Tax Base Growth
2006 - 2030

Year	Reported Tax Base	Forecasted Annual Added Assessed Value	Total Tax Base Value
2006	\$1,088,972,857		\$1,088,972,857
2007		\$56,012,868	\$1,144,985,725
2008		\$57,244,940	\$1,202,230,665
2009		\$58,510,513	\$1,260,741,178
2010		\$59,733,436	\$1,320,474,614
2011		\$55,202,577	\$1,375,677,191
2012		\$56,226,873	\$1,431,904,065
2013		\$57,237,823	\$1,489,141,888
2014		\$58,467,323	\$1,547,609,211
2015		\$59,453,455	\$1,607,062,666
2016		\$55,466,277	\$1,662,528,943
2017		\$56,383,201	\$1,718,912,144
2018		\$57,435,849	\$1,776,347,993
2019		\$58,316,292	\$1,834,664,285
2020		\$59,256,255	\$1,893,920,540
2021		\$55,647,793	\$1,949,568,333
2022		\$56,631,904	\$2,006,200,236
2023		\$57,362,576	\$2,063,562,812
2024		\$58,148,501	\$2,121,711,313
2025		\$59,221,285	\$2,180,932,598
2026		\$59,964,528	\$2,240,897,126
2027		\$60,918,217	\$2,301,815,342
2028		\$61,851,425	\$2,363,666,768
2029		\$62,880,148	\$2,426,546,916
2030		\$41,394,648	\$2,467,941,564

The information in these tables will be used in the public facility category chapters of this document, wherever a portion of the capital improvement costs is not impact fee eligible. Total tax base value, from Table P-8, is used to calculate the millage rate required to meet funding requirements. The credit for tax contributions from new growth is then based on this rate times the value added to the tax digest by new growth. The value added by new residential growth, shown in Table P-6, is used for credit calculations where residential growth alone is charged impact fees. Likewise, the total added value from Table P-6 is used where impact fees would be charged to residential and nonresidential growth alike.

Library Services

■ Introduction

Library service is provided in the county through two facilities—the Kingsland Library and St. Mary's Library—which are part of a multi-county Regional Library System. Capital planning for library facilities is carried out in partnership between the Library Board and the County. The libraries provide services to all residents of Camden County through a variety of information and materials, facilities and programs. The library system serves all persons on an equal basis in meeting their educational, recreational, civic, economic and spiritual needs.

Demand for library services is almost exclusively related to the county's resident population. Businesses make some use of public libraries for research purposes, but the use is incidental compared to that of the families and individuals who live in the county. Thus, a library services system impact fee is limited to future residential growth.

**Table L-1
Inventory of Library Facilities**

Facility	Square Feet	Collection Materials
Kingsland	15,000	42,000
St. Mary's	7,500	42,000
	22,500	84,000

■ Service Area

Materials, facilities and services of the Camden County libraries are equally available to the County's population. The entire county, excluding the military base, is considered a single service district for library services. An improvement in any part of the county increases service to all parts of the county to some extent.

■ Level of Service

The current level of service is determined by an inventory of the existing library facility and collection materials (with a useful life of at least ten years), as shown above in **Table L-1**. Level of service calculations, shown in **Table L-2**, determine that the facilities provide 4.1240 collection materials and 1.1046 square feet of library space per dwelling unit to serve the current population.

**Table L-2
Current Level of Service Calculation**

Existing Square Feet	2007 Dwelling Units	SF per dwelling unit
22,500	20,369	1.1046

Existing Collection Materials	2007 Dwelling Units	Collection Materials/ dwelling unit
84,000	20,369	4.1240

■ Forecasts for Service Area

FUTURE DEMAND

The County has adopted a level of service for library facilities based on the current level of service in facility space and collection materials. There is no existing deficiency. In **Table L-3**, the facility space and collection materials levels of service figure from Table L-2 are used to calculate future demand in square feet and collection volumes between 2007 and 2030. The additional number of forecasted dwelling units to the year 2030 is multiplied by the level of service to produce the future demand figures. Based on the adopted LOS, future growth will demand 15,071 additional square feet of library space by the year 2030 in order to maintain the adopted level of service. In addition, 56,266 collection materials will need to be added to serve new growth to 2030. Ultimately, more collection materials will need to be acquired in order to account for future collection material discards (see Table L-5).

Table L-3
Future Demand Calculation

SF per dwelling unit	Number of New Dwelling Units (2007-30)	SF Demanded by New Growth
1.1046	13,643	15,071

Collection Materials/ dwelling unit	Number of New Dwelling Units (2007-30)	Collection Materials Demanded
4.1240	13,643	56,266

Table L-4 presents the expected facility space demand in an annual format, accompanied by a library facility project proposed to meet this demand. This project could be re-configured; it is the addition of 15,071 square feet that is required, not the specific configuration.

Table L-4
Future Library Facility Projects

Year	New Dwelling Units	SF Demanded (annual)	Running Total: SF Demanded	Project	Net New Square Footage
2007	0	0			
2008	591	653	653		
2009	607	671	1,323		
2010	624	690	2,013		
2011	563	622	2,635		
2012	576	637	3,271		
2013	591	652	3,924		
2014	605	669	4,592		
2015	620	685	5,277		
2016	566	625	5,902		
2017	578	639	6,541		
2018	591	653	7,193		
2019	604	667	7,860		
2020	617	681	8,542		
2021	568	628	9,169		
2022	579	640	9,809		
2023	591	653	10,462	New Library	15,071
2024	602	665	11,127		
2025	614	679	11,806		
2026	626	692	12,498		
2027	639	706	13,204		
2028	651	720	13,923		
2029	664	734	14,657		
2030	375	414	15,071		
Total to Meet New Growth Demand:					15,071

Table L-5 presents the figures for collection material demand. Materials demanded by new growth are calculated in the first columns. Note that the 'Materials Demanded (annual)' column represents the number of materials that must be purchased in order to meet new growth's demand.

**Table L-5
Future Collection Materials Demanded**

Year	New Growth Demand			Plus Discarded Materials	Total Materials Needed (annual)
	New Dwelling Units	Materials Demanded (annual)	Running Total		
2007	0	0		0	0
2008	591	2,436	2,436	122	2,558
2009	607	2,505	4,941	125	2,630
2010	624	2,575	7,516	129	2,704
2011	563	2,320	9,836	116	2,436
2012	576	2,377	12,213	119	2,496
2013	591	2,436	14,649	122	2,558
2014	605	2,496	17,145	125	2,621
2015	620	2,557	19,702	128	2,685
2016	566	2,333	22,035	117	2,450
2017	578	2,384	24,419	119	2,503
2018	591	2,436	26,855	122	2,558
2019	604	2,490	29,345	124	2,614
2020	617	2,544	31,889	127	2,671
2021	568	2,343	34,232	117	2,460
2022	579	2,389	36,621	119	2,508
2023	591	2,436	39,057	122	2,558
2024	602	2,484	41,542	124	2,608
2025	614	2,533	44,075	127	2,660
2026	626	2,584	46,659	129	2,713
2027	639	2,635	49,293	132	2,767
2028	651	2,687	51,980	134	2,821
2029	664	2,740	54,719	137	2,877
2030	375	1,546	56,266	77	1,623
		<hr/>			
		56,266		2,813	59,079
					56,266

For collection materials the number of new items demanded by new growth that will be retained for at least 10 years is increased by an anticipated discard rate of 5.0% for "weeded" materials. This rate represents the number of materials required to meet the demand, as well as those "weeded" from the collection in a normal year. By including the weeded materials, the resulting 'total materials needed' reflects the total number of items required annually to maintain the LOS once these non-impact fee eligible materials are discarded. 56,266 new materials will be needed to meet the demand of new growth to the year 2030; a total of 59,079 items will need to be purchased to maintain the level of service for new and existing development and to account for discarded materials (56,266 items for new growth, plus 2,813 items to account for discarded materials).

FUTURE COSTS

The building floor area and new collection materials needed to serve new growth identified in Tables L-4 and L-5 are used to calculate the future cost to meet service demand, as shown in **Tables L-6** and **L-7**. The costs are shown in current (2007) dollars. Library facility construction cost is based on estimated costs of comparable facilities.

Table L-6
Facility Costs to Meet Future Demand

Year	Project	Square Footage	Gross Cost*	% for New Growth	New Growth Cost
2023	New Library	15,071	\$2,320,959	100.00%	\$2,320,959

*Cost is based on comparable facility cost estimates.

In Table L-7 collection materials costs are estimated at \$29.92 per item. The percentage of the cost attributable for new growth in each year is based on the percentage of total items demanded that are attributable to new growth's demand (drawn from Table L-5).

Table L-7
Collection Materials Costs to Meet Future Demand

Year	Materials Needed (annual)	Gross Cost*	State Aid**	Net Total Cost	% for New Growth	New Growth Cost
2008	2,558	\$76,542.68	(\$5,171.41)	\$71,371.27	95.23%	\$67,967.65
2009	2,630	\$78,678.43	(\$5,299.20)	\$73,379.22	95.25%	\$69,891.12
2010	2,704	\$80,901.52	(\$5,430.15)	\$75,471.37	95.23%	\$71,870.75
2011	2,436	\$72,893.38	(\$5,502.87)	\$67,390.51	95.24%	\$64,181.80
2012	2,496	\$74,691.08	(\$5,576.56)	\$69,114.53	95.23%	\$65,819.88
2013	2,558	\$76,530.81	(\$5,651.23)	\$70,879.58	95.23%	\$67,498.88
2014	2,621	\$78,413.59	(\$5,726.90)	\$72,686.69	95.23%	\$69,219.84
2015	2,685	\$80,340.48	(\$5,803.59)	\$74,536.89	95.23%	\$70,983.78
2016	2,450	\$73,298.73	(\$5,861.99)	\$67,436.73	95.22%	\$64,216.05
2017	2,503	\$74,887.48	(\$5,920.98)	\$68,966.50	95.25%	\$65,687.53
2018	2,558	\$76,539.64	(\$5,980.56)	\$70,559.08	95.23%	\$67,194.06
2019	2,614	\$78,196.11	(\$6,040.74)	\$72,155.37	95.26%	\$68,731.90
2020	2,671	\$79,917.47	(\$6,101.52)	\$73,815.95	95.25%	\$70,306.22
2021	2,460	\$73,601.39	(\$6,155.18)	\$67,446.21	95.24%	\$64,238.33
2022	2,508	\$75,045.08	(\$6,209.31)	\$68,835.77	95.26%	\$65,569.89
2023	2,558	\$76,546.01	(\$6,263.91)	\$70,282.10	95.23%	\$66,930.56
2024	2,608	\$78,044.87	(\$6,319.00)	\$71,725.88	95.25%	\$68,316.19
2025	2,660	\$79,602.07	(\$6,374.56)	\$73,227.50	95.23%	\$69,731.96
2026	2,713	\$81,158.31	(\$6,430.62)	\$74,727.69	95.24%	\$71,173.83
2027	2,767	\$82,774.01	(\$6,487.17)	\$76,286.84	95.23%	\$72,646.93
2028	2,821	\$84,389.92	(\$6,544.22)	\$77,845.70	95.25%	\$74,147.33
2029	2,877	\$86,066.46	(\$6,601.77)	\$79,464.69	95.24%	\$75,680.07
2030	1,623	\$48,574.12	(\$6,618.33)	\$41,955.78	95.26%	\$39,965.85
	59,079	\$1,767,633.64	(\$138,071.78)	\$1,629,561.86		\$1,551,970.40

*Cost is based on average unit cost of \$29.92 per item.

Table L-8 summarizes the combined costs to provide the adopted level of service to the future population. In addition to the system improvement costs for library facility space and collection materials, through impact fee collections the County will recoup the cost of preparing the Capital Improvements Element.⁵ The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff's Office, EMA, roads and parks) to produce an amount that is applied to each public facility category's funding responsibility ($\$76,400 / 7 = \$10,914$). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

Table L-8
Total Costs to Serve New Growth

Description	Total
New Facilities	\$2,320,959
Collection Materials	\$1,551,970
CIE Preparation*	\$10,914
Gross New Growth Cost	\$3,883,843
*One-seventh of the total cost to prepare the Capital Improvements Element.	

⁵ DIFA specifies that the County may collect fees for "expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element".

■ Gross Impact Cost Calculation

The gross impact cost per dwelling unit is calculated in **Table L-9**. This impact cost is not an “impact fee.” In calculating the net impact fee, the cost must be reduced to the extent that new growth and development will pay future property taxes toward financing the improvements, in order to avoid double taxation.

Table L-9
Gross Impact Cost Calculation

Costs Attributable to New Growth	New Dwelling Units (2007-30)	Gross Impact COST per Dwelling Unit
\$3,883,843	13,643	\$284.6672

■ Property Tax Credit Calculation

There is a credit calculation that is carried out for this public facility category—property tax contributions. In **Table L-10** the anticipated property tax contribution from new growth towards the cost to complete future capital facility projects (collection materials purchase) is calculated. The tax base information is taken from Table P-8, and the annual funding requirement is drawn from Table L-7. The funding requirement for collection materials is the portion of the capital projects that are not impact fee eligible; here these are assumed to be funded through the general fund, rather than SPLOST. The millage rate is simply the rate required to meet the annual funding requirement with the given tax digest value. The contribution from new growth is the millage rate multiplied by the residential added value shown in Table P-6. (Residential added value is used, rather than total added value, since the impact fee for library services will only be levied against residential growth.)

Table L-10
New Growth Contribution Through Property Taxes
2007 - 2030

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	Residential Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$42,521,768	\$0
2008	\$1,202,230,665	\$8,575	0.00713	\$86,237,062	\$615
2009	\$1,260,741,178	\$8,787	0.00697	\$131,179,383	\$914
2010	\$1,320,474,614	\$9,031	0.00684	\$177,383,173	\$1,213
2011	\$1,375,677,191	\$8,712	0.00633	\$219,017,558	\$1,387
2012	\$1,431,904,065	\$8,871	0.00620	\$261,676,240	\$1,621
2013	\$1,489,141,888	\$9,032	0.00607	\$305,384,417	\$1,852
2014	\$1,547,609,211	\$9,194	0.00594	\$350,167,910	\$2,080
2015	\$1,607,062,666	\$9,357	0.00582	\$396,053,173	\$2,306
2016	\$1,662,528,943	\$9,083	0.00546	\$437,912,712	\$2,392
2017	\$1,718,912,144	\$9,200	0.00535	\$480,689,175	\$2,573
2018	\$1,776,347,993	\$9,346	0.00526	\$524,402,648	\$2,759
2019	\$1,834,664,285	\$9,464	0.00516	\$569,073,656	\$2,936
2020	\$1,893,920,540	\$9,611	0.00507	\$614,723,173	\$3,120
2021	\$1,949,568,333	\$9,363	0.00480	\$656,764,228	\$3,154
2022	\$2,006,200,236	\$9,475	0.00472	\$699,635,209	\$3,304
2023	\$2,063,562,812	\$9,615	0.00466	\$743,352,501	\$3,464
2024	\$2,121,711,313	\$9,729	0.00459	\$787,932,810	\$3,613
2025	\$2,180,932,598	\$9,870	0.00453	\$833,393,173	\$3,772
2026	\$2,240,897,126	\$9,984	0.00446	\$879,750,963	\$3,920
2027	\$2,301,815,342	\$10,127	0.00440	\$927,023,895	\$4,079
2028	\$2,363,666,768	\$10,243	0.00433	\$975,230,037	\$4,226
2029	\$2,426,546,916	\$10,386	0.00428	\$1,024,387,809	\$4,385
2030	\$2,467,941,564	\$8,608	0.00349	\$1,052,137,173	\$3,670
Total New Growth Contribution					\$63,354

*Running Total; Tax digest information taken from Table P-8.

**Residential value added figures from Table P-6.

■ Net Impact Cost Calculation

In calculating the net impact cost, the applicable credit for future tax contributions (from Table L-10) is subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. This is shown in the first part of **Table L-11**. Using the net cost figure, the net impact cost per dwelling unit is calculated, based on the increase in dwelling units between 2007 and 2030.

Table L-11
Net Impact Cost Calculation

Total Eligible Project Costs:		\$3,883,843
Less New Growth Contribution (Property Tax):		(\$63,354)

= NET Project Costs:		\$3,820,489
NET Costs	New Dwelling	
Attributable to	Units	Net Impact COST
New Growth	(2007-30)	per Dwelling Unit
\$3,820,489	13,643	\$280.0237

■ Net Fee Schedule

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the library service category, based on the calculations carried out in this section. The net impact fee shown reflects the reductions for the credit based upon anticipated tax contributions from new development. Library impact fees are collected from residential development only.

CAMDEN COUNTY LIBRARY SERVICES NET IMPACT FEE SCHEDULE

Net Impact Cost: \$280.02

CODE	LAND USE	Unit of Measure	Fee per Unit
<i>Residential (200-299)</i>			
210	Single-Family Detached Housing	dwelling	\$280.02
220	Apartment	dwelling	\$280.02
230	Residential Condominium/Townhouse	dwelling	\$280.02

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Fire Protection

■ Introduction

Fire protection is provided by the County to the entire unincorporated county through the Fire Department. The capital value of fire protection is based upon fire stations, administrative office space, land, and apparatus. In 2007, fire protection was provided by 10 facilities with a combined square footage of 37,051, utilizing a total of 28 heavy vehicles. **Table F-1** presents the summary 2007 inventory of facilities and heavy vehicles in the county. Note that these figures do not include facility space used for emergency medical services, nor do they include ambulances. EMS is a separate public facility category in this report, and appears in the next chapter.

Table F-1
Inventory of Fire Protection Facilities

Description	Square Feet*	Heavy Vehicles
<i>Facility Space</i>		
Administration	2,187	
Fire Station 10	2,728	
Fire Station 11	1,124	
Fire Station 12	8,892	
Fire Station 13	1,041	
Fire Station 14	5,999	
Fire Station 15	3,956	
Fire Station 16	3,426	
Fire Station 17	4,648	
Fire Station 18	3,050	
<i>Heavy Vehicles</i>		
Engine		9
Reserve Engine		2
Tanker		6
Brush Truck		2
Rescue		1
Staff		4
Support & Utility		2
Prevention & Education		2
	37,051	28

*Square footage reflects fire department space only; figures do not include EMS space in the same facility.

■ **Service Area**

The Fire Department operates as a coordinated system, with each station backing up the other stations in the system. The backing up of another station is not a rare event; it is the essence of good fire protection planning. All stations do not serve the same types of land uses, nor do they all have the same apparatus. It is the strategic placement of personnel and equipment that is the backbone of good fire protection. Any new station would relieve some of the demand on the other stations. Since the stations would continue to operate as “backups” to the other stations, everyone in the county would benefit by the construction of the new station since it would reduce the “backup” times the station nearest to them would be less available. The Cities of Kingsland, St. Mary’s and Woodbine have their own fire departments, and operate independently from the County system. For these reasons the entire county outside of the cities (and excluding the military base) is considered a single service area for the provision of the fire protection because all residents and employees within this area have equal access to the benefits of the County program.

