



RESOLUTION 2019-21

**A RESOLUTION TO ADOPT THE AMENDED
TRANSPORTATION/MOBILITY CAPITAL IMPROVEMENT ELEMENT OF
BRYAN COUNTY COMPREHENSIVE PLAN**

WHEREAS, the Bryan County Board of Commissioners adopted a Transportation/Mobility Capital Improvement Element (“CIE”), as an Amendment to the Bryan County Comprehensive Plan 2018, on January 8, 2019;

WHEREAS, Bryan County prepared an amended CIE, and the Bryan County Board of Commissioners authorized transmittal of the amended CIE to the Coastal Georgia Regional Commission (“CRC”) on March 29, 2019, for review and concurrence by CRC and the Georgia Department of Community Affairs (“DCA”); and

WHEREAS, Bryan County received notice on April 30, 2019, that the DCA found the amended CIE adequately addressed Local Planning Requirements as established in state law and DCA rules.

THEREFORE, BE IT RESOLVED, that the Bryan County Board of Commissioners hereby adopts the amended Transportation/Mobility Capital Improvement Element with an effective date of May 9, 2019.

SO RESOLVED, this 9 day of May, 2019.

Bryan County Board of Commissioners

(SEAL)



By: Carter Infinger
Carter Infinger Chairman

Attest: Donna M. Waters
Donna M. Waters, County Clerk

Amended Capital Improvement Element For Transportation/Mobility

An Amendment to the Comprehensive Plan

November 9, 2018

Amended March 13, 2019



Bryan County, Georgia
Amended
Capital Improvement Element

November 9, 2018
Amended March 13, 2019

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Bryan County, Georgia
Amended
Capital Improvement Element

November 9, 2018
Amended March 13, 2019

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Section 1

INTRODUCTION / OVERVIEW

Bryan County (“County”) prepared a Capital Improvement Element for Transportation/Mobility (“CIE”) as an Amendment to the 2018 Comprehensive Plan on November 9, 2018. The Board of County Commissioners (“Board”) approved a resolution on November 13, 2018, authorizing the submittal of the proposed CIE to the Coastal Regional Commission (“CRC”) for review and comment. After receiving and addressing all comments, the Board officially adopted the CIE on January 8, 2019.

The primary purpose of the CIE was to identify transportation improvement projects in unincorporated South Bryan County in order to eventually adopt transportation impact fees. In conjunction with the preparation of the CIE, the County had an Impact Fee Analysis Report (“Report”) prepared by Governmental Enterprises. The County incorporated the Report’s findings and conclusions into the CIE. The Board approved an impact fee ordinance on January 8, 2019, for transportation projects located in unincorporated South Bryan County.

After adoption of the CIE and impact fee ordinance, the County decided to update the Report to address updated cost estimates for transportation capital improvement projects, revise the Current and Projected Daily Traffic Volumes to more accurately reflect the vehicle trips for the applicable roads, and calculate the credits due to new development. The Report has, therefore, been amended.

In order to simplify the CIE and limit redundancy in information, the amended Report is hereby incorporated into the CIE and attached as “Appendix A.” The amended Report addresses Current Status and Future Needs of the County for transportation projects in South Bryan County, identifies the South Bryan County Transportation Impact Fee District and calculates the maximum allowable transportation impact fee that may be collected by the County.

Section 2

POLICIES

Adopted Levels of Service

By adopting the CIE, as an amendment to the County's Comprehensive Plan, the Board established that the minimal Level of Service ("LOS") for roadways and intersections shall be LOS Rating "D."

Exemptions

The County recognizes that certain development projects provide extraordinary benefit in support of the economic advancement of the County's citizens over and above the access to jobs, goods and services that such uses offer in general. The County, therefore, intends to encourage extraordinary economic development and employment growth of public benefit to the County in accordance with adopted exemption criteria. It is also recognized that the cost of system improvements otherwise foregone through exemption of any impact fee must be funded through revenue sources other than impact fees.

Section 3

SCHEDULE OF IMPROVEMENTS

Project Number	Project Description	Service Area	Project Start Date	Estimated Project Cost	% Portion Chargeable to Impact Fees	Sources of Funds (& Share)	Responsible Party
Tran-04-2018	Port Royal - Harris Trail Roundabout	Unincorporated South Bryan County	2022	1,900,000	74.07%	Impact Fees (74.07%) TSPLOST (12.97%) SPLOST (12.96%)	County
Tran-01-2019	Belfast River - Harris Trail Roundabout	Unincorporated South Bryan County	2019	1,900,000	74.07%	Impact Fees (74.07%) TSPLOST (12.97%) SPLOST (12.96%)	County
Tran-05-2019	Belfast River / Belfast Keller	Unincorporated South Bryan County	2019	1,300,000	74.07%	Impact Fees (74.07%) TSPLOST (12.97%) SPLOST (12.96%)	County
Tran-03-2025	Hwy 144 / Spur 144	Unincorporated South Bryan County	2029	2,600,000	74.07%	Impact Fees (74.07%) TSPLOST (12.97%) SPLOST (12.96%)	County
Tran-03-2030	Harris Trail (Timber Trail to Belfast River)	Unincorporated South Bryan County	2030-2040	41,600,000	74.07%	Impact Fees (74.07%) TSPLOST (12.97%) SPLOST (12.96%)	County

APPENDIX A
IMPACT FEE ANALYSIS REPORT AMENDMENT

Bryan County, Georgia Impact Fee Analysis Report Amendment

For

The Unincorporated South Bryan County
Transportation Impact Fee District

Bryan County Board of Commissioners
Bryan County, Georgia

March 13, 2019

Original: November 9, 2018
1st Amendment – March 13, 2019



governmentalenterprises

SOLUTIONS FOR THE BUSINESS OF GOVERNMENT

Bryan County, Georgia
 Impact Fee Analysis Report Amendment
 FOR
 The Unincorporated South Bryan County Transportation Impact Fee District

March 13, 2019

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Section 1

INTRODUCTION / OVERVIEW

Introduction

Establishing the practice of a formal periodic review of all rates and fees assessed by Bryan County is consistent with sound financial and operational procedures. It is appropriate and warranted for local governments to ensure that rates and fees for the respective County-provided services keep pace with current costs factors and variables but also project priority and scope.

Therefore, this *Impact Fee Analysis Report Amendment* has been prepared to present findings and conclusions resulting from the modifications and updated data contained in the Bryan County Capital Improvement Plan 2018 – 2030, including updated construction cost estimates. By reviewing recent project costs and forecasted cost estimates along with updated funding trends and revenue variables on an annual basis, County officials are offered a fresh look each year at the data employed in the fee calculation methodology as well as a look back at key variables and trends that support many of the assumptions imbedded in the impact fee calculation. The assumptions and key variables are a major factor in assuring that the impact fees bear a direct correlation to the capital improvements that are necessitated by and attributable to new development, as prescribed in the Georgia Development Impact Fee Act.

In summary, the significant updates/modifications of this report herein are as follows:

- Adjustment of project costs from the Transportation Capital Improvement Plan FY 2018 – FY 2030 based on recent, actual construction bids received;
- Adjustment of project funding scenarios necessitated by the higher construction cost adjustments;
- Calculation of appropriate “credits” resulting from the changes in project funding sources; and
- Clarification of data and data sources.

The intent of this revision is to provide an update to the November 2018 *Impact Fee Analysis Report*. To abridge the original report and to facilitate comparison, assessment and evaluation, every effort has been made to present the information herein in a form that closely follows the 2018 report. Unless noted, most of the format, methodologies assumptions and key variables were not changed from the original report.

Overview

Located approximately ten miles south of Savannah, Bryan County is among the many thriving communities located in the coastal region of southeast Georgia that has experienced extraordinary growth in residential population and the accompanying commercial and retail growth.

Although it is among the smaller communities of the region in terms of land area due to the presence of Fort Stewart, Bryan County has developed a reputation for providing first-rate government services to the County's residents and visitors. As an increasing number of people and businesses decide to locate within the community, Bryan County officials are facing the challenging task of maintaining the current high level of County-provided services while accommodating the new growth and developments. To off-set the potential degradation of County services, infrastructure and overall quality of life for existing residents, County officials have implemented a development impact fee program to assist in the funding of *capacity-expanding* capital improvements in order to maintain current service levels while accommodating new growth and development.

