DRAFT Impact Fee Report and Capital Improvement Element

(An Amendment to the Comprehensive Plan)

Prepared for:

Pooler, Georgia

February 9, 2026

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EXECUTIVE SUMMARY

The City of Pooler retained TischlerBise to analyze the impacts of future development on capital facilities and to calculate impact fees based on that analysis. Through interviews and discussions with staff, TischlerBise developed the proposed impact fees discussed in this report. Impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate future development. An impact fee represents future development's proportionate share of capital facility needs. Impact fees do have limitations and should not be regarded as the total solution for infrastructure funding needs. Rather, they are one component of a comprehensive portfolio to ensure provision of adequate public facilities needed to serve future development. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies.

The City of Pooler has experienced steady residential and nonresidential growth in recent years, and this growth is expected to continue in the future. As a result, the City must plan for future infrastructure improvements if existing levels of service are to be maintained. This report includes the following infrastructure categories:

- Fire
- Parks
- Police
- Streets

GENERAL LEGAL FRAMEWORK

Both state and federal courts have recognized the imposition of impact fees as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. Land use regulations, development exactions, and impact fees are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring development is not detrimental to the quality of essential public services. The means to this end are also important, requiring both procedural and substantive due process. The process followed to receive community input (i.e., stakeholder meetings, work sessions, and public hearings) provides opportunities for comments and refinements to the impact fees.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an "essential nexus" between the exaction and the interest being protected (see *Nollan v. California Coastal Commission,* 1987). In a more recent case (*Dolan v. City of Tigard, OR,* 1994), the Court ruled that an exaction must also be "roughly proportional" to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact fees.

There are three reasonable relationship requirements for impact fees that are closely related to "rational nexus", or "reasonable relationship" requirements enunciated by a number of state courts. Although the term "dual rational nexus" is often used to characterize the standard by which courts evaluate the validity of impact fees under the U.S. Constitution, we prefer a more rigorous formulation that recognizes three elements: "need," "benefit," and "proportionality." The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. Individual elements of the nexus standard are discussed further in the following paragraphs.

All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the capacity of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on infrastructure needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific capital facilities, based on applicable level-of-service standards.

The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for capital facilities is measured in terms of relevant and measurable attributes of development (e.g., a typical housing unit's average weekday vehicle trips).

A sufficient benefit relationship requires that impact fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Impact fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the state enabling legislation requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, benefit may extend to a general area including multiple real estate developments. Procedures for the earmarking and expenditure of fee revenues are discussed near the end of this study. All of these procedural as well as substantive issues are intended to ensure that new development benefits from the impact fees they are required to pay. The authority and procedures to implement impact fees is separate from and complementary to the authority to require improvements as part of subdivision or zoning review.

As documented in this report, the City of Pooler has complied with applicable legal precedents. Impact fees are proportionate and reasonably related to the capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from City staff, TischlerBise identified demand indicators for each type of infrastructure and calculated proportionate share factors to allocate costs by type of development. This report documents the formulas and input

variables used to calculate the impact fees for each type of public facility. Impact fee methodologies also identify the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

GEORGIA DEVELOPMENT IMPACT FEE ACT

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.
- Not 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, Pooler 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 City 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.

GENERAL METHODOLOGIES

There are three general methodologies for calculating impact fees. The choice of a particular methodology depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each methodology has advantages and disadvantages in a particular situation, and can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss three basic methodologies for calculating impact fees and how those methodologies can be applied.

Cost Recovery (Past Improvements)

The rationale for recoupment, often called cost recovery, is that future development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which future development will benefit. This methodology is often used for utility systems that must provide adequate capacity before future development can take place.

Incremental Expansion (Concurrent Improvements)

The incremental expansion methodology documents current level-of-service (LOS) standards for each type of public facility, using both quantitative and qualitative measures. This approach assumes there are no deficiencies or surplus capacity in existing infrastructure, and future development is paying only its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate future development. An incremental expansion cost methodology is best suited for public facilities that will be expanded in regular increments to keep pace with development.

Plan-Based (Future Improvements)

The plan-based methodology allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan and development potential is identified by a land use plan. There are two options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

CONCEPTUAL IMPACT FEE CALCULATION

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for park facilities is population growth, and the increase in population can be estimated from the average number of residents per housing unit. The second step in the impact fee formula is to determine infrastructure units per demand unit, typically called level-of-service (LOS) standards. In keeping with the parks example, a common LOS standard is park amenities per resident. The third step in the impact fee formula is the cost of various infrastructure units. To complete

the parks example, this part of the formula would establish the cost for purchasing and/or constructing new park amenities.

Deficiency Credit

A fundamental principle of impact fees, rooted in both case law and norms of equity, is that impact fees should not charge new development for a higher level of service than is provided to existing development. While the impact fees can be based on a higher level of service than the one existing at the time of the adoption of the fees, another source of funding other than impact fees must be identified and committed to fund the capacity deficiency created by the higher level of service. In addition, the impact fees must generally be reduced to ensure that new development does not pay twice for the same level of service, once through impact fees and again through general taxes that are used to remedy the capacity deficiency for existing development. Such a reduction is referred to as a revenue credit. In order to avoid these complications, the general practice is to base impact fees on the existing level of service. This study does that and consequently a deficiency credit is warranted for Parks and Recreation.

Debt Credit

A corollary principle is that new development should not have to pay twice for the same level of service. If impact fees are based on a higher-than-existing level of service, the fees should be reduced by a credit that accounts for the contribution of new development toward remedying the existing deficiencies. A similar situation arises when the existing level of service has not been fully paid for. Outstanding debt on existing facilities that is counted in the existing level of service will be retired, in part, by revenues generated from new development. To avoid requiring new development to pay more than its proportional share, impact fees should be reduced to account for future tax payments that will retire outstanding debt on existing facilities included in determining the existing level of service. The City currently has outstanding debt for police facilities.

Proposed Fee Methodologies and Cost Components

Shown below, Figure 1 summarizes the methodologies and cost allocation components used for each infrastructure category in Pooler's impact fee report. Parks costs were allocated to residential development, while Fire and Police costs were allocated to both residential and nonresidential development. Population was used as the cost allocation factor for residential development, while nonresidential vehicle trips were used as the cost allocation factors for nonresidential development. Streets costs are allocated to vehicle trip ends.

Figure 1. Proposed Impact fee Methodologies and Cost Components

Infrastructure Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
Fire	Citywide	N/A	Fire Facilities, Fire Apparatus	N/A	Population, Nonres. Vehicle Trips
Parks	Citywide	N/A	Park Improvements, Recreation Facilities	N/A	Population
Police	Citywide	N/A	Police Facilities	N/A	Population, Nonres. Vehicle Trips
Streets	Citywide	N/A	N/A	Street Improvements	VTE

IMPACT FEE SCHEDULE

Impact fees for residential development will be assessed per dwelling unit, based on the size of unit. Nonresidential impact fees will be assessed per square foot of floor area, according to four general types of development. The fees shown in Figures 2 represent the maximum allowable impact fees – the proposed impact fees fund 100 percent of growth-related infrastructure. Pooler may adopt impact fees that are less than the amounts shown; however, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital improvements and/or a decrease in Pooler's LOS standards. All costs in the impact fee study are in current dollars with no assumed inflation rate over time. If cost estimates change significantly over time, impact fees should be recalculated.

Maximum Allowable Impact fees

Figure 2 summarizes the maximum allowable impact fees for future development in Pooler. The amounts shown are based on the methodologies, levels of service, and costs for the capital improvements identified in this report. The fees represent the highest amount feasible for each type of applicable development, which represents future development's fair share of the system improvement costs detailed in this report. The City may adopt amounts that are lower than the maximum amounts shown; however, a reduction in fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in Pooler's level of service.

Figure 2. Maximum Allowable Impact Fees

Residential Development	Fees Per Unit				
Development Type	**Parks**	**Police**	**Fire**	**Streets**	**Total**
1,000 or less	$531	$172	$639	$832	**$2,173**
1,001 to 1,500	$740	$239	$891	$1,087	**$2,958**
1,501 to 2,000	$1,061	$343	$1,277	$1,473	**$4,155**
2,001 to 2,500	$1,304	$421	$1,569	$1,760	**$5,054**
2,501 to 3,000	$1,494	$483	$1,798	$1,990	**$5,764**
3,001 to 3,500	$1,657	$536	$1,995	$2,182	**$6,370**
3,501 to 4,000	$1,795	$580	$2,160	$2,343	**$6,879**
4,001 to 4,500	$1,913	$618	$2,302	$2,487	**$7,320**
4,501 to 5,000	$2,018	$652	$2,428	$2,616	**$7,714**
5,001 to 5,500	$2,116	$684	$2,547	$2,729	**$8,076**
5,501 or more	$2,201	$712	$2,649	$2,832	**$8,394**

Nonresidential Development	Fees per 1,000 Square Feet				
Development Type	**Parks**	**Police**	**Fire**	**Streets**	**Total**
Industrial	$0	$58	$220	$342	**$620**
Commercial	$0	$832	$3,144	$4,890	**$8,867**
Office & Other Service	$0	$369	$1,395	$2,170	**$3,935**
Institutional	$0	$508	$1,919	$2,984	**$5,411**

A note on rounding: Calculations throughout this report are based on an analysis conducted using Excel software. Most results are discussed in the report using one-, two-, and three-digit places, which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

CAPITAL IMPROVEMENT ELEMENT

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

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

The Capital Improvement Plan 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, Pooler has developed the current CIP based upon input received from the City's consulting engineers, City staff and input from Pooler residents submitted during the update of the Comprehensive Plan.

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands and costs on which the fees are based. Each infrastructure category is discussed in turn. First, Figure 3 lists the projected growth over the next ten years in Pooler (further details can be found in Appendix A). As the development in Pooler 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.

Figure 3. Ten-Year Projected Growth

Pooler, Georgia	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	**34,352**	**35,744**	**37,137**	**38,529**	**39,922**	**41,314**	**42,707**	**44,099**	**45,492**	**46,885**	**48,277**	**13,925**
Housing Units												
Single Family	10,218	10,461	10,704	10,947	11,190	11,433	11,676	11,919	12,162	12,405	12,648	**2,430**
Multi-family	4,887	5,320	5,753	6,185	6,618	7,051	7,484	7,917	8,349	8,782	9,215	**4,328**
Total Housing Units	**15,105**	**15,781**	**16,456**	**17,132**	**17,808**	**18,484**	**19,160**	**19,835**	**20,511**	**21,187**	**21,863**	**6,758**
Employment												
Industrial	2,977	3,101	3,227	3,356	3,488	3,623	3,761	3,902	4,047	4,194	4,345	**1,368**
Commercial	6,762	6,781	6,801	6,820	6,840	6,859	6,879	6,899	6,919	6,939	6,959	**197**
Office & Other Service	2,746	2,757	2,768	2,779	2,790	2,801	2,812	2,823	2,834	2,846	2,857	**111**
Institutional	2,442	2,540	2,641	2,746	2,855	2,967	3,083	3,203	3,327	3,456	3,589	**1,147**
Total Employment	**14,927**	**15,179**	**15,437**	**15,701**	**15,973**	**16,250**	**16,535**	**16,828**	**17,127**	**17,434**	**17,749**	**2,822**
Nonres. Floor Area (x1,000)												
Industrial	16,400	16,765	17,138	17,520	17,910	18,309	18,716	19,133	19,559	19,994	20,439	**4,039**
Commercial	2,541	2,550	2,559	2,569	2,578	2,587	2,596	2,606	2,615	2,624	2,634	**93**
Office & Other Service	854	857	860	864	867	870	874	877	881	884	888	**34**
Institutional	934	966	999	1,034	1,070	1,107	1,145	1,185	1,226	1,268	1,312	**378**
Total Nonres. Floor Area	**20,728**	**21,138**	**21,557**	**21,986**	**22,424**	**22,873**	**23,331**	**23,800**	**24,280**	**24,771**	**25,273**	**4,544**

The Georgia Development Fee Act (O.C.G.A. § 36-71-1et seq.) details items necessary in a Capital Improvement Element, shall include, but not be limited to, the following items:

- **Projection of Needs:** A projection of needs for system improvements during a planning horizon established in the comprehensive plan. To ensure consistency, the time frame used for projecting infrastructure needs shall coincide with the planning horizon used for the remainder of the comprehensive plan.
- **Schedule of Improvements:** A schedule of capital improvements intended to meet the projected needs for system improvements identified in the comprehensive plan. At a minimum, improvements shall be scheduled over a five-year period, coinciding with the initial Short Term Work Program developed in the comprehensive plan. Thereafter, local governments shall annually update and maintain, at a minimum, a five-year schedule of system improvements within the Capital Improvements Element of their comprehensive plans.
- **Description of Funding Sources:** A description of anticipated funding sources for each required improvement.
- **Designation of Service Areas and Levels of Service:** The designation of one or more service areas within the community and the assignment of levels of service for public facilities within each service area. Once assigned to each service area, levels of service shall be used as the basis for calculating impact fees.