■ **Level of Service**

The level of service for fire protection in Camden County is measured in terms of number of heavy vehicles (engines, tankers, etc.), and the number of square feet of fire station space, per day/night population in the service area. Again, only square footage and vehicles used for fire protection are considered here; EMS facility space and vehicles appear in the next chapter of this report. Day/night population is used as a measure in that fire protection is a 24-hour service provided continuously to both residences and businesses in the service area. **Table F-2** presents the calculation of the current level of service.

Table F-2
Current Level of Service Calculation

Existing Square Feet	2007 day/night population	SF per Day/night population
37,051	23,333	1.5879

Existing Heavy Vehicles	2007 day/night population	Heavy Vehicles/Day/night pop
28	23,333	0.001200

■ **Forecasts for Service Area**

FUTURE DEMAND

For the purposes of impact fee calculations the County has determined that a level of service, based on the addition of two fire stations, a training tower, and 6 heavy vehicles, would be adequate to serve the future service area population projected for the year 2015 (27,844 day/night population). **Table F-3** presents the calculations involved in determining the LOS standard that results from these additions, based on the service area forecasts for the year 2015.

In Table F-3, the total to be added to the current inventory, whether in square feet or heavy vehicles, is shown. The resulting total inventory is divided by the population to be served—the 2015 day/night

population excluding the cities and the sub base—in order to calculate the resulting level of service. This year 2015 LOS is then applied to today's service area day/night population in order to identify any existing deficiency or excess capacity, at that level of service. Based on the calculations shown here, there is an existing deficiency in facility space (14,529 square feet); there is no existing deficiency or excess capacity in heavy vehicles.

**Table F-3
Future Level of Service**

Capital Project*	Estimated New Square Feet	New Heavy Vehicles
Station 19	8,000	
Station 20	8,500	
Training Tower	8,000	
Engine		2
Ladder Platform		2
Tanker		2
Totals	24,500	6
<hr/>		
Existing Square Footage	37,051	
Square Footage to be Added*	<u>24,500</u>	
Total Square Feet in 2015	61,551	
Total Square Feet in 2015	61,551	
Service Population in 2015	<u>27,844</u>	
SF/day/night population	2.210562	
SF/day/night population	2.210562	
Service Population in 2007	<u>23,333</u>	
Current Demand in Square Footage	51,580	
Current Demand in Square Footage	51,580	
Existing Square Footage	<u>37,051</u>	
Existing Deficiency (Square Feet)	(14,529)	
<hr/>		
Existing Heavy Vehicles		28
Vehicles to be Added*		<u>6</u>
Total Heavy Vehicles in 2015		34
Total Heavy Vehicles in 2015		34
Service Population in 2015		<u>27,844</u>
HV/day/night population		0.001221
HV/day/night population		0.001221
Service Population in 2000		<u>23,333</u>
Current Demand in Heavy Vehicles		28
Current Demand in Heavy Vehicles		28
Existing Heavy Vehicles		<u>28</u>
Excess Capacity (Heavy Vehicles)		(0)

*Capital projects based on information provided by the Department.

The adopted LOS standards from Table F-3 are next multiplied by the forecasted day/night population increase to produce the expected future demand in **Table F-4**. The 'day/night population increase' figure is taken from Table P-5. For facility space, the existing deficiency means that more space is needed than just that demanded by new growth. While 23,251 square feet are demanded by new growth, the existing deficiency of 14,529 square feet is needed to serve existing development at the same level of service, resulting in a need to add a total of 37,780 square feet.

**Table F-4
Future Demand Calculation**

SF per Day/night population	Day/night Pop Increase (2007-30)	SF Demanded by New Growth
2.2106	10,518	23,251

Existing Deficiency	<u>(14,529)</u>
New Square Footage Needed	37,780

Heavy Vehicles/Day/night pop	Day/night Pop Increase (2007-30)	New Heavy Vehicles Demanded
0.001221	10,518	13

Tables F-5 and F-6 provide an annual breakdown of the demand for stations and equipment following the adopted level of service standards. The facility projects shown in Table F-5 are based on the County's desire to increase the inventory of fire stations in a balanced way; the final projects could be reconfigured, with 23,251 square feet ultimately impact fee eligible. Note that in order to maintain a balanced and realistic set of projects the last station would probably be larger than shown, but only the square footage required to serve new growth is shown here.

**Table F-5
Future Fire Facility Projects**

Year	Day/night Pop Increase	SF Demanded (annual)	Running Total: SF Needed*	Project	Net New Square Footage*
2007	0	0	14,529		(14,529)
2008	685	1,513	16,042	Station 19	8,000
2009	698	1,542	17,584		
2010	710	1,569	19,153	Station 20	8,500
2011	475	1,051	20,204		
2012	479	1,060	21,264	Training Tower	8,000
2013	483	1,068	22,332		
2014	489	1,081	23,413		
2015	492	1,087	24,500		
2016	417	921	25,421		
2017	419	927	26,348	Future Station A	8,000
2018	423	935	27,283		
2019	425	939	28,222		
2020	427	943	29,165	Future Station B	5,280
2021	397	878	30,043		
2022	401	887	30,930		
2023	402	888	31,817		
2024	403	890	32,707		
2025	407	900	33,607		
2026	407	900	34,507		
2027	410	905	35,412		
2028	412	910	36,322		
2029	415	917	37,239		
2030	245	541	37,780		
Total New Square Footage:					23,251

*Figures reflect existing deficiency.

Table F-6
Future Heavy Vehicles Demanded

Year	Day/night Pop Increase	New Vehicles Demanded (annual)	Net New Vehicles
2007	0	0.00	0
2008	685	0.84	1
2009	698	0.85	2
2010	710	0.87	3
2011	475	0.58	3
2012	479	0.59	4
2013	483	0.59	4
2014	489	0.60	5
2015	492	0.60	6
2016	417	0.51	6
2017	419	0.51	7
2018	423	0.52	7
2019	425	0.52	8
2020	427	0.52	8
2021	397	0.48	9
2022	401	0.49	9
2023	402	0.49	10
2024	403	0.49	10
2025	407	0.50	11
2026	407	0.50	11
2027	410	0.50	12
2028	412	0.50	12
2029	415	0.51	13
2030	245	0.30	13

FUTURE COSTS

The future facility and heavy vehicle plans of the Department are shown on the schedules in **Tables F-7** and **F-8**. By 2030, current and future demand based on square feet per day/night population can be met by the construction of the proposed facilities and the purchase of heavy vehicles. Estimated project costs have been provided by the Department; all costs are shown in constant (2007) dollars.

**Table F-7
Facility Costs to Meet Future Demand**

Year	Project	Square Footage	Cost*	% for New Growth	New Growth Cost
2008	Station 19	8,000	\$1,400,000	0.00%	\$0
2010	Station 20	8,500	\$1,572,500	23.19%	\$364,654
2012	Training Tower	8,000	\$975,000	100.00%	\$975,000
2017	Future Station A	8,000	\$1,480,000	100.00%	\$1,480,000
2020	Future Station B	5,280	\$976,800	100.00%	\$976,800
		37,780	\$6,404,300		\$3,796,454

*Estimated costs provided by the department.

**Table F-8
Heavy Vehicle Costs to Meet Future Demand**

Year	New Vehicles	Cost*	% for New Growth	New Growth Cost
2008	Engine	\$350,000	100.00%	\$350,000
2008	Ladder Platform	\$1,250,000	100.00%	\$1,250,000
2008	Tanker	\$175,000	100.00%	\$175,000
2010	Engine	\$375,000	100.00%	\$375,000
2010	Ladder Platform	\$1,250,000	100.00%	\$1,250,000
2010	Tanker	\$175,000	100.00%	\$175,000
2012	Heavy Vehicle	\$591,667	100.00%	\$591,667
2017	Heavy Vehicle	\$591,667	100.00%	\$591,667
2017	Heavy Vehicle	\$591,667	100.00%	\$591,667
2020	Heavy Vehicle	\$591,667	100.00%	\$591,667
2020	Heavy Vehicle	\$591,667	100.00%	\$591,667
2025	Heavy Vehicle	\$591,667	100.00%	\$591,667
2025	Heavy Vehicle	\$591,667	100.00%	\$591,667
		\$7,716,667		\$7,716,667

*Estimated costs provided by the Department.

Table F-9 summarizes the combined costs to provide the adopted level of service to the future population. In addition to the system improvement costs for facility space and heavy vehicles, through impact fee collections the County will recoup the cost of preparing the Capital Improvements Element.⁶ The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff’s Office, EMA, roads and parks) to produce an amount that is applied to each public facility category’s funding responsibility ($\$76,400 / 7 = \$10,914$). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

**Table F-9
Total Costs to Serve New Growth**

Description	Total
New Facilities	\$3,796,454
Heavy Vehicles	\$7,716,667
CIE Preparation*	\$10,914
	<hr/> <hr/>
Gross New Growth Cost	\$11,524,035
<hr/>	
*One-seventh of the total cost to prepare the Capital Improvements Element.	
<hr/>	

⁶ DIFA specifies that the County may collect fees for “expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element”.

■ **Gross Impact Cost Calculation**

The gross impact cost per day/night population is calculated in **Table F-10**. This impact cost is not an “impact fee.” In calculating the net impact fee, the cost must be reduced to the extent that new growth and development will pay future property taxes toward financing the improvements, in order to avoid double taxation.

Table F-10
Gross Impact Cost Calculation

Gross Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Gross Impact COST per Person
\$11,524,035	10,518	\$1,095.6382

■ **Property Tax Credit Calculation**

There is a credit calculation that is carried out for this public facility category—property tax contributions. In **Table F-11** the anticipated property tax contribution from new growth towards the cost to complete future capital facility projects (floor space) is calculated. The tax base information is taken from Table P-8, and the annual funding requirement is drawn from Tables F-7 and F-8. The funding requirement for facility construction is the portion of the capital projects that are not impact fee eligible; here these are assumed to be funded through the general fund, rather than SPLOST. The millage rate is simply the rate required to meet the annual funding requirement with the given tax digest value. The contribution from new growth is the millage rate multiplied by the total added value shown in Table P-6.

Table F-11
New Growth Contribution Through Property Taxes
2007 - 2030

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$1,400,000	1.16450	\$113,257,808	\$131,889
2009	\$1,260,741,178	\$0	0.00000	\$171,768,321	\$0
2010	\$1,320,474,614	\$1,207,846	0.91471	\$231,501,757	\$211,756
2011	\$1,375,677,191	\$0	0.00000	\$286,704,334	\$0
2012	\$1,431,904,065	\$0	0.00000	\$342,931,208	\$0
2013	\$1,489,141,888	\$0	0.00000	\$400,169,031	\$0
2014	\$1,547,609,211	\$0	0.00000	\$458,636,354	\$0
2015	\$1,607,062,666	\$0	0.00000	\$518,089,809	\$0
2016	\$1,662,528,943	\$0	0.00000	\$573,556,086	\$0
2017	\$1,718,912,144	\$0	0.00000	\$629,939,287	\$0
2018	\$1,776,347,993	\$0	0.00000	\$687,375,136	\$0
2019	\$1,834,664,285	\$0	0.00000	\$745,691,428	\$0
2020	\$1,893,920,540	\$0	0.00000	\$804,947,683	\$0
2021	\$1,949,568,333	\$0	0.00000	\$860,595,476	\$0
2022	\$2,006,200,236	\$0	0.00000	\$917,227,379	\$0
2023	\$2,063,562,812	\$0	0.00000	\$974,589,955	\$0
2024	\$2,121,711,313	\$0	0.00000	\$1,032,738,456	\$0
2025	\$2,180,932,598	\$0	0.00000	\$1,091,959,741	\$0
2026	\$2,240,897,126	\$0	0.00000	\$1,151,924,269	\$0
2027	\$2,301,815,342	\$0	0.00000	\$1,212,842,485	\$0
2028	\$2,363,666,768	\$0	0.00000	\$1,274,693,911	\$0
2029	\$2,426,546,916	\$0	0.00000	\$1,337,574,059	\$0
2030	\$2,467,941,564	\$0	0.00000	\$1,378,968,707	\$0
Total New Growth Contribution, 2006-2025					\$343,645

*Running Total; Tax digest information taken from Table P-8.

**New growth added value figures from Table P-6.

■ Net Impact Cost Calculation

In calculating the net impact cost, the applicable credit for future property tax contributions is subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. Based on the calculation in Table F-11, a credit of \$343,645 is shown in the first part of **Table F-12**. Using the net cost figure, the net impact cost per person is calculated, based on the increase in day/night population between 2007 and 2030.

**Table F-12
Net Impact Cost Calculation**

Total Eligible Project Costs:		\$11,524,035
Less New Growth Contribution (Property Tax):		(\$343,645)
		\$11,180,390
= NET Project Costs:		\$11,180,390
NET Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Net Impact COST per Person
\$11,180,390	10,518	\$1,062.9664

A final calculation, shown in **Table F-13**, is necessary in order to fairly distribute the portion of project costs that are attributable to residential growth. Under the methodology followed here, this is only required in public facility categories that serve both residential and nonresidential populations. (Dwelling units are already the level of service unit of measure for the library and parks & recreation categories.) Since it is anticipated that the average household size will change over time—it is expected to decrease, based on forecasts—a constant fee based on the number of persons per dwelling unit would be both unfair and impractical. Instead, the portion of project costs that is attributable to new residential growth is calculated and assigned to the anticipated dwelling unit increase. This is accomplished by first identifying the percentage of total service area population increase made up by new residents. This percentage is then applied to the ‘Costs Attributable to New Growth’ figure to produce a ‘Costs Attributable to New Residential Growth’ figure. Finally, the ‘Costs Attributable to New Residential Growth’ is divided by the number of new dwelling units for that service population to produce a ‘per dwelling unit’ net impact fee.

**Table F-13
Calculation of Dwelling Unit Fee**

Service Population Increase (2007-30)	Residential Population Increase (2007-30)	Residential Increase as % of Total Increase	Net Cost Attributable to New Growth	Costs Attributable to New Residential Growth	New Dwelling Units (2007-30)*	Net Impact FEE per Dwelling Unit
10,518	9,253	87.97%	\$ 11,180,390	\$ 9,835,628	6,425	\$1,530.8371

*The number of new dwelling units in the service area.

■ **Net Fee Schedule**

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the Fire Services public facility category, based on the calculations carried out in this section. Fire Protection impact fees are collected from residential and nonresidential development.

CAMDEN COUNTY FIRE SERVICES NET IMPACT FEE SCHEDULE

Net Non-Residential per Capita Impact Fee: **\$1,062.97**

Employee data is derived from ITE's Traffic Generation Manual, 6th Ed.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Port and Terminal (000-099)</i>				
030	Truck Terminal	11.72	acres	\$12,454.50
<i>Industrial/Agricultural (100-199)</i>				
110	General Light Industrial	2.31	1000 sq. ft.	\$2,453.27
120	General Heavy Industrial	1.83	1000 sq. ft.	\$1,944.45
140	Manufacturing	1.82	1000 sq. ft.	\$1,933.59
150	Warehousing	1.28	1000 sq. ft.	\$1,355.35
151	Mini-Warehouse	0.04	1000 sq. ft.	\$47.22
152	High-Cube Warehouse	0.18	1000 sq. ft.	\$193.27
<i>Residential (200-299)</i>				
210	Single-Family Detached Housing	n/a	dwelling	\$1,530.84
220	Apartment	n/a	dwelling	\$1,530.84
230	Residential Condominium/Townhouse	n/a	dwelling	\$1,530.84
<i>Lodging (300-399)</i>				
310	Hotel	0.62	room	\$661.20
311	All Suites Hotel	0.71	room	\$754.71
312	Business Hotel	0.10	room	\$106.34
320	Motel	0.71	room	\$755.94
<i>Recreational (400-499)</i>				
416	Campground/Recreational Vehicle Park	0.07	camp sites	\$71.22
430	Golf Course	0.25	acres	\$261.08
435	Multipurpose Recreational Facility	0.50	acres	\$531.48
443	Movie Theater	1.50	1000 sq. ft.	\$1,592.00
460	Arena	3.33	acres	\$3,542.87
480	Amusement Park	9.09	acres	\$9,667.51
491	Tennis Courts	0.24	acres	\$259.24
492	Racquet Club	0.36	1000 sq. ft.	\$387.48
494	Bowling Alley	1.00	1000 sq. ft.	\$1,062.97
495	Recreational Community Center	0.84	1000 sq. ft.	\$892.50
<i>Institutional (500-599)</i>				
521	Private School (K-12)	8.09	1000 sq. ft.	\$8,597.52
560	Church/Synagogue	0.52	1000 sq. ft.	\$547.43
565	Day Care Center	2.54	1000 sq. ft.	\$2,701.21
566	Cemetery	0.08	acres	\$86.55
591	Lodge/Fraternal Organization	1.00	employee	\$1,062.97
<i>Medical (600-699)</i>				
610	Hospital	3.25	1000 sq. ft.	\$3,450.01
620	Nursing Home	0.65	bed	\$688.42
630	Clinic	1.00	employee	\$1,062.97

Fire Protection Impact Fee Schedule continued.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Office (700-799)</i>				
710	General Office Building	3.32	1000 sq. ft.	\$3,525.08
714	Corporate Headquarters Building	3.40	1000 sq. ft.	\$3,615.02
715	Single-Tenant Office Building	3.20	1000 sq. ft.	\$3,397.38
720	Medical-Dental Office Building	4.05	1000 sq. ft.	\$4,310.32
760	Research and Development Center	2.93	1000 sq. ft.	\$3,112.15
<i>Retail (800-899)</i>				
812	Building Materials and Lumber Store	1.47	1000 sq. ft.	\$1,562.77
813	Free-Standing Discount Superstore	0.96	1000 sq. ft.	\$1,020.45
814	Specialty Retail Center	1.82	1000 sq. ft.	\$1,933.40
815	Free-Standing Discount Store	1.96	1000 sq. ft.	\$2,087.23
816	Hardware/Paint Store	0.96	1000 sq. ft.	\$1,024.61
817	Nursery (Garden Center)	1.63	1000 sq. ft.	\$1,733.02
818	Nursery (Wholesale)	1.67	1000 sq. ft.	\$1,771.61
820	Shopping Center	1.67	1000 sq. ft.	\$1,775.15
823	Factory Outlet Center	1.67	1000 sq. ft.	\$1,775.15
831	Quality Restaurant	7.46	1000 sq. ft.	\$7,929.73
832	High-Turnover (Sit-Down) Restauant	7.46	1000 sq. ft.	\$7,929.73
834	Fast-Food Restaurant	10.90	1000 sq. ft.	\$11,586.33
837	Quick Lubrication Vehicle Shop	2.10	service bay	\$2,232.23
840	Auto-Care Center	1.43	1000 sq. ft.	\$1,520.04
841	New Car Sales	1.77	1000 sq. ft.	\$1,885.58
843	Auto Parts Store	0.96	1000 sq. ft.	\$1,020.45
847	Self-Service Car Wash	0.20	stall	\$212.59
848	Tire Store	1.28	1000 sq. ft.	\$1,360.60
849	Wholesale Tire Store	1.28	1000 sq. ft.	\$1,360.60
850	Supermarket	1.27	1000 sq. ft.	\$1,349.71
851	Convenience Market (Open 24 Hours)	1.80	1000 sq. ft.	\$1,913.34
852	Convenience Market (Open 15-16 Hours)	1.75	1000 sq. ft.	\$1,860.19
853	Convenience Market with Gasoline Pumps	1.80	1000 sq. ft.	\$1,913.34
860	Wholesale Market	0.82	1000 sq. ft.	\$871.35
861	Discount Club	1.30	1000 sq. ft.	\$1,379.45
862	Home Improvement Superstore	0.96	1000 sq. ft.	\$1,020.45
863	Electronics Superstore	0.96	1000 sq. ft.	\$1,020.45
870	Apparel Store	1.67	1000 sq. ft.	\$1,775.15
881	Pharmacy/Drugstore	1.67	1000 sq. ft.	\$1,775.15
890	Furniture Store	0.42	1000 sq. ft.	\$441.23
<i>Services (900-999)</i>				
912	Drive-in Bank	3.64	1000 sq. ft.	\$3,872.91

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Emergency Medical Services

■ Introduction

Emergency medical services are provided throughout Camden County by the Emergency Medical Services (EMS) department. EMS equipment and personnel are located at several facilities, rather than a single facility.