More specifically stated, to meet the service demands from both the new residents and commercial development, Bryan County will be required to provide additional parks, and recreation, public safety, and water & sewer infrastructure/facilities in order to maintain the current level of service throughout the County's service area. Furthermore, with this influx of new residents and resultant vehicular as well as pedestrian and bicycle traffic along with the traffic increase that will be generated from the projected commercial developments, the County's road, street and pedestrian/bicycle trail network must be improved. To plan,

schedule and manage the construction/expansion of the needed County facilities and infrastructure, Bryan County has developed a comprehensive Capital Improvement Program (CIP) that is presented in ***Current Status and Future Needs*** section in this report.

All new development in a community creates additional demands on many, if not all, public services and facilities that are provided by the respective local governments. If the capacity of the facilities and infrastructure are not increased/expanded/modified to address or satisfy the additional demands, the quality or availability of local government-provided facilities and/or services for the entire community will deteriorate.

There are many types of “public facilities” that are impacted by population growth and new development. In the state of Georgia there are seven categories of public improvements that are eligible for impact fees. These facilities include¹:

- Water supply, production, treatment and distribution facilities;
- Wastewater collection, treatment and disposal facilities;
- Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any components of state or federal highways;
- Stormwater collection, retention, detention, treatment, and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;
- Parks, open space, and recreation areas and related facilities;
- Public Safety, including police, fire, emergency medical and rescue facilities; and
- Libraries and related facilities.

The focus of this report is solely on transportation and the facilities associated with public vehicle and pedestrian movement/mobility/traffic.

¹ Official Code of Georgia Annotated (O.C.G.A.) 36-71-2 (17) (A-G).

For the most part, and for the purposes of this report, the term *new development* includes new residential, retail, office, commercial, industrial and all other new construction.

Purpose of This Report

This *Impact Fee Analysis Report Amendment* provides the Bryan County Board of Commissioners with the necessary technical documentation and guidance to amend the development impact fee program to fund capital facilities, amenities and infrastructure for roadway/transportation facilities and infrastructure which includes (but not limited to) roads, streets, bridges, intersections, etc. As well, this report provides the necessary practical and procedural analysis as required by Georgia law to support impact fees authorized and established by the adoption of the Bryan County Development Impact Fee Ordinance.

A separate analysis report for development impact fees pertaining to Public Safety, Recreation, Library (and related facilities) plus Water & Sewer will be prepared at a future date and submitted to the Board of Commissioners for consideration.

Development Impact Fees, In General

Impact fees are a means for local governments to require new development to pay a *proportionate and equitable share (nexus)* of the facility and infrastructure costs they impose on the community². In this report, the impact of future development on facility and infrastructure needs is analyzed in terms of quantifiable relationships between the various types of development and the demand for specific facilities, based on applicable and relevant level-of-service standards.

Accordingly, the Georgia Development Impact Fee Act³ (DIFA) provides that Bryan County may levy development impact fees on new construction based on the development's "proportionate share" (or fair share) of the costs associated with the construction or expansion of County-owned facilities to accommodate the increase in population and the resulting demand for services.

² Impact Fees: Principles & Practice of Proportionate Share Development Fees, Dr. Arthur C. Nelson, FAICP.

³ O.C.G.A. Section 3-6-71.

This report presents the methodologies employed to determine new development's *fair share* of the costs associated with the expansion, upgrade and overall enhancement of the road, street, intersection and bridge network and facilities within the unincorporated area of South Bryan County that have been identified as necessary to maintain the current levels of transportation and mobility within the area.

The methodology described herein is consistent with similar methodologies employed elsewhere by other jurisdictions utilizing standard impact fee practices and complies with the requirements of Georgia law.

Data Sources

The data in this report relies heavily on the information provided in the ***“Richmond Hill – South Bryan County Transportation Study”***; dated July 2016, prepared by Thomas & Hutton. The Thomas & Hutton report analyzes the existing level of road, street, intersection and traffic conditions in Richmond Hill and South Bryan County and identifies future improvement needs based on projections of future residential and non-residential development in the study area. Land use codes and corresponding average daily traffic data is taken from the ***“Trip Generation Manual” (10th Edition)*** prepared by the Institute of Transportation Engineers.

Additional data in this study of impact fees for roads, streets and intersections as well as multi-modal facilities within the unincorporated areas of Bryan County, Georgia was provided by Bryan County unless specifically cited otherwise.

The analysis and presentation developed and presented in this report was prepared using computer spreadsheet software. In some instances, the tables in this study will reflect very small variations from the results that would be obtained using a calculator to compute the same data. The reason for these insignificant differences is that the spreadsheet software was allowed to calculate results to more places after the decimal than is reported in the tables of these reports. The calculation to extra places after the decimal increases the accuracy of the end results, but often causes occasional differences due to rounding of data that appears herein.

Rules Governing Impact Fees in Georgia

The Georgia Development Impact Fee Act (DIFA) requires that development impact fees be determined in a manner that ensures a reasonable correlation or relationship (nexus) between the fee levied and the specific capital improvements to be constructed. Since different communities have different facility and infrastructure needs, it is not unusual for impact fees to vary from one jurisdiction to another.

In summary, legally defensible impact fees in Georgia must:

- Be in compliance with the Georgia Development Impact Fee Act.
- Not be arbitrary or discriminatory.
- Be based on the relationship of the impact fee charged and the benefits received by the fee payer.
- Be used to finance new facilities/infrastructure needed to serve new development.
- Not exceed the proportionate share of the cost of the facilities needed to serve new residents or developments (i.e. nexus).

Under DIFA, Bryan County must:

- Use impact fee revenues appropriately:
 - Only for expansion of facilities and infrastructure.
 - Never for O & M expenses.
- Establish a Capital Improvement Program also referred to as the Capital Improvement Element which includes a Schedule of Improvements also known as the Short-Term Work Program (STWP).
- Establish impact fee accounts (cannot be co-mingled with other County funds).
- Establish an Advisory Committee to assist and advise with regard to the adoption of an impact fee ordinance.
- Establish service area districts.
- Prepare an annual report in conjunction with the annual audit.
- Update the Capital Improvement Element on an annual basis.

Definition and Rationale of Impact Fees

Land development of any size and substance requires a variety of public facilities to support it.⁴ Parks, schools, public utilities are all important facilities that will be laden with the impacts of land development. To this list one could also logically add solid waste landfills, police, fire, and other public health, safety and emergency medical infrastructure. Consequently, the responsibility of providing these facilities lies solely on local governments and the residents of the corresponding communities.

Impact fees are charges paid by new development to local governments for the cost of constructing or expanding public facilities that are needed to maintain the current service levels throughout the County's service area. By assessing impact fees on new land developments, future residential and commercial residents will be paying a portion of the costs associated with expanding public facilities to accommodate them as authorized by the State of Georgia and strictly defined by State statute. While impact fees often do not reflect the full price of infrastructure improvements, fees do make the economic linkage between those paying for and those receiving benefits more direct, and so promote economic efficiency⁵.

Throughout Georgia, local governments charge development impact fees on either of two bases. First, as a matter of policy and legislative discretion, they may decide for new development to pay the full cost of its share of new public facilities because that portion of the facilities would not be needed except to serve the new development. On the other hand, due to the urgent need for the road/street/transportation improvements, Bryan County officials have elected to utilize other sources of revenue along with development impact fees to pay for the new public facilities that are required to serve new development. Within the context of this report, new development is synonymous with "growth".