A summary of the impact fee related capital improvement plan (CIP) for each infrastructure category included in the study is provided below. Additionally, the City of Pooler annually prepares a larger CIP which includes items that are not impact fee eligible such as replacement of existing capital assets.

FIRE

The Fire development impact fee is based on the current level of service for fire station space and fire apparatus. Listed in the Fire CIP (Figure 4), to serve projected growth at current levels of service, the City plans to purchase or construct new fire station space. The Fire Department also plans to purchase additional apparatus to augment its existing fleet. It is expected that the CIP will be updated to reflect the demand for Fire facilities based on the current level of service provided should demand be higher or lower than projected need.

Figure 4. Fire 10-Year Growth-Related CIP

10-Year Impact Fee Capital Plan	Units	10-Year Need	Cost per Unit	Cost
New Facilities				
New Facilities	Square Feet	9,926	$700	$6,948,213
New Apparatus				
New Apparatus	Units	7.4	$810,012	$5,985,137
Total				**$12,933,350**

PARKS AND RECREATION

The Parks development impact fee is based on the existing level of service provided for park improvements and recreation facilities. Listed in the Parks CIP (Figure 5), to serve projected growth at current levels of service, the City plans to construct new park improvements and recreation facilities. It is expected that the CIP will be updated to reflect the demand for Parks facilities based on the current level of service provided should demand be higher or lower than projected need.

Figure 5. Parks and Recreation 10-Year Growth-Related CIP

10-Year Impact Fee Capital Plan	Units	10-Year Need	Cost per Unit	Cost
New Improvements				
New Improvements	Units	42.6	$90,203	$3,839,436
New Recreation Facilities				
New Recreation Facilities	Square Feet	12,088	$630	$7,615,634
Total				**$11,455,070**

POLICE

The Police development impact fee is based on the current level of service for police station space. Listed in the Police CIP (Figure 6), to serve projected growth at current levels of service, the City plans to purchase or construct new police facilities space. It is expected that the CIP will be updated to reflect the demand for Police facilities based on the current level of service provided should demand be higher or lower than projected need.

Figure 6. Police 10-Year Growth-Related CIP

10-Year Impact Fee Capital Plan	Units	10-Year Need	Cost per Unit	Cost
New Facilities				
New Facilities	Square Feet	6,866	$600	$4,119,747
Total				**$4,119,747**

STREETS

Listed in Figure 7 is the City's the ten-year CIP for street improvements. The total CIP cost is $117,840,000 million, however only $64,870,000 of this total cost is impact fee eligible.

Figure 7. Roadway 10-Year Growth-Related CIP

Projects	Total Cost	SPLOST & Grant Funding	Eligible Cost
Pine Barren Intersection	$4,770,000	$4,770,000	$0
Pine Barren/ S Rogers Roundabout	$5,750,000	$0	$5,750,000
Pine Barren Widening Project (Pooler City	$31,020,000	$0	$31,020,000
Quacco Road Phase 1	$23,100,000	$23,100,000	$0
Quacco Road Phase 2	$25,100,000	$25,100,000	$0
S Rogers Street	$20,800,000	$0	$20,800,000
Mill Creek/ Benton Blvd/ Pooler Parkway	$7,300,000	$0	$7,300,000
Total	**$117,840,000**	**$52,970,000**	**$64,870,000**

FUNDING SOURCES FOR CAPITAL IMPROVEMENTS

In determining the proportionate share of capital costs attributable to new development, the Georgia Development Fee Act states that local governments must detail anticipated funding sources for each required improvement. The following are other sources of revenue that were accounted for in the impact fee study:

- The SPLOST Fund is a capital projects fund used to track projects funded by the Special Purpose Local Option Sales Tax (SPLOST). SPLOST 7 runs until September 30, 2026, and voters in Pooler recently approved SPLOST 8 which will run from October 2026 to 2032. SPLOST is a 1% sales tax applied to each dollar spent in Chatham County with a portion being allocated to each municipality in the County.
- General Fund transfers are the other major source of capital revenue for the City. The City will continue leveraging this source to help fund portions of future CIPs.

FIRE IMPACT FEES

METHODOLOGY

The Fire impact fee includes components for fire facilities and fire apparatus. Fire impact fees use the incremental expansion methodology for fire facilities and fire apparatus. Costs are allocated to both residential and nonresidential development using different demand indicators for each type of development.

BENEFIT AREAS & ASSESSMENT AREAS

Benefit districts are geographic areas in which the impact fees collected are earmarked to be spent. They are intended to ensure a reasonable benefit from the impact fee expenditures to the development that pays the fees by precluding, for example, a situation in which the fees collected from a development would be spent on facilities in the opposite end of the community that would be unlikely to benefit or be used by the fee-paying development. However, communities the size of Pooler are often treated as a single benefit district for the purpose of Fire impact fees, as Fire protection is provided on a Citywide basis. A single benefit district would continue to provide the City with the maximum flexibility in the expenditure of impact fee funds, and to ensure that sufficient funds can be accumulated to fund significant improvements.

PROPORTIONATE SHARE

TischlerBise recommends functional population to allocate the cost of fire infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents that do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents employed in Pooler are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents employed outside Pooler are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2022 functional population data, the residential allocation is 65 percent, and the nonresidential allocation is 35 percent.

Figure F1. Functional Population

Demand Units in 2022					
Residential				Demand Hours/Day	Person Hours
	Population	26,264			
	Residents Not Working	14,515		20	290,300
	Employed Residents	11,749			
	Residents Employed in Pooler		1,609	14	22,526
	Residents Employed outside Pooler		10,140	14	141,960
				Residential Subtotal	454,786
				Residential Share	**65%**
Nonresidential					
	Residents Not Working	14,515		4	58,060
	Jobs Located in Pooler	18,275			
	Residents Employed in Pooler		1,609	10	16,090
	Non-Resident Workers (Inflow Commuters)		16,666	10	166,660
				Nonresidential Subtotal	240,810
				Nonresidential Share	**35%**
				Total	695,596

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

Fire Funding Sources

The City has studied various ways of providing the funding for Fire facilities. The sources of revenue for Fire are General Fund revenues, SPLOST, grants or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Fire facilities.

Service Units

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each size of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure F2, the current PPHU factors range from 0.81 persons per residential unit that is 1,000 square feet or less and 3.36 persons per residential unit that is 5,501 square feet or more. These factors are further discussed in Appendix A.

Nonresidential Fire impact fees are calculated on a per vehicle trip basis, then converted to an appropriate amount for each type of nonresidential development based on the number of vehicle trip ends generated per 1,000 square feet of floor area. Trip generation rates are used because vehicle trips are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for public safety services from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, public safety development fees would be disproportionately high for office and institutional

development because offices typically have more employees per 1,000 square feet than retail uses. If floor area were used as the demand indicator, public safety development fees would be disproportionately high for industrial development.

A trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip ends for nonresidential development are calculated per thousand square feet and require an adjustment factor to avoid double counting each trip at both the origin and destination points. As shown below, the current vehicle trip generation factors per 1,000 square feet of floor area are 0.86 trips for industrial, 12.21 trips for commercial, 5.42 trips for office and other service, and 7.45 trips for institutional. These factors are defined in Trip Generation, 11th Edition, published in 2021 by the Institute of Transportation Engineers.

Figure F2. Service Units

Development Type	Persons per Housing Unit[1]
1,000 or less	0.81
1,001 to 1,500	1.13
1,501 to 2,000	1.62
2,001 to 2,500	1.99
2,501 to 3,000	2.28
3,001 to 3,500	2.53
3,501 to 4,000	2.74
4,001 to 4,500	2.92
4,501 to 5,000	3.08
5,001 to 5,500	3.23
5,501 or more	3.36

Development Type	Avg Wkdy Veh Trip Ends	Trip Rate Adjustment	Avg Wkdy VTE per 1,000 Sq. Ft.
Industrial	1.71	50%	0.86
Commercial	37.01	33%	12.21
Office & Other Service	10.84	50%	5.42
Institutional	22.59	33%	7.45

1. See Land Use Assumptions

Fire Facilities – Incremental Expansion

Pooler plans to expand its current inventory of fire facilities to serve future development. As shown in Figure F3, Pooler's existing fire stations total 33,548 square feet. Because the Pooler Fire Department responds to calls outside of the city limits, an adjustment is necessary. According to data provided by the Pooler Fire Department, 95% of calls come from within city limits. The 95% adjustment is applied to the existing total square feet of fire facilities, resulting in an adjusted square footage of 31,979. Functional population provides the proportionate share of demand for fire facilities from residential and nonresidential development. Pooler's existing level of service for residential development is 0.6051 square feet per person (31,979 adjusted square feet X 65 percent residential share / 34,352 persons). The nonresidential level of service is 0.1976 square feet per trip (31,979 adjusted square feet X 35 percent nonresidential share / 56,644 trips).

Construction of a new fire station is estimated to cost $700 per square foot according to information from the National Fire Protection Association. For fire facilities, the cost is $423.57 per person (0.6051 square feet per person X $700 per square foot) and $138.32 per non-residential trip (0.1976 square feet per trip X $700 per square foot).

Figure F3. Fire Facilities Level of Service

Description	Square Feet
Fire Station 1	12,798
Fire Station 2	6,014
Fire Station 3	4,092
Fire Station 4	5,000
Fire Station 5	5,680
Total	**33,584**

Cost Allocation Factors	
Cost per Square Foot	$700

Level-of-Service (LOS) Standards	
Existing Square Feet	33,584
% of Calls Within City Limits	95%
Adjusted Existing Square Feet	31,979
Residential	
Residential Share	65%
2025 Population	34,352
Square Feet per Person	0.6051
Cost per Person	**$423.57**
Nonresidential	
Nonresidential Share	35%
2025 Vehicle Trips	56,644
Square Feet per Vehicle Trip	0.1976
Cost per Vehicle Trip	**$138.32**

Source: Pooler Fire Department

Fire Apparatus – Incremental Expansion

Pooler plans to expand its current inventory of fire apparatus to serve future development. As shown in Figure F4, Pooler's existing fleet includes 25 fire apparatus with an average replacement cost of $810,012 per apparatus. Because the Pooler Fire Department responds to calls outside of the city limits, an adjustment is necessary. According to data provided by the Pooler Fire Department, 95% of calls come from within city limits. The 95% adjustment is applied to the existing total units of fire apparatus, resulting in an adjusted apparatus of approximately 24 units. Functional population provides the proportionate share of demand for fire apparatus from residential and nonresidential development. Pooler's existing level of service for residential development is 0.0005 units per person (24 adjusted apparatus X 65 percent residential share / 34,352 persons). The nonresidential level of service is 0.0001 units per non-residential trip (24 adjusted apparatus X 35 percent nonresidential share / 56,644 trips).

Based on the total replacement cost of $20,250,300 for Pooler's existing 25 apparatus, the average replacement cost is $810,012 per unit. For fire apparatus, the cost is $364.86 per person (0.0005 units per person X $810,012 per unit) and $119.14 per non-residential trip (0.0001 units per trip X $810,012 per unit).

Figure F4. Fire Apparatus Level of Service

Description	Count	Cost Per Unit	Total Cost
Engine	7	$1,175,000	$8,225,000
Aerial	3	$2,035,000	$6,105,000
Tanker	1	$650,000	$650,000
Rescue	2	$1,990,000	$3,980,000
Brush	1	$475,000	$475,000
Support Vehicles	11	$74,118	$815,300

Cost Allocation Factors	
Total Vehicles	25
Total Cost	$20,250,300
Cost per Vehicle	**$810,012**

Level-of-Service (LOS) Standards	
Existing Vehicles	25
% of Calls Within City Limits	95%
Adjusted Existing Vehicles	24
Residential	
Residential Share	65%
2025 Population	34,352
Vehicles per Person	0.0005
Cost per Person	**$364.86**
Nonresidential	
Nonresidential Share	35%
2025 Vehicle Trips	56,644
Vehicles per Vehicle Trip	0.0001
Cost per Vehicle Trip	**$119.14**

Source: Pooler Fire Department

PROJECTED DEMAND FOR GROWTH-RELATED FIRE INFRASTRUCTURE

Fire Facilities

Shown in Figure F5, Pooler's population is projected to increase by 13,925 persons by 2035, and nonresidential vehicle trips are projected to increase by 7,590 during the same period. Using the 2025 LOS, future residential development will demand 8,426 additional square feet of fire facilities (13,925 additional persons X 0.6051 square feet per person), and future nonresidential development will demand 1,500 additional square feet of fire facilities (7,590 additional trips X 0.1976 square feet per trip). Based on demand for approximately 9,926 square feet of new fire facilities and an average cost of $700 per square foot the growth-related expenditure for fire facilities is $6,948,213.