■ Service Area

The entire county is considered a single service area for the provision of the emergency medical services because all residents and employees in the county have equal access to the benefits of the program.

Table EMS-1
Inventory of EMS Facilities

Description	Square Feet*	Heavy Vehicles
<i>Facility Space</i>		
Administration	2,188	
Fire Station 10	1,975	
Fire Station 11	3,772	
Fire Station 13	1,042	
Fire Station 17	2,287	
<i>Heavy Vehicles</i>		
Ambulance		5
Reserve Ambulance		2
	11,264	7

*Square footage reflects EMS space only; figures do not include fire protection space in the same facility.

■ Level of Service

The level of service for emergency medical services in Camden County is measured in terms of number of heavy vehicles (ambulances⁷), and the number of square feet of occupied facility space, per day/night population in the service area. **Table EMS-1** presents a current inventory of facility space and heavy vehicles. Note that these square footage figures represent the facility space that is used for EMS functions; these figures are not repeated in the fire station inventory shown in the fire protection section of this report. Day/night population is used as a measure in that emergency medical services

⁷ Note that it is only the ambulance "box" that has a useful life of at least ten years and is thus impact fee eligible; the drive train is typically replaced more often than every ten years, while the "box" is refurbished and mounted on a new drive train.

are a 24-hour service provided continuously to both residences and businesses in the service area. **Table EMS-2** presents the calculation of the current level of service.

**Table EMS-2
Current Level of Service Calculation**

Existing Square Feet	2007 day/night population	SF per Day/night population
11,264	69,183	0.1628

Existing Heavy Vehicles	2007 day/night population	Heavy Vehicles/Day/night pop
7	69,183	0.000101

■ **Forecasts for Service Area**

FUTURE DEMAND

For the purposes of impact fee calculations the County has determined that a level of service, based on the current LOS, would be adequate to serve the future service area population. The current facility space and heavy vehicle LOS figures from Table EMS-2 are next multiplied by the forecasted day/night population increase to produce the expected future demand in **Table EMS-3**. The 'day/night population increase' figure is taken from Table P-5. There is no existing deficiency in facility space or heavy vehicles.

**Table EMS-3
Future Demand Calculation**

SF per Day/night population	Day/night Pop Increase (2007-30)	SF Demanded by New Growth
0.1628	10,518	1,713

Heavy Vehicles/Day/night pop	Day/night Pop Increase (2007-30)	New Heavy Vehicles Demanded
0.000101	10,518	1

Tables EMS-4 and EMS-5 provide an annual breakdown of the future demand for facility space and vehicles following the adopted level of service standards. The facility projects shown in Table EMS-4 are

based on the County's desire to increase the inventory of fire protection facilities in a balanced way; the final projects could be reconfigured, with 1,713 square feet ultimately impact fee eligible. The two projects shown here match two of the future fire station projects from the preceding chapter.

**Table EMS-4
Future Fire Facility Projects**

Year	Day/night Pop Increase	SF Demanded (annual)	Running Total: SF Needed	Project	Net New Square Footage
2007	0	0			
2008	685	111	111		
2009	698	114	225		
2010	710	116	341		
2011	475	77	418		
2012	479	78	496		
2013	483	79	575		
2014	489	80	654		
2015	492	80	734		
2016	417	68	802		
2017	419	68	871	Future Station A	1,000
2018	423	69	939		
2019	425	69	1,009		
2020	427	69	1,078	Future Station B	713
2021	397	65	1,143		
2022	401	65	1,208		
2023	402	65	1,273		
2024	403	66	1,339		
2025	407	66	1,405		
2026	407	66	1,471		
2027	410	67	1,538		
2028	412	67	1,605		
2029	415	68	1,673		
2030	245	40	1,713		
Total New Square Footage:					1,713

**Table EMS-5
Future Heavy Vehicles Demanded**

Year	Day/night Pop Increase	New Vehicles Demanded (annual)	Net New Vehicles
2007	0	0.00	0
2008	685	0.07	0
2009	698	0.07	0
2010	710	0.07	0
2011	475	0.05	0
2012	479	0.05	0
2013	483	0.05	0
2014	489	0.05	0
2015	492	0.05	0
2016	417	0.04	0
2017	419	0.04	1
2018	423	0.04	1
2019	425	0.04	1
2020	427	0.04	1
2021	397	0.04	1
2022	401	0.04	1
2023	402	0.04	1
2024	403	0.04	1
2025	407	0.04	1
2026	407	0.04	1
2027	410	0.04	1
2028	412	0.04	1
2029	415	0.04	1
2030	245	0.02	1

FUTURE COSTS

The future facility needs for emergency services can be met through the schedules shown in **Tables EMS-6** and **EMS-7**. By 2030, future demand based on square feet per day/night population can be met by the construction of the proposed facility space and the purchase of the listed heavy vehicle. Estimated facility project costs are based on fire station cost estimates provided by the department; the ambulance estimated cost is based on comparable units; all costs are shown in constant (2007) dollars.

**Table EMS-6
Facility Costs to Meet Future Demand**

Year	Project	Square Footage	Cost*	% for New Growth	New Growth Cost
2017	Future Station A	1,000	\$185,000	100.00%	\$185,000
2020	Future Station B	713	\$131,905	100.00%	\$131,905
		1,713	\$316,905		\$316,905

*Estimated costs based on fire department estimates.

**Table EMS-7
Heavy Vehicle Costs to Meet Future Demand**

Year	New Vehicles	Cost*	% for New Growth	New Growth Cost
2008	Ambulance	\$125,000	100.00%	\$125,000

*Estimated costs based on comparable units.

Table EMS-8 summarizes the combined costs to provide the adopted level of service to the future population. In addition to the system improvement costs for facility space and heavy vehicles, through impact fee collections the County will recoup the cost of preparing the Capital Improvements Element.⁸ The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff’s Office, EMA,

⁸ DIFA specifies that the County may collect fees for “expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element”.

roads and parks) to produce an amount that is applied to each public facility category's funding responsibility ($\$76,400 / 7 = \$10,914$). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

**Table EMS-8
Total Costs to Serve New Growth**

Description	Total
New Facilities	\$316,905
Heavy Vehicles	\$125,000
CIE Preparation*	\$10,914
	\$452,819

*One-seventh of the total cost to prepare the Capital Improvements Element.

■ Net Impact Cost Calculation

In calculating the net impact cost, any applicable credits for future property tax contributions are subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. Since there is no non-eligible portion of the planned project, there is no tax credit in this category. **Table EMS-9** presents the calculation of the net impact cost for the EMS category. The gross new growth cost from Table EMS-8 becomes the total net cost. Using the net cost figure, the net impact cost per person is calculated, based on the increase in day/night population between 2007 and 2030.

**Table EMS-9
Net Impact Cost Calculation**

Net Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Net Impact COST per Person
\$452,819	24,988	\$18.1212

A final calculation, shown in **Table EMS-10**, is necessary in order to fairly distribute the portion of project costs that are attributable to residential growth. Under the methodology followed here, this is only required in public facility categories that serve both residential and nonresidential populations. (Dwelling units are already the level of service unit of measure for the library and parks & recreation categories.) Since it is anticipated that the average household size will change over time—it is expected to decrease, based on forecasts—a constant fee based on the number of persons per dwelling unit would be both unfair and impractical. Instead, the portion of project costs that is attributable to new residential growth is calculated and assigned to the anticipated dwelling unit increase. This is accomplished by first identifying the percentage of total service area population increase made up by new residents. This percentage is then applied to the 'Costs Attributable to New Growth' figure to produce a 'Costs Attributable to New Residential Growth' figure. Finally, the 'Costs Attributable to New Residential Growth' is divided by the number of new dwelling units for that service population to produce a 'per dwelling unit' net impact fee.

Table EMS-10
Calculation of Dwelling Unit Fee

Service Population Increase (2007-30)	Residential Population Increase (2007-30)	Residential Increase as % of Total Increase	Net Cost Attributable to New Growth	Costs Attributable to New Residential Growth	New Dwelling Units (2007-30)*	Net Impact FEE per Dwelling Unit
24,988	16,859	67.47%	\$ 452,819	\$ 305,512	13,643	\$22.3926

*The number of new dwelling units in the service area.

■ **Net Fee Schedule**

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the emergency medical services public facility category, based on the calculations carried out in this section. EMS impact fees are collected from residential and nonresidential development.

CAMDEN COUNTY EMS NET IMPACT FEE SCHEDULE

Net Non-Residential per Capita Impact Cost: **\$18.12**

Employee data is derived from ITE's Traffic Generation Manual, 6th Ed.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Port and Terminal (000-099)</i>				
30	Truck Terminal	11.72	acres	\$212.32
<i>Industrial/Agricultural (100-199)</i>				
110	General Light Industrial	2.31	1000 sq. ft.	\$41.82
120	General Heavy Industrial	1.83	1000 sq. ft.	\$33.15
140	Manufacturing	1.82	1000 sq. ft.	\$32.96
150	Warehousing	1.28	1000 sq. ft.	\$23.11
151	Mini-Warehouse	0.04	1000 sq. ft.	\$0.80
152	High-Cube Warehouse	0.18	1000 sq. ft.	\$3.29
<i>Residential (200-299)</i>				
210	Single-Family Detached Housing	n/a	dwelling	\$22.39
220	Apartment	n/a	dwelling	\$22.39
230	Residential Condominium/Townhouse	n/a	dwelling	\$22.39
<i>Lodging (300-399)</i>				
310	Hotel	0.62	room	\$11.27
311	All Suites Hotel	0.71	room	\$12.87
312	Business Hotel	0.10	room	\$1.81
320	Motel	0.71	room	\$12.89
<i>Recreational (400-499)</i>				
416	Campground/Recreational Vehicle Park	0.07	camp sites	\$1.21
430	Golf Course	0.25	acres	\$4.45
435	Multipurpose Recreational Facility	0.50	acres	\$9.06
443	Movie Theater	1.50	1000 sq. ft.	\$27.14
460	Arena	3.33	acres	\$60.40
480	Amusement Park	9.09	acres	\$164.81
491	Tennis Courts	0.24	acres	\$4.42
492	Racquet Club	0.36	1000 sq. ft.	\$6.61
494	Bowling Alley	1.00	1000 sq. ft.	\$18.12
495	Recreational Community Center	0.84	1000 sq. ft.	\$15.22
<i>Institutional (500-599)</i>				
521	Private School (K-12)	8.09	1000 sq. ft.	\$146.57
560	Church/Synagogue	0.52	1000 sq. ft.	\$9.33
565	Day Care Center	2.54	1000 sq. ft.	\$46.05
566	Cemetery	0.08	acres	\$1.48
591	Lodge/Fraternal Organization	1.00	employee	\$18.12
<i>Medical (600-699)</i>				
610	Hospital	3.25	1000 sq. ft.	\$58.81
620	Nursing Home	0.65	bed	\$11.74
630	Clinic	1.00	employee	\$18.12

Emergency Medical Services Impact Fee Schedule continued.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Office (700-799)</i>				
710	General Office Building	3.32	1000 sq. ft.	\$60.09
714	Corporate Headquarters Building	3.40	1000 sq. ft.	\$61.63
715	Single-Tenant Office Building	3.20	1000 sq. ft.	\$57.92
720	Medical-Dental Office Building	4.05	1000 sq. ft.	\$73.48
760	Research and Development Center	2.93	1000 sq. ft.	\$53.06
<i>Retail (800-899)</i>				
812	Building Materials and Lumber Store	1.47	1000 sq. ft.	\$26.64
813	Free-Standing Discount Superstore	0.96	1000 sq. ft.	\$17.40
814	Specialty Retail Center	1.82	1000 sq. ft.	\$32.96
815	Free-Standing Discount Store	1.96	1000 sq. ft.	\$35.58
816	Hardware/Paint Store	0.96	1000 sq. ft.	\$17.47
817	Nursery (Garden Center)	1.63	1000 sq. ft.	\$29.54
818	Nursery (Wholesale)	1.67	1000 sq. ft.	\$30.20
820	Shopping Center	1.67	1000 sq. ft.	\$30.26
823	Factory Outlet Center	1.67	1000 sq. ft.	\$30.26
831	Quality Restaurant	7.46	1000 sq. ft.	\$135.18
832	High-Turnover (Sit-Down) Restaurant	7.46	1000 sq. ft.	\$135.18
834	Fast-Food Restaurant	10.90	1000 sq. ft.	\$197.52
837	Quick Lubrication Vehicle Shop	2.10	service bay	\$38.05
840	Auto-Care Center	1.43	1000 sq. ft.	\$25.91
841	New Car Sales	1.77	1000 sq. ft.	\$32.14
843	Auto Parts Store	0.96	1000 sq. ft.	\$17.40
847	Self-Service Car Wash	0.20	stall	\$3.62
848	Tire Store	1.28	1000 sq. ft.	\$23.20
849	Wholesale Tire Store	1.28	1000 sq. ft.	\$23.20
850	Supermarket	1.27	1000 sq. ft.	\$23.01
851	Convenience Market (Open 24 Hours)	1.80	1000 sq. ft.	\$32.62
852	Convenience Market (Open 15-16 Hours)	1.75	1000 sq. ft.	\$31.71
853	Convenience Market with Gasoline Pumps	1.80	1000 sq. ft.	\$32.62
860	Wholesale Market	0.82	1000 sq. ft.	\$14.85
861	Discount Club	1.30	1000 sq. ft.	\$23.52
862	Home Improvement Superstore	0.96	1000 sq. ft.	\$17.40
863	Electronics Superstore	0.96	1000 sq. ft.	\$17.40
870	Apparel Store	1.67	1000 sq. ft.	\$30.26
881	Pharmacy/Drugstore	1.67	1000 sq. ft.	\$30.26
890	Furniture Store	0.42	1000 sq. ft.	\$7.52
<i>Services (900-999)</i>				
912	Drive-in Bank	3.64	1000 sq. ft.	\$66.02

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the Other Fees and Charges section at the end of this report for details.

Sheriff's Office

■ Introduction

The Camden County Sheriff's Office operates the County Jail, provides court and investigatory services for the entire county, provides primary law enforcement to the unincorporated portion of the county, and operates as a backup to city police departments. All of these types of service—detention and law enforcement—are treated as a single service for the purposes of impact fee calculations.

■ Service Area

The entire county is considered a single service area for the provision of the Sheriff's Office services because all residents and employees in the county have equal access to the benefits of the program.

**Table S-1
Inventory of Sheriff's Office Facilities**

Facility	Square Feet
Jail Administration	7,200
Sheriff's Office Administration	3,600
Emergency Operations Center	4,160
Detention	9,216
	24,176

■ Level of Service

The current level of service is determined by an inventory of the current square footage of the facilities operated by the Sheriff's Office. Statistics for these facilities are shown in **Table S-1**. The level of service for Sheriff's Office services in Camden County is measured in terms of square feet per day/night population in the service area. Day/night population is used as a measure in that the Office provides a set of services to both residences and businesses in the service area. The current LOS is shown in **Table S-2**.

**Table S-2
Current Level of Service Calculation**

Current Square Feet	2007 day/night population	SF per Day/night population
24,176	69,183	0.3495

■ Forecasts for Service Area

FUTURE DEMAND

The County has decided to adopt a level of service for Sheriff's Office facilities based on the addition of a specific amount of facility space needed to serve the county to the year 2015. The County plans to add 248 inmate beds (19,046 square feet) to the current inventory of detention space.⁹ In **Table S-3** the future LOS resulting from this planned addition is calculated. The additional facility space is added to the current inventory to produce a total figure that will serve the future population. The LOS is calculated for that year (2015), and then applied to the current (2007) population in order to calculate a comparison between the current demand and current inventory. Under this LOS there is currently an existing deficiency in facility space (13,147 square feet). The identification of an existing deficiency is important since the cost to remedy that deficiency cannot be met with impact fees.

**Table S-3
Adopted Level of Service Calculation**

Existing Square Feet	24,176
Square Feet to Be Added*	19,046
Total Square Feet (2015)	<u>43,222</u>
Total Square Feet (2015)	43,222
Day/night population in 2015	<u>80,118</u>
Square Feet/day/night population	0.539484
Square Feet/day/night population	0.539484
Service Population in 2007	<u>69,183</u>
Current Demand in Square Footage	37,323
Current Demand in Square Feet	37,323
Existing Square Feet	<u>24,176</u>
Existing Deficiency (Square Feet)	(13,147)

*Figure is based on the addition of 248 inmate beds, as recommended by the Georgia Sheriffs' Association *Needs Assessment* of September, 2006, and at the current ratio of 76.8 square feet of facility space per bed.

In **Table S-4** the adopted level of service, based on the LOS calculated in Table S-3, is applied to future growth. The 'day/night population increase' figure is calculated from Table P-5. The additional number of forecasted day/night population to the year 2030 is multiplied by the adopted level of service to produce the future demand figure. 13,481 square feet will be needed in order to serve new growth, but because there is an existing deficiency of 13,147 square feet, a total of 26,628 square feet will be required to serve the current and future day/night population of the county.

⁹ Plans based on the September, 2006 Needs Assessment prepared by the Georgia Sheriff's Association.

**Table S-4
Future Demand Calculation**

SF per Day/night population	Day/night Pop Increase (2007-30)	SF Demanded by New Growth
0.5395	24,988	13,481
Existing Deficiency		(13,147)
Total SF Needed		26,628

As noted earlier, at least one future project is contemplated to meet future demand by 2015. **Table S-5** presents the annual forecasted square footage demand, accompanied by proposed facility projects. These projects could be reconfigured to be a series of projects; in the end, 13,481 square feet of new facility space is impact fee eligible.