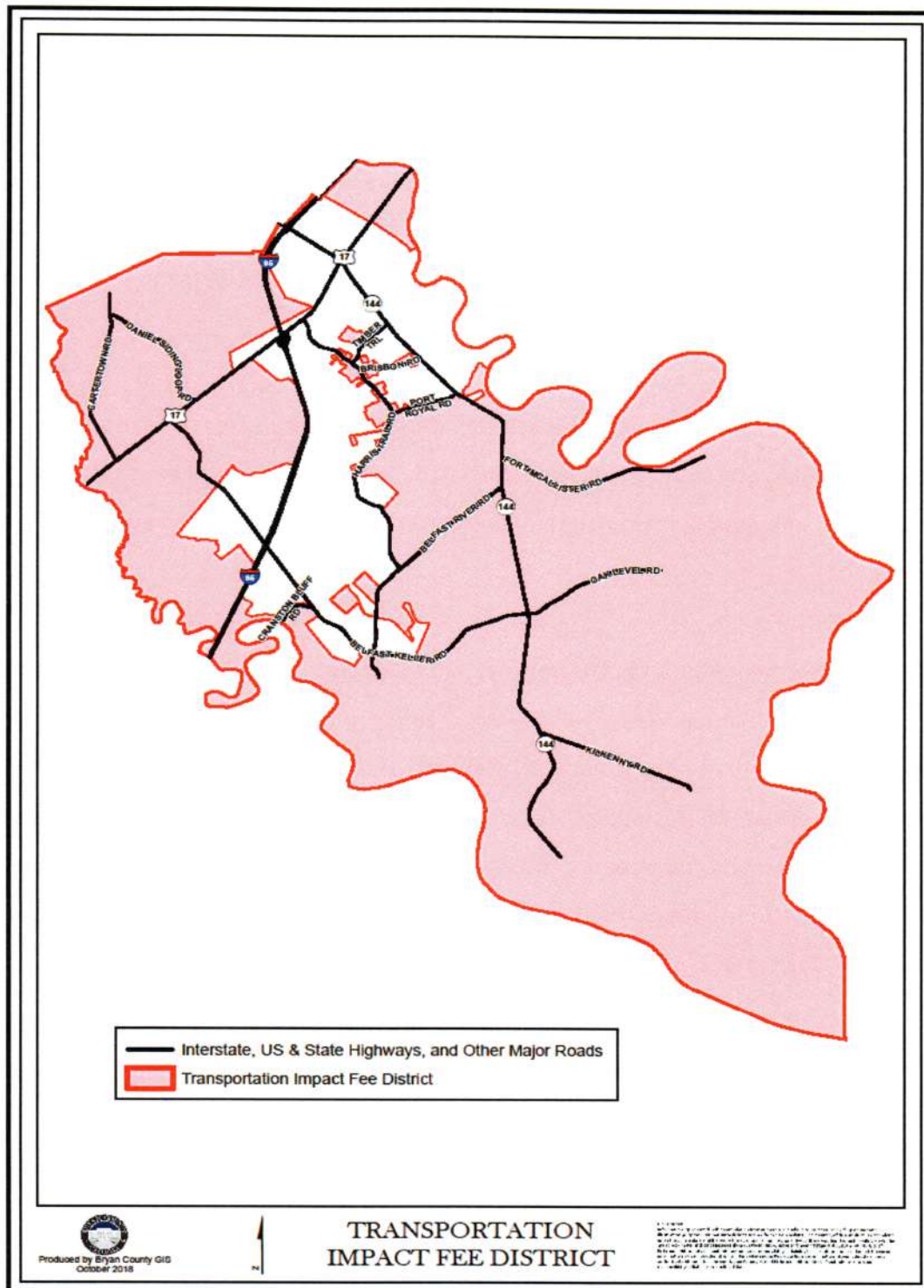
⁴ A Guide to Impact Fees and Housing Affordability; Arthur C. Nelson, Liza K. Bowles, Julian C. Juergensmeyer, and James C. Nicholas, 2008.

⁵ Paying for Prosperity – Impact Fees and Job Growth; Arthur C. Nelson, Virginia Polytechnic Institute & Mitch Moody, Georgia Institute of Technology, June 2003.

Impact Fee District

Bryan County has established an impact fee district through the adopted CIE that encompasses all property located within unincorporated south Bryan County and is referred to as the “South Bryan County Transportation Impact Fee District” (Figure 1).

Figure 1: Unincorporated South Bryan County Transportation Impact Fee District



Section 2

EXECUTIVE SUMMARY

The Georgia Development Impact Fee Act (O.C.G.A. 36-71-1) sets forth the foundation local jurisdictions must follow in order to develop and implement a development impact fee program. Accordingly, Bryan County has developed its land use/growth pattern projections and assumptions in accordance with Georgia law with specific guidance provided by the Georgia Department of Community Affairs with the update, preparation and submittal of the ***“Bryan County Comprehensive Plan”***.

It is important to note that references to any ordinances, statutes or regulations contained herein shall (unless otherwise noted) be deemed to be those in effect as of the date of adoption of the Capital Improvement Element and thereafter as amended, renumbered or otherwise revised.

Capital Improvement Plan / Capital Improvement Element

This document, the *Impact Fee Analysis Report Amendment*, will serve as the basis for the Transportation Capital Improvement Element Amendment of the Bryan County Comprehensive Plan. As such it provides a guide for the efficient use of public funds that are to be invested in roads and streets. The investment in the facilities presented in this report will significantly contribute to the quality of life in Bryan County for both the residential and commercial citizens and for future populations as well.

Consistent with the framework set forth in the Comprehensive Plan, the Transportation Capital Improvement Plan has been separated into “North Bryan County” and “South Bryan County” segments to accurately reflect the long-term capital improvement needs of both areas of the community.

The key component of any Development Impact Fee Program is the establishment of a Capital Improvement Element. Bryan County has selected certain projects within the transportation CIP to be included in the CIE for impact fee calculation purposes.

In straightforward language, a CIP is simply a capital improvement budget or *spending plan* that sets the priority and timing for the construction or purchase of facilities, equipment and/or infrastructure that have been identified as necessary to maintain the current level of service demands from the public and to maintain the overall quality of life within a community.

As with most Capital Improvement Plans, Bryan County has developed and updated the current CIP based upon input received from the County's consulting engineers, County staff and input from Bryan County residents submitted during the update of the Comprehensive Plan.

All cost estimates herein are shown in 2019 dollars based on actual construction bids recently received on similar projects. Bryan County has determined that indexing/discounting costs and revenue projections based on forecasted economic conditions, trends and scenarios is controversial, divisive and unnecessary because, in reality, actual project implementation timelines can be uncertain. Therefore, net present value/future value and other inflationary factors and variables have been eliminated.

In summary, the Capital Improvement Plan for the South Bryan County Transportation Impact Fee District is \$70,959,000 and is presented in Table 5 of this report.

The projects to be presented in the CIE Amendment and projected costs are based on current conditions and development patterns and form the basis for the *nexus* of the Transportation Development Impact Fees calculated in this report. As the development in the South Bryan County community occurs, the assumptions and recommendations made as part of this study will need to be updated periodically to ensure that they align with actual development patterns.⁶

⁶ Richmond Hill – South Bryan County Transportation Study, Thomas & Hutton – July, 2016 (paraphrased).

Initial Project Funding Sources

With the impending anticipated growth that is expected in the near-term, construction of many of the projects itemized in the CIP should commence at the earliest possible date. Like many jurisdictions, Bryan County officials intend to combine local funding sources to accelerate critically needed road and street projects.⁷ Therefore, funds from the proceeds from the Special Purpose Local Option Sales Tax (SPLOST) and the Transportation Special Purpose Local Option Sales Tax (TSPLOST) will be used to provide funding for *a portion* of these projects. Going forward, and subject to the external auditor's review, Bryan County reserves the right to reimburse the respective sales tax funds for capital improvement costs that meet the eligibility criteria for designation as an impact fee eligible expenditure.

Development Credits

As directed by Georgia Law, Bryan County's Development Impact Fee Ordinance allows for the issuance of offsets or "credits" against the impact fees determined for a new development. Such credits can include (but not limited to):

- Right-of-way dedication outside of the development;
- Construction of roadways/thoroughfares that enhance the Countywide road network; and
- Other development prerequisites required by Bryan County may be eligible for credit consideration.

In addition to these development *exactions*, recognition must be given that new development results in growth in the tax base of a community. Additionally, the existing businesses and residents of South Bryan County will also benefit from the expanded and enhanced transportation facilities constructed to accommodate future growth. Accordingly, the impact fee methodology presented herein considers these factors.