Figure F5. Growth-Related Demand for Fire Facilities

Type of Infrastructure	Level of Service	Demand Unit	Cost per Sq Ft
Fire Facilities	0.6051 Square Feet	per Person	$700
	0.1976 Square Feet	per Vehicle Trip	

Demand for Police Facilities					
Year	Population	Nonresidential Vehicle Trips	Fire Station Square Feet		
			Residential	Nonresidential	Total
2025	34,352	56,644	20,786	11,193	31,979
2026	35,744	57,326	21,629	11,327	32,956
2027	37,137	58,025	22,471	11,465	33,937
2028	38,529	58,739	23,314	11,607	34,921
2029	39,922	59,470	24,157	11,751	35,908
2030	41,314	60,218	24,999	11,899	36,898
2031	42,707	60,984	25,842	12,050	37,892
2032	44,099	61,768	26,684	12,205	38,890
2033	45,492	62,571	27,527	12,364	39,891
2034	46,885	63,393	28,370	12,526	40,896
2035	48,277	64,234	29,212	12,692	41,905
10-Yr Increase	**13,925**	**7,590**	**8,426**	**1,500**	**9,926**

Growth-Related Expenditures	$5,898,341	$1,049,872	$6,948,213

Fire Apparatus

Shown in Figure F6, Pooler's population is projected to increase by 13,925 persons by 2035, and nonresidential vehicle trips are projected to increase by 7,590 during the same period. Using the 2025 LOS, future residential development will demand approximately 6.3 additional apparatus (13,925 additional persons X 0.0005 units per person), and future nonresidential development will demand approximately 1.1 additional apparatus (7,590 additional trips X 0.0001 units per trip). Based on demand for approximately 7.4 additional fire apparatus and an average cost of $810,012 per unit, the growth-related expenditure on fire apparatus is $5,985,137.

Figure F6. Growth-Related Demand for Fire Apparatus

Type of Infrastructure	Level of Service	Demand Unit	Cost per Unit
Fire Apparatus	0.0005 Vehicles	per Person	$810,012
	0.0001 Vehicles	per Vehicle Trip	

Demand for Fire Apparatus					
Year	Population	Nonresidential Vehicle Trips	Vehicles		
			Residential	Nonresidential	Total
2025	34,352	56,644	15.5	8.3	23.8
2026	35,744	57,326	16.1	8.4	24.5
2027	37,137	58,025	16.7	8.5	25.3
2028	38,529	58,739	17.4	8.6	26.0
2029	39,922	59,470	18.0	8.7	26.7
2030	41,314	60,218	18.6	8.9	27.5
2031	42,707	60,984	19.2	9.0	28.2
2032	44,099	61,768	19.9	9.1	28.9
2033	45,492	62,571	20.5	9.2	29.7
2034	46,885	63,393	21.1	9.3	30.4
2035	48,277	64,234	21.7	9.4	31.2
10-Yr Increase	**13,925**	**7,590**	**6.3**	**1.1**	**7.4**

Growth-Related Expenditures	$5,080,786	$904,352	$5,985,137

Credits

As the City has no outstanding debt for Fire infrastructure, a credit for future principal payments is not included. If elected officials make a legislative policy decision to fully fund growth-related Fire costs from impact fees, there will be no potential double-payment from other revenue sources.

Maximum Allowable Fire Impact Fees

Infrastructure components and cost factors used to calculate maximum allowable Fire impact fees are summarized in the upper portion of Figure F7. Residential fees are calculated using a cost of $788.43 per person and the average number of persons per housing unit. Nonresidential fees are calculated using a cost of $257.46 per vehicle trip and the average number of trips per 1,000 square feet of floor area.

Maximum allowable Fire impact fees for residential development are assessed according to the number of persons per housing unit. For a 3,001 to 3,500 square foot unit, the fee of $1,995 is calculated using a cost of $788.43 per person multiplied by 2.53 persons per housing unit.

Maximum allowable Fire impact fees for nonresidential development are assessed according to the number of trips per 1,000 square feet of floor area. For industrial development, the fee of $220 per 1,000 square feet of floor area is calculated using a cost of $257.46 per trip multiplied by 0.86 trips per 1,000 square feet of floor area.

Figure F7. Maximum Allowable Fire Impact Fees

Fee Component	Cost per Person	Cost per Trip
Fire Facilities	$423.57	$138.32
Fire Apparatus	$364.86	$119.14
Total	**$788.43**	**$257.46**

Residential Development	Fees per Unit	
Size of Housing Unit (Sq. Ft.)	Persons per Housing Unit[1]	Proposed Fees
1,000 or less	0.81	**$639**
1,001 to 1,500	1.13	**$891**
1,501 to 2,000	1.62	**$1,277**
2,001 to 2,500	1.99	**$1,569**
2,501 to 3,000	2.28	**$1,798**
3,001 to 3,500	2.53	**$1,995**
3,501 to 4,000	2.74	**$2,160**
4,001 to 4,500	2.92	**$2,302**
4,501 to 5,000	3.08	**$2,428**
5,001 to 5,500	3.23	**$2,547**
5,501 or more	3.36	**$2,649**

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Average Wkdy Vehicle Trips[1]	Proposed Fees
Industrial	0.86	**$220**
Commercial	12.21	**$3,144**
Office & Other Service	5.42	**$1,395**
Institutional	7.45	**$1,919**

1. See Land Use Assumptions

PROJECTED FIRE IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Fire impact fees and that development over the next ten years is consistent with the development projections in Appendix A. To estimate single family revenue the 3,001 square feet to 3,500 square feet fee is used, and for multi-family the 1,501 to 2,000 square feet fee is used. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure F8, projected fee revenue equals $12.3 million and expenditures equal $12.9 million over the next ten years. Based on the actual mix of future residential construction, the projected fire impact fee revenue shown below may change.

Figure F8. Projected Fire Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Fire Facilities	$6,948,213	$0	$6,948,213
Fire Apparatus	$5,985,137	$0	$5,985,137
Total	$12,933,350	$0	$12,933,350

		Single Family $1,995 per unit	Multi-Family $1,277 per unit	Industrial $220 per KSF	Commercial $3,144 per KSF	Office & Other $1,395 per KSF	Institutional $1,919 per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2025	10,218	4,887	16,400	2,541	854	934
Year 1	2026	10,461	5,320	16,765	2,550	857	966
Year 2	2027	10,704	5,753	17,138	2,559	860	999
Year 3	2028	10,947	6,185	17,520	2,569	864	1,034
Year 4	2029	11,190	6,618	17,910	2,578	867	1,070
Year 5	2030	11,433	7,051	18,309	2,587	870	1,107
Year 6	2031	11,676	7,484	18,716	2,596	874	1,145
Year 7	2032	11,919	7,917	19,133	2,606	877	1,185
Year 8	2033	12,162	8,349	19,559	2,615	881	1,226
Year 9	2034	12,405	8,782	19,994	2,624	884	1,268
Year 10	2035	12,648	9,215	20,439	2,634	888	1,312
10-Year Increase		2,430	4,328	4,039	93	34	378
Projected Revenue		$4,847,169	$5,527,944	$889,164	$291,174	$47,559	$726,327

Projected Fee Revenue	$12,329,337
Total Expenditures	$12,933,350
Other Funding Sources	$604,014

PARKS AND RECREATION IMPACT FEES

METHODOLOGY

The Parks and Recreation impact fee includes components for park improvements, recreation facilities, and the SPLOST credit. Parks and Recreation impact fees use the incremental expansion methodology for park improvements and recreation facilities. Costs are allocated only to residential development using different demand indicators for each type of development.

BENEFIT AREAS & ASSESSMENT AREAS

Benefit districts are geographic areas in which the impact fees collected are earmarked to be spent. They are intended to ensure a reasonable benefit from the impact fee expenditures to the development that pays the fees by precluding, for example, a situation in which the fees collected from a development would be spent on facilities in the opposite end of the community that would be unlikely to benefit or be used by the fee-paying development. However, communities the size of Pooler are often treated as a single benefit district for the purpose of Parks and Recreation impact fees, as park and recreational opportunities are provided on a Citywide basis. A single benefit district would continue to provide the City with the maximum flexibility in the expenditure of impact fee funds, and to ensure that sufficient funds can be accumulated to fund significant improvements.

PROPORTIONATE SHARE

TischlerBise recommends allocating 100 percent of the cost of parks infrastructure to residential development since nonresidential development generates negligible demand for parks infrastructure.

PARKS AND RECREATION FUNDING SOURCES

The City has studied various ways of providing the funding Parks and Recreation facilities. The sources of revenue for Parks and Recreation are General Fund revenues, SPLOST, grants or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Parks and Recreation facilities.

SERVICE UNITS

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each size of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure PR1, the current PPHU factors range from 0.81 persons per residential unit that is 1,000 square feet or less and 3.36 persons per residential unit that is 5,501 square feet or more. These factors are further discussed in Appendix A.

Figure PR1. Service Units

Development Type	Persons per Housing Unit[1]
1,000 or less	0.81
1,001 to 1,500	1.13
1,501 to 2,000	1.62
2,001 to 2,500	1.99
2,501 to 3,000	2.28
3,001 to 3,500	2.53
3,501 to 4,000	2.74
4,001 to 4,500	2.92
4,501 to 5,000	3.08
5,001 to 5,500	3.23
5,501 or more	3.36

1. See Land Use Assumptions

PARK IMPROVEMENTS – INCREMENTAL EXPANSION

The City of Pooler plans to expand its current inventory of 105 park improvements to serve future development. The analysis allocates 100 percent of demand for park improvements to residential development. Pooler's existing level of service is 0.0031 improvements per person (105 improvements X 100 percent residential share / 34,352 persons).

Based on the total replacement cost of $9,471,300 for Pooler's existing 105 park improvements, the average replacement cost is $90,203 per improvement. For park improvements, the cost is $275.72 per person (0.0031 improvements per person X $90,203 per improvement).

Figure PR2. Park Improvements Level of Service

Description	Improvements	Unit Cost	Replacement Cost
Baseball/Softball Fields	9	$500,000	$4,500,000
Soccer Fields	1	$350,000	$350,000
Football Fields	1	$1,000,000	$1,000,000
Basketball Courts	1	$80,000	$80,000
Tennis Courts	6	$100,000	$600,000
Pickleball Courts	8	$75,000	$600,000
Restrooms	6	$150,000	$900,000
Playgrounds	5	$250,000	$1,250,000
Benches	31	$1,000	$31,000
Picnic Tables	29	$700	$20,300
Pavilions	6	$20,000	$120,000
Batting Cages	2	$10,000	$20,000
Total	**105**	**$90,203**	**$9,471,300**

Cost Allocation Factors	
Cost per Improvement	$90,203

Level-of-Service (LOS) Standards	
Existing Improvements	105
Residential	
Residential Share	100%
2025 Population	34,352
Improvements per Person	0.0031
Cost per Person	**$275.72**

Source: Pooler, Georgia

Recreation Facilities – Incremental Expansion

The City of Pooler plans to expand its current inventory of 29,820 square feet of recreation facilities to serve future development. The analysis allocates 100 percent of demand for recreation facilities to residential development. Pooler's existing level of service is 0.8681 square feet per person (29,820 square feet X 100 percent residential share / 34,352 persons).

Construction of a new recreation facility is estimated to cost $630 per square foot based on information from similar municipalities in Georgia. For recreation facilities, the cost is $546.89 per person (0.8681 square feet per person X $630 per square foot).

Figure PR3. Recreation Facilities Level of Service

Description	Square Feet
Green Gym	13,390
Gold Gym	8,200
Senior Center	5,980
Community Center	2,250
Total	**29,820**

Cost Allocation Factors	
Cost per Square Foot	$630

Level-of-Service (LOS) Standards	
Existing Square Feet	29,820
Residential	
Residential Share	100%
2025 Population	34,352
Square Feet per Person	0.8681
Cost per Person	**$546.89**

Source: Pooler, Georgia

PROJECTED DEMAND FOR GROWTH-RELATED PARKS INFRASTRUCTURE

Park Improvements

To accommodate projected development over the next ten years, Pooler will construct additional park improvements as development occurs. Figure PR4 demonstrates growth-related demand for park improvements. Pooler's population is projected to increase by 13,925 persons by 2035. Using the 2025 LOS, future residential development will demand approximately 42.6 additional park improvements (13,925 additional persons X 0.0031 improvements per person). Based on demand for 42.6 park improvements and an average cost of $90,203 per improvement, the growth-related expenditure on park improvements is $3,839,436.

Figure PR4. Growth-Related Demand for Park Improvements

Type of Infrastructure	Level of Service	Demand Unit	Cost per Unit
Park Improvements	0.0031 Improvements	per Person	$90,203

Demand for Park Improvements		
Year	Population	Improvements
2025	34,352	105.0
2026	35,744	109.3
2027	37,137	113.5
2028	38,529	117.8
2029	39,922	122.0
2030	41,314	126.3
2031	42,707	130.5
2032	44,099	134.8
2033	45,492	139.1
2034	46,885	143.3
2035	48,277	147.6
10-Yr Increase	**13,925**	**42.6**

Growth-Related Expenditures	$3,839,436

Recreation Facilities

To accommodate projected development over the next ten years, Pooler will construct additional recreation facilities as development occurs. Figure PR5 demonstrates growth-related demand for recreation facilities. Pooler's population is projected to increase by 13,925 persons by 2035. Using the 2025 LOS, future residential development will demand approximately 12,088 additional square feet of recreation facilities (13,925 additional persons X 0.8681 square feet per person). Based on demand for 12,088 square feet and a cost of $630 per square foot, the growth-related expenditure on recreation facilities is $7,615,634.