**Table S-5
Future Facility Projects**

Year	Day/night Pop Increase	SF Demanded (annual)	Running Total: SF Demanded*	Project	Square Footage*
2007	0	0	13,147		(13,147)
2008	1,689	911	14,058		
2009	1,723	929	14,987		
2010	1,756	947	15,935		
2011	1,132	611	16,545		
2012	1,142	616	17,162		
2013	1,152	622	17,783		
2014	1,167	629	18,413		
2015	1,175	634	19,046	Expansion	19,046
2016	979	528	19,575		
2017	986	532	20,107		
2018	995	537	20,643		
2019	1,000	539	21,183		
2020	1,005	542	21,725		
2021	929	501	22,226		
2022	938	506	22,732		
2023	940	507	23,239		
2024	943	509	23,747	Expansion	20,729
2025	953	514	24,262		
2026	954	515	24,776		
2027	961	518	25,295		
2028	966	521	25,816		
2029	973	525	26,341		
2030	532	287	26,628		
Total New Square Footage:					26,628

*Reflects current deficiency.

FUTURE COSTS

Future cost to meet the square footage demanded by current and new growth to 2030 are shown in **Table S-6**. Project cost estimate is based on comparable facility costs. All costs are shown in current (2007) dollars. A large portion of the first project is not impact fee eligible since it is required to meet the existing deficiency.

**Table S-6
Project Costs to Meet Future Demand**

Year	Project	Square Feet	Cost*	% for New Growth	New Growth Cost
2015	Expansion	19,046	\$3,542,630	30.97%	\$1,097,303
2024	Expansion	20,729	\$3,855,594	100.00%	\$3,855,463
			\$7,398,224		\$4,952,766

*Cost based on estimates for comparable facilities.

Table S-7 summarizes the combined costs to provide the adopted level of service to the future population. In addition to the system improvement costs for facility space, through impact fee collections the County will recoup the cost of preparing the Capital Improvements Element.¹⁰ The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff's Office, EMA, roads and parks) to produce an amount that is applied to each public facility category's funding responsibility (\$76,400 / 7 = \$10,914). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

¹⁰ DIFA specifies that the County may collect fees for "expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element".

**Table S-7
Total Costs to Serve New Growth**

Description	Total
New Facilities	\$4,952,766
CIE Preparation*	\$10,914
Total New Growth Cost	\$4,963,680
*One-seventh of the total cost to prepare the Capital Improvements Element.	

■ Gross Impact Cost Calculation

The gross impact cost per person is calculated in **Table S-8**. The 'costs attributable to new growth' figure is the combination of the eligible project costs from the preceding table. This impact cost is not an "impact fee." In calculating an impact fee, the cost must be reduced to the extent that new growth and development will pay future taxes toward financing the improvements, in order to avoid double taxation.

**Table S-8
Impact Cost Calculation**

Gross Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Gross Impact COST per Person
\$4,963,680	24,988	\$198.6394

■ Credit Calculation

There is one credit calculation that is carried out for this public facility category—property tax contributions. In **Table S-9** the anticipated property tax contribution from new growth towards the cost to complete future capital facility projects is calculated. The tax base information is taken from Table P-8, and the annual funding requirement is drawn from Table S-6. The funding requirement for facility space is the portion of the capital projects that are not impact fee eligible at this time (the square footage required to meet the existing deficiency and the excess capacity in the second project); this can reasonably be assumed to be funded through the general fund. The millage rate is simply the rate required to meet the annual funding requirement with the given tax digest value. The contribution from new growth is the millage rate multiplied by the total added value shown in Table P-6. (Total added

value is used, rather than just residential added value, since the impact fee for Sheriff's Office services will be levied against both residential and nonresidential growth.)

**Table S-9
New Growth Contribution Through Property Taxes
2007 - 2030**

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$0	0.00000	\$113,257,808	\$0
2009	\$1,260,741,178	\$0	0.00000	\$171,768,321	\$0
2010	\$1,320,474,614	\$0	0.00000	\$231,501,757	\$0
2011	\$1,375,677,191	\$0	0.00000	\$286,704,334	\$0
2012	\$1,431,904,065	\$0	0.00000	\$342,931,208	\$0
2013	\$1,489,141,888	\$0	0.00000	\$400,169,031	\$0
2014	\$1,547,609,211	\$0	0.00000	\$458,636,354	\$0
2015	\$1,607,062,666	\$2,445,328	1.52161	\$518,089,809	\$788,332
2016	\$1,662,528,943	\$0	0.00000	\$573,556,086	\$0
2017	\$1,718,912,144	\$0	0.00000	\$629,939,287	\$0
2018	\$1,776,347,993	\$0	0.00000	\$687,375,136	\$0
2019	\$1,834,664,285	\$0	0.00000	\$745,691,428	\$0
2020	\$1,893,920,540	\$0	0.00000	\$804,947,683	\$0
2021	\$1,949,568,333	\$0	0.00000	\$860,595,476	\$0
2022	\$2,006,200,236	\$0	0.00000	\$917,227,379	\$0
2023	\$2,063,562,812	\$0	0.00000	\$974,589,955	\$0
2024	\$2,121,711,313	\$0	0.00000	\$1,032,738,456	\$0
2025	\$2,180,932,598	\$0	0.00000	\$1,091,959,741	\$0
2026	\$2,240,897,126	\$0	0.00000	\$1,151,924,269	\$0
2027	\$2,301,815,342	\$0	0.00000	\$1,212,842,485	\$0
2028	\$2,363,666,768	\$0	0.00000	\$1,274,693,911	\$0
2029	\$2,426,546,916	\$0	0.00000	\$1,337,574,059	\$0
2030	\$2,467,941,564	\$0	0.00000	\$1,378,968,707	\$0
Total New Growth Contribution					\$788,332

*Running Total; Tax digest information taken from Table P-8.

**New growth added value figures from Table P-6.

■ Net Impact Cost Calculation

In calculating the net impact cost, the applicable credit for future property tax contributions is subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. Based on the calculation in Table S-9, a credit of \$788,332 is shown in the first part of **Table S-10**. Using the net cost figure, the net impact cost per person is calculated, based on the increase in day/night population between 2007 and 2030.

**Table S-10
Net Impact Cost Calculation**

Total Eligible Project Costs:		\$4,963,680
Less New Growth Contribution		(\$788,332)
		= NET Project Costs: \$4,175,348
NET Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Net Impact COST per Person
\$4,175,348	24,988	\$167.0914

A final calculation, shown in **Table S-11**, is necessary in order to fairly distribute the portion of project costs that are attributable to residential growth. Under the methodology followed here, this is only required in public facility categories that serve both residential and nonresidential populations. (Dwelling units are already the level of service unit of measure for the library and parks & recreation categories.) Since it is anticipated that the average household size will change over time—it is expected to decrease, based on forecasts—a constant fee based on the number of persons per dwelling unit would be both unfair and impractical. Instead, the portion of project costs that is attributable to new residential growth is calculated and assigned to the anticipated dwelling unit increase. This is accomplished by first identifying the percentage of total service area population increase made up by new residents. This percentage is then applied to the 'Costs Attributable to New Growth' figure to produce a 'Costs Attributable to New Residential Growth' figure. Finally, the 'Costs Attributable to New Residential Growth' is divided by the number of new dwelling units for that service population to produce a 'per dwelling unit' net impact fee.

**Table S-11
Calculation of Dwelling Unit Fee**

Service Population Increase (2007-30)	Residential Population Increase (2007-30)	Residential Increase as % of Total Increase	Net Cost Attributable to New Growth	Costs Attributable to New Residential Growth	New Dwelling Units (2007-30)*	Net Impact FEE per Dwelling Unit
24,988	16,859	67.47%	\$ 4,175,348	\$ 2,817,061	13,643	\$206.4772

*The number of new dwelling units in the service area.

■ **Net Fee Schedule**

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the Sheriff's Office public facility category, based on the calculations carried out in this section. Sheriff's Office impact fees are collected from residential and nonresidential development.

CAMDEN COUNTY SHERIFF'S OFFICE NET IMPACT FEE SCHEDULE

Net Non-Residential per Capita Impact Cost: **\$167.09**

Employee data is derived from ITE's Traffic Generation Manual, 6th Ed.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Port and Terminal (000-099)</i>				
30	Truck Terminal	11.72	acres	\$1,957.77
<i>Industrial/Agricultural (100-199)</i>				
110	General Light Industrial	2.31	1000 sq. ft.	\$385.64
120	General Heavy Industrial	1.83	1000 sq. ft.	\$305.66
140	Manufacturing	1.82	1000 sq. ft.	\$303.95
150	Warehousing	1.28	1000 sq. ft.	\$213.05
151	Mini-Warehouse	0.04	1000 sq. ft.	\$7.42
152	High-Cube Warehouse	0.18	1000 sq. ft.	\$30.38
<i>Residential (200-299)</i>				
210	Single-Family Detached Housing	n/a	dwelling	\$206.48
220	Apartment	n/a	dwelling	\$206.48
230	Residential Condominium/Townhouse	n/a	dwelling	\$206.48
<i>Lodging (300-399)</i>				
310	Hotel	0.62	room	\$103.94
311	All Suites Hotel	0.71	room	\$118.63
312	Business Hotel	0.10	room	\$16.72
320	Motel	0.71	room	\$118.83
<i>Recreational (400-499)</i>				
416	Campground/Recreational Vehicle Park	0.07	camp sites	\$11.20
430	Golf Course	0.25	acres	\$41.04
435	Multipurpose Recreational Facility	0.50	acres	\$83.55
443	Movie Theater	1.50	1000 sq. ft.	\$250.25
460	Arena	3.33	acres	\$556.92
480	Amusement Park	9.09	acres	\$1,519.67
491	Tennis Courts	0.24	acres	\$40.75
492	Racquet Club	0.36	1000 sq. ft.	\$60.91
494	Bowling Alley	1.00	1000 sq. ft.	\$167.09
495	Recreational Community Center	0.84	1000 sq. ft.	\$140.30
<i>Institutional (500-599)</i>				
521	Private School (K-12)	8.09	1000 sq. ft.	\$1,351.47
560	Church/Synagogue	0.52	1000 sq. ft.	\$86.05
565	Day Care Center	2.54	1000 sq. ft.	\$424.61
566	Cemetery	0.08	acres	\$13.61
591	Lodge/Fraternal Organization	1.00	employee	\$167.09
<i>Medical (600-699)</i>				
610	Hospital	3.25	1000 sq. ft.	\$542.32
620	Nursing Home	0.65	bed	\$108.22
630	Clinic	1.00	employee	\$167.09

Sheriff's Office Impact Fee Schedule continued.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Office (700-799)</i>				
710	General Office Building	3.32	1000 sq. ft.	\$554.12
714	Corporate Headquarters Building	3.40	1000 sq. ft.	\$568.26
715	Single-Tenant Office Building	3.20	1000 sq. ft.	\$534.05
720	Medical-Dental Office Building	4.05	1000 sq. ft.	\$677.55
760	Research and Development Center	2.93	1000 sq. ft.	\$489.21
<i>Retail (800-899)</i>				
812	Building Materials and Lumber Store	1.47	1000 sq. ft.	\$245.66
813	Free-Standing Discount Superstore	0.96	1000 sq. ft.	\$160.41
814	Specialty Retail Center	1.82	1000 sq. ft.	\$303.92
815	Free-Standing Discount Store	1.96	1000 sq. ft.	\$328.10
816	Hardware/Paint Store	0.96	1000 sq. ft.	\$161.06
817	Nursery (Garden Center)	1.63	1000 sq. ft.	\$272.42
818	Nursery (Wholesale)	1.67	1000 sq. ft.	\$278.49
820	Shopping Center	1.67	1000 sq. ft.	\$279.04
823	Factory Outlet Center	1.67	1000 sq. ft.	\$279.04
831	Quality Restaurant	7.46	1000 sq. ft.	\$1,246.50
832	High-Turnover (Sit-Down) Restaurant	7.46	1000 sq. ft.	\$1,246.50
834	Fast-Food Restaurant	10.90	1000 sq. ft.	\$1,821.30
837	Quick Lubrication Vehicle Shop	2.10	service bay	\$350.89
840	Auto-Care Center	1.43	1000 sq. ft.	\$238.94
841	New Car Sales	1.77	1000 sq. ft.	\$296.40
843	Auto Parts Store	0.96	1000 sq. ft.	\$160.41
847	Self-Service Car Wash	0.20	stall	\$33.42
848	Tire Store	1.28	1000 sq. ft.	\$213.88
849	Wholesale Tire Store	1.28	1000 sq. ft.	\$213.88
850	Supermarket	1.27	1000 sq. ft.	\$212.17
851	Convenience Market (Open 24 Hours)	1.80	1000 sq. ft.	\$300.76
852	Convenience Market (Open 15-16 Hours)	1.75	1000 sq. ft.	\$292.41
853	Convenience Market with Gasoline Pumps	1.80	1000 sq. ft.	\$300.76
860	Wholesale Market	0.82	1000 sq. ft.	\$136.97
861	Discount Club	1.30	1000 sq. ft.	\$216.84
862	Home Improvement Superstore	0.96	1000 sq. ft.	\$160.41
863	Electronics Superstore	0.96	1000 sq. ft.	\$160.41
870	Apparel Store	1.67	1000 sq. ft.	\$279.04
881	Pharmacy/Drugstore	1.67	1000 sq. ft.	\$279.04
890	Furniture Store	0.42	1000 sq. ft.	\$69.36
<i>Services (900-999)</i>				
912	Drive-in Bank	3.64	1000 sq. ft.	\$608.80

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Emergency Management Agency

■ Introduction

The Camden County the Emergency Management Agency (EMA) provides emergency management services throughout the county. The EMA operates a single facility—the emergency operations center.

■ Service Area

The entire county is considered a single service area for the provision of emergency management services because all residents and employees in the county have equal access to the benefits of the program.

■ Level of Service

The year 2007 level of service is determined by an inventory of the square footage used by the EMA. Statistics are shown in **Table E-1**.

Table E-1
Current Inventory of EOC Facility

Facility	Square Feet
Emergency Operations Center	4,500

The level of service for emergency management services in Camden County is measured in terms of square footage per day/night population in the service area. Day/night population is used as a measure in that the EMA provides a set of services to both residences and businesses in the service area. The year 2007 LOS is shown in **Table E-2**.

Table E-2
Current Level of Service Calculation

Current Square Feet	2007 day/night Population	SF per Day/night Population
4,500	69,183	0.0650

■ Forecasts for Service Area

FUTURE DEMAND

The County has adopted a LOS based on the current level of service. In **Table E-3** the adopted level of service, based on the LOS calculated in Table E-2, is applied to future growth. The 'day/night population increase' figure is calculated from Table P-5. The additional number of forecasted day/night population to the year 2030 is multiplied by the adopted level of service to produce the future demand figure. There is no existing deficiency.

Table E-3
Future Demand Calculation

SF per Day/night Population	Day/night Pop Increase (2007-30)	SF Demanded by New Growth
0.0650	24,988	1,625

A future project is contemplated to meet future demand. **Table E-4** presents the annual forecasted square footage demand, accompanied by a proposed facility expansion project. This project could be reconfigured; 1,625 square feet are ultimately impact fee eligible.

**Table E-4
Future EMA Facility Projects**

Year	Day/night Pop Increase	SF Demanded (annual)	Running Total: SF Demanded	Project	New Square Footage
2007	0	0.0			
2008	1,689	109.8	110		
2009	1,723	112.1	222		
2010	1,756	114.2	336		
2011	1,132	73.6	410		
2012	1,142	74.3	484		
2013	1,152	74.9	559		
2014	1,167	75.9	635		
2015	1,175	76.4	711		
2016	979	63.7	775		
2017	986	64.1	839		
2018	995	64.7	904		
2019	1,000	65.0	969	Expansion	1,625
2020	1,005	65.4	1,034		
2021	929	60.4	1,095		
2022	938	61.0	1,156		
2023	940	61.1	1,217		
2024	943	61.3	1,278		
2025	953	62.0	1,340		
2026	954	62.1	1,402		
2027	961	62.5	1,465		
2028	966	62.8	1,527		
2029	973	63.3	1,591		
2030	532	34.6	1,625		
Total to Meet New Growth Demand:					1,625

FUTURE COSTS

Future costs to meet the square footage demanded by new growth to 2030 are shown in **Table E-5**. Estimated project cost is based on comparable facilities. All costs are shown in current (2007) dollars.

Table E-5
Project Costs to Meet Future Demand

Year	Project	Square Feet	Cost*	% for New Growth	New Growth Cost
2018	Expansion	1,625	\$300,695	100.00%	\$300,695

*Estimated construction cost is based on \$185 per square foot.

■ Net Impact Cost Calculation

In calculating the net impact cost, any applicable credits for future property tax contributions are subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. Since there is no non-eligible portion of the planned project, there is no tax credit in this category. **Table E-6** presents the calculation of the net impact cost for the EMA category. The eligible project costs from Table E-5 are added to the 'CIE preparation' cost¹¹ to produce a total net cost.

The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff's Office, EMA, roads and parks) to produce an amount that is applied to each public facility category's funding responsibility ($\$76,400 / 7 = \$10,914$). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

Using the net cost figure, the net impact cost per person is calculated, based on the increase in day/night population between 2007 and 2030.

¹¹ DIFA specifies that the County may collect fees for "expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element".

**Table E-6
Net Impact Cost Calculation**

Total Eligible Project Costs:		\$300,695
CIE Preparation*:	\$	10,914
		= NET Project Costs: \$311,609
NET Costs Attributable to New Growth	Day/night Pop Increase (2007-30)	Net Impact COST per Person
\$311,609	24,988	\$12.4701
<p>*One-seventh of the total cost to prepare the Capital Improvements Element.</p>		

A final calculation, shown in **Table E-7**, is necessary in order to fairly distribute the portion of project costs that are attributable to residential growth. Under the methodology followed here, this is only required in public facility categories that serve both residential and nonresidential populations. (Dwelling units are already the level of service unit of measure for the library and parks & recreation categories.) Since it is anticipated that the average household size will change over time—it is expected to decrease, based on forecasts—a constant fee based on the number of persons per dwelling unit would be both unfair and impractical. Instead, the portion of project costs that is attributable to new residential growth is calculated and assigned to the anticipated dwelling unit increase. This is accomplished by first identifying the percentage of total service area population increase made up by new residents. This percentage is then applied to the 'Costs Attributable to New Growth' figure to produce a 'Costs Attributable to New Residential Growth' figure. Finally, the 'Costs Attributable to New Residential Growth' is divided by the number of new dwelling units for that service population to produce a 'per dwelling unit' net impact fee.

**Table E-7
Calculation of Dwelling Unit Fee**

Service Population Increase (2007-30)	Residential Population Increase (2007-30)	Residential Increase as % of Total Increase	Net Cost Attributable to New Growth	Costs Attributable to New Residential Growth	New Dwelling Units (2007-30)*	Net Impact FEE per Dwelling Unit
24,988	16,859	67.47%	\$311,609	\$ 210,239	13,643	\$15.4095

*The number of new dwelling units in the service area.

■ Net Fee Schedule

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the EMA public facility category, based on the calculations carried out in this section. EMA impact fees are collected from residential and nonresidential development.