It is important to note that consideration has been given to the fact that would give new development credit against debt service payments made by the General Fund from annual

⁷ Local Government Funding and Financing of Roads: Virginia Case Studies and Examples From Other States, Virginia Center for Transportation Innovation & Research, Peter B. Ohlms, AICP, October 2014 (edited)

property tax revenues. However, since Bryan County does not anticipate issuing any debt to finance these facilities, this credit is not applicable at the time of this report.

However, the voters of Bryan County have approved (through local referendums) a series of Special Purpose Local Option Sales Tax (SPLOST) initiatives for capital improvement funding. As well, a Transportation Special Purpose Local Option Sales Tax (TSPLOST) has also been approved and enacted for funding of transportation-specific capital improvements.

Although special purpose sales taxes are not specifically mentioned in O.C.G.A. 36-71, fair and equitable rates and fees should always be established in a manner that avoids double charging new residents for growth-related infrastructure improvements. As future residents will clearly be contributing to Bryan County's SPLOST and TSPLOST initiatives in future years, it is appropriate to provide a revenue offset in the impact fee calculation methodology to recognize future residents' contributions to the funding of development-necessitated capital improvements.

The calculation procedure used to determine the credit factor (or revenue offset) is presented in Section 4.

Impact Fee Calculation

In simple terms, the calculation formula for the South Bryan County Transportation Development Impact Fee is as follows:

- Cost of planned capital improvements
- (-) Funding from Outside Sources (SPLOST, TSPLOST, Grants, etc.)
- x Added demand from growth ÷ Total demand = Cost Per Trip

Cost Per Trip is applied to the Average Daily Trip Factor furnished by the Institute of Traffic Engineers.

The following Table 1 (next page) lists the calculation of the Development Impact Fee for residential and various businesses and commercial enterprises for the South Bryan County Transportation Impact Fee District.

Table 1
Impact Fee Calculation Schedule

Bryan County Board of Commissioners South Bryan County Transportation Impact Fee District Development Impact Fee Schedule							
Category/Classification	ITE Code	Land Use Category	Administration Fee (3%)	Average Daily Trips	Pass by Reduction	Transportation & Mobility Impact Fee	Unit of Measure
<i>Residential</i>	210	Single-Family Detached Housing	\$ 94	4.72	N/A	\$ 3,212	per dwelling
	220	Apartment/Attached Housing	73	3.66	N/A	2,491	per dwelling
<i>Industrial/Agricultural</i>	110	General Light Industrial	49	2.48	N/A	1,688	per 1,000 square foot
	140	Manufacturing	39	1.97	N/A	1,337	per 1,000 square foot
	150	Warehousing	17	0.87	N/A	592	per 1,000 square foot
	151	Mini-Warehouse	15	0.76	N/A	514	per 1,000 square foot
<i>Lodging</i>	310	Hotel or Conference Motel	83	4.18	N/A	2,845	per room
	320	Motel	79	4.00	N/A	2,722	per room
<i>Recreational</i>	492	Health/Fitness Center	13	0.66	N/A	446	per 1,000 square foot
	495	Recreational Community Center	286	14.41	N/A	9,806	per 1,000 square foot
<i>Institutional</i>	560	Church/Place of Worship	69	3.48	N/A	2,365	per 1,000 square foot
	565	Day Care Center	472	23.81	N/A	16,204	per 1,000 square foot
<i>Medical</i>	610	Hospital	106	5.36	N/A	3,648	per 1,000 square foot
	620	Nursing Home	66	3.32	N/A	2,259	per 1,000 square foot
<i>Office</i>	710	General Office Building	97	4.87	N/A	3,314	per 1,000 square foot
	715	Single-Tenant Office Building	111	5.63	N/A	3,828	per 1,000 square foot
	720	Medical-Dental Office Building	345	17.40	N/A	11,841	per 1,000 square foot
	770	Business Park	123	6.22	N/A	4,233	per 1,000 square foot
<i>Retail</i>	812	Building Materials and Lumber Store	179	9.03	60%	6,142	per 1,000 square foot
	815	Free-Standing Discount Store	526	26.56	60%	18,075	per 1,000 square foot
	816	Hardware/Paint Store	91	4.57	60%	3,110	per 1,000 square foot
	817	Nursery (Garden Center)	675	34.05	60%	23,172	per 1,000 square foot
	818	Nursery (Wholesale)	387	19.50	60%	13,270	per 1,000 square foot
	820	Shopping Center	374	18.88	60%	12,845	per 1,000 square foot
	843	Auto Parts Store	548	27.67	60%	18,830	per 1,000 square foot
	848	Tire Store	283	14.26	60%	9,704	per 1,000 square foot
	850	Supermarket	1,058	53.39	60%	36,334	per 1,000 square foot
	851	Convenience Market (Open 24 Hours)	7,555	381.14	60%	259,379	per 1,000 square foot
	853	Convenience Market with Gasoline Pumps	6,186	312.10	60%	212,395	per 1,000 square foot
	880	Pharmacy/Drugstore	893	45.04	60%	30,651	per 1,000 square foot
<i>Services</i>	912	Drive-in Bank	991	50.02	60%	34,037	per 1,000 square foot
	932	High-Turnover (Sit-Down) Restaurant	1,112	56.09	60%	38,171	per 1,000 square foot
	934	Fast-Food Restaurant	4,667	235.48	60%	160,249	per 1,000 square foot
	941	Quick Lubrication Vehicle Shop	689	34.79	60%	23,672	per 1,000 square foot
	945	Gasoline Station w/Convenience Market	14,272	720.01	60%	489,991	per 1,000 square foot
	947	Self-Service Car Wash	1,070	54.00	60%	36,749	wash stalls

Notes: All dollar amounts shown rounded to "cents". See fee schedule for each public facility component for more accurate amounts to four decimals.
ITE Code means the land use code and the Average Daily Trips are from the Trip Generation manual published by the Institute of Transportation Engineers, 10th Edition.
Square foot means square foot of gross building floor area.

It is important to note that impact fees will be calculated distinctly for each development independently as they are submitted for consideration. The land use categories shown on Table 1 are for descriptive purposes only and do not represent a final impact fee calculation. To arrive at a final impact fee calculation for a specific development, additional data will have to be taken into consideration such as square footage of the primary building(s) within the development for non-residential projects. The reader should note that the fee schedule

adopted by the Board of Commissioners and in place at the time when building permit applications are received will be used for specific impact fee calculations.

Furthermore, it is important to note that, in technical terms, a “trip” has an origin and a destination at its two ends (known as trip-ends). Each trip end is a part of a trip. For site trip generation, the analyst is usually interested in trips entering (inbound) and exiting (outbound) a site. An entering trip end is a destination trip end; an exiting trip end is an origin trip end. Common usage throughout the International Traffic Engineers Handbook is to refer to the inbound and outbound trip ends as “trips” because they are the site’s portion of those trips.

The following Sections of this report will present the methodologies used in determining new development’s fair share of the required capital improvements that will be necessary to support the increased commercial and residential populations of South Bryan County.

Section 3

CURRENT STATUS / FUTURE NEEDS

In 2010, Bryan County’s population in the U. S. Census was reported as 30,403. According to population projections prepared by the Carl Vinson Institute of Government at the University of Georgia, the County’s population is expected to increase approximately 32% to 40,165 by 2020. These projections estimate the Bryan County population to be 51,924 by 2030, a 70.8% increase from 2010 (see Table 2). Based on an average of 2.86⁸ persons per household, these population projections could possibly equate to an additional 5,870 dwelling units to be added to the community.

Table 2
Bryan County Population – Housing Forecast to 2030⁹

Bryan County, Georgia Population & Housing Forecast							
	2004	2007	2010	2015	2020	2025	2030
Population/Forecast	26,061	28,302	30,403	35,137	40,165	45,741	51,924
Population Increase		2,241	2,101	4,734	5,028	5,576	6,183
Population Per Household	2.86						
Projected Additional Housing Units (Per Year)					1,758	1,950	2,162

As stated earlier, this rapid increase in the residential population and the associated commercial growth that is anticipated over the next two decades will create a parallel increase in the demand for County-provided services.

The following Sections will provide an examination and evaluation of the transportation needs, demands and services of unincorporated Bryan County.

⁸ Georgia County Guide 2017: Housing/Households. Carl Vinson Institute of Government – University of Georgia

⁹ Ibid: Population Projections.