Figure PR5. Growth-Related Demand for Recreation Facilities

Type of Infrastructure	Level of Service	Demand Unit	Cost per Sq. Ft.
Recreation Facilities	0.8681 Square Feet	per Person	$630

Demand for Recreation Facilities		
Year	Population	Square Feet
2025	34,352	29,820
2026	35,744	31,029
2027	37,137	32,238
2028	38,529	33,446
2029	39,922	34,655
2030	41,314	35,864
2031	42,707	37,073
2032	44,099	38,282
2033	45,492	39,491
2034	46,885	40,699
2035	48,277	41,908
10-Yr Increase	**13,925**	**12,088**

Growth-Related Expenditures	$7,615,634

PARKS SPLOST CREDIT

The Parks impact fee includes a credit for future Special Purpose Local Option Sales Tax (SPLOST) funding for parks capital projects. A credit is necessary since new development will pay the Parks impact fee and will also generate sales tax revenue used to fund future park projects. Only the cost of capacity adding projects is included in the SPLOST credit. Additionally, projected SPLOST funding has been reduced by 40% to account for the amount of revenue that is generated from visitors according to the City. As shown in Figure PR6, projected SPLOST funding for capacity adding projects equals $7,557,638 over the next 7 years. Annual revenues are divided by projected population each year to estimate the revenues per person. To account for the time value of money, annual revenues per person are discounted using a net present value formula based on an interest rate of 2.6 percent. The total net present value of future funding is $167.54 per person.

Figure PR6. Parks SPLOST Credit

Parks SPLOST 7 & 8 Funding			
Fiscal Year	Annual Amount	Population	Funding per Person
2026	$117,638	35,744	$3.29
2027	$1,240,000	37,137	$33.39
2028	$1,240,000	38,529	$32.18
2029	$1,240,000	39,922	$31.06
2030	$1,240,000	41,314	$30.01
2031	$1,240,000	42,707	$29.04
2032	$1,240,000	44,099	$28.12
Total	**$7,557,638**		**$187.09**
		Discount Rate[1]	2.60%
		Net Present Value	**$167.54**

1: Interest rate at which Pooler has recently issued debt

Maximum Allowable Parks and Recreation Impact Fees

Infrastructure components and cost factors used to calculate maximum allowable Parks impact fees are summarized in the upper portion of Figure PR7. Residential fees are calculated using a cost of $655.06 per person and the average number of persons per housing unit. Maximum allowable Parks impact fees for residential development are assessed according to the number of persons per housing unit. For a 3,001 to 3,500 square foot unit, the fee of $1,657 is calculated using a cost of $655.06 per person multiplied by 2.53 persons per housing unit.

Figure PR7. Maximum Allowable Parks and Recreation Impact Fees

Fee Component	Cost per Person
Park Improvements	$275.72
Recreation Facilities	$546.89
SPLOST Credit	($167.54)
Total	**$655.06**

Residential Development	Fees per Unit	
Size of Housing Unit (Sq. Ft.)	Persons per Housing Unit[1]	Proposed Fees
1,000 or less	0.81	**$531**
1,001 to 1,500	1.13	**$740**
1,501 to 2,000	1.62	**$1,061**
2,001 to 2,500	1.99	**$1,304**
2,501 to 3,000	2.28	**$1,494**
3,001 to 3,500	2.53	**$1,657**
3,501 to 4,000	2.74	**$1,795**
4,001 to 4,500	2.92	**$1,913**
4,501 to 5,000	3.08	**$2,018**
5,001 to 5,500	3.23	**$2,116**
5,501 or more	3.36	**$2,201**

1. See Land Use Assumptions

PROJECTED PARKS AND RECREATION IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Parks impact fees and that development over the next ten years is consistent with the development projections in Appendix A. To estimate single family revenue the 3,001 square feet to 3,500 square feet fee is used, and for multi-family the 1,501 to 2,000 square feet fee is used. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure PR8, projected fee revenue equals $8.6 million over the next ten years compared to projected expenditures of $11.5 million. Based on the actual mix of future residential construction, the projected parks impact fee revenue shown below may change.

Figure PR8. Projected Parks and Recreation Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Park Improvements	$3,839,436	$0	$3,839,436
Recreation Facilities	$7,615,634	$0	$7,615,634
Total	**$11,455,070**	**$0**	**$11,455,070**

		Single Family $1,657 per unit	Multi-Family $1,061 per unit
Year		Hsg Unit	Hsg Unit
Base	2025	10,218	4,887
Year 1	2026	10,461	5,320
Year 2	2027	10,704	5,753
Year 3	2028	10,947	6,185
Year 4	2029	11,190	6,618
Year 5	2030	11,433	7,051
Year 6	2031	11,676	7,484
Year 7	2032	11,919	7,917
Year 8	2033	12,162	8,349
Year 9	2034	12,405	8,782
Year 10	2035	12,648	9,215
10-Year Increase		2,430	4,328
Projected Revenue		**$4,027,274**	**$4,592,896**

Projected Fee Revenue	$8,620,170
Total Expenditures	$11,455,070
Other Funding Sources	$2,834,900

POLICE IMPACT FEES

METHODOLOGY

The Police impact fee includes a component for police facilities and the police debt credit. Police impact fees use the incremental expansion methodology for police facilities. Costs are allocated to both residential and nonresidential development using different demand indicators for each type of development.

BENEFIT AREAS & ASSESSMENT AREAS

Benefit districts are geographic areas in which the impact fees collected are earmarked to be spent. They are intended to ensure a reasonable benefit from the impact fee expenditures to the development that pays the fees by precluding, for example, a situation in which the fees collected from a development would be spent on facilities in the opposite end of the community that would be unlikely to benefit or be used by the fee-paying development. However, communities the size of Pooler are often treated as a single benefit district for the purpose of Police impact fees, as Police protection is provided on a Citywide basis. A single benefit district would continue to provide the City with the maximum flexibility in the expenditure of impact fee funds, and to ensure that sufficient funds can be accumulated to fund significant improvements.

PROPORTIONATE SHARE

TischlerBise recommends functional population to allocate the cost of police infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents that do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents employed in Pooler are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents employed outside Pooler are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2022 functional population data, the residential allocation is 65 percent, and the nonresidential allocation is 35 percent for police facilities.

Figure P1. Functional Population

Demand Units in 2022						
Residential					Demand Hours/Day	Person Hours
	Population	26,264				
	Residents Not Working		14,515		20	290,300
	Employed Residents		11,749			
	Residents Employed in Pooler			1,609	14	22,526
	Residents Employed outside Pooler			10,140	14	141,960
					Residential Subtotal	454,786
					Residential Share	**65%**
Nonresidential						
	Residents Not Working		14,515		4	58,060
	Jobs Located in Pooler		18,275			
	Residents Employed in Pooler			1,609	10	16,090
	Non-Resident Workers (Inflow Commuters)			16,666	10	166,660
					Nonresidential Subtotal	240,810
					Nonresidential Share	**35%**
					Total	695,596

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

POLICE FUNDING SOURCES

The City has studied various ways of providing the funding for Police facilities. The sources of revenue for Police are General Fund revenues, SPLOST, grants or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Police facilities.

SERVICE UNITS

Residential impact fees are calculated on a per capita basis, then converted to an appropriate amount for each size of housing unit based on the number of persons per housing unit (PPHU). As shown in Figure P2, the current PPHU factors range from 0.81 persons per residential unit that is 1,000 square feet or less and 3.36 persons per residential unit that is 5,501 square feet or more. These factors are further discussed in Appendix A.

Nonresidential Police impact fees are calculated on a per vehicle trip basis, then converted to an appropriate amount for each type of nonresidential development based on the number of vehicle trip ends generated per 1,000 square feet of floor area. Trip generation rates are used because vehicle trips are highest for retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for public safety services from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, public safety development fees would be disproportionately high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses. If floor area were used as the demand indicator, public safety development fees would be disproportionately high for industrial development.

A trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip ends for nonresidential development are calculated per thousand square feet and require an adjustment factor to avoid double counting each trip at both the origin and destination points. As shown below, the current vehicle trip generation factors per 1,000 square feet of floor area are 0.86 trips for industrial, 12.21 trips for commercial, 5.42 trips for office and other service, and 7.45 trips for institutional. These factors are defined in Trip Generation, 11th Edition, published in 2021 by the Institute of Transportation Engineers.

Figure P2. Service Units

Development Type	Persons per Housing Unit[1]
1,000 or less	0.81
1,001 to 1,500	1.13
1,501 to 2,000	1.62
2,001 to 2,500	1.99
2,501 to 3,000	2.28
3,001 to 3,500	2.53
3,501 to 4,000	2.74
4,001 to 4,500	2.92
4,501 to 5,000	3.08
5,001 to 5,500	3.23
5,501 or more	3.36

Development Type	Avg Wkdy Veh Trip Ends	Trip Rate Adjustment	Avg Wkdy VTE per 1,000 Sq. Ft.
Industrial	1.71	50%	0.86
Commercial	37.01	33%	12.21
Office & Other Service	10.84	50%	5.42
Institutional	22.59	33%	7.45

1. See Land Use Assumptions

POLICE FACILITIES – INCREMENTAL EXPANSION

Pooler plans to expand its current inventory of police facilities to serve future development. As shown in Figure P3, Pooler's existing police facilities total 22,121 square feet. Functional population provides the proportionate share of demand for police facilities from residential and nonresidential development. Pooler's existing police facilities level of service for residential development is 0.4186 square feet per person (22,121 square feet X 65 percent residential share / 34,352 persons) and nonresidential police facilities level of service is 0.1367 square feet per vehicle trip (22,121 square feet X 35 percent nonresidential share / 56,644 vehicle trips.

The construction of a new police station is estimated to cost $600 per square foot based on information from similar municipalities in Georgia. For police facilities, the cost is $251.14 per person (0.4186 square feet of police facilities per person X $600 per square foot) and $82.01 per vehicle trip (0.1367 square feet per vehicle trip X $600 per square foot).

Figure P3. Police Facilities Level of Service

Description	Square Feet
Police Portion of City Hall	18,621
Long Term Storage	2,400
Firing Range	1,100
Total	**22,121**

Cost Allocation Factors	
Cost per Square Foot	$600

Level-of-Service (LOS) Standards	
Existing Square Feet	22,121
Residential	
Residential Share	65%
2025 Population	34,352
Police Square Feet per Person	0.4186
Cost per Person	**$251.14**
Nonresidential	
Nonresidential Share	35%
2025 Vehicle Trips	56,644
Square Feet per Vehicle Trip	0.1367
Cost per Vehicle Trip	**$82.01**

Source: Pooler Police Department

PROJECTED DEMAND FOR GROWTH-RELATED POLICE INFRASTRUCTURE

Police Facilities

Shown in Figure P4, Pooler's population is projected to increase by 13,925 persons by 2035, and nonresidential vehicle trips are projected to increase by 7,590 vehicle trips during the same period. Using the 2025 LOS, future residential development will demand 5,829 additional square feet of police facilities (13,925 additional persons X 0.4186 square feet per person) and future nonresidential development will demand 1,037 additional square feet of police facilities (7,590 additional vehicle trips X 0.1367 square feet per vehicle trip). Based on demand for approximately 6,866 square feet of new police facilities and an average cost of $600 per square foot the growth-related expenditure on police facilities is $4,119,747.

Figure P4. Growth-Related Demand for Police Facilities

Type of Infrastructure	Level of Service	Demand Unit	Cost per Sq Ft
Police Facilities	0.4186 Square Feet	per Person	$600
	0.1367 Square Feet	per Vehicle Trip	

Demand for Police Facilities					
Year	Population	Nonresidential Vehicle Trips	Police Station Square Feet		
			Residential	Nonresidential	Total
2025	34,352	56,644	14,379	7,742	22,121
2026	35,744	57,326	14,962	7,836	22,797
2027	37,137	58,025	15,544	7,931	23,475
2028	38,529	58,739	16,127	8,029	24,156
2029	39,922	59,470	16,710	8,129	24,839
2030	41,314	60,218	17,293	8,231	25,524
2031	42,707	60,984	17,876	8,336	26,212
2032	44,099	61,768	18,459	8,443	26,902
2033	45,492	62,571	19,042	8,552	27,594
2034	46,885	63,393	19,625	8,665	28,289
2035	48,277	64,234	20,207	8,780	28,987
10-Yr Increase	**13,925**	**7,590**	**5,829**	**1,037**	**6,866**

Growth-Related Expenditures	$3,497,254	$622,492	$4,119,747

POLICE DEBT CREDIT

The Police impact fee includes a credit for existing debt service. Pooler has bond financed recent police facilities construction. A credit is necessary since new development will pay the Police impact fee and will also generate property tax revenue used to repay existing debt service. As shown in Figure P5, the principal portion of existing debt service equals $2,514,788 over the next 5 years. To allocate the proportionate share of demand to residential and nonresidential development, this analysis uses proportionate share factors shown in Figure P1. Annual principal payments are divided by projected population and vehicle trips in each year to estimate the principal payment per person and vehicle trip. To account for the time value of money, annual principal payments per person and trip are discounted using a net present value formula based on an interest rate of 2.6 percent. The total net present value of future principal payments is $39.36 per person and $13.88 per vehicle trip.