CAMDEN COUNTY EMA FACILITY NET IMPACT FEE SCHEDULE

Non-Residential per Capita Impact Cost: \$12.47

Employee data is derived from ITE's Traffic Generation Manual, 6th Ed.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Port and Terminal (000-099)</i>				
030	Truck Terminal	11.72	acres	\$146.11
<i>Industrial/Agricultural (100-199)</i>				
110	General Light Industrial	2.31	1000 sq. ft.	\$28.78
120	General Heavy Industrial	1.83	1000 sq. ft.	\$22.81
140	Manufacturing	1.82	1000 sq. ft.	\$22.68
150	Warehousing	1.28	1000 sq. ft.	\$15.90
151	Mini-Warehouse	0.04	1000 sq. ft.	\$0.55
152	High-Cube Warehouse	0.18	1000 sq. ft.	\$2.27
<i>Residential (200-299)</i>				
210	Single-Family Detached Housing	n/a	dwelling	\$15.41
220	Apartment	n/a	dwelling	\$15.41
230	Residential Condominium/Townhouse	n/a	dwelling	\$15.41
<i>Lodging (300-399)</i>				
310	Hotel	0.62	room	\$7.76
311	All Suites Hotel	0.71	room	\$8.85
312	Business Hotel	0.10	room	\$1.25
320	Motel	0.71	room	\$8.87
<i>Recreational (400-499)</i>				
416	Campground/Recreational Vehicle Park	0.07	camp sites	\$0.84
430	Golf Course	0.25	acres	\$3.06
435	Multipurpose Recreational Facility	0.50	acres	\$6.24
443	Movie Theater	1.50	1000 sq. ft.	\$18.68
460	Arena	3.33	acres	\$41.56
480	Amusement Park	9.09	acres	\$113.41
491	Tennis Courts	0.24	acres	\$3.04
492	Racquet Club	0.36	1000 sq. ft.	\$4.55
494	Bowling Alley	1.00	1000 sq. ft.	\$12.47
495	Recreational Community Center	0.84	1000 sq. ft.	\$10.47
<i>Institutional (500-599)</i>				
521	Private School (K-12)	8.09	1000 sq. ft.	\$100.86
560	Church/Synagogue	0.52	1000 sq. ft.	\$6.42
565	Day Care Center	2.54	1000 sq. ft.	\$31.69
566	Cemetery	0.08	acres	\$1.02
591	Lodge/Fraternal Organization	1.00	employee	\$12.47
<i>Medical (600-699)</i>				
610	Hospital	3.25	1000 sq. ft.	\$40.47
620	Nursing Home	0.65	bed	\$8.08
630	Clinic	1.00	employee	\$12.47

EMA Impact Fee Schedule continued.

CODE	LAND USE	Employees	Unit of Measure	Fee per Unit
<i>Office (700-799)</i>				
710	General Office Building	3.32	1000 sq. ft.	\$41.35
714	Corporate Headquarters Building	3.40	1000 sq. ft.	\$42.41
715	Single-Tenant Office Building	3.20	1000 sq. ft.	\$39.86
720	Medical-Dental Office Building	4.05	1000 sq. ft.	\$50.57
760	Research and Development Center	2.93	1000 sq. ft.	\$36.51
<i>Retail (800-899)</i>				
812	Building Materials and Lumber Store	1.47	1000 sq. ft.	\$18.33
813	Free-Standing Discount Superstore	0.96	1000 sq. ft.	\$11.97
814	Specialty Retail Center	1.82	1000 sq. ft.	\$22.68
815	Free-Standing Discount Store	1.96	1000 sq. ft.	\$24.49
816	Hardware/Paint Store	0.96	1000 sq. ft.	\$12.02
817	Nursery (Garden Center)	1.63	1000 sq. ft.	\$20.33
818	Nursery (Wholesale)	1.67	1000 sq. ft.	\$20.78
820	Shopping Center	1.67	1000 sq. ft.	\$20.83
823	Factory Outlet Center	1.67	1000 sq. ft.	\$20.83
831	Quality Restaurant	7.46	1000 sq. ft.	\$93.03
832	High-Turnover (Sit-Down) Restaurant	7.46	1000 sq. ft.	\$93.03
834	Fast-Food Restaurant	10.90	1000 sq. ft.	\$135.92
837	Quick Lubrication Vehicle Shop	2.10	service bay	\$26.19
840	Auto-Care center	1.43	1000 sq. ft.	\$17.83
841	New Car Sales	1.77	1000 sq. ft.	\$22.12
843	Auto Parts Store	0.96	1000 sq. ft.	\$11.97
847	Self-Service Car Wash	0.20	stall	\$2.49
848	Tire Store	1.28	1000 sq. ft.	\$15.96
849	Wholesale Tire Store	1.28	1000 sq. ft.	\$15.96
850	Supermarket	1.27	1000 sq. ft.	\$15.83
851	Convenience Market (Open 24 Hours)	1.80	1000 sq. ft.	\$22.45
852	Convenience Market (Open 15-16 Hours)	1.75	1000 sq. ft.	\$21.82
853	Convenience Market with Gasoline Pumps	1.80	1000 sq. ft.	\$22.45
860	Wholesale Market	0.82	1000 sq. ft.	\$10.22
861	Discount Club	1.30	1000 sq. ft.	\$16.18
862	Home Improvement Superstore	0.96	1000 sq. ft.	\$11.97
863	Electronics Superstore	0.96	1000 sq. ft.	\$11.97
870	Apparel Store	1.67	1000 sq. ft.	\$20.83
881	Pharmacy/Drugstore	1.67	1000 sq. ft.	\$20.83
890	Furniture Store	0.42	1000 sq. ft.	\$5.18
<i>Services (900-999)</i>				
912	Drive-in Bank	3.64	1000 sq. ft.	\$45.43

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Parks and Recreation Services

■ Introduction

Public recreational opportunities are available in Camden County through a number of parks facilities operated by the County. Demand for recreational facilities is almost exclusively related to the county's resident population. Businesses make some incidental use of public parks for office events, company softball leagues, etc., but the use is minimal compared to that of the families and individuals who live in the county. Thus, the parks and recreation impact fee is limited to future residential growth.

■ Service Area

The county park system operates as part of a county-wide system of parks that includes municipal and state facilities. Parks and recreational facilities are made available to the county's population without regard to the political jurisdiction within which the resident lives. In addition, the facilities are provided equally to all residents, and often used on the basis of the programs available, as opposed to proximity of the facility. For instance, children active in the little leagues play games at various locations throughout the county, based on scheduling rather than geography. Other programs are located only at certain centralized facilities, to which any Camden County resident can come. As a general rule, parks facilities are located throughout the county, and future facilities will continue to be located around the county so that all residents will have recreational opportunities available on an equal basis. Thus, the entire county is considered a single service area for parks & recreation.

Table PR-1
Inventory of Park Acres
County Parks and Facilities

Facility	Acres
Browntown Wilderness Park	21.7
Temple Landing Boat Ramp	3.3
County Recreation Complex	33.7
County PSA Soccer Complex	14.0
McIntosh Sugar Mill Park	36.0
Point Peter Pond Park	9.0
Harriett's Bluff Community Park	21.0
Harriett's Bluff Boat Ramp	0.8
Tarboro Park	17.0
Maple Ford Park	40.0
White Oak Boat Ramp	1.5
	198.0

■ **Level of Service**

Table PR-1 provides an inventory of the acreage of parks under the control of the County in 2007. This total acreage of developed parks is equivalent to 9.72 acres per 1,000 dwelling units. The calculation of year 2000 parks acreage level of service is shown in **Table PR-2**. In addition to park land, the County operates a variety of developed components such as ball fields, boat ramps and tennis courts. An inventory of these components is also included in Table PR-2, as well as a calculation of the current level of service for each component type. Note that other types of components may exist now or in the future in the county; this listing is not exhaustive, but includes all component types being included in the impact fee program.

There are no existing deficiencies in parks acreage or developed components.

**Table PR-2
Acreage Level of Service Calculation**

Total Park Acreage	2007 Dwelling Units	AC/1,000 Dwelling Units
198.0	20,369	9.72

Component Type	Current Inventory (2007)	LOS per 1,000 Dwelling Units
Ball Fields	6	0.295
Basketball Court	4	0.196
Boat Ramp	3	0.147
Fishing Pond	2	0.098
Football Field	1	0.049
Indoor Courts	2	0.098
Multi-use Fields	1	0.049
Pavilions/Shelters	4	0.196
Playgrounds	2	0.098
Pool	1	0.049
Racquetball Ct.	2	0.098
Running Track	1	0.049
Soccer Fields	8	0.393
Tennis Courts	2	0.098
Trails*	2	0.098
Volleyball Courts	1	0.049

*Includes walking paths and nature trails.

■ **Forecasts for Service Area**

FUTURE DEMAND

The County has adopted a level of service standard for parks acreage and developed components based on the current LOS for parks acres and developed components. **Table PR-3** shows the future demand in parks acreage and components based on the adopted LOS standard for parks acreage and developed components. The increase in dwelling units between 2007 and 2030 is multiplied by the level of service standard to produce the future demand. The 'new dwelling units' figure is taken from Table P-5.

**Table PR-3
Future Demand Calculation**

AC/1,000 Dwelling Units	Number of New Dwelling Units (2007-30)	Acres Demanded by New Growth
9.72	13,643	132.6

Adopted LOS per 1,000 Dwelling Units	New Components Demanded (2007-2030)	
0.295	4.0	Ball Fields
0.196	2.7	Basketball Court
0.147	2.0	Boat Ramp
0.098	1.3	Fishing Pond
0.049	0.7	Football Field
0.098	1.3	Indoor Courts
0.049	0.7	Multi-use Fields
0.196	2.7	Pavilions/Shelters
0.098	1.3	Playgrounds
0.049	0.7	Pool
0.098	1.3	Racquetball Ct.
0.049	0.7	Running Track
0.393	5.4	Soccer Fields
0.098	1.3	Tennis Courts
0.098	1.3	Trails*
0.049	0.7	Volleyball Courts

*Includes walking paths and nature trails.

Table PR-4 presents a schedule of future park acreage demand, and projects to meet that demand, based on the adopted LOS. While the specific land acquisition projects may be re-configured over time, 132.6 new acres are ultimately impact fee eligible.

**Table PR-4
Future Park Land Acquisition**

Year	New Dwelling Units	AC Demanded (annual)	Running Total: AC Demanded	Project	New Acres
2007	0	0			
2008	591	5.7	5.7		
2009	607	5.9	11.6		
2010	624	6.1	17.7		
2011	563	5.5	23.2		
2012	576	5.6	28.8		
2013	591	5.7	34.5		
2014	605	5.9	40.4		
2015	620	6.0	46.4		
2016	566	5.5	51.9	New Park A	50.0
2017	578	5.6	57.5		
2018	591	5.7	63.3		
2019	604	5.9	69.2		
2020	617	6.0	75.1		
2021	568	5.5	80.7		
2022	579	5.6	86.3		
2023	591	5.7	92.0		
2024	602	5.9	97.9		
2025	614	6.0	103.9	New Park B	50.0
2026	626	6.1	110.0		
2027	639	6.2	116.2		
2028	651	6.3	122.5		
2029	664	6.5	128.9		
2030	375	3.6	132.6	New Park C	32.6
Total to Meet New Growth Demand:					132.6

FUTURE COSTS

Table PR-5 is a listing of the future capital projects costs for the developed components required in order to maintain the adopted level of service standards. The 'units to be added' figures are drawn directly from Table PR-3, and rounded up to the next whole facility. As a result, some portions of these projects are not impact fee eligible since they provide excess capacity beyond that demanded by currently forecasted growth. This is because the County cannot construct a portion of a facility, but must provide developed components in 'whole' numbers. For example, new growth to 2030 requires 5.4 soccer fields in order to maintain the current LOS (see table PR-3). However, 6 soccer fields will have to be built, since 5 fields is not enough, and there is no such thing as 0.6 of a soccer field. So 6 soccer fields will be built, and 0.4 of a soccer field will be excess capacity that can be recouped through future impact fee collections from growth beyond 2030. Project cost estimates have been supplied by the County, or are based on comparable facilities where no current County estimate exists. All costs are shown in current (2007) dollars.

Table PR-5
Future Park Facility Costs

Facility Type	Units to be Added (2007-2030)	Cost per Unit*	Gross Cost	% for New Growth	Net Cost to New Growth
Ball Fields	4	\$341,000	\$1,364,000	100.00%	\$1,364,000
Basketball Court	3	\$42,000	\$126,000	90.00%	\$113,400
Boat Ramp	2	\$325,000	\$650,000	100.00%	\$650,000
Fishing Pond	2	\$500,000	\$1,000,000	65.00%	\$650,000
Football Field	1	\$462,000	\$462,000	70.00%	\$323,400
Indoor Courts	2	\$250,000	\$500,000	65.00%	\$325,000
Multi-use Fields	1	\$300,000	\$300,000	70.00%	\$210,000
Pavilions/Shelters	3	\$41,200	\$123,600	90.00%	\$111,240
Playgrounds	2	\$160,000	\$320,000	65.00%	\$208,000
Pool	1	\$2,000,000	\$2,000,000	70.00%	\$1,400,000
Racquetball Ct.	2	\$2,800	\$5,600	65.00%	\$3,640
Running Track	1	\$230,000	\$230,000	70.00%	\$161,000
Soccer Fields	6	\$455,000	\$2,730,000	90.00%	\$2,457,000
Tennis Courts	2	\$55,000	\$110,000	65.00%	\$71,500
Trails*	2	\$250,000	\$500,000	65.00%	\$325,000
Volleyball Courts	1	\$28,000	\$28,000	70.00%	\$19,600
			\$10,449,200		\$8,392,780

*Costs estimates are based on comparable facility costs.

Table PR-6 presents the estimated costs for the land acquisition projects. The cost estimate for land acquisition is based on comparable land acquisition costs (\$20,000 per acre). All costs are in current (2007) dollars.

**Table PR-6
Land Acquisition Costs**

Year	Project	Acres	Cost*	% for New Growth	New Growth Cost
2016	New Park A	50.0	\$1,000,000	100.00%	\$1,000,000
2025	New Park B	50.0	\$1,000,000	100.00%	\$1,000,000
2030	New Park C	32.6	\$652,000	100.00%	\$652,000
			\$2,652,000		\$2,652,000

*Estimated acquisition costs based on an average of \$20,000 per acre.

Table PR-7 summarizes the combined costs to provide the adopted level of service to the future population. In addition to the system improvement costs for park land and components, through impact fee collections the County will recoup the cost of preparing the Capital Improvements Element.¹² The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff’s Office, EMA, roads and parks) to produce an amount that is applied to each public facility category’s funding responsibility (\$76,400 / 7 = \$10,914). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

¹² DIFA specifies that the County may collect fees for “expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element”.

**Table PR-7
Total Costs to Serve New Growth**

Description	Total
Park Acres	\$2,652,000
Park Facilities	\$8,392,780
CIE Preparation*	\$10,914
Gross New Growth Cost	\$11,055,694

*One-seventh of the total cost to prepare the Capital Improvements Element.

■ Gross Impact Cost Calculation

The gross impact cost per person is calculated in **Table PR-8**. The 'total costs attributable to new growth figure' is the combination of the eligible project costs from the preceding table. This impact cost is not an "impact fee." In calculating an impact fee, the cost must be reduced to the extent that new growth and development will pay future taxes toward financing the improvements, in order to avoid double taxation.

**Table PR-8
Gross Impact Cost Calculation**

Costs Attributable to New Growth	New Dwelling Units (2007-30)	Gross Impact COST per Dwelling Unit
\$11,055,694	13,643	\$810.3297

■ Property Tax Credit Calculation

There is a property tax credit calculation that is carried out for this public facility category. In **Table PR-9** the anticipated property tax contribution from new growth towards the cost to complete future capital facility projects is calculated. The tax base information is taken from Table P-8, and the annual funding requirement is drawn from Table PR-5. The funding requirement for developed components is the portion of the capital projects that are not impact fee eligible at this time; here these are assumed to be funded through the general fund, rather than SPLOST. The non-eligible developed component costs have been annualized in Table PR-9. The millage rate is simply the rate required to meet the

annual funding requirement with the given tax digest value. The contribution from new growth is the millage rate multiplied by the residential added value shown in Table P-6. (Residential added value is used, rather than total added value, since the impact fee for park & recreation services will only be levied against residential growth.)

Table PR-9
New Growth Contribution Through Property Taxes
2007 - 2030

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	Residential Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$42,521,768	\$0
2008	\$1,202,230,665	\$89,410	0.07437	\$86,237,062	\$6,413
2009	\$1,260,741,178	\$89,410	0.07092	\$131,179,383	\$9,303
2010	\$1,320,474,614	\$89,410	0.06771	\$177,383,173	\$12,011
2011	\$1,375,677,191	\$89,410	0.06499	\$219,017,558	\$14,235
2012	\$1,431,904,065	\$89,410	0.06244	\$261,676,240	\$16,339
2013	\$1,489,141,888	\$89,410	0.06004	\$305,384,417	\$18,336
2014	\$1,547,609,211	\$89,410	0.05777	\$350,167,910	\$20,230
2015	\$1,607,062,666	\$89,410	0.05564	\$396,053,173	\$22,035
2016	\$1,662,528,943	\$89,410	0.05378	\$437,912,712	\$23,551
2017	\$1,718,912,144	\$89,410	0.05202	\$480,689,175	\$25,003
2018	\$1,776,347,993	\$89,410	0.05033	\$524,402,648	\$26,395
2019	\$1,834,664,285	\$89,410	0.04873	\$569,073,656	\$27,733
2020	\$1,893,920,540	\$89,410	0.04721	\$614,723,173	\$29,020
2021	\$1,949,568,333	\$89,410	0.04586	\$656,764,228	\$30,120
2022	\$2,006,200,236	\$89,410	0.04457	\$699,635,209	\$31,180
2023	\$2,063,562,812	\$89,410	0.04333	\$743,352,501	\$32,208
2024	\$2,121,711,313	\$89,410	0.04214	\$787,932,810	\$33,204
2025	\$2,180,932,598	\$89,410	0.04100	\$833,393,173	\$34,166
2026	\$2,240,897,126	\$89,410	0.03990	\$879,750,963	\$35,101
2027	\$2,301,815,342	\$89,410	0.03884	\$927,023,895	\$36,008
2028	\$2,363,666,768	\$89,410	0.03783	\$975,230,037	\$36,890
2029	\$2,426,546,916	\$89,410	0.03685	\$1,024,387,809	\$37,745
2030	\$2,467,941,564	\$89,410	0.03623	\$1,052,137,173	\$38,117
Total New Growth Contribution					\$595,343

*Running Total; Tax digest information taken from Table P-8.

**Residential value added figures from Table P-6.

■ Net Impact Cost Calculation

In calculating the net impact cost, the applicable credit for future tax contributions (from Table PR-9) is subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. This is shown in the first part of **Table PR-10**. Using the net cost figure, the net impact cost per dwelling unit is calculated, based on the increase in dwelling units between 2007 and 2030.