Section 3.1

Transportation: Current Status

As often mentioned in this report, roadway and other transportation improvements will be needed in order to accommodate and promote future growth and development of the Bryan County area. It is important to note that the scheduled improvements listed in the Capital Improvement Plan (Table 5) are not only planned and intended to accommodate future growth but are also necessary to maintain an acceptable level of service for all residents of South Bryan County.

The major roadway corridors within South Bryan County include:

- U. S. Highway 17
- State Route 144
- Harris Trail Road
- Belfast River Road
- Belfast Keller Road

Traffic conditions are typically evaluated in terms of “Level of Service”. The Level of service (LOS) is a measurement of delay incurred at an intersection or for a particular traffic movement. A level of service ranking has been developed by the Transportation Research Board and published in their Highway Capacity Manual. This *A through F* ranking was developed as a means of expressing speed, travel time and the ability to efficiently maneuver that exists on specific roadways and intersections.

This LOS ranking designates that a level of service of “A” represents the best or ideal rating and signifies free-flow traffic conditions with minimal delays. The ratings continue with declining rankings of eroding traffic conditions ending at a LOS of “F” that represents the lowest rating reflective of severely congested traffic conditions with long delays.

The Bryan County Board of Commissioners has established that the minimal LOS for roadways and intersections within the South Bryan County Transportation Impact Fee District should be “D” and is officially established in the impact fee policies section of the CIE adopted January 8, 2019.

Capacity analyses were completed on the recent peak-hour traffic counts and the results and LOS rankings are shown on the following Table 3.

Table 3

Major Intersections of South Bryan County 2015/2016 Level of Service Survey					
		Morning Peak-Hour		Afternoon Peak-Hour	
Intersection	Control Device	LOS	Delay (Seconds)	LOS	Delay (Seconds)
U. S. 17 at S. R. 144	Traffic Signal	E - F	39 - 80	D	29 - 40
U. S. 17 at Harris Trail	Traffic Signal	C - D	17 - 35	C	22 - 35
U. S. 17 at Belfast-Keller Road	Stop Sign	F	198	D	32
S. R. 144 at Timber Trail	Traffic Signal	B - C	10 - 24	A - C	5 - 22
Harris Trail at Timber Trail	Stop Sign	E	45	D	31
Harris Trail at Port Royal Road	Stop Sign	C	21	B	11
S. R. 144 at Port Royal Road	Stop Sign	F	83	F	212
S. R. 144 at Fort McAllister Road	Stop Sign	D	25	E	44
S. R. 144 at Belfast River Road	Roundabout	A - C	5 - 21	A - E	6 - 37
Belfast River Road at Harris Trail	Stop Sign	B - D	13 - 28	C	15 - 16
S. R. 144 at Belfast-Keller Road	Stop Sign	B - C	11 - 19	B - C	10 - 15
Belfast River Road at Belfast-Keller Road	Stop Sign	A - B	9 - 11	A - B	7 - 10

Source: Richmond Hill - South Bryan County Transportation Study - July 2016; Thomas & Hutten.

These urgently needed roadway and intersection capital improvements are presented in the following Section 3.2.

It is important to note that due to the limited number of roads and thoroughfares available, ingress and egress to South Bryan County will be significantly impacted during the construction period of the planned improvements. For each of the roadway, roadway corridor and intersection enhancements that will be made in accord with the Capital

Improvement Plan, it will be important to implement a construction traffic management strategy that will support the current mobility and transportation network during the construction period for the planned transportation and mobility projects.

Section 3.2

Transportation: Future Needs

This Section of the report will present the projected improvements to the roadway network of South Bryan County to accommodate the planned future growth and development while improving the LOS rankings shown previously in Table 3. As presented in the Capital Improvement Program, many of these projects have been identified as *critically needed* and many are scheduled for immediate construction while others are scheduled to occur by the year 2030. The following Tables 4 and 5 present the planned transportation and mobility capital improvements for south Bryan County. Specifically, Table 4 provides a summary of the anticipated projects that will address the Transportation and mobility issues.

Table 4

South Bryan County Transportation District	
Capital Improvement Element 2018 Comprehensive Plan Update	
Capital Improvement Summary	
Asset Category	Estimated Budget
Intersection Improvements	\$ 15,111,000
Lane Additions	44,248,000
Pedestrian / Multimodal	1,500,000
Resurfacing / Widening	7,800,000
Road Improvements	500,000
Shoulder Improvements & Bike Lanes	1,800,000
Total	\$ 70,959,000

Table 5 (following page) lists the individual and specific projects/improvements to be built/constructed in the South Bryan County service area along with the anticipated year of construction commencement.

Table 5

Bryan County Board of Commissioners			
Capital Improvement Element 2018 Comprehensive Plan Update			
South Bryan County Transportation Impact Fee District			
Asset Category	Project Number	Project Description	Estimated Cost
Intersection Improvement	Tran-01-2018	Interstate 95 / Belfast Keller Road Interchange	\$2,725,000
Resurfacing	Tran-02-2018	Resurfacing Package #1 (2018)	350,000
Resurfacing	Tran-03-2018	Resurfacing Package #2 (2018)	250,000
Intersection Improvement	Tran-04-2018	Port Royal - Harris Trail Intersection Improvements	1,900,000
Shoulder Improvement	Tran-05-2018	Belfast River Road (Hwy 144 to Belfast Keller)	500,000
Intersection Improvement	Tran-01-2019	Belfast River - Harris Trail Roundabout	1,900,000
Resurfacing	Tran-02-2019	Resurfacing Package #1 (2019)	350,000
Resurfacing	Tran-03-2019	Resurfacing Package #2 (2019)	250,000
Shoulder Improvement	Tran-04-2019	Belfast Keller (Hwy 144 to Belfast River)	300,000
Intersection Improvement	Tran-05-2019	Belfast River / Belfast Keller Roundabout	1,300,000
Road Improvement	Tran-06-2019	Mill Hill Road Elevation	500,000
Resurfacing	Tran-01-2020	Resurfacing Package #1 (2020)	350,000
Resurfacing	Tran-02-2020	Resurfacing Package #2 (2020)	250,000
Intersection Improvement	Tran-03-2020	Harris Trail / Timber Trail	770,000
Pedestrian / Multimodal	Tran-04-2020	Belfast River Road	1,500,000
Resurfacing	Tran-01-2021	Resurfacing Package #1 (2021)	350,000
Resurfacing	Tran-02-2021	Resurfacing Package #2 (2021)	250,000
Lane Addition	Tran-03-2021	Hwy 144 Utility Relocation	648,000
Intersection Improvement	Tran-04-2021	Hwy 144 Expand Roundabout	200,000
Intersection Improvement	Tran-05-2021	Hwy 17 / Belfast Keller	925,000
Resurfacing	Tran-01-2022	Resurfacing Package #1 (2022)	350,000
Resurfacing	Tran-02-2022	Resurfacing Package #2 (2022)	250,000
Resurfacing	Tran-01-2023	Resurfacing Package #1 (2023)	350,000
Resurfacing	Tran-02-2023	Resurfacing Package #2 (2023)	250,000
Resurfacing	Tran-01-2024	Resurfacing Package #1 (2024)	350,000
Resurfacing	Tran-02-2024	Resurfacing Package #2 (2024)	250,000
Shoulder Improvement	Tran-03-2024	Oak Level Road	1,000,000
Resurfacing	Tran-01-2025	Resurfacing Package #1 (2025)	350,000
Resurfacing	Tran-02-2025	Resurfacing Package #2 (2025)	250,000
Intersection Improvement	Tran-03-2025	Hwy 144 / Spur 144 Intersection Improvements	2,600,000
Resurfacing	Tran-01-2026	Resurfacing Package #1 (2026)	350,000
Resurfacing	Tran-02-2026	Resurfacing Package #2 (2026)	250,000
Intersection Improvement	Tran-03-2026	Hwy 144 / Port Royal Road	1,161,000
Resurfacing	Tran-01-2027	Resurfacing Package #1 (2027)	350,000
Resurfacing	Tran-02-2027	Resurfacing Package #2 (2027)	250,000
Intersection Improvement	Tran-03-2027	Hwy 144 / Oak Level Road	1,630,000
Resurfacing	Tran-01-2028	Resurfacing Package #1 (2028)	350,000
Resurfacing	Tran-02-2028	Resurfacing Package #2 (2028)	250,000
Resurfacing	Tran-01-2029	Resurfacing Package #1 (2029)	350,000
Resurfacing	Tran-02-2029	Resurfacing Package #2 (2029)	250,000
Resurfacing	Tran-01-2030	Resurfacing Package #1 (2030)	350,000
Resurfacing	Tran-02-2030	Resurfacing Package #2 (2030)	250,000
Lane Addition	Tran-03-2030	Harris Trail (Timber Trail to Belfast River)	41,600,000
Lane Addition	Tran-04-2030	Hwy 144 (Belfast River to Oak Level (engineering))	2,000,000
Total:			\$70,959,000

The projects listed in Table 5 have been identified by the County's consulting engineers as being necessary to provide road traffic capacity to serve the existing residents as well as the increased business and residential populations forecasted by the year 2030.