Figure P5. Police Debt Credit

Police Debt Service							
Fiscal Year	Annual Principal Payment	Residential Share	Population	Principal per Person	Nonresidential Share	Vehicle Trips	Principal per Trip
2026	$477,285	$310,235	35,744	$8.68	$167,050	57,305	$2.92
2027	$489,941	$318,461	37,137	$8.58	$171,479	57,981	$2.96
2028	$502,596	$326,687	38,529	$8.48	$175,909	58,672	$3.00
2029	$515,251	$334,913	39,922	$8.39	$180,338	59,377	$3.04
2030	$529,714	$344,314	41,314	$8.33	$185,400	60,099	$3.08
Total	**$2,514,788**	**$1,634,612**		**$42.46**	**$880,176**		**$14.99**
			Discount Rate[1]	2.60%		Discount Rate[1]	2.60%
			Net Present Value	**$39.36**		Net Present Value	**$13.88**

1: Interest rate at which Pooler has recently issued debt

Maximum Allowable Police Impact Fees

Infrastructure components and cost factors used to calculate maximum allowable Police impact fees are summarized in the upper portion of Figure P6. Residential fees are calculated using a cost of $211.78 per person and the average number of persons per housing unit. Nonresidential fees are calculated using a cost of $68.13 per vehicle trip and the average number of vehicle trips per 1,000 square feet of floor area.

Maximum allowable Police impact fees for residential development are assessed according to the number of persons per housing unit. For a 3,001 to 3,500 square foot unit, the fee of $536 is calculated using a cost of $211.78 per person multiplied by 2.53 persons per housing unit.

Maximum allowable Police impact fees for nonresidential development are assessed according to the number of vehicle trips per 1,000 square feet of floor area. For industrial development, the fee of $58 per 1,000 square feet of floor area is calculated using a cost of $68.13 per vehicle trip multiplied by 0.86 vehicle trips per 1,000 square feet of floor area.

Figure P6. Maximum Allowable Police Impact Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	$251.14	$82.01
Police Debt Credit	($39.36)	($13.88)
Total	**$211.78**	**$68.13**

Residential Development	Fees per Unit	
Size of Housing Unit (Sq. Ft.)	Persons per Housing Unit[1]	Proposed Fees
1,000 or less	0.81	**$172**
1,001 to 1,500	1.13	**$239**
1,501 to 2,000	1.62	**$343**
2,001 to 2,500	1.99	**$421**
2,501 to 3,000	2.28	**$483**
3,001 to 3,500	2.53	**$536**
3,501 to 4,000	2.74	**$580**
4,001 to 4,500	2.92	**$618**
4,501 to 5,000	3.08	**$652**
5,001 to 5,500	3.23	**$684**
5,501 or more	3.36	**$712**

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Average Wkdy Vehicle Trips[1]	Proposed Fees
Industrial	0.86	**$58**
Commercial	12.21	**$832**
Office & Other Service	5.42	**$369**
Institutional	7.45	**$508**

1. See Land Use Assumptions

PROJECTED POLICE IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Police impact fees and that development over the next ten years is consistent with the development projections in Appendix A. To estimate single family revenue the 3,001 square feet to 3,500 square feet fee is used, and for multi-family the 1,501 to 2,000 square feet fee is used. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure P7, projected fee revenue equals $3.6 million over the next ten years compared to projected expenditures of $4.1 million. Based on the actual mix of future residential construction, the projected police impact fee revenue shown below may change.

Figure P7. Projected Police Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Police Facilities	$4,119,747	$0	$4,119,747
Total	$4,119,747	$0	$4,119,747

		Single Family $536 per unit	Multi-Family $421 per unit	Industrial $58 per KSF	Commercial $832 per KSF	Office & $369 per KSF	Institutional $508 per KSF
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2025	10,218	4,887	16,400	2,541	854	934
Year 1	2026	10,461	5,320	16,765	2,550	857	966
Year 2	2027	10,704	5,753	17,138	2,559	860	999
Year 3	2028	10,947	6,185	17,520	2,569	864	1,034
Year 4	2029	11,190	6,618	17,910	2,578	867	1,070
Year 5	2030	11,433	7,051	18,309	2,587	870	1,107
Year 6	2031	11,676	7,484	18,716	2,596	874	1,145
Year 7	2032	11,919	7,917	19,133	2,606	877	1,185
Year 8	2033	12,162	8,349	19,559	2,615	881	1,226
Year 9	2034	12,405	8,782	19,994	2,624	884	1,268
Year 10	2035	12,648	9,215	20,439	2,634	888	1,312
10-Year Increase		2,430	4,328	4,039	93	34	378
Projected Revenue		$1,302,020	$1,824,026	$235,365	$77,075	$12,589	$192,261

Projected Fee Revenue	$3,643,336
Total Expenditures	$4,119,747
Other Funding Sources	$476,411

STREETS IMPACT FEES

METHODOLOGY

The Street impact fee include a component for street improvements. Streets impact fees use the plan based methodology. Costs are allocated to both residential and nonresidential development using vehicle trips.

BENEFIT AREAS & ASSESSMENT AREAS

Impact fee case law states that impact fees must be spent in such a way that they provide a reasonable benefit to the fee-paying development. One way of ensuring reasonable benefit is to create multiple benefit districts. Multiple benefit districts can ensure that the impact fees paid by a development are spent closer to the development than would be the case under a single jurisdiction wide benefit district. On the other hand, the larger the number of benefit districts, the more difficult it is to accumulate sufficient funds in any one district to make any significant improvements. Deciding on the appropriate number and location of benefit districts requires balancing the need to show reasonable benefit to fee payers with the need to maintain sufficient flexibility in impact fee expenditures to address priority improvement needs.

The fact that the Streets impact fees are strictly limited to funding improvements to the major thoroughfare system strengthens the case for a single benefit district. The major thoroughfare system is designed to move traffic from one part of the City to another, and the entire network acts as an integrated system. The relatively small size of the City is another factor in favor of a single benefit district. In sum, while the City may wish to consider dividing the community into multiple benefit districts, such a course is not necessary for the legal defensibility of the ordinance, and it is recommended that the entire jurisdiction continue to be designated as a single benefit district.

TRANSPORTATION FUNDING SOURCES

The City has studied various ways of providing the funding for Transportation improvements. The sources of revenue for Transportation are General Fund revenues, SPLOST, grants or impact fees. In comparing an equitable allocation to the costs borne in the past and to be borne in the future, in comparison to the benefits already received and yet to be received, the City has determined that impact fees are the most equitable way of financing the growth-related Transportation improvements.

SERVICE UNITS

Average weekday vehicle trips are used as a measure of demand by land use. Vehicle trips are estimated using average weekday vehicle trip ends from the reference book, *Trip Generation, 11th Edition*, published by the Institute of Transportation Engineers (ITE) in 2021. A vehicle trip end represents a vehicle entering or exiting a development (as if a traffic counter were placed across a driveway). To calculate the streets impact fee, trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points. The basic trip adjustment factor is 50 percent. As discussed further below, the impact fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for each type of development.

Residential Trip Generation Rates

As an alternative to simply using national average trip generation rates for residential development, published by the Institute of Transportation Engineers (ITE), TischlerBise calculates custom trip rates using local demographic data. Key inputs needed for the analysis, including average number of persons and vehicles available per housing unit, are available from American Community Survey (ACS) data.

Vehicle Trip Ends by Bedroom Range

TischlerBise creates custom tabulations of demographic data by bedroom range from individual survey responses provided by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS). PUMS files are only available for areas of at least 100,000 persons, and Pooler is in Public Use Microdata Areas (PUMA) 701 and 702. Shown in Figure T1, cells with yellow shading indicate the unweighted survey results, which yield the unadjusted number of persons and vehicles available per housing unit. Unadjusted persons per housing unit and vehicles per housing unit are adjusted to control totals in Pooler – 2.26 persons per housing unit and 1.76 vehicles per unit. The analysis multiplies adjusted persons per housing unit estimates by the ITE weighted average trip rate per person to estimate trip ends per housing unit based on persons. The analysis multiplies adjusted vehicles per housing unit estimates by the ITE weighted average trip rate per vehicle to estimate trip ends per housing unit based on vehicles. Finally, the analysis calculates average trip ends per housing unit using the average number of trip ends per person and per vehicle. Housing units with 0-1 bedrooms generate 3.81 vehicle trips ends per day and housing units with 5+ bedrooms generate 9.52 vehicle trip ends per day.

Figure T1. Vehicle Trip Ends by Bedroom Range

Bedroom Range	Persons[1]	Housing Units[1]	Vehicles Available[1]	Housing Mix	Unadjusted PPHU	Adjusted PPHU[2]	Unadjusted VPHU	Adjusted VPHU[2]
0-1	136	107	111	2%	1.27	1.04	1.04	0.87
2	807	430	624	9%	1.88	1.54	1.45	1.22
3	3,383	1,497	2,942	31%	2.26	1.85	1.97	1.65
4	4,366	1,494	3,291	31%	2.92	2.40	2.20	1.85
5+	4,674	1,320	3,211	27%	3.54	2.90	2.43	2.04
Total	13,366	4,848	10,179	100%	2.76	2.26	2.10	1.76

National Averages According to ITE

ITE Code	AWVTE per Person	AWVTE per Vehicle	AWVTE per HU	Local Housing Mix
210 SFD	2.65	6.36	9.43	72%
221 Apt	2.28	3.97	4.54	28%
Weighted Avg	2.55	5.70	8.08	100%

AWVTE per Housing Unit

Bedroom Range	AWVTE per HU Based on Persons[3]	AWVTE per HU Based on Vehicles[4]	AWVTE per Housing Unit[5]
0-1	2.65	4.96	3.81
2	3.93	6.95	5.44
3	4.72	9.41	7.07
4	6.12	10.55	8.34
5+	7.40	11.63	9.52
Average	5.76	10.03	7.90

1. U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates, Public Use Microdata Sample (PUMS) for Georgia PUMAs 701, and 702.
2. Represents unadjsted PUMS values scaled to control totals for Pooler using 2019-2023 ACS 5-Year Estimates.
3. Adjusted persons per housing unit multiplied by ITE weighted average trip rate per person.
4. Adjusted vehicles available per housing unit multiplied by ITE weighted average trip rate per vehicle.
5. Average trip rates based on persons and vehicles per housing unit.

ITE Code	AWVTE per Person	AWVTE per Vehicle	AWVTE per HU
210 SFD	6.17	9.42	**7.80**
221 Apt	4.21	8.06	**6.14**
All Types	5.15	8.73	**6.94**

Vehicle Trip Ends by Housing Size

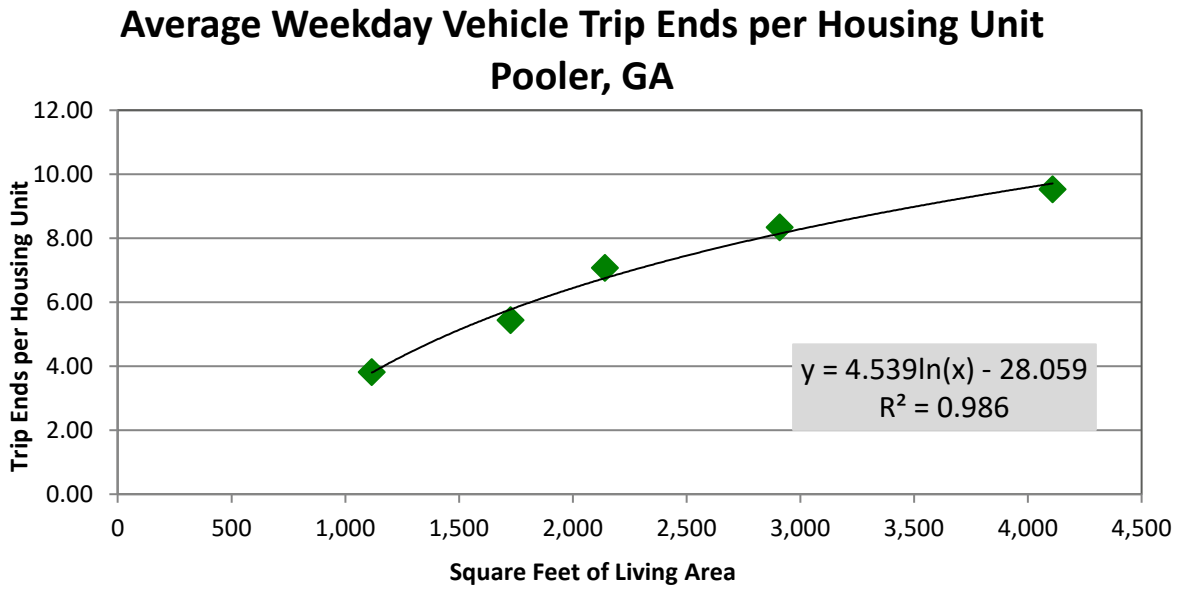
To derive average weekday vehicle trip ends by dwelling size, Tischler Bise uses 2023 U.S. Census Bureau data for housing units constructed in the south region. Based on 2023 estimates, living areas range from 1,117 square feet for 0- to 1-bedroom housing units up to 4,110 square feet for 5+ bedroom housing units. Citywide average floor area and weekday vehicle trip ends, by bedroom range, are plotted in Figure T2 with a logarithmic trend line formula to derive trip ends by housing unit size. TischlerBise recommends a minimum size based on 1,000 square feet or less and a maximum size of 5,501 square feet or larger.