**Table PR-10
Net Impact Cost Calculation
Parks Acreage**

	Total Eligible Project Costs:	\$11,055,694
	Less New Growth Contribution	(\$595,343)
		= NET Project Costs: \$10,460,352
NET Costs Attributable to New Growth	New Dwelling Units (2007-30)	Net Impact COST per Dwelling Unit
\$10,460,352	13,643	\$766.6940

■ Net Fee Schedule

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the parks and recreation public facility category, based on the calculations carried out in this section. The total impact fee shown reflects the reductions for the credit based upon anticipated tax contributions from new development. Parks and recreation impact fees are collected from residential development only.

CAMDEN COUNTY PARKS AND RECREATION NET IMPACT FEE SCHEDULE

Net Impact Cost: **\$766.69**

CODE	LAND USE	Unit of Measure	Fee per Unit
<i>Residential (200-299)</i>			
210	Single-Family Detached Housing	dwelling	\$766.69
220	Apartment	dwelling	\$766.69
230	Residential Condominium/Townhouse	dwelling	\$766.69

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Road Improvements

■ Introduction

The information in this chapter is derived from, or taken directly from, the July 2006 *Kingsland Bypass Project Justification Report* and the January 2002 *Interchange Justification Report, I-95 at Horse Stamp Church Road*, as submitted to the Georgia Department of Transportation, as well as the July 2007 Georgia Dept. of Transportation Project Concept Report for the Kingsland Bypass project and the March 2006 Georgia Dept. of Transportation Project Concept Report for the Horse Stamp Church Road interchange project. Level of service calculations, as well as determination of need, are based on engineering carried out by the County; project cost estimates come from both the State and the County.

■ Service Area

The service area for these road projects is defined as the entire county. In that these road projects are recognized as providing primary—if not exclusive—capacity to properties within the county, the county has been adopted as the service area for the purpose of assessing impact fees. All new development within the county will be assessed the road impact fee, as calculated in this section. The road network within the county is considered in its entirety; improvements in any part of this portion of the network improve capacity, to some measurable extent, throughout the county.

■ Level of Service Standards

Level of service for roadways and intersections is measured on a 'letter grade' system that rates a road within a range of service from A to F. Level of service A is the best rating, representing unencumbered travel; level of service F is the worst rating, representing heavy congestion and long delays. This system is a means of relating the connection between speed and travel time, freedom to maneuver, traffic interruption, comfort, convenience and safety to the capacity that exists in a roadway. This refers to both a quantitative measure expressed as a service flow rate and an assigned qualitative measure describing parameters. *The Highway Capacity Manual, Special Report 209*, Transportation Research Board (1985), defines level of service A through F as having the following characteristics:

2. LOS A: free flow, excellent level of freedom and comfort;
3. LOS B: stable flow, decline in freedom to maneuver, desired speed is relatively unaffected;
4. LOS C: stable flow, but marks the beginning of users becoming affected by others, selection of speed and maneuvering becomes difficult, comfort declines at this level;
5. LOS D: high density, but stable flow, speed and freedom to maneuver are severely restricted, poor level of comfort, small increases in traffic flow will cause operational problems;
6. LOS E: at or near capacity level, speeds reduced to low but uniform level, maneuvering is extremely difficult, comfort level poor, frustration high, level unstable; and
7. LOS F: forced/breakdown of flow. The amount of traffic approaching a point exceeds the amount that can transverse the point. Queues form, stop & go. Arrival flow exceeds discharge flow.

The traffic volume that produces different level of service grades differs according to road type, size, signalization, topography, condition and access. Post-improvement LOS conditions are based on the County's calculations.

■ Proposed Level of Service

The adopted level of service is based on Level of Service "D" for arterials and major collector roads within the service area. This level of service is used to calculate existing deficiencies, and would be reflected in any projects that are less than 100% impact fee eligible.

■ Forecasts for Service Area

Two projects that provide road capacity intended to serve new growth to the year 2030 by road widening, new road construction or other capacity improvements have been identified by the County and are shown in **Table R-1**. This is not an inclusive list of all County road projects. Local share of the project costs as shown are estimated, based on the cost of right-of-way and utility relocation; final construction costs may vary.

Table R-1
Road Project and Estimated Cost

Project	Description	Total Cost	Local Cost
Kingsland Bypass	I-95 to King's Bay Road	\$39,844,637	\$11,005,845
Horse Stamp Church Rd.	Interchange at I-95	\$15,978,511	\$3,458,316
		\$55,823,147	\$14,464,161

Source: Total cost figure provided by the County Engineering Department; local cost estimates based on right-of-way and utility costs.

While the projects listed in Table R-1 add new capacity, any portion of either project that will meet an existing deficiency will reduce the net increase of capacity available to new growth and development. It is important to identify what portion of these projects goes toward meeting an existing deficiency in that this portion of the total project cost cannot be funded through impact fees. In **Table R-2** figures are given for the base year trip volume on the projects, as well as the base year capacity at LOS "D."¹³ These figures are presented as average annual daily trips (AADT).

Where the volume exceeds the capacity, a deficiency exists. According to data in the Project Concept Report for both projects, and based on trip capacity calculations, there are existing deficiencies at LOS "D" on both projects in their base year (2010). The base year is the year that project construction is expected to begin.

This final figure for each project in Table R-2 is the existing deficiency—the difference between the volume on the road, and the capacity of that road. The cost to remedy an existing deficiency is not impact fee eligible.

¹³ The capacity figures used in this and subsequent tables are drawn from the *Quality/Level of Service Handbook, State of Florida Department of Transportation, 2002*. Capacity figures are based on LOS "D" for "areas transitioning into urbanized areas or areas over 5,000 [pop] not in urbanized areas."

Table R-2
Current Road Capacity and Deficiencies

Project	Base Year Volume (AADT)	Base Year Capacity - LOS "D"	Base Year Existing Deficiency
Kingsland Bypass	18,100	15,500	2,600
Horse Stamp Church Rd.	14,220	13,600	620

Note: AADT is 'Average Annual Daily Trips.' Base year for both projects is 2010.

The next step in these calculations is to identify the net trip capacity added by each of the road improvement projects that is available to new growth. According to data in the *Justification Report* for each project, and LOS "D" capacity figures from the Florida DOT *Quality/Level of Service Handbook*, these roads will operate at better than LOS "D" following the completion of the project. The 'net added capacity' figures for each project are shown in **Table R-3**. In this table, the 'post improvement added capacity' is the capacity added for each road segment project, following completion. These added capacity figures are drawn from the Florida DOT *Quality/Level of Service Handbook*. The 'net added capacity' figure is the 'added capacity' figure less the 'existing deficiency' figure (from the previous table). The final calculation shown in this table is the identification of the portion of project costs that are attributable to new growth—the impact fee eligible project costs. This percentage is based on the 'net added capacity' figure as a percentage of the 'post improvement capacity' figure.

Table R-3
Post-Improvement Statistics

Project	Post- Improvement ADDED capacity	Existing Deficiency	Net ADDED Capacity	% Impact Fee Eligible
Kingsland Bypass	34,200	2,600	31,600	92.40%
Horse Stamp Church Rd.	29,300	620	28,680	97.88%
New Trip Capacity Added to Road Network:			60,280	

Some of this added volume will be due to current traffic that diverts from existing roads onto these segments, following the completion of the project. In addition, some of this volume may be “pass-through” traffic that does not originate or end in the County.¹⁴ Ultimately, this means that the County can expect to collect less than 100% of the eligible project costs.

FUTURE COSTS

Table R-4 presents a calculation of the impact fee eligible project costs for the road improvement projects from Table R-1. The total local cost for each project, from R-1, is multiplied by the ‘% impact fee eligible’ figure, from Table R-3, to produce the portion of local project costs that is impact fee eligible.

Table R-4
Eligible Cost Calculation

Project	Local Cost	% Impact Fee Eligible	Eligible Cost
Kingsland Bypass	\$11,005,845	92.40%	\$10,169,143
Horse Stamp Church Rd.	\$3,458,316	97.88%	\$3,385,136
	\$14,464,161		\$13,554,279

■ Gross Impact Cost Calculation

The gross impact cost per trip is calculated in **Table R-5**. The eligible project costs from Table R-4 are added to the ‘CIE preparation’ cost¹⁵ to produce a gross cost figure. The total cost to prepare the CIE (\$76,400) has been divided equally among the seven public facility categories being considered (library, fire protection, emergency medical services, Sheriff’s Office, EMA, roads and parks) to produce an amount that is applied to each public facility category’s funding responsibility ($\$76,400 / 7 = \$10,914$). The cost of the CIE preparation is wholly applicable to new growth since the demand for future services—the reason for the CIE preparation—is attributable to that same new growth.

Using the gross cost figure, the gross impact cost per trip is calculated, based on the increase in trip volume (from Table R-3). This impact cost is not an “impact fee.” In calculating an impact fee, the cost must be reduced to the extent that new growth and development will pay future taxes toward financing the improvements, in order to avoid double taxation.

¹⁴ A trip that originates at the military base, or an external trip that ends at the base, would not be considered to start or end “in the county” for the purposes of impact fee calculations, since the day/night population of the base is not included in the County’s calculations of levels of service, nor is there any practical way to collect impact fees from new growth on the base.

¹⁵ DIFA specifies that the County may collect fees for “expenses incurred for qualified staff or any qualified engineer, planner, architect, landscape architect, or financial consultant for preparing or updating the capital improvement element”.

**Table R-5
Impact COST Calculation**

Project Costs Attributable to New Growth		\$13,554,279
	CIE Preparation*	\$ 10,914
		<hr/>
Adjusted Eligible Project Costs		\$13,565,194
Gross Costs Attributable to New Growth	Capacity Added (trips)	Gross Impact COST per New Trip
<hr/>	<hr/>	<hr/>
\$13,565,194	60,280	\$225.0364
<hr/>		
*One-seventh of the total cost to prepare the Capital Improvements Element.		
<hr/>		

■ Property Tax Credit Calculation

There is a property tax credit calculation that is carried out for this public facility category. In **Table R-6** the anticipated property tax contribution from new growth towards the cost to complete future capital facility projects is calculated. The tax base information is taken from Table P-8, and the annual funding requirement is drawn from Table R-4 (the project costs that are not impact fee eligible). The funding requirement for road projects is the portion of the capital projects that are not impact fee eligible at this time; here these are assumed to be funded through the general fund, rather than SPLOST. The non-eligible costs have been assigned to specific years in Table R-6. The millage rate is simply the rate required to meet the annual funding requirement with the given tax digest value. The contribution from new growth is the millage rate multiplied by the total added value shown in Table P-6.

Table R-6
New Growth Contribution Through Property Taxes
2006 - 2026

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$0	0.00000	\$113,257,808	\$0
2009	\$1,260,741,178	\$0	0.00000	\$171,768,321	\$0
2010	\$1,320,474,614	\$0	0.00000	\$231,501,757	\$0
2011	\$1,375,677,191	\$836,702	0.60821	\$286,704,334	\$174,377
2012	\$1,431,904,065	\$73,179	0.05111	\$342,931,208	\$17,526
2013	\$1,489,141,888	\$0	0.00000	\$400,169,031	\$0
2014	\$1,547,609,211	\$0	0.00000	\$458,636,354	\$0
2015	\$1,607,062,666	\$0	0.00000	\$518,089,809	\$0
2016	\$1,662,528,943	\$0	0.00000	\$573,556,086	\$0
2017	\$1,718,912,144	\$0	0.00000	\$629,939,287	\$0
2018	\$1,776,347,993	\$0	0.00000	\$687,375,136	\$0
2019	\$1,834,664,285	\$0	0.00000	\$745,691,428	\$0
2020	\$1,893,920,540	\$0	0.00000	\$804,947,683	\$0
2021	\$1,949,568,333	\$0	0.00000	\$860,595,476	\$0
2022	\$2,006,200,236	\$0	0.00000	\$917,227,379	\$0
2023	\$2,063,562,812	\$0	0.00000	\$974,589,955	\$0
2024	\$2,121,711,313	\$0	0.00000	\$1,032,738,456	\$0
2025	\$2,180,932,598	\$0	0.00000	\$1,091,959,741	\$0
2026	\$2,240,897,126	\$0	0.00000	\$1,151,924,269	\$0
2027	\$2,301,815,342	\$0	0.00000	\$1,212,842,485	\$0
2028	\$2,363,666,768	\$0	0.00000	\$1,274,693,911	\$0
2029	\$2,426,546,916	\$0	0.00000	\$1,337,574,059	\$0
2030	\$2,467,941,564	\$0	0.00000	\$1,378,968,707	\$0
Total New Growth Contribution					\$191,903

*Running Total; Tax digest information taken from Table P-8.

**Total added value figures from Table P-6.

■ Net Impact Cost Calculation

In calculating the net impact cost, any applicable credits for future property tax contributions are subtracted from the total impact fee eligible project costs to produce a net impact-fee-eligible project cost figure. Eligible project costs are taken from Table R-5; tax credit figure is taken from Table R-6. **Table R-7** presents the calculation of the net impact cost for the roads category.

Table R-7
Net Impact COST Calculation

	Total Eligible Project Costs:	\$13,565,194
	Less Property Tax Credit:	(\$191,903)
		\$13,373,291
	= NET Project Costs:	\$13,373,291
NET Costs		
Attributable to	Capacity Added	Net Impact COST
New Growth	(trips)	per New Trip
\$13,373,291	60,280	\$221.8529
Net Impact COST		
per TRIP END		
\$110.9264		

For impact fee calculations, a 'trip' consists of two 'ends', just like a line has two ends. Each trip has a starting and ending point; both of these are the 'ends' of the trip. In order to make the net impact cost calculation from Table R-7 compatible with the trip generation data available in the ITE *Trip Generation Manual*—which is based on trip ends—the net impact cost per trip must be cut in half since each 'trip' is made up of two 'ends.' This calculation is shown in the last line of Table R-7; the 'net impact cost per trip end' is the 'net impact cost per trip' divided by two.

■ Net Fee Schedule

The fee schedule that follows presents the maximum net impact fee that could be charged in Camden County for the Road Improvements category, based on the calculations carried out in this section. Road Improvement impact fees are collected from residential and nonresidential development.

CAMDEN COUNTY ROAD IMPROVEMENTS IMPACT FEE SCHEDULE

Net Impact Cost (Per Trip): \$110.93

CODE	LAND USE	Average Rate		Unit of Measure	Fee per Unit
		Trip Ends	% New Trips		
<i>Port and Terminal (000-099)</i>					
30	Truck Terminal	81.9	92%	acres	\$8,358.09
<i>Industrial/Agricultural (100-199)</i>					
110	General Light Industrial	6.97	92%	1000 sq. ft.	\$711.30
120	General Heavy Industrial	1.5	92%	1000 sq. ft.	\$153.08
140	Manufacturing	3.82	92%	1000 sq. ft.	\$389.84
150	Warehousing (standard)	4.96	92%	1000 sq. ft.	\$506.18
151	Mini-Warehouse	2.5	92%	1000 sq. ft.	\$255.13
152	High-Cube Warehouse	0.12	92%	1000 sq. ft.	\$12.25
<i>Residential (200-299)</i>					
210	Single-Family Detached Housing	9.47	100%	dwelling	\$1,050.47
220	Apartment	6.63	100%	dwelling	\$735.44
230	Residential Condominium/Townhouse	5.86	100%	dwelling	\$650.03
<i>Lodging (300-399)</i>					
310	Hotel	8.92	59%	room	\$583.78
311	All Suites Hotel	6.24	59%	room	\$408.39
312	Business Hotel	7.27	59%	room	\$475.80
320	Motel	9.11	59%	room	\$596.22
<i>Recreational (400-499)</i>					
416	Campground/Recreational Vehicle Park	74.38	85%	camp sites	\$7,013.10
430	Golf Course	5.04	85%	acres	\$475.21
435	Multipurpose Recreational Facility	90.38	85%	acres	\$8,521.70
443	Movie Theater	78.06	85%	1000 sq. ft.	\$7,360.08
460	Arena	33.33	85%	acres	\$3,142.60
480	Amusement Park	75.76	85%	acres	\$7,143.22
491	Tennis Courts	16.26	85%	acres	\$1,533.11
492	Racquet Club	17.14	85%	1000 sq. ft.	\$1,616.09
494	Bowling Alley	33.33	85%	1000 sq. ft.	\$3,142.60
495	Recreational Community Center	22.88	85%	1000 sq. ft.	\$2,157.30
<i>Institutional (500-599)</i>					
521	Private School (K-12)	5.5	80%	1000 sq. ft.	\$488.08
560	Church/Synagogue	9.11	90%	1000 sq. ft.	\$909.49
565	Day Care Center	79.26	74%	1000 sq. ft.	\$6,506.10
566	Cemetery	4.73	90%	acres	\$472.21
591	Lodge/Fraternal Organization	46.9	90%	employee	\$4,682.20
<i>Medical (600-699)</i>					
610	Hospital	16.78	77%	1000 sq. ft.	\$1,433.24
620	Nursing Home	2.61	75%	bed	\$217.14
630	Clinic	7.75	77%	employee	\$661.95

Road Improvements fee schedule continued.

CODE	LAND USE	Trip Ends	% New Trips	Unit of Measure	Fee per Unit
<i>Office (700-799)</i>					
710	General Office Building	11.01	92%	1000 sq. ft.	\$1,123.60
714	Corporate Headquarters Building	7.72	92%	1000 sq. ft.	\$787.84
715	Single-Tenant Office Building	11.57	92%	1000 sq. ft.	\$1,180.75
720	Medical-Dental Office Building	36.13	77%	1000 sq. ft.	\$3,085.98
760	Research and Development Center	8.11	92%	1000 sq. ft.	\$827.64
<i>Retail (800-899)</i>					
812	Building Materials and Lumber Store	39.71	81%	1000 sq. ft.	\$3,567.96
813	Free-Standing Discount Superstore	46.96	75%	1000 sq. ft.	\$3,906.83
814	Specialty Retail Center	40.67	49%	1000 sq. ft.	\$2,210.58
815	Free-Standing Discount Store	56.63	61%	1000 sq. ft.	\$3,831.88
816	Hardware/Paint Store	51.29	40%	1000 sq. ft.	\$2,275.77
817	Nursery (Garden Center)	36.08	81%	1000 sq. ft.	\$3,241.80
818	Nursery (Wholesale)	39	81%	1000 sq. ft.	\$3,504.17
820	Shopping Center	16.76	81%	1000 sq. ft.	\$1,505.89
823	Factory Outlet Center	26.59	81%	1000 sq. ft.	\$2,389.12
831	Quality Restaurant	89.95	82%	1000 sq. ft.	\$8,181.82
832	High-Turnover (Sit-Down) Restaurant	130.34	79%	1000 sq. ft.	\$11,421.94
834	Fast-Food Restaurant	496.12	54%	1000 sq. ft.	\$29,717.72
837	Quick Lubrication Vehicle Shop	40	83%	service bay	\$3,682.76
840	Auto Care Center	4.01	51%	1000 sq. ft.	\$226.86
841	New Car Sales	37.5	79%	1000 sq. ft.	\$3,286.20
843	Auto Parts Store	61.91	83%	1000 sq. ft.	\$5,699.99
847	Self-Service Car Wash	108	40%	stall	\$4,792.02
848	Tire Store	24.87	83%	1000 sq. ft.	\$2,289.75
849	Wholesale Tire Store	20.36	83%	1000 sq. ft.	\$1,874.52
850	Supermarket	111.51	63%	1000 sq. ft.	\$7,792.73
851	Convenience Market (Open 24 Hours)	737.99	40%	1000 sq. ft.	\$32,745.04
852	Convenience Market (Open 15-16 Hours)	634.2	40%	1000 sq. ft.	\$28,139.82
853	Convenience Market with Gasoline Pumps	845.6	40%	1000 sq. ft.	\$37,519.76
860	Wholesale Market	6.73	61%	1000 sq. ft.	\$455.39
861	Discount Club	41.8	61%	1000 sq. ft.	\$2,828.40
862	Home Improvement Superstore	35.05	75%	1000 sq. ft.	\$2,915.98
863	Electronics Superstore	45.04	81%	1000 sq. ft.	\$4,046.86
870	Apparel Store	66.4	49%	1000 sq. ft.	\$3,609.10
881	Pharmacy/Drugstore	88.16	49%	1000 sq. ft.	\$4,791.84
890	Furniture Store	5.06	81%	1000 sq. ft.	\$454.64
<i>Services (900-999)</i>					
912	Drive-in Bank	265.21	61%	1000 sq. ft.	\$17,945.47

Trip data is derived from ITE's Traffic Generation Manual, 6th Ed.