Project Funding

In addition to planning the specific improvements needed to prepare for future growth, equally important is researching and identifying available funding sources for the respective projects. The experience and expertise of the County's staff is both apparent and obvious as the funding of community improvement projects up to the present time have been funded from multiple sources (grants, loans, sales tax proceeds, etc.). Extensive and practical working knowledge of State, Federal and local funding options will be vital in formulating funding scenarios for the extensive list of transportation improvements to be constructed in South Bryan County.

It is important to note that each year, during the preparation of the annual Bryan County operating budget, all items on the Capital Improvement Program are reviewed for both funding adequacy and priority of need revision and update then adopted by the Board of Commissioners as part of the official Bryan County Budget document for the following year. Hence the necessity of updating rates and fees annually as well.

Section 4

IMPACT FEE CALCULATION

Where the preceding Section mentions the various funding sources to be used in implementing Bryan County's transportation CIP, it is important to note that *public funding sources* such as State and/or Federal grants, loans, etc. (if applicable) must be subtracted from the estimated project funding (leaving only the amount to be funded from local sources) prior to the impact fee calculations. Furthermore, the amounts of the Special Purpose Local Option Sales Tax and/or the Transportation Local Option Sales Tax that are planned to be included in the funding of growth-related capital improvements must be subtracted from development impact fee calculations as well. This factor in the impact fee calculation is presented in greater detail in the Development Credit (Revenue Offset) section of this document.

The following Table 6 lists five projects from the Bryan County Capital Improvement Plan (Table 5) and are located within the South Bryan County Transportation Impact Fee District. These five projects are planned major enhancements and improvements to existing roadways that have been determined to be the most significantly impacted by future growth and development. The improvements to be made on these thoroughfares will expand the traffic capacity of these roads and intersections to accommodate the projected traffic demands. Accordingly, these projects have been identified to be partially funded from impact fees.

Table 6

South Bryan County Transportation District Impact Fee Funded Projects			
Asset Category	Project Number	Project Description	Estimated Cost
Intersection Improvement	Tran-04-2018	Port Royal - Harris Trail Intersection Improvements	1,900,000
Intersection Improvement	Tran-01-2019	Belfast River - Harris Trail Roundabout	1,900,000
Intersection Improvement	Tran-05-2019	Belfast River / Belfast Keller Roundabout	1,300,000
Intersection Improvement	Tran-03-2025	Hwy 144 / Spur 144 Intersection Improvements	2,600,000
Lane Addition	Tran-03-2030	Harris Trail (Timber Trail to Belfast River)	41,600,000
Total:			49,300,000

Stated more simply, of the projects totaling \$70,959,000 listed in the CIP (Table 5) for the South Bryan County Transportation District, \$49,300,000 have been designated to be partially funded by impact fee revenues. Hence the amount to be *partially funded from impact fees* will be the basis of the transportation impact fee calculation.

Prior to moving forward with the impact fee calculation, a closer examination of the current daily traffic patterns and volumes along with the capacities of the existing and proposed road/highway infrastructure needs to be made.

Current Road Capacity – Cost Per Trip Calculation

While road/street/intersection infrastructure projects listed in Table 6 are being built to accommodate the increase in vehicle traffic resulting from new growth and development, it is important to recognize that the existing residents will benefit from the improved roads, streets and intersections as well. Stated another way, road/street/intersection improvements being constructed to accommodate growth and development will improve the traffic flow for *everyone* in the South Bryan County community.

Currently, traffic circulates in and out of the South Bryan County area via 4 arterial roads that are commonly referred to as the *South Bryan Loop*:

- Belfast Keller Road
- Belfast River Road
- Harris Trail Road
- Highway 144

Table 7 lists traffic data taken from the “*Richmond Hill – South Bryan County Transportation Study*” for the South Bryan Loop.

Forecast show that by 2030 74.07% of the traffic traveling in, out and through South Bryan County will be from individuals that are not traveling through today while 25.93% of the traffic volume will come from today’s motorists.

Table 7

South Bryan County Transportation Impact Fee District Current & Projected Daily Traffic Volume			
	Average Vehicles Per Day (1)	2030 Average VPD (2)	% Attributable To Growth
Belfast Keller Road (South Bryan Loop)	2,500	17,000	
Belfast River Road	3,000	8,000	
Harris Trail (South of Port Royal Road)	2,500	15,000	
Highway 144 (South of Belfast River Road)	6,000	14,000	
Total:	14,000	54,000	74.07%
<small>(1) Richmond Hill - South Bryan County Transportation Study: Thomas & Hutton; Figure 2; Page 5 (2) Ibid: Figure 5; Page 16</small>			

This is a significant factor in determining the *fair share* of the costs to be included in development impact fee calculations. To determine the fair share of the cost that new development should be expected to pay toward the road and street infrastructure

improvements needed to serve them the 74.07% factor must be applied against the growth-necessitated projects of the CIP (that total \$49,300,000) that are shown on Table 6. Accordingly, the total *fair share* of the costs of these CIP items is reduced to \$36,516,510 and is shown below in Table 8.

Table 8

South Bryan County Transportation Impact Fee District Costs Attributable To Growth Calculation		
Project Number	Project Description	Estimated Cost
Tran-04-2018	Port Royal - Harris Trail Intersection Improvements	\$ 1,900,000
Tran-01-2019	Belfast River - Harris Trail Roundabout	1,900,000
Tran-05-2019	Belfast River / Belfast Keller Roundabout	1,300,000
Tran-03-2025	Hwy 144 / Spur 144 Intersection Improvements	2,600,000
Tran-03-2030	Harris Trail (Timber Trail to Belfast River)	41,600,000
Total		\$ 49,300,000
% Attributable To Growth (from Table 7)		74.07%
CIP Costs Attributable To Growth		\$ 36,516,510

Once the proportionate costs or (fair share) of the costs that are attributable to new growth and development have been determined, the next step in the calculation is to determine if a credit (or revenue offset) is in order and, if so, the amount of credit that must be factored into the impact fee methodology. As stated previously in Section 2 the practice of establishing truthful and impartial rates, fees and charges to new developments must account for the fact that new residents will be paying a portion of the capital improvement project costs through the applicable local sales tax initiatives (SPLOST & TSPLOST). The next segment of this report presents the method and procedure used to determine the proper revenue offset/credit component of the transportation impact fee calculation.

Development Credit Calculation (Revenue Offset)

In recognition that new residents will be joining the existing population in funding a portion of the planned capital improvement costs through the respective local option sales taxes, a

calculation is necessary to eliminate circumstances where new development (or future residents) will be *“paying twice”* for their portion of these costs.

More specifically stated, the determination of the credit component of this impact fee calculation is based on the concept that future residents (i.e. “growth”) will have made their proportionate contribution to growth-necessitated infrastructure as it is assumed that the appropriate impact fees will be included in the price of their respective homes, buildings, etc. Furthermore, future residents will be making contributions to the current SPLOST and TSPLOST capital improvement funding programs; therefore (conceptually), they are paying twice for the infrastructure cost. It is reasonable to anticipate that future residents will be contributing to these sales tax-based revenues in the same proportionate amounts as the existing residents and will likewise be subject to possible increases due to inflationary trends and factors.