A medium-size unit with 3,001 to 3,500 square feet has a fitted-curve value of 8.65 vehicle trip ends on an average weekday – this is less than the national average of 9.43 vehicle trip ends per single-family unit. With a "one-size-fits-all" approach, small units pay more than their proportionate share while large units pay less than their proportionate share.

Figure T2. Vehicle Trip Ends by Housing Size

Average weekday vehicle trip ends per housing unit derived from 2019-2023 ACS 5-Year PUMS data for Pooler. Unit size for 0-1 bedroom from the 2023 U.S. Census Bureau average for all multi-family units constructed in the Census South region. Unit size for all other bedrooms from the 2023 U.S. Census Bureau average for single-family units constructed in the Census South region.

Actual Averages per Housing Unit			Fitted-Curve Values	
Bedrooms	Square Feet	Trip Ends	Sq Ft Range	Trip Ends
0-1	1,117	3.81	1,000 or less	3.30
2	1,727	5.44	1,001 to 1,500	4.31
3	2,142	7.07	1,501 to 2,000	5.84
4	2,910	8.34	2,001 to 2,500	6.98
5+	4,110	9.52	2,501 to 3,000	7.89
			3,001 to 3,500	8.65
			3,501 to 4,000	9.29
			4,001 to 4,500	9.86
			4,501 to 5,000	10.37
			5,001 to 5,500	10.82
			5,501 or more	11.23



Nonresidential Trip Generation Rates

For nonresidential development, TischlerBise uses trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). The prototype for industrial development is Warehousing (ITE 150) which generates 1.71 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trips per 1,000 square feet of floor area. For office & other services development, the proxy is General Office (ITE 710), and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. Institutional development uses Government Office (ITE 730) and generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area.

Figure T3. Average Weekday Vehicle Trip Ends by Land Use

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit[1]	Avg Wkdy Trip Ends Per Employee[1]	Employees Per Demand Unit	Square Feet Per Employee
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	bed	2.60	4.24	0.61	na
310	Hotel	room	7.99	14.34	0.56	na
565	Day Care	student	4.09	21.38	0.19	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
620	Nursing Home	bed	3.06	3.31	0.92	na
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Medical-Dental Office	1,000 Sq Ft	36.00	8.71	4.13	242
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Trip Rate Adjustments

To calculate Streets impact fees, trip generation rates require an adjustment factor to avoid double counting each trip at both the origin and destination points. Therefore, the basic trip adjustment factor is 50 percent. As discussed further in this section, the development fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for particular types of development.

Commuter Trip Adjustment

Residential development has a larger trip adjustment factor of 63 percent to account for commuters leaving Pooler for work. According to the 2009 National Household Travel Survey (see Table 30) weekday work trips are typically 31 percent of production trips (i.e., all out-bound trips, which are 50 percent of all trip ends). As shown in Figure T4, the U.S. Census Bureau's OnTheMap web application indicates 86 percent of resident workers traveled outside of Pooler for work in 2022. In combination, these factors (0.31 x 0.50 x 0.86 = 0.13) support the additional 13 percent allocation of trips to residential development.

Figure T4. Commuter Trip Adjustment

Trip Adjustment Factor for Commuters[1]	
Employed Residents	11,749
Residents Living and Working in Pooler	1,609
Residents Commuting Outside Pooler for Work	10,140
Percent Commuting out of Pooler	86%
Additional Production Trips[2]	13%
Residential Trip Adjustment Factor	63%

1. U.S. Census Bureau, OnTheMap Application (version 6.6) and LEHD Origin-Destination Employment Statistics, 2019.

2. According to the National Household Travel Survey (2009)*, published in December 2011 (see Table 30), home-based work trips are typically 30.99 percent of "production" trips, in other words, out-bound trips (which are 50 percent of all trip ends). Also, LED OnTheMap data from 2022 indicate that 86 percent of Pooler workers travel outside the city for work. In combination, these factors (0.3099 x 0.50 x 0.86 = 0.13) account for 13 percent of additional production trips. The total adjustment factor for residential includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (13 percent of production trips) for a total of 63 percent.
*http://nhts.ornl.gov/publications.shtml ; Summary of Travel Trends - Table "Daily Travel Statistics by Weekday vs. Weekend"

Adjustment for Pass-By Trips

For commercial and institutional development, the trip adjustment factor is less than 50 percent because these types of development attract vehicles as they pass by on arterial and collector roads. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. For the average shopping center, ITE data indicate 34 percent of the vehicles that enter are passing by on their way to some other primary destination. The remaining 66 percent of attraction trips have the commercial site as their primary destination. Because attraction trips are half of all trips, the trip adjustment factor is 66 percent multiplied by 50 percent, or approximately 33 percent of the trip ends.

Average Weekday Vehicle Trips

Shown below in Figure T5, multiplying average weekday vehicle trip ends and trip adjustment factors (discussed on the previous page) results in average weekday vehicle trips per development unit for residential and nonresidential land uses.

Figure T5. Average Weekday Vehicle Trips by Land Use

Development Type	Avg Wkdy Veh Trip Ends	Trip Rate Adjustment	Avg Wkdy VTE per Unit
Single Family	7.80	63%	4.91
Multi-Family	6.14	63%	3.87

Development Type	Avg Wkdy Veh Trip Ends	Trip Rate Adjustment	Avg Wkdy VTE per Unit
1,000 or less	3.30	63%	2.08
1,001 to 1,500	4.31	63%	2.72
1,501 to 2,000	5.84	63%	3.68
2,001 to 2,500	6.98	63%	4.40
2,501 to 3,000	7.89	63%	4.97
3,001 to 3,500	8.65	63%	5.45
3,501 to 4,000	9.29	63%	5.85
4,001 to 4,500	9.86	63%	6.21
4,501 to 5,000	10.37	63%	6.53
5,001 to 5,500	10.82	63%	6.82
5,501 or more	11.23	63%	7.07

Development Type	Avg Wkdy Veh Trip Ends	Trip Rate Adjustment	Avg Wkdy VTE per Unit
Industrial	1.71	50%	0.86
Commercial	37.01	33%	12.21
Office & Other Service	10.84	50%	5.42
Institutional	22.59	33%	7.45

Vehicle Trip Projections

Shown below in Figure T6 are the 10-year vehicle trip projections for Pooler. Residential development is expected to generate an additional 28,683 average weekday vehicle trips in the next 10 years, and nonresidential development is expected to generate an additional 7,590 average weekday vehicle trips.

Figure T6. Average Weekday Vehicle Trip Projections

Development Type	Dev Unit	ITE Code	Weekday VTE	Trip Adj	Weekday VTE
Single Family	HU	Custom	7.80	63%	4.91
Multi-Family	HU	Custom	6.14	63%	3.87
Industrial	KSF	140	1.71	50%	0.86
Commercial	KSF	820	37.01	33%	12.21
Office & Other Services	KSF	710	10.84	50%	5.42
Institutional	KSF	610	22.59	33%	7.45

Pooler, Georgia	Base	1	2	3	4	5	10	10-Year
	2025	2026	2027	2028	2029	2030	2035	Increase
Single Family Units	10,218	10,461	10,704	10,947	11,190	11,433	12,648	2,430
Multi-Family Units	4,887	5,320	5,753	6,185	6,618	7,051	9,215	4,328
Industrial KSF	16,400	16,765	17,138	17,520	17,910	18,309	20,439	4,039
Commercial KSF	2,541	2,550	2,559	2,569	2,578	2,587	2,634	93
Office & Other Services KSF	854	857	860	864	867	870	888	34
Institutional KSF	934	966	999	1,034	1,070	1,107	1,312	378
Single-Family Trips	50,211	51,405	52,599	53,793	54,987	56,181	62,152	11,941
Multi-Family Trips	18,904	20,578	22,252	23,926	25,601	27,275	35,645	16,742
Residential Trips	69,114	71,983	74,851	77,719	80,587	83,456	97,797	28,683
Industrial Trips	14,022	14,334	14,653	14,979	15,313	15,654	17,476	3,454
Commercial Trips	31,037	31,148	31,260	31,372	31,484	31,597	32,168	1,131
Office & Other Services Trips	4,626	4,644	4,662	4,681	4,699	4,718	4,811	185
Institutional Trips	6,959	7,200	7,449	7,707	7,974	8,250	9,780	2,821
Nonresidential Trips	56,644	57,326	58,025	58,739	59,470	60,218	64,234	7,590
Total Vehicle Trips	**125,758**	**129,309**	**132,876**	**136,458**	**140,058**	**143,674**	**162,031**	**36,273**

STREET IMPROVEMENTS – PLAN-BASED

The only component included in the Streets impact fee is for streets improvements, which utilizes a plan-based methodology. As shown in Figure T7, the City plans to construct $117,840,000 of improvements in the next 10 years. Of this total cost $64,870,000 in costs are impact fee eligible. TischlerBise is allocating the cost of this planned program to total vehicle trips in 2035 (162,031) to ensure that all development is treated equally, thereby ensuring new development is not charged for a higher level of service than what exists today. This results in a cost per vehicle trip of $400.35.

Figure T7. Planned Street Improvements

Projects	Total Cost	SPLOST & Grant Funding	Eligible Cost
Pine Barren Intersection	$4,770,000	$4,770,000	$0
Pine Barren/ S Rogers Roundabout	$5,750,000	$0	$5,750,000
Pine Barren Widening Project (Pooler City	$31,020,000	$0	$31,020,000
Quacco Road Phase 1	$23,100,000	$23,100,000	$0
Quacco Road Phase 2	$25,100,000	$25,100,000	$0
S Rogers Street	$20,800,000	$0	$20,800,000
Mill Creek/ Benton Blvd/ Pooler Parkway	$7,300,000	$0	$7,300,000
Total	**$117,840,000**	**$52,970,000**	**$64,870,000**

Level-of-Service (LOS) Standards	
Total Planned Cost	$64,870,000
2035 Total Trips	162,031
Cost per Trip	$400.35

Source: City of Pooler

CREDITS

As the City has no outstanding debt for Street infrastructure, a credit for future principal payments is not included. If elected officials make a legislative policy decision to fully fund growth-related Street costs from impact fees, there will be no potential double-payment from other revenue sources. As shown in the Figure above, SPLOST revenue has been deducted from the total CIP cost.

MAXIMUM ALLOWABLE STREETS IMPACT FEES

Infrastructure components and cost factors used to calculate maximum allowable Streets impact fees are summarized in the upper portion of Figure T8. All fees are calculated using a cost of $401.05 per VTE.

Maximum allowable Streets impact fees for residential development are assessed according to the VTE generated per housing unit. For a 3,001 to 3,501 square foot unit, the fee of $2,182 is calculated using a cost of $400.35 per VTE multiplied by 5.45 VTE per housing unit.

Maximum allowable Streets impact fees for nonresidential development are assessed according to the VTE generated per 1,000 square feet of floor area. For industrial development, the fee of $342 per 1,000 square feet of floor area is calculated using a cost of $400.35 per VTE multiplied by 0.86 VTE per 1,000 square feet of floor area.

Figure T8. Maximum Allowable Streets Impact Fees

Fee Component	Cost per VTE
Street Improvements	$400.35
Total	$400.35

Residential Development	Fees per Unit	
Size of Housing Unit (Sq. Ft.)	Avg Weekday VTE	Proposed Fees
1,000 or less	2.08	**$832**
1,001 to 1,500	2.72	**$1,087**
1,501 to 2,000	3.68	**$1,473**
2,001 to 2,500	4.40	**$1,760**
2,501 to 3,000	4.97	**$1,990**
3,001 to 3,500	5.45	**$2,182**
3,501 to 4,000	5.85	**$2,343**
4,001 to 4,500	6.21	**$2,487**
4,501 to 5,000	6.53	**$2,616**
5,001 to 5,500	6.82	**$2,729**
5,501 or more	7.07	**$2,832**

Nonresidential Development	per 1,000 Square Feet	
Development Type	Avg Weekday VTE	Proposed Fees
Industrial	0.86	**$342**
Commercial	12.21	**$4,890**
Office & Other Services	5.42	**$2,170**
Institutional	7.45	**$2,984**

PROJECTED STREETS IMPACT FEE REVENUE

Revenue projections assume implementation of the maximum allowable Streets impact fees and that development over the next ten years is consistent with the development projections in Appendix A. To estimate single family revenue the 3,001 square feet to 3,500 square feet fee is used, and for multi-family the 1,501 to 2,000 square feet fee is used. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the impact fee revenue. As shown in Figure T9, projected fee revenue equals $14.7 million over the next ten years compared to projected expenditures of $64.9 million. Based on the actual mix of future residential construction, the projected Streets impact fee revenue shown below may change.