These net impact fees are transferred to the Maximum Allowable Impact Fee Schedule that is included in the Introduction section of this report. Ultimately, all net fees are increased, collectively, to include the cost of preparing the Capital Improvements Element (CIE) and an administrative fee (not to exceed 3%). See the 'Other Fees and Charges' section at the end of this report for details.

Maximum Fees without City Participation

■ Introduction

Whenever a service area includes an incorporated area, consideration should be given to the need for inter-governmental agreements. The County has the right to assess impact fees to new development throughout the county. Typically, this is done during the building permit process. However, in incorporated areas—such as in Kingsland, St. Mary's and Woodbine—the County has a limited number of options in order to collect impact fees without the permission of the City. For this reason, the County would need to enter into an agreement with any of its cities, if the County wanted its impact fee to be collected on its behalf in that city.

Impact fees charged on the County's behalf inside of a city are only those attributable to services that are provided by the County to development in that city. Earlier in this report it was pointed out that the primary service area for the County's fire protection services is the unincorporated county. For that reason, the fire protection impact fee would not be applicable inside any city. Very early in this report a fee schedule was presented: the 'maximum allowable' fee schedule for the county. That schedule, however, depends upon the participation of the Cities in the County's impact fee program. If the Cities decline to collect the County's impact fee on the County's behalf, some further refinement to the 'maximum allowable' fee schedule is required for the unincorporated area.

Wherever there are project costs that are not impact fee eligible, and that are anticipated to be met with general fund monies, a credit must be given against any impact fee owed, to the extent that new growth will be paying towards those ineligible costs through property taxes. This situation appears in the library, fire, Sheriff's Office, and parks sections of this report, where a credit was calculated based on non-eligible project costs. A similar calculation must be made in the situation where the Cities do not participate in the County's impact fee program. Since the County will still be serving new growth in the cities, the projects identified in this report are still valid and required. But if the Cities are not participating, that means that the County must find another source of funding to replace the impact fees that won't be coming in from new growth in the municipalities. For the purposes of the calculations carried out in this section, that alternate source is assumed to be the tax digest. Thus, in effect, all property in the county will be making up the difference in their property taxes to "pay" the cities' shares. To the extent that new development also will be paying these taxes in the future, a credit must be given new development against their impact fee to avoid "double taxation." However, this does not preclude either City from making financial contributions towards the future capital projects, in lieu of collecting impact fees, or the adoption of some other funding strategy by the County.

This section of the report presents a minimum of repetition from previous chapters; more information on many aspects of the following calculations can be found in the relevant earlier sections of this report.

■ **Costs Attributable to the Cities**

The first step in calculating the maximum allowable impact fee that could be charged without city participation is the identification of the share of eligible project costs that are attributable to anticipated new growth in the cities. **Table M-1** presents a calculation of the percentage of new growth (between 2007 and 2030) that is expected to be located in the cities. Because service area populations are measured in two ways in this report, depending on the public facility category being considered—by dwelling unit and by day/night population—calculations are carried out for both sets of forecasts. The number of units in all the cities are added together to produce totals for the starting and ending years of this report (2007 and 2030), and then the increase in units is calculated. This is divided by the total county increase for the same period of time (from Table P-5) to produce the percentage of new growth attributable to the incorporated areas. In terms of dwelling units or day/night population, growth in the incorporated areas is expected to represent around 60% of the total growth of the county.

Table M-1
Incorporated Area Forecasts
Camden County Cities

City	Dwelling Units			Day/Night Population		
	2007	2030	Increase	2007	2030	Increase
Kingsland	5,350	9,261	3,911	18,770	24,697	5,927
St. Marys	6,686	11,291	4,605	24,871	32,718	7,847
Woodbine	576	762	186	2,208	2,905	697
	12,612	21,314	8,702	45,849	60,320	14,470
Total County Increase, 2007 - 2030:			13,643			24,988
Cities as % of Total Increase:			63.78%			57.91%

In **Table M-2** the percentages from Table M-1 are applied to the project costs attributable to county-wide new growth in order to identify the costs attributable to new growth within the cities. These project costs are taken from each public facility chapter in this report, and reflect any applicable credits for non-eligible project costs. The fire protection public facility category is not included here since the service area for that category is the unincorporated county; there is no city participation in this category.

Table M-2
Calculation of Attributable Costs
Camden County Cities

Public Facility Category	Costs Attributable to New Growth*	% Attributable to Cities	Costs Attributable to New Growth in Cities
Library	\$3,820,489	63.78%	\$2,436,819
Parks & Recreation	\$10,460,352	63.78%	\$6,671,917
Sheriff's Office	\$4,175,348	57.91%	\$2,417,863
EMS	\$452,819	57.91%	\$262,219
EMA	\$311,609	57.91%	\$180,447
Roads	\$13,565,194	57.91%	\$7,855,340
	\$32,785,811		\$19,824,605

*Attributable costs based on the 'net' costs attributable to all new growth from earlier sections.

■ Credit Calculations

The next six tables are credit calculations for future property tax payments that must be credited against any impact fee to be charged in the unincorporated areas of the county. For the purposes of these calculations it is assumed that the cost to complete the impact fee eligible projects will be met with general fund monies. If a different funding strategy is pursued, then these credit calculations would need to be modified to reflect the new strategy.

Each public facility category has a separate table in this section. The portion of eligible project costs that would not be coming from the cities from Table M-2 has been annualized between 2007 and 2030. In reality, the County might not set aside monies from year to year in anticipation of meeting these unfunded project costs, but in the absence of any other stated funding strategy, this is the best approximation of the taxes required to meet the funding requirements.

The end result of each tax credit calculation table is a dollar amount that will be applied against the eligible project costs in a refinement of the 'maximum allowable' impact fee.

**Table M-3
New Growth Contribution Through Property Taxes
Library**

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	Residential Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$42,521,768	\$0
2008	\$1,202,230,665	\$105,949	0.08813	\$86,237,062	\$7,600
2009	\$1,260,741,178	\$105,949	0.08404	\$131,179,383	\$11,024
2010	\$1,320,474,614	\$105,949	0.08024	\$177,383,173	\$14,232
2011	\$1,375,677,191	\$105,949	0.07702	\$219,017,558	\$16,868
2012	\$1,431,904,065	\$105,949	0.07399	\$261,676,240	\$19,362
2013	\$1,489,141,888	\$105,949	0.07115	\$305,384,417	\$21,727
2014	\$1,547,609,211	\$105,949	0.06846	\$350,167,910	\$23,972
2015	\$1,607,062,666	\$105,949	0.06593	\$396,053,173	\$26,111
2016	\$1,662,528,943	\$105,949	0.06373	\$437,912,712	\$27,907
2017	\$1,718,912,144	\$105,949	0.06164	\$480,689,175	\$29,628
2018	\$1,776,347,993	\$105,949	0.05964	\$524,402,648	\$31,278
2019	\$1,834,664,285	\$105,949	0.05775	\$569,073,656	\$32,863
2020	\$1,893,920,540	\$105,949	0.05594	\$614,723,173	\$34,389
2021	\$1,949,568,333	\$105,949	0.05434	\$656,764,228	\$35,692
2022	\$2,006,200,236	\$105,949	0.05281	\$699,635,209	\$36,948
2023	\$2,063,562,812	\$105,949	0.05134	\$743,352,501	\$38,166
2024	\$2,121,711,313	\$105,949	0.04994	\$787,932,810	\$39,346
2025	\$2,180,932,598	\$105,949	0.04858	\$833,393,173	\$40,486
2026	\$2,240,897,126	\$105,949	0.04728	\$879,750,963	\$41,594
2027	\$2,301,815,342	\$105,949	0.04603	\$927,023,895	\$42,669
2028	\$2,363,666,768	\$105,949	0.04482	\$975,230,037	\$43,714
2029	\$2,426,546,916	\$105,949	0.04366	\$1,024,387,809	\$44,727
2030	\$2,467,941,564	\$105,949	0.04293	\$1,052,137,173	\$45,168
Total New Growth Contribution, 2007-2030					\$705,470

*Running Total; Tax digest information taken from Table P-8.
**Residential value added figures from Table P-6.

**Table M-4
New Growth Contribution Through Property Taxes
Parks & Recreation**

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	Residential Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$42,521,768	\$0
2008	\$1,202,230,665	\$290,083	0.24129	\$86,237,062	\$20,808
2009	\$1,260,741,178	\$290,083	0.23009	\$131,179,383	\$30,183
2010	\$1,320,474,614	\$290,083	0.21968	\$177,383,173	\$38,968
2011	\$1,375,677,191	\$290,083	0.21087	\$219,017,558	\$46,183
2012	\$1,431,904,065	\$290,083	0.20259	\$261,676,240	\$53,012
2013	\$1,489,141,888	\$290,083	0.19480	\$305,384,417	\$59,489
2014	\$1,547,609,211	\$290,083	0.18744	\$350,167,910	\$65,635
2015	\$1,607,062,666	\$290,083	0.18051	\$396,053,173	\$71,490
2016	\$1,662,528,943	\$290,083	0.17448	\$437,912,712	\$76,408
2017	\$1,718,912,144	\$290,083	0.16876	\$480,689,175	\$81,121
2018	\$1,776,347,993	\$290,083	0.16330	\$524,402,648	\$85,637
2019	\$1,834,664,285	\$290,083	0.15811	\$569,073,656	\$89,978
2020	\$1,893,920,540	\$290,083	0.15317	\$614,723,173	\$94,154
2021	\$1,949,568,333	\$290,083	0.14879	\$656,764,228	\$97,722
2022	\$2,006,200,236	\$290,083	0.14459	\$699,635,209	\$101,163
2023	\$2,063,562,812	\$290,083	0.14057	\$743,352,501	\$104,496
2024	\$2,121,711,313	\$290,083	0.13672	\$787,932,810	\$107,727
2025	\$2,180,932,598	\$290,083	0.13301	\$833,393,173	\$110,849
2026	\$2,240,897,126	\$290,083	0.12945	\$879,750,963	\$113,883
2027	\$2,301,815,342	\$290,083	0.12602	\$927,023,895	\$116,827
2028	\$2,363,666,768	\$290,083	0.12273	\$975,230,037	\$119,686
2029	\$2,426,546,916	\$290,083	0.11955	\$1,024,387,809	\$122,461
2030	\$2,467,941,564	\$290,083	0.11754	\$1,052,137,173	\$123,669
Total New Growth Contribution, 2007-2030					\$1,931,549

*Running Total; Tax digest information taken from Table P-8.
**Residential value added figures from Table P-6.

**Table M-5
New Growth Contribution Through Property Taxes
EMS**

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$11,401	0.00948	\$113,257,808	\$1,074
2009	\$1,260,741,178	\$11,401	0.00904	\$171,768,321	\$1,553
2010	\$1,320,474,614	\$11,401	0.00863	\$231,501,757	\$1,999
2011	\$1,375,677,191	\$11,401	0.00829	\$286,704,334	\$2,376
2012	\$1,431,904,065	\$11,401	0.00796	\$342,931,208	\$2,730
2013	\$1,489,141,888	\$11,401	0.00766	\$400,169,031	\$3,064
2014	\$1,547,609,211	\$11,401	0.00737	\$458,636,354	\$3,379
2015	\$1,607,062,666	\$11,401	0.00709	\$518,089,809	\$3,675
2016	\$1,662,528,943	\$11,401	0.00686	\$573,556,086	\$3,933
2017	\$1,718,912,144	\$11,401	0.00663	\$629,939,287	\$4,178
2018	\$1,776,347,993	\$11,401	0.00642	\$687,375,136	\$4,412
2019	\$1,834,664,285	\$11,401	0.00621	\$745,691,428	\$4,634
2020	\$1,893,920,540	\$11,401	0.00602	\$804,947,683	\$4,846
2021	\$1,949,568,333	\$11,401	0.00585	\$860,595,476	\$5,033
2022	\$2,006,200,236	\$11,401	0.00568	\$917,227,379	\$5,212
2023	\$2,063,562,812	\$11,401	0.00552	\$974,589,955	\$5,384
2024	\$2,121,711,313	\$11,401	0.00537	\$1,032,738,456	\$5,549
2025	\$2,180,932,598	\$11,401	0.00523	\$1,091,959,741	\$5,708
2026	\$2,240,897,126	\$11,401	0.00509	\$1,151,924,269	\$5,861
2027	\$2,301,815,342	\$11,401	0.00495	\$1,212,842,485	\$6,007
2028	\$2,363,666,768	\$11,401	0.00482	\$1,274,693,911	\$6,148
2029	\$2,426,546,916	\$11,401	0.00470	\$1,337,574,059	\$6,284
2030	\$2,467,941,564	\$11,401	0.00462	\$1,378,968,707	\$6,370
Total New Growth Contribution, 2007-2030					\$99,410

*Running Total; Tax digest information taken from Table P-8.
**New growth added value figures from Table P-6.

**Table M-6
New Growth Contribution Through Property Taxes
Sheriff's Office**

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$105,124	0.08744	\$113,257,808	\$9,903
2009	\$1,260,741,178	\$105,124	0.08338	\$171,768,321	\$14,323
2010	\$1,320,474,614	\$105,124	0.07961	\$231,501,757	\$18,430
2011	\$1,375,677,191	\$105,124	0.07642	\$286,704,334	\$21,909
2012	\$1,431,904,065	\$105,124	0.07342	\$342,931,208	\$25,177
2013	\$1,489,141,888	\$105,124	0.07059	\$400,169,031	\$28,250
2014	\$1,547,609,211	\$105,124	0.06793	\$458,636,354	\$31,154
2015	\$1,607,062,666	\$105,124	0.06541	\$518,089,809	\$33,890
2016	\$1,662,528,943	\$105,124	0.06323	\$573,556,086	\$36,267
2017	\$1,718,912,144	\$105,124	0.06116	\$629,939,287	\$38,526
2018	\$1,776,347,993	\$105,124	0.05918	\$687,375,136	\$40,679
2019	\$1,834,664,285	\$105,124	0.05730	\$745,691,428	\$42,727
2020	\$1,893,920,540	\$105,124	0.05551	\$804,947,683	\$44,680
2021	\$1,949,568,333	\$105,124	0.05392	\$860,595,476	\$46,405
2022	\$2,006,200,236	\$105,124	0.05240	\$917,227,379	\$48,063
2023	\$2,063,562,812	\$105,124	0.05094	\$974,589,955	\$49,649
2024	\$2,121,711,313	\$105,124	0.04955	\$1,032,738,456	\$51,169
2025	\$2,180,932,598	\$105,124	0.04820	\$1,091,959,741	\$52,634
2026	\$2,240,897,126	\$105,124	0.04691	\$1,151,924,269	\$54,039
2027	\$2,301,815,342	\$105,124	0.04567	\$1,212,842,485	\$55,391
2028	\$2,363,666,768	\$105,124	0.04448	\$1,274,693,911	\$56,692
2029	\$2,426,546,916	\$105,124	0.04332	\$1,337,574,059	\$57,947
2030	\$2,467,941,564	\$105,124	0.04260	\$1,378,968,707	\$58,739
Total New Growth Contribution, 2007-2030					\$916,641

*Running Total; Tax digest information taken from Table P-8.
**New growth added value figures from Table P-6.

Table M-7
New Growth Contribution Through Property Taxes
EMA

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$7,846	0.00653	\$113,257,808	\$739
2009	\$1,260,741,178	\$7,846	0.00622	\$171,768,321	\$1,069
2010	\$1,320,474,614	\$7,846	0.00594	\$231,501,757	\$1,375
2011	\$1,375,677,191	\$7,846	0.00570	\$286,704,334	\$1,635
2012	\$1,431,904,065	\$7,846	0.00548	\$342,931,208	\$1,879
2013	\$1,489,141,888	\$7,846	0.00527	\$400,169,031	\$2,108
2014	\$1,547,609,211	\$7,846	0.00507	\$458,636,354	\$2,325
2015	\$1,607,062,666	\$7,846	0.00488	\$518,089,809	\$2,529
2016	\$1,662,528,943	\$7,846	0.00472	\$573,556,086	\$2,707
2017	\$1,718,912,144	\$7,846	0.00456	\$629,939,287	\$2,875
2018	\$1,776,347,993	\$7,846	0.00442	\$687,375,136	\$3,036
2019	\$1,834,664,285	\$7,846	0.00428	\$745,691,428	\$3,189
2020	\$1,893,920,540	\$7,846	0.00414	\$804,947,683	\$3,334
2021	\$1,949,568,333	\$7,846	0.00402	\$860,595,476	\$3,463
2022	\$2,006,200,236	\$7,846	0.00391	\$917,227,379	\$3,587
2023	\$2,063,562,812	\$7,846	0.00380	\$974,589,955	\$3,705
2024	\$2,121,711,313	\$7,846	0.00370	\$1,032,738,456	\$3,819
2025	\$2,180,932,598	\$7,846	0.00360	\$1,091,959,741	\$3,928
2026	\$2,240,897,126	\$7,846	0.00350	\$1,151,924,269	\$4,033
2027	\$2,301,815,342	\$7,846	0.00341	\$1,212,842,485	\$4,134
2028	\$2,363,666,768	\$7,846	0.00332	\$1,274,693,911	\$4,231
2029	\$2,426,546,916	\$7,846	0.00323	\$1,337,574,059	\$4,325
2030	\$2,467,941,564	\$7,846	0.00318	\$1,378,968,707	\$4,384
Total New Growth Contribution, 2007-2030					\$68,410

*Running Total; Tax digest information taken from Table P-8.
 **New growth added value figures from Table P-6.