Because there is no certainty the voters of Bryan County will approve subsequent extensions of either SPLOST or TSPLOST, practical long-term financing planning must identify the dates these current sales tax revenue streams will end. If eventually approved by the voters for extension, then appropriate adjustments to the capital improvement funding plan can be made and the impact fee methodology can be modified accordingly.

In order to determine an appropriate revenue offset on a per capita basis, a closer examination of the population projection is needed. Table 9 contains population data from the Bryan County Comprehensive Plan that shows the estimated population of Bryan County in 2017 and 2020. Based on the population estimates shown, Bryan County will average (on an annual basis) 97.31 new residents per month.

Table 9

South Bryan County Transportation Impact Fee District Development Credit Calculation	
Population Growth Projection	
Projected 2020 population ⁽¹⁾	40,165.00
Estimated 2017 population ⁽¹⁾	36,662.00
Growth over 3 years	3,503.00
Years	3.00
Growth per year ^(population)	1,167.67
Months	12.00
Growth per month ^(population)	97.31
<small>(1) Bryan County Comprehensive Plan 2018</small>	

As previously stated, the voters of Bryan County have approved a series of Special Purposes Local Option Sales Tax (SPLOST) initiatives for capital improvement funding. Additionally, a Transportation Special Purpose Local Option Sales Tax (TSPLOST) has also been approved and enacted for funding of transportation-specific capital improvements.

Future residents will clearly be contributing to these revenue streams in future years so it is appropriate to provide a revenue offset in the impact fee calculation methodology to recognize future residents' contributions to the funding of development-necessitated capital improvements.

Once the future population growth factor has been determined, the next step in this process is to determine the amount of sales tax that can be expected from future residents. Table 10 shows the amount of Special Purpose Local Option Sales Tax (SPLOST) that has been collected each month during 2018 and reflects that the average amount of SPLOST revenue collected is \$7.95 per person, based on the current population.

Table 10

South Bryan County Transportation Impact Fee District				
<i>Development Credit Calculation</i>				
SPLOST VI & VII Collection History				
Month	Year	Population ^{(1), (2)}	SPLOST Collection ⁽³⁾	Collection Per Person
January	2018	36,662	\$ 302,224	\$ 8.24
February	2018	36,759	282,357	7.68
March	2018	36,857	254,933	6.92
April	2018	36,954	299,797	8.11
May	2018	37,051	295,888	7.99
June	2018	37,149	319,093	8.59
July	2018	37,246	304,826	8.18
August	2018	37,343	297,886	7.98
September	2018	37,440	302,677	8.08
October	2018	37,538	259,492	6.91
November	2018	37,635	330,903	8.79
December	2018	37,732	297,652	7.89
Average Per Month:				\$ 7.95
<small>(1) Bryan County Comprehensive Plan 2018 (2) Estimated population assuming 36,662 at end of 2017 and a monthly growth rate of 97.31 (see Table 9) (3) County portion of monthly SPLOST collections</small>				

The Transportation Special Purpose Local Option Sales Tax (TSPLOST) has only been in effect a few months and there is a very limited amount of data available at the present time. The data that is available is summarized in Table 11 below. Based on the information available, current residents are contributing on average \$6.60 per person each month into the TSPLOST program.

Table 11

South Bryan County Transportation Impact Fee District				
<i>Development Credit Calculation</i>				
TSPLOST Collection History				
Month	Year	Population ^{(1), (2)}	TSPLOST Collection ⁽³⁾	Collection Per Person
November	2018	37,635	\$ 248,133.00	\$ 6.59
December	2018	37,732	249,106.00	6.60
Average Per Month:				\$ 6.60
<small>(1) Bryan County Comprehensive Plan 2018 (2) Estimated population assuming 36,662 at end of 2017 and a monthly growth rate of 97.31 (3) County portion of TSPLOST collections by month received by county</small>				

Going forward with the revenue offset calculation, the per capita averages of sales tax generated developed in Tables 10 and 11 will be the foundation used in forecasting SPLOST and TSPLOST revenues from future residents.

To forecast the amount of sales tax generated in Bryan County in future years, the following Tables 12 and 13 have been prepared. Table 12 calculates the amount of revenue that will be generated from the SPLOST while Table 13 forecasts the anticipated proceeds from TSPLOST. Each table takes the average population factor developed in Table 9 and applies the average sales tax collected per capita amounts from Tables 12 and 13. The total sales tax forecast is summarized in Table 14 on page 35.

Table 12

Bryan County, Georgia					
SPLOST VII Collection Forecast From New Growth					
Average SPLOST Collection Per Person (1)					\$7.95
Month	Year	New Population (2)	Total New Population	Projected SPLOST Collection	Projected Annual Collection
April	2019	97.31	97.31	\$ 773.33	
May	2019	97.31	194.62	1,546.69	
June	2019	97.31	291.93	2,320.06	
July	2019	97.31	389.24	3,093.42	
August	2019	97.31	486.55	3,866.78	
September	2019	97.31	583.86	4,640.15	
October	2019	97.31	681.17	5,413.51	
November	2019	97.31	778.48	6,186.87	
December	2019	97.31	875.79	6,960.24	\$ 34,801.05
January	2020	97.31	973.10	7,733.60	
February	2020	97.31	1,070.41	8,506.97	
March	2020	97.31	1,167.72	9,280.33	
April	2020	97.31	1,265.03	10,053.69	
May	2020	97.31	1,362.34	10,827.06	
June	2020	97.31	1,459.65	11,600.42	
July	2020	97.31	1,556.96	12,373.78	
August	2020	97.31	1,654.27	13,147.15	
September	2020	97.31	1,751.58	13,920.51	
October	2020	97.31	1,848.89	14,693.88	
November	2020	97.31	1,946.20	15,467.24	
December	2020	97.31	2,043.51	16,240.60	\$ 143,845.23
January	2021	97.31	2,140.82	17,013.97	
February	2021	97.31	2,238.13	17,787.33	
March	2021	97.31	2,335.44	18,560.69	
April	2021	97.31	2,432.75	19,334.06	
May	2021	97.31	2,530.06	20,107.42	
June	2021	97.31	2,627.37	20,880.79	
July	2021	97.31	2,724.68	21,654.15	
August	2021	97.31	2,821.99	22,427.51	
September	2021	97.31	2,919.30	23,200.88	
October	2021	97.31	3,016.61	23,974.24	
November	2021	97.31	3,113.92	24,747.60	
December	2021	97.31	3,211.23	25,520.97	\$ 255,209.61
January	2022	97.31	3,308.54	26,294.33	
February	2022	97.31	3,405.85	27,067.70	
March	2022	97.31	3,503.16	27,841.06	
April	2022	97.31	3,600.47	28,614.42	
May	2022	97.31	3,697.78	29,387.79	
June	2022	97.31	3,795.09	30,161.15	
July	2022	97.31	3,892.40	30,934.51	
August	2022	97.31	3,989.71	31,707.88	
September	2022	97.31	4,087.02	32,481.24	
October	2022	97.31	4,184.33	33,254.61	
November	2022	97.31	4,281.64	34,027.97	
December	2022	97.31	4,378.95	34,801.33	\$ 366,573.99
January	2023	97.31	4,476.26	35,574.70	
February	2023	97.31	4,573.57	36,348.06	
March	2023	97.31	4,670.88	37,121.42	
April	2023	97.31	4,768.19	37,894.79	
May	2023	97.31	4,865.50	38,668.15	
June	2023	97.31	4,962.81	39,441.52	
July	2023	97.31	5,060.12	40,214.88	
August	2023	97.31	5,157.43	40,988.24	
September	2023	97.31	5,254.74	41,761.61	
October	2023	97.31	5,352.05	42,534.97	
November	2023	97.31	5,449.36	43,308.33	
December	2023	97.31	5,546.67	44,081.70	\$ 477,938.37
January	2024	97.31	5,643.98	44,855.06	
February	2024	97.31	5,741.29	45,628.43	
March	2024	97.31	5,838.60	46,401.79	
April	2024	97.31	5,935.91	47,175.15	
May	2024	97.31	6,033.22	47,948.52	\$ 232,008.95
Total:					\$ 1,510,377.20
(1) From Table 10					
(2) From Table 9					