Figure T9. Projected Streets Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Street Improvements	$14,714,006	$50,155,994	$64,870,000
Total	$14,714,006	$50,155,994	$64,870,000

		Single Family $2,182 per unit	Multi-Family $1,473 per unit	Industrial $342 per sq ft	Commercial $4,890 per sq ft	Office & Other $2,170 per sq ft	Institutional $2,984 per sq ft
Year		Hsg Unit	Hsg Unit	KSF	KSF	KSF	KSF
Base	2025	10,218	4,887	16,400	2,541	854	934
Year 1	2026	10,461	5,320	16,765	2,550	857	966
Year 2	2027	10,704	5,753	17,138	2,559	860	999
Year 3	2028	10,947	6,185	17,520	2,569	864	1,034
Year 4	2029	11,190	6,618	17,910	2,578	867	1,070
Year 5	2030	11,433	7,051	18,309	2,587	870	1,107
Year 6	2031	11,676	7,484	18,716	2,596	874	1,145
Year 7	2032	11,919	7,917	19,133	2,606	877	1,185
Year 8	2033	12,162	8,349	19,559	2,615	881	1,226
Year 9	2034	12,405	8,782	19,994	2,624	884	1,268
Year 10	2035	12,648	9,215	20,439	2,634	888	1,312
10-Year Increase		2,430	4,328	4,039	93	34	378
Projected Revenue		$5,301,549	$6,375,004	$1,381,435	$452,811	$73,958	$1,129,249

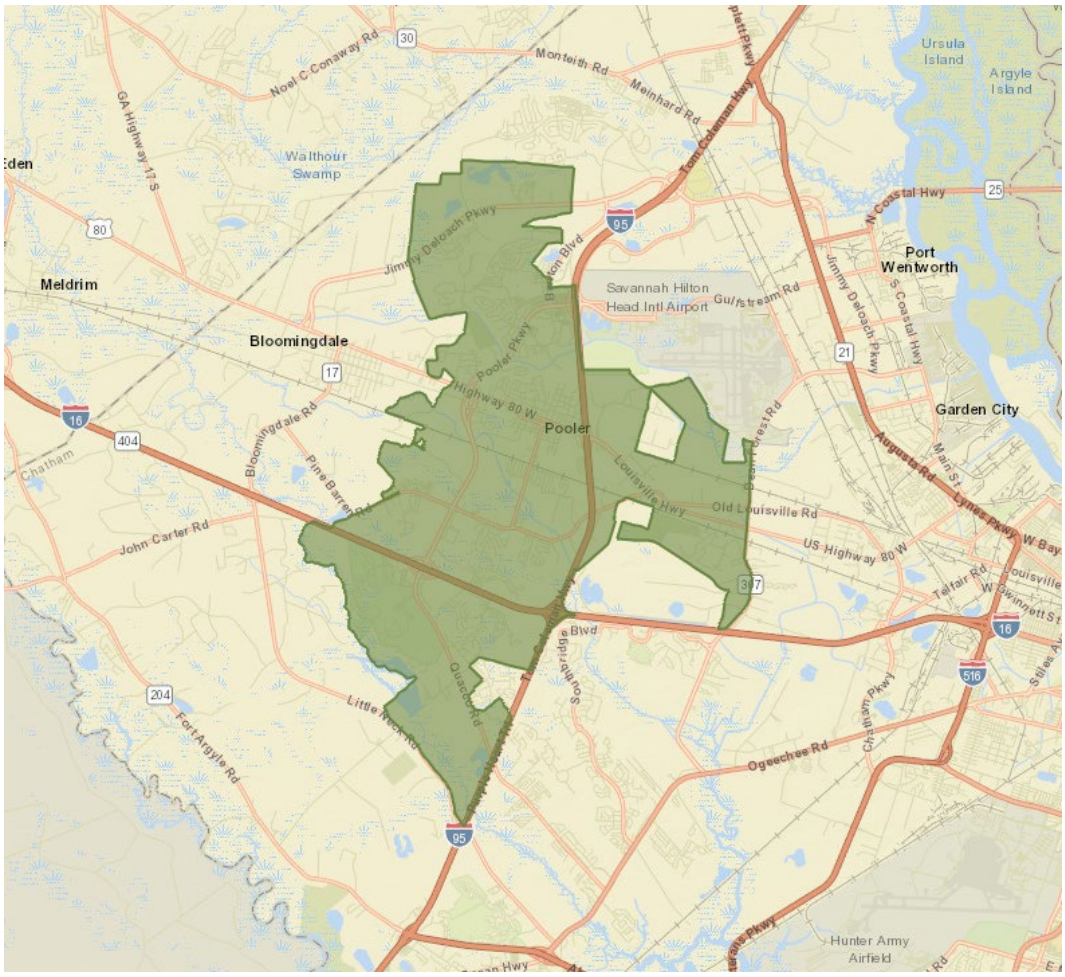
Projected Fee Revenue	$14,714,006
Total Expenditures	$64,870,000
Other Funding Sources	$50,155,994

APPENDIX A: LAND USE ASSUMPTIONS

The City of Pooler retained TischlerBise to prepare this study to analyze the impacts of development on the city's capital facilities and to calculate development impact fees based on that analysis. The population, housing unit, job, and nonresidential floor area projections contained in this document provide the foundation for the development impact fee study. To evaluate the demand for growth-related infrastructure from various types of development, TischlerBise prepared documentation on jobs and floor area by type of nonresidential development, and demand indicators by type of housing unit. These metrics are the service units and demand indicators used in the development impact fee study.

Development impact fees are based on the need for growth-related improvements, and they must be proportionate by type of land use. The demographic data and development projections are used to demonstrate proportionality and anticipate the need for future infrastructure. Development impact fee studies typically look out five to ten years, with the expectation that fees will be updated every three to five years. The estimates and projections of residential and nonresidential development in this Land Use Assumptions document are for areas within the boundaries of Pooler, Georgia. The map below illustrates the areas within the Pooler Development Impact Fee Service Area.

Figure A1. Development Impact Fee Service Area Map



SUMMARY OF GROWTH INDICATORS

Key development projections for the Pooler development impact fee study include housing units and nonresidential floor area. TischlerBise estimates population and housing units using US Census data, building permit data, and information provided by City staff. For nonresidential development, the base year employment estimate is calculated based on Esri Business Analyst, and nonresidential floor area is calculated using CoStar public record data. To project future floor area by industry sector, the analysis uses CoStar construction forecasts, projected population growth, and information from City staff. To estimate employment, TischlerBise applies square feet per employee factors published by the Institute of Transportation Engineers (ITE) to the floor area projections. The projections contained in this document provide the foundation for the Development Impact Fee Study.

These projections are used to estimate development impact fee revenue and to indicate the anticipated need for growth-related infrastructure. The goal is to have reasonable projections without being overly concerned with precision. Because development impact fee methods are designed to reduce sensitivity to development projections in the determination of the proportionate-share fee amounts, if actual development is slower than projected, fee revenue will decline, but so will the need for growth-related infrastructure. In contrast, if development is faster than anticipated, Pooler will receive more fee revenue, but will also need to accelerate infrastructure improvements to keep pace with the actual rate of development.

During the next 10 years, TischlerBise projects an average annual increase of 676 housing units per year. During the same time period, TischlerBise projects an average increase of 450,000 square feet of nonresidential floor area per year.

RESIDENTIAL DEVELOPMENT

Current estimates and future projections of residential development are detailed in this section including population and housing units by type.

Persons Per Housing Unit

According to the U.S. Census Bureau, a household is a housing unit occupied by year-round residents. Development impact fees often use per capita standards and persons per housing unit (PPHU) or persons per household (PPH) to derive proportionate share fee amounts. When PPHU is used in the fee calculations, infrastructure standards are derived using year-round population. When PPH is used in the fee calculations, the development impact fee methodology assumes a higher percentage of housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends that Pooler impose development impact fees for residential development according to the number of persons per housing unit.

Occupancy calculations require data on population and the types of units by structure. The 2010 census did not obtain detailed information using a "long-form" questionnaire. Instead, the U.S. Census Bureau switched to a continuous monthly mailing of surveys, known as the American Community Survey (ACS), which has limitations due to sample-size constraints. For example, data on detached housing units are now combined with attached single units (commonly known as townhouses, which share a common sidewall, but are constructed on an individual parcel of land). For development impact fees in Pooler, detached stick-built units, attached units, and mobile home units are included in the "Single-Family" category. The second residential category includes duplexes and all other structures with two or more units on an individual parcel of land. This is referred to as "Multi-Family" category. (Note: housing unit estimates from ACS will not equal decennial census counts of units. These data are used only to derive the custom PPHU factors for each type of unit).

Figure A2 below shows the ACS 2023 5-Year Estimates for Pooler. Single-family units averaged 2.40 persons per housing unit (20,918 persons / 8,699 housing units) and multi-family units had an average of 1.87 persons per housing unit (6,200 persons / 3,154 housing units). In 2023 total housing units in Pooler averaged 2.26 persons per housing unit.

Figure A2. Persons per Housing Unit by Type of Housing

Housing Type	Persons	Households	Persons per Household	Housing Units	Persons per Housing Unit	Housing Mix	Vacancy Rate
Single-Family Units[1]	20,918	8,045	2.60	8,699	**2.40**	72.4%	7.50%
Multi-Family Units[2]	6,200	3,154	1.97	3,309	**1.87**	27.6%	4.70%
Total	27,118	11,199	2.42	12,008	**2.26**	100.0%	6.70%

Source: U.S. Census Bureau, 2019-2023 American Community Survey 5-Year Estimates

1. Includes detached, attached (i.e. townhouses), and mobile home units.
2. Includes dwellings in structures with two or more units.

Occupancy by Bedroom Range

Impact fees should be proportionate to the demand for infrastructure. Averages per housing unit have a strong, positive correlation to the number of bedrooms, so TischlerBise recommends a fee schedule where larger units pay proportionately higher impact fees. Benefits of the proposed methodology include 1) a proportionate assessment of infrastructure demand using local demographic data and 2) a progressive fee structure (i.e., smaller units pay less, and larger units pay more).

TischlerBise creates custom tabulations of demographic data by bedroom range using individual survey responses provided by the U.S. Census Bureau in files known as Public Use Microdata Samples (PUMS). PUMS files are only available for areas of at least 100,000 persons, and Pooler is in Public Use Microdata Areas (PUMA) 701, and 702.

Shown below in Figure A3, cells with yellow shading indicate the unweighted PUMS data used to calculate the unadjusted estimate of 2.76 persons per housing unit for PUMAs 701, and 702. Unadjusted persons per housing unit estimates are adjusted to match the control total of 2.26 persons per housing unit for Pooler shown in Figure A2. Adjusted persons per housing unit estimates range from 1.04 persons per housing unit for units with zero to one bedroom up to 2.90 persons per housing unit for units with five or more bedrooms.

Figure A3. Occupancy by Bedroom Range

Bedroom Range	Persons[1]	Housing Units[1]	Housing Mix	Unadjusted PPHU	Adjusted PPHU[2]
0-1	136	107	2%	1.27	1.04
2	807	430	9%	1.88	1.54
3	3,383	1,497	31%	2.26	1.85
4	4,366	1,494	31%	2.92	2.40
5+	4,674	1,320	27%	3.54	2.90
Total	13,366	4,848	100%	2.76	2.26

1. U.S. Census Bureau, 2019-2023 American Community Survey (ACS) 5-Year Estimates, Public Use Microdata Sample (PUMS) for Georgia PUMAs 701, and 702.

2. Represents unadjsted PUMS values scaled to control totals for Pooler using 2019-2023 American Community Survey (ACS) 5-Year Estimates.