Table M-8
New Growth Contribution Through Property Taxes
Roads

Year	Tax Digest*	Annual Funding Requirement	Millage Rate	New Growth Added Value**	Contribution from New Growth
2007	\$1,144,985,725	\$0	0.00000	\$56,012,868	\$0
2008	\$1,202,230,665	\$341,537	0.28409	\$113,257,808	\$32,175
2009	\$1,260,741,178	\$341,537	0.27090	\$171,768,321	\$46,532
2010	\$1,320,474,614	\$341,537	0.25865	\$231,501,757	\$59,877
2011	\$1,375,677,191	\$341,537	0.24827	\$286,704,334	\$71,179
2012	\$1,431,904,065	\$341,537	0.23852	\$342,931,208	\$81,796
2013	\$1,489,141,888	\$341,537	0.22935	\$400,169,031	\$91,779
2014	\$1,547,609,211	\$341,537	0.22069	\$458,636,354	\$101,215
2015	\$1,607,062,666	\$341,537	0.21252	\$518,089,809	\$110,106
2016	\$1,662,528,943	\$341,537	0.20543	\$573,556,086	\$117,827
2017	\$1,718,912,144	\$341,537	0.19869	\$629,939,287	\$125,165
2018	\$1,776,347,993	\$341,537	0.19227	\$687,375,136	\$132,161
2019	\$1,834,664,285	\$341,537	0.18616	\$745,691,428	\$138,816
2020	\$1,893,920,540	\$341,537	0.18033	\$804,947,683	\$145,159
2021	\$1,949,568,333	\$341,537	0.17519	\$860,595,476	\$150,764
2022	\$2,006,200,236	\$341,537	0.17024	\$917,227,379	\$156,149
2023	\$2,063,562,812	\$341,537	0.16551	\$974,589,955	\$161,303
2024	\$2,121,711,313	\$341,537	0.16097	\$1,032,738,456	\$166,242
2025	\$2,180,932,598	\$341,537	0.15660	\$1,091,959,741	\$171,002
2026	\$2,240,897,126	\$341,537	0.15241	\$1,151,924,269	\$175,566
2027	\$2,301,815,342	\$341,537	0.14838	\$1,212,842,485	\$179,958
2028	\$2,363,666,768	\$341,537	0.14449	\$1,274,693,911	\$184,186
2029	\$2,426,546,916	\$341,537	0.14075	\$1,337,574,059	\$188,264
2030	\$2,467,941,564	\$341,537	0.13839	\$1,378,968,707	\$190,834
Total New Growth Contribution, 2007-2030					\$2,978,054

*Running Total; Tax digest information taken from Table P-8.
 **New growth added value figures from Table P-6.

■ Revised Impact Fee Calculation

The calculation of the ‘maximum allowable’ impact fee that could be charged in the unincorporated areas of the county—assuming that the cities do not participate—is based on the eligible project costs already identified in earlier sections of this report, less the credit based on funding that would not be coming from new growth in the cities, divided by the service area population.

In **Table M-9**, the eligible project costs are reduced by the credit amounts, as calculated in the previous six tables. This produces a ‘net’ project cost figure.

Table M-9
Cost Revision Based on Credit Calculation

Public Facility Category	Costs Attributable to New Growth*	Credit for City Nonparticipation	Net Costs Attributable to New Growth
Library	\$3,820,489	\$705,470	\$3,115,019
Parks & Recreation	\$10,460,352	\$1,931,549	\$8,528,803
Sheriff's Office	\$4,175,348	\$916,641	\$3,258,707
EMS	\$452,819	\$99,410	\$353,409
EMA	\$311,609	\$68,410	\$243,199
Roads	\$13,565,194	\$2,978,054	\$10,587,139
	\$32,785,811	\$6,699,534	\$26,086,277

*Attributable costs based on the 'net' costs attributable to all new growth from earlier sections.

Table M-10 presents a ‘per unit’ fee calculation for each public facility category. Starting with the revised ‘net’ cost figure from table M-9, which is then divided by the total number of new units in the county between 2007 and 2030, a per unit fee is calculated. For library and parks, the calculation is based on dwelling units; for the public safety categories, the calculation is based on day/night population.¹⁶ Road fees are based on trips. Note that the new growth figures are for the entire county. Even though for the purposes of these calculations the cities are assumed to not be participating in the County’s impact fee program, the projects being planned by the County will still serve new growth in those cities. While the new growth within each city will not be paying an impact fee, the funding for the projects will still be met by the County. The credit, as calculated above, represents the funding that didn’t come from the city’s new growth. The service area population, however, remains the same.

Put another way, it might seem as though the County would come up short in its project funding if the project costs were divided by the entire service area—including the cities—to calculate the impact fee, but then that impact fee was only collected outside those cities. However, that is the reasoning for the credit calculation. While it’s true that the impact fees, as calculated in Table M-10, will not meet the funding requirements, it should be recognized that property tax will be used to make up the difference. The credit is based on the fact that the County, in order to meet total project costs, will have to find another source of funding to replace the impact fees not collected in the cities. Again, the assumption

¹⁶ More information on the rationale for using dwelling units versus day/night population as a measurement of the service area population can be found in the relevant public facility category chapters of this report.

here is that the County's funding strategy will be to use general fund monies to meet these funding obligations. **Through property taxes, all property owners in the county will pay each city's share of the eligible capital improvements.** Since the majority of new growth is expected to occur in the incorporated areas, this would mean that much of the funding to cover the cities' share of project costs will come from tax payers in the incorporated areas of the county.

**Table M-10
Per Unit Fee Calculation**

Public Facility Category	Net Costs Attributable to New Growth	Total New Units in County (2007-30)	Net Impact Fee
<u>Dwellings</u>			
Library	\$3,115,019	13,643	\$228.3161 per dwelling
Parks & Recreation	\$8,528,803	13,643	\$625.1206 per dwelling
<u>Day/night population</u>			
Sheriff's Office	\$3,258,707	24,988	\$130.4088 per person
EMS	\$353,409	24,988	\$14.1429 per person
EMA	\$243,199	24,988	\$9.7325 per person
<u>New Trip Capacity</u>			
Roads	\$10,587,139	60,280	\$175.6327 per new trip or \$87.8164 per trip end

In **Table M-11**, a calculation is carried out for each public safety public facility category to convert the 'per person' impact fee figure of Table M-10 for Sheriff's Office, EMS and EMA into a 'per dwelling unit' fee figure. This calculation is carried out in the same way, and for the same reason, as it was in each of the public safety public facility chapters earlier in this report. Since it is anticipated that the average household size will change over time, a constant fee based on the number of persons per dwelling unit would be both unfair and impractical. Instead, the portion of project costs that is attributable to new residential growth is calculated and assigned to the anticipated dwelling unit increase. This is accomplished by first identifying the percentage of total service area population increase made up by new residents. This percentage is then applied to the 'Costs Attributable to New Growth' figure to produce a 'Costs Attributable to New Residential Growth' figure. Finally, the 'Costs Attributable to New Residential Growth' is divided by the number of new dwelling units for that service population to produce a 'per dwelling unit' net impact fee.

**Table M-11
Dwelling Unit Fee Calculation**

Public Facility Category	Service Population Increase (2007-30)	Residential Population Increase (2007-30)	Residential Increase as % of Total Increase	Net Cost Attributable to New Growth	Costs Attributable to New Residential Growth	New Dwelling Units (2007-30)*	Net Impact FEE per Dwelling Unit
Sheriff's Office	24,988	16,859	67.47%	\$3,258,707	\$2,198,614	13,643	\$161.1479
EMS	24,988	16,859	67.47%	\$353,409	\$238,441	13,643	\$17.4766
EMA	24,988	16,859	67.47%	\$243,199	\$164,084	13,643	\$12.0266

*The number of new dwelling units in the service area.

■ Revised Maximum Allowable Fee Schedule

On the next two pages appears the revised 'maximum allowable' impact fee schedule, based on the fees that could be charged in the unincorporated areas of the county if the cities do not participate in the impact fee program. (For more information on 'maximum allowable' impact fees, please refer to the Introduction of this report.)

CAMDEN COUNTY MAXIMUM ALLOWABLE IMPACT FEE SCHEDULE - Without City Participation

Land Use Category	Net Impact Fee								Adminis- tration (3%)	TOTAL IMPACT FEE	Unit of Measure*
	Library	Parks & Recreation	Fire	EMS	Sheriff's Office	Roads	EMA	Subtotal			
<i>Residential</i>											
Single-Family Detached Housing	228.316	625.121	1,530.837	17.477	161.148	831.621	12.027	\$3,406.546	102.196	\$3,508.74	per dwelling
Apartment	228.316	625.121	1,530.837	17.477	161.148	582.222	12.027	\$3,157.147	94.714	\$3,251.86	per dwelling
Residential Condominium/Townhouse	228.316	625.121	1,530.837	17.477	161.148	514.604	12.027	\$3,089.529	92.686	\$3,182.21	per dwelling
<i>Port and Terminal</i>											
Truck Terminal	-	-	12,454.500	165.709	1,527.965	6,616.787	114.033	\$20,878.993	626.370	\$21,505.36	per acre
<i>Industrial</i>											
General Light Industrial	-	-	2.453	0.033	0.301	0.563	0.022	\$3.372	0.101	\$3.47	per square foot
General Heavy Industrial	-	-	1.944	0.026	0.239	0.121	0.018	\$2.348	0.070	\$2.42	per square foot
Manufacturing	-	-	1.934	0.026	0.237	0.309	0.018	\$2.523	0.076	\$2.60	per square foot
Warehousing	-	-	1.355	0.018	0.166	0.401	0.012	\$1.953	0.059	\$2.01	per square foot
Mini-Warehouse	-	-	0.047	0.001	0.006	0.202	0.000	\$0.256	0.008	\$0.26	per square foot
High-Cube Warehouse	-	-	0.193	0.003	0.024	0.010	0.002	\$0.231	0.007	\$0.24	per square foot
<i>Lodging</i>											
Hotel	-	-	661.204	8.797	81.119	462.160	6.054	\$1,219.334	36.580	\$1,255.91	per room
All Suites Hotel	-	-	754.706	10.041	92.590	323.305	6.910	\$1,187.553	35.627	\$1,223.18	per room
Business Hotel	-	-	106.341	1.415	13.046	376.671	0.974	\$498.446	14.953	\$513.40	per room
Motel	-	-	755.943	10.058	92.742	472.004	6.921	\$1,337.668	40.130	\$1,377.80	per room
<i>Recreational</i>											
Campground/Recreational Vehicle Park	-	-	71.219	0.948	8.737	5,552.013	0.652	\$5,633.569	169.007	\$5,802.58	per camp site
Golf Course	-	-	261.079	3.474	32.030	376.205	2.390	\$675.179	20.255	\$695.43	per acre
Multipurpose Recreational Facility	-	-	531.483	7.071	65.204	6,746.316	4.866	\$7,354.941	220.648	\$7,575.59	per acre
Movie Theater	-	-	1.592	0.021	0.195	5.827	0.015	\$7.650	0.229	\$7.88	per square foot
Arena	-	-	3,542.867	47.138	434.652	2,487.881	32.438	\$6,544.978	196.349	\$6,741.33	per acre
Amusement Park	-	-	9,667.508	128.628	1,186.047	5,655.022	88.515	\$16,725.719	501.772	\$17,227.49	per acre
Tennis Courts	-	-	259.245	3.449	31.805	1,213.710	2.374	\$1,510.582	45.317	\$1,555.90	per acre
Racquet Club	-	-	0.387	0.005	0.048	1.279	0.004	\$1.723	0.052	\$1.77	per square foot
Bowling Alley	-	-	1.063	0.014	0.130	2.488	0.010	\$3.705	0.111	\$3.82	per square foot
Recreational Community Center	-	-	0.893	0.012	0.109	1.708	0.008	\$2.730	0.082	\$2.81	per square foot
<i>Institutional</i>											
Private School (K-12)	-	-	8.598	0.114	1.055	0.386	0.079	\$10.232	0.307	\$10.54	per square foot
Church/Synagogue	-	-	0.547	0.007	0.067	0.720	0.005	\$1.347	0.040	\$1.39	per square foot
Day Care Center	-	-	2.701	0.036	0.331	5.151	0.025	\$8.244	0.247	\$8.49	per square foot
Cemetery	-	-	86.552	1.152	10.619	373.834	0.792	\$472.949	14.188	\$487.14	per acre
Lodge/Fraternal Organization	-	-	1,062.966	14.143	130.409	3,706.728	9.732	\$4,923.979	147.719	\$5,071.70	per employee

Net Impact Fee

Land Use Category	Library	Parks & Recreation	Fire	EMS	Sheriff's Office	Roads	EMA	Subtotal	Adminis- tration (3%)	TOTAL IMPACT FEE	Unit of Measure*
<i>Medical</i>											
Hospital	-	-	3.450	0.046	0.423	1.135	0.032	\$5.085	0.153	\$5.24	per square foot
Nursing Home	-	-	688.422	9.160	84.458	171.901	6.303	\$960.244	28.807	\$989.05	per bed
Clinic	-	-	1,062.966	0.014	130.409	524.044	9.732	\$1,727.166	51.815	\$1,778.98	per employee
<i>Office</i>											
General Office Building	-	-	3.525	0.047	0.432	0.890	0.032	\$4.926	0.148	\$5.07	per square foot
Corporate Headquarters Building	-	-	3.615	0.048	0.444	0.624	0.033	\$4.763	0.143	\$4.91	per square foot
Single-Tenant Office Building	-	-	3.397	0.045	0.417	0.935	0.031	\$4.825	0.145	\$4.97	per square foot
Medical-Dental Office Building	-	-	4.310	0.057	0.529	2.443	0.039	\$7.379	0.221	\$7.60	per square foot
Research and Development Center	-	-	3.112	0.041	0.382	0.655	0.028	\$4.219	0.127	\$4.35	per square foot
<i>Retail</i>											
Building Materials and Lumber Store	-	-	1.563	0.021	0.192	2.825	0.014	\$4.614	0.138	\$4.75	per square foot
Free-Standing Discount Superstore	-	-	1.020	0.014	0.125	3.093	0.009	\$4.261	0.128	\$4.39	per square foot
Specialty Retail Center	-	-	1.933	0.026	0.237	1.750	0.018	\$3.964	0.119	\$4.08	per square foot
Free-Standing Discount Store	-	-	2.087	0.028	0.256	3.034	0.019	\$5.424	0.163	\$5.59	per square foot
Hardware/Paint Store	-	-	1.025	0.014	0.126	1.802	0.009	\$2.975	0.089	\$3.06	per square foot
Nursery (Garden Center)	-	-	1.733	0.023	0.213	2.566	0.016	\$4.551	0.137	\$4.69	per square foot
Nursery (Wholesale)	-	-	1.772	0.024	0.217	2.774	0.016	\$4.803	0.144	\$4.95	per square foot
Shopping Center	-	-	1.775	0.024	0.218	1.192	0.016	\$3.225	0.097	\$3.32	per square foot
Factory Outlet Center	-	-	1.775	0.024	0.218	1.891	0.016	\$3.924	0.118	\$4.04	per square foot
Quality Restaurant	-	-	7.930	0.106	0.973	6.477	0.073	\$15.558	0.467	\$16.02	per square foot
High-Turnover (Sit-Down) Restaurant	-	-	7.930	0.106	0.973	9.042	0.073	\$18.123	0.544	\$18.67	per square foot
Fast-Food Restaurant	-	-	11.586	0.154	1.421	23.526	0.106	\$36.794	1.104	\$37.90	per square foot
Quick Lubrication Vehicle Shop	-	-	2,232.230	29.700	273.858	2,915.503	20.438	\$5,471.729	164.152	\$5,635.88	per service bay
Auto-Care Center	-	-	1.520	0.020	0.186	0.180	0.014	\$1.920	0.058	\$1.98	per square foot
New Car Sales	-	-	1.886	0.025	0.231	2.602	0.017	\$4.761	0.143	\$4.90	per square foot
Auto Parts Store	-	-	1.020	0.014	0.125	4.512	0.009	\$5.681	0.170	\$5.85	per square foot
Self-Service Car Wash	-	-	212.593	2.829	26.082	3,793.666	1.946	\$4,037.117	121.113	\$4,158.23	per stall
Tire Store	-	-	1.361	0.018	0.167	1.813	0.012	\$3.371	0.101	\$3.47	per square foot
Wholesale Tire Store	-	-	1.361	0.018	0.167	1.484	0.012	\$3.042	0.091	\$3.13	per square foot
Supermarket	-	-	1.350	0.018	0.166	6.169	0.012	\$7.715	0.231	\$7.95	per square foot
Convenience Market (Open 24 Hours)	-	-	1.913	0.025	0.235	25.923	0.018	\$28.114	0.843	\$28.96	per square foot
Convenience Market (Open 15-16 Hours)	-	-	1.860	0.025	0.228	22.277	0.017	\$24.407	0.732	\$25.14	per square foot
Convenience Market with Gasoline Pumps	-	-	1.913	0.025	0.235	29.703	0.018	\$31.894	0.957	\$32.85	per square foot
Wholesale Market	-	-	0.871	0.012	0.107	0.361	0.008	\$1.358	0.041	\$1.40	per square foot
Discount Club	-	-	1.379	0.018	0.169	2.239	0.013	\$3.819	0.115	\$3.93	per square foot
Home Improvement Superstore	-	-	1.020	0.014	0.125	2.308	0.009	\$3.477	0.104	\$3.58	per square foot
Electronics Superstore	-	-	1.020	0.014	0.125	3.204	0.009	\$4.372	0.131	\$4.50	per square foot
Apparel Store	-	-	1.775	0.024	0.218	2.857	0.016	\$4.890	0.147	\$5.04	per square foot
Pharmacy/Drugstore	-	-	1.775	0.024	0.218	3.794	0.016	\$5.826	0.175	\$6.00	per square foot
Furniture Store	-	-	0.441	0.006	0.054	0.360	0.004	\$0.865	0.026	\$0.89	per square foot
<i>Services</i>											
Drive-in Bank	-	-	3.873	0.052	0.475	14.207	0.035	\$18.642	0.559	\$19.20	per square foot

Impact Fees reflect credit given for forecasted SPLOST and general fund contributions.

*"square feet" means square feet of gross building floor area.

Appendix: Glossary

The following terms are used in the Impact Fee Methodology Report. Where possible, the definitions are taken directly from the Development Impact Fee Act.

Capital improvement: 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.

Capital improvements element: a component of a comprehensive plan adopted pursuant to Chapter 70 of the Development Impact Fee Act 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.

Development: 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.

Development impact fee: 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.

Eligible facilities: capital improvements in one of the following categories:

- (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.

Impact Cost: the proportionate share of capital improvements costs to provide service to new growth, less any applicable credits.

Impact Fee: the impact cost plus surcharges for program administration and recoupment of the cost to prepare the Capital Improvements Element.

Level of service: a measure of the relationship between service capacity and service demand for public facilities in terms of demand to capacity ratios or the comfort and convenience of use or service of public facilities or both.

Project improvements: 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.

Proportionate share: means that portion of the cost of system improvements which is reasonably related to the service demands and needs of the project.

Rational Nexus: the clear and fair relationship between fees charged and services provided.

Service area: 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.

System improvement costs: costs incurred to provide additional public facilities capacity needed to serve new growth and development for planning, 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.

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