Table 13

Bryan County, Georgia					
TSPLOST I Collection Forecast From New Growth					
Average TSPLOST Collection Per Person (1): \$6.60					
Month	Year	New Population (2)	Total New Population	Projected TSPLOST Collection	Projected Annual Collection
April	2019	97.31	97.31	\$ 641.98	
May	2019	97.31	194.62	1,283.98	
June	2019	97.31	291.93	1,925.99	
July	2019	97.31	389.24	2,567.99	
August	2019	97.31	486.55	3,210.00	
September	2019	97.31	583.86	3,852.00	
October	2019	97.31	681.17	4,494.01	
November	2019	97.31	778.48	5,136.01	
December	2019	97.31	875.79	5,778.02	\$ 28,889.98
January	2020	97.31	973.10	6,420.02	
February	2020	97.31	1,070.41	7,062.03	
March	2020	97.31	1,167.72	7,704.04	
April	2020	97.31	1,265.03	8,346.04	
May	2020	97.31	1,362.34	8,988.05	
June	2020	97.31	1,459.65	9,630.05	
July	2020	97.31	1,556.96	10,272.06	
August	2020	97.31	1,654.27	10,914.06	
September	2020	97.31	1,751.58	11,556.07	
October	2020	97.31	1,848.89	12,198.07	
November	2020	97.31	1,946.20	12,840.08	
December	2020	97.31	2,043.51	13,482.08	\$ 119,412.65
January	2021	97.31	2,140.82	14,124.09	
February	2021	97.31	2,238.13	14,766.09	
March	2021	97.31	2,335.44	15,408.10	
April	2021	97.31	2,432.75	16,050.10	
May	2021	97.31	2,530.06	16,692.11	
June	2021	97.31	2,627.37	17,334.12	
July	2021	97.31	2,724.68	17,976.12	
August	2021	97.31	2,821.99	18,618.13	
September	2021	97.31	2,919.30	19,260.13	
October	2021	97.31	3,016.61	19,902.14	
November	2021	97.31	3,113.92	20,544.14	
December	2021	97.31	3,211.23	21,186.15	\$ 211,861.42
January	2022	97.31	3,308.54	21,828.15	
February	2022	97.31	3,405.85	22,470.16	
March	2022	97.31	3,503.16	23,112.16	
April	2022	97.31	3,600.47	23,754.17	
May	2022	97.31	3,697.78	24,396.17	
June	2022	97.31	3,795.09	25,038.18	
July	2022	97.31	3,892.40	25,680.19	
August	2022	97.31	3,989.71	26,322.19	
September	2022	97.31	4,087.02	26,964.20	
October	2022	97.31	4,184.33	27,606.20	
November	2022	97.31	4,281.64	28,248.21	
December	2022	97.31	4,378.95	28,890.21	\$ 304,310.19
January	2023	97.31	4,476.26	29,532.22	
February	2023	97.31	4,573.57	30,174.22	
March	2023	97.31	4,670.88	30,816.23	
April	2023	97.31	4,768.19	31,458.23	
May	2023	97.31	4,865.50	32,100.24	
June	2023	97.31	4,962.81	32,742.24	
July	2023	97.31	5,060.12	33,384.25	
August	2023	97.31	5,157.43	34,026.25	
September	2023	97.31	5,254.74	34,668.26	
October	2023	97.31	5,352.05	35,310.27	
November	2023	97.31	5,449.36	35,952.27	\$ 360,164.68
				Total:	\$ 1,024,638.91
(1) From Table 11					
(2) From Table 9					

Table 14

South Bryan County Transportation Impact Fee District			
<i>Development Credit Calculation</i>			
SPLOST & TSPLOST I Collection Forecast From New Growth Summary			
Year	SPLOST (1)	TSPLOST (2)	Total
2019	\$ 34,801.05	\$ 28,889.98	\$ 63,691.03
2020	143,845.23	119,412.65	263,257.88
2021	255,209.61	211,861.42	467,071.03
2022	366,573.99	304,310.19	670,884.18
2023	477,938.37	360,164.68	838,103.05
2024	232,008.95	-	232,008.95
Total:	\$ 1,510,377.20	\$ 1,024,638.91	\$ 2,535,016.11
(1) From Table 12 (2) From Table 13			

Projected Use of SPLOST & TSPLOST Proceeds

Prior to the special purpose sales tax being enacted, the County presented to the voters a proposed use of the proceeds anticipated from the sales tax. Accordingly, the summary of the proposed expenditures appeared on the ballot for the voter's consideration.

The anticipated expenditures of the Special Purpose Local Option Sales tax (SPLOST) that was approved by the voters of Bryan County were summarized as shown in Table 15. Specifically, the voters approved to allocate 14.57% of the sales tax generated to "Road & Street" improvements with the remaining 85.43% allocated to other capital needs.

Table 15

South Bryan County Transportation Impact Fee District <i>Development Credit Calculation</i>		
Allocation of SPLOST VII by Categories		
Project Categories	Estimated Amount	% of total
A - Road, Street, etc.	\$ 2,740,000	14.57%
B - Rolling stock and capital equipment	3,060,000	16.28%
C - Construction, expansion, etc. of buildings	4,750,000	25.27%
D - Water, sewer and drainage projects	1,700,000	9.04%
E - Recreation and parks	3,250,000	17.29%
F - Debt service	3,300,000	17.55%
Total SPLOST projection:	\$ 18,800,000	100.00%

Similarly, Table 16 presents the proposed use of funds generated by Transportation Local Option Sales Tax (TSPLOST). Again, the key information is the 96.23% that is budgeted for roads, streets, bridges and multimodal.

Table 16

South Bryan County Transportation Impact Fee District <i>Development Credit Calculation</i>		
Allocation of TSPLOST I by Categories		
Project Categories	Estimated Amount	% of total
<u>Roads, Streets, Bridges, Multimodal Projects</u>		
1 - Road Improvement / Paving	\$ 10,951,750	69.90%
2 - Intersection Improvements	4,125,000	26.33%
Total for Roads, Streets, Bridges, Multimodal:	\$ 15,076,750	96.23%
<u>Capital Equipment</u>		
1 - Public Works Equipment	\$ 590,000	3.77%
Total TSPLOST Projection:	\$ 15,666,750	100.00%

The information and data created in Tables 9 through 16 come together on Table 17 to calculate the development credit/revenue offset to be employed in the overall impact fee

calculation. The resulting “Cost Per Trip” data at the bottom of Table 17 is then applied to the respective land use categories with the final fee calculation results shown on Table 1.

Table 17

South Bryan County Transportation Impact Fee District			
<i>Development Credit Calculation</i>			
Allocation of SPLOST & TSPLOST from New Residents To Impact Fee Eligible Road Projects			
	SPLOST	TSPLOST	Total
Projected sales tax revenue from new residents (Table 14)	\$ 1,510,377.20	\$ 1,024,638.91	
Percentage for roads, streets, bridges to be constructed (Tables 15 & 16)	14.57%	96.23%	
Projected sales tax revenue from new residents available for road construction	\$ 220,129.44	\$ 986,051.65	
Impact Fee Projects	\$ 49,300,000	\$ 49,300,000	
Total transportation CIP	\$ 70,959,000	\$ 70,959,000	
Percentage of Impact Fee Projects in Transportation CIP	69.48%	69.48%	
Projected sales tax revenue from new residents available for road construction	\$ 220,129.44	\$ 986,051.65	
Percentage of sales tax revenue from new residents for impact fee projects	69.48%	69.48%	
Sales tax credit against impact fees	\$ (152,945.94)	\$ (685,108.69)	\$ (838,054.63)
	(Table 8) CIP projects attributal to growth		\$ 36,516,510.00
	Balance to be funded from impact fee		\$ 35,678,455.37
	(Table 7) Projected average vehicles per day		54,000
	Cost per trip		\$ 660.71

With the adoption of the transportation impact fees at the *cost per trip* level established on Table 17, it is reasonable to assume that the costs associated with expanding the road and street infrastructure in south Bryan County to accommodate future growth and development will not borne by existing residents and businesses. To maintain overall equity between existing residents and commercial enterprises and future growth, it is essential that cost estimates, land use patterns, growth projections and other variables be reviewed annually and fee calculations be updated accordingly.