Occupancy by Housing Unit Size

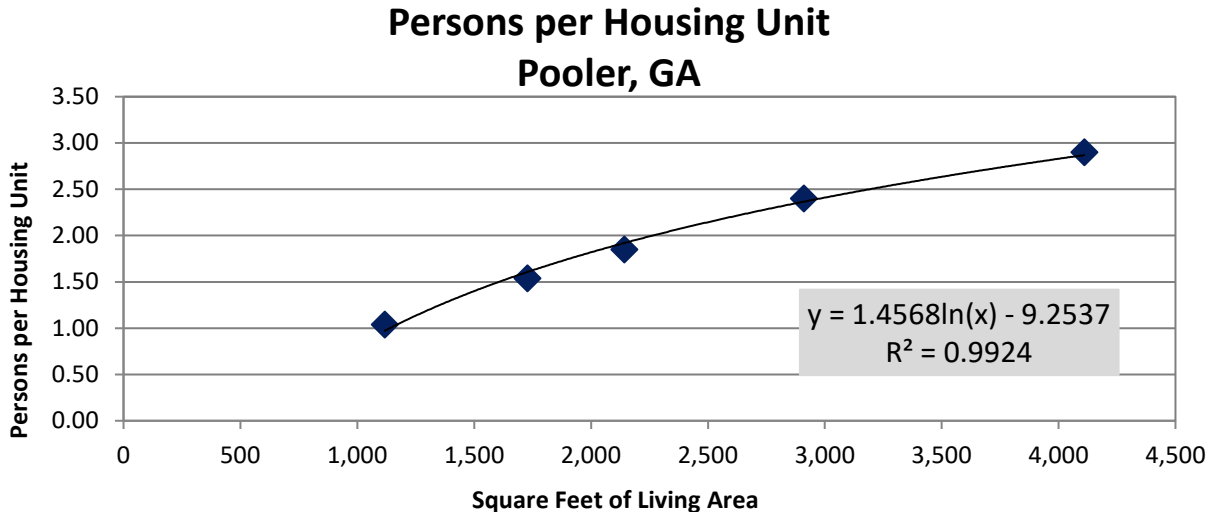
To estimate square feet of living area by bedroom range, TischlerBise uses 2023 U.S. Census Bureau data for housing units constructed in the south region. Based on 2023 estimates, average square feet of living area ranges from 1,117 square feet for housing units with zero to one bedroom up to 4,110 square feet for housing units with five or more bedrooms.

Average square feet of living area and persons per housing unit by bedroom range are plotted in Figure A4 with a logarithmic trend line derived from U.S. Census Bureau estimates discussed in the previous paragraph and adjusted persons per housing unit estimates shown in Figure A3. Using the trend line formula shown in Figure A4, TischlerBise calculates the number of persons per housing unit by square feet of living area. TischlerBise recommends a minimum size range of 1,000 square feet or less and a maximum size range of 5,501 square feet or more.

Figure A4. Occupancy by Housing Unit Size

Average persons per housing unit derived from 2019-2023 ACS PUMS data for the area that includes Pooler. Unit size for 0-1 bedroom from the 2023 U.S. Census Bureau average for all multi-family units constructed in the Census South region. Unit size for all other bedrooms from the 2023 U.S. Census Bureau average for single-family units constructed in the Census South region.

Actual Averages per Housing Unit			Fitted-Curve Values	
Bedrooms	Square Feet	Persons	Sq Ft Range	Persons
0-1	1,117	1.04	1,000 or less	0.81
2	1,727	1.54	1,001 to 1,500	1.13
3	2,142	1.85	1,501 to 2,000	1.62
4	2,910	2.40	2,001 to 2,500	1.99
5+	4,110	2.90	2,501 to 3,000	2.28
			3,001 to 3,500	2.53
			3,501 to 4,000	2.74
			4,001 to 4,500	2.92
			4,501 to 5,000	3.08
			5,001 to 5,500	3.23
			5,501 or more	3.36



Residential Estimates

This analysis projects base year housing units based on building permit data provided by Pooler staff. By applying the building permit data to 2020 US Census estimates, TischlerBise estimates the 2025 housing stock includes 15,105 housing units – 10,218 single-family units and 4,315 multi-family units. The analysis converts housing units to population using the occupancy factors shown in Figure A2. The 2025 population estimate is 34,352 persons.

Residential Projections

TischlerBise projects future residential development beyond the 2025 base year using historical building permit data and information provided by City staff. Over the next 10 years, this results in an increase of 2,430 single-family units and 4,328 multi-family units. To project future population, the analysis converts housing units to population using the occupancy factors shown in Figure A2. For this study, it is assumed that the housing unit size will remain constant. TischlerBise projects a 10-year increase of 6,758 housing units and 13,925 persons (2,430 single-family units X 2.40 persons per housing unit + 4,328 multi-family units X 1.87 persons per housing unit).

Figure A5. Residential Development Projections

Pooler, GA	2025	2026	2027	2028	2029	2030	2035	10-Year
	Base Year	1	2	3	4	5	10	Increase
Population	**34,352**	**35,744**	**37,137**	**38,529**	**39,922**	**41,314**	**48,277**	**13,925**
Housing Units								
Single Family	10,218	10,461	10,704	10,947	11,190	11,433	12,648	**2,430**
Multi-Family	4,887	5,320	5,753	6,185	6,618	7,051	9,215	**4,328**
Total	**15,105**	**15,781**	**16,456**	**17,132**	**17,808**	**18,484**	**21,863**	**6,758**

NONRESIDENTIAL DEVELOPMENT

Current estimates and future projections of nonresidential development are detailed in this section including jobs and nonresidential floor area.

Nonresidential Floor Area Ratios

TischlerBise uses 2021 Institute of Transportation Engineers (ITE) data to estimate nonresidential floor area. As shown in Figure A6, the prototype for industrial development is Warehousing (ITE 150) with an average of 2,953 square feet per employee. Commercial development uses Shopping Center (ITE 820) with 471 square feet per employee. Office & other services uses General Office (ITE 710) with an average of 307 square feet per employee. Finally, institutional uses Government Office (ITE 730) with an average of 330 square feet per employee.

Figure A6. Institute of Transportation Engineers, Employee and Building Area Ratios

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit[1]	Avg Wkdy Trip Ends Per Employee[1]	Employees Per Demand Unit	Square Feet Per Employee
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	bed	2.60	4.24	0.61	na
310	Hotel	room	7.99	14.34	0.56	na
565	Day Care	student	4.09	21.38	0.19	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
620	Nursing Home	bed	3.06	3.31	0.92	na
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Medical-Dental Office	1,000 Sq Ft	36.00	8.71	4.13	242
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Nonresidential Estimates

Based on estimates obtained from Esri Business Analyst, there are 14,927 jobs in Pooler in 2025. According to public record data from CoStar and information from City Staff there is 20.7 million square feet of nonresidential floor area in Pooler.

Figure A7. Estimated Employment and Nonresidential Floor Area (2025)

Nonresidential Category	2025 Jobs[1]	Percent of Total Jobs	2025 Estimated Floor Area[2]	Percent of Total Floor Area
Industrial	**2,977**	20%	**16,400,000**	79%
Commercial	**6,762**	45%	**2,541,213**	12%
Office & Other Service	**2,746**	18%	**853,518**	4%
Institutional	**2,442**	16%	**933,540**	5%
Total	**14,927**	100%	**20,728,271**	100%

1. Esri Business Analyst Online, Business Summary, 2025.
2. CoStar Public Record Data; Pooler City Staff.

Nonresidential Projections

To project industrial, commercial, and office floor area this analysis uses construction forecasts from CoStar analytics for Pooler and information from City staff. Due to the nature of institutional development, it is assumed that floor area growth will mirror population growth. Floor area was then converted to employment using square feet per employment factors from ITE. The 10-year projected increase includes approximately 4,507,000 additional square feet of nonresidential development and 2,708 additional jobs.

Figure A8. Nonresidential Development Projections

Pooler, Georgia	2025	2026	2027	2028	2029	2030	2035	10-Year Increase
	Base Year	1	2	3	4	5	10	
Employment								
Industrial	2,977	3,101	3,227	3,356	3,488	3,623	4,345	**1,368**
Commercial	6,762	6,781	6,801	6,820	6,840	6,859	6,959	**197**
Office & Other Services	2,746	2,757	2,768	2,779	2,790	2,801	2,857	**111**
Institutional	2,442	2,531	2,624	2,719	2,817	2,918	3,474	**1,032**
Total	**14,927**	**15,170**	**15,419**	**15,674**	**15,935**	**16,202**	**17,635**	**2,708**
Nonresidential Sq Ft (x1,000)								
Industrial	16,400	16,765	17,138	17,520	17,910	18,309	20,439	**4,039**
Commercial	2,541	2,550	2,559	2,569	2,578	2,587	2,634	**93**
Office & Other Services	854	857	860	864	867	870	888	**34**
Institutional	934	963	993	1,025	1,057	1,091	1,274	**341**
Total	**20,728**	**21,135**	**21,551**	**21,977**	**22,412**	**22,857**	**25,235**	**4,507**

FUNCTIONAL POPULATION

TischlerBise recommends functional population to allocate the cost of certain facilities to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls "daytime population," which accounts for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states.

Residents who do not work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents who work in Pooler are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents who work outside Pooler are assigned 14 hours to residential development, and inflow commuters are assigned 10 hours to nonresidential development. Based on 2022 data for Pooler, residential development accounts for 65 percent of functional population and nonresidential development accounts for the remaining 35 percent of functional population.

Figure A9. Functional Population

Demand Units in 2022						
Residential					Demand Hours/Day	Person Hours
	Population	26,264				
	Residents Not Working		14,515		20	290,300
	Employed Residents		11,749			
	Residents Employed in Pooler			1,609	14	22,526
	Residents Employed outside Pooler			10,140	14	141,960
					Residential Subtotal	454,786
					Residential Share	**65%**
Nonresidential						
	Residents Not Working		14,515		4	58,060
	Jobs Located in Pooler		18,275			
	Residents Employed in Pooler			1,609	10	16,090
	Non-Resident Workers (Inflow Commuters)			16,666	10	166,660
					Nonresidential Subtotal	240,810
					Nonresidential Share	**35%**
					Total	695,596

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

DEVELOPMENT PROJECTIONS

Provided below are summaries of development projections used in the Development Impact Fee Study. Development projections are used to illustrate a possible future pace of demand for service units and cash flows resulting from revenues and expenditures associated with those demands.

Figure A10. Development Projections Summary

Pooler, Georgia	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	**34,352**	**35,744**	**37,137**	**38,529**	**39,922**	**41,314**	**42,707**	**44,099**	**45,492**	**46,885**	**48,277**	**13,925**
Housing Units												
Single Family	10,218	10,461	10,704	10,947	11,190	11,433	11,676	11,919	12,162	12,405	12,648	**2,430**
Multi-family	4,887	5,320	5,753	6,185	6,618	7,051	7,484	7,917	8,349	8,782	9,215	**4,328**
Total Housing Units	**15,105**	**15,781**	**16,456**	**17,132**	**17,808**	**18,484**	**19,160**	**19,835**	**20,511**	**21,187**	**21,863**	**6,758**
Employment												
Industrial	2,977	3,101	3,227	3,356	3,488	3,623	3,761	3,902	4,047	4,194	4,345	**1,368**
Commercial	6,762	6,781	6,801	6,820	6,840	6,859	6,879	6,899	6,919	6,939	6,959	**197**
Office & Other Service	2,746	2,757	2,768	2,779	2,790	2,801	2,812	2,823	2,834	2,846	2,857	**111**
Institutional	2,442	2,540	2,641	2,746	2,855	2,967	3,083	3,203	3,327	3,456	3,589	**1,147**
Total Employment	**14,927**	**15,179**	**15,437**	**15,701**	**15,973**	**16,250**	**16,535**	**16,828**	**17,127**	**17,434**	**17,749**	**2,822**
Nonres. Floor Area (x1,000)												
Industrial	16,400	16,765	17,138	17,520	17,910	18,309	18,716	19,133	19,559	19,994	20,439	**4,039**
Commercial	2,541	2,550	2,559	2,569	2,578	2,587	2,596	2,606	2,615	2,624	2,634	**93**
Office & Other Service	854	857	860	864	867	870	874	877	881	884	888	**34**
Institutional	934	966	999	1,034	1,070	1,107	1,145	1,185	1,226	1,268	1,312	**378**
Total Nonres. Floor Area	**20,728**	**21,138**	**21,557**	**21,986**	**22,424**	**22,873**	**23,331**	**23,800**	**24,280**	**24,771**	**25,273**	**4,544**

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APPENDIX B: LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The City of Pooler will collect impact fees from all new residential units. One-time impact fees are determined by site capacity (i.e., number of residential units).

Single-Family Units:

1. Single-family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single-family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.
3. Mobile home includes both occupied and vacant mobile homes, to which no permanent rooms have been added. Mobile homes used only for business purposes or for extra sleeping space and mobile homes for sale on a dealer's lot, at the factory, or in storage are not counted in the housing inventory.

Multi-Family Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with "2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments."
2. Boat, RV, Van, Etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

NONRESIDENTIAL DEVELOPMENT

The proposed general nonresidential development categories (defined below) can be used for all new construction within the City of Pooler. Nonresidential development categories represent general groups of land uses that share similar average weekday vehicle trip generation rates and employment densities (i.e., jobs per thousand square feet of floor area).

Commercial: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Commercial* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, and movie theaters.

Industrial: Establishments primarily engaged in the production, transportation, or storage of goods. By way of example, *Industrial* includes manufacturing plants, distribution warehouses, trucking companies, utility substations, power generation facilities, and telecommunications buildings.

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *Institutional* includes schools, universities, churches, daycare facilities, hospitals, and government buildings.

Office: Establishments providing management, administrative, professional, or business services. By way of example, *Office* includes banks, business offices, medical offices, and veterinarian clinics