

Wakulla County

Library Systems and Facilities Impact Fee Study

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Executive Summary

INTRODUCTION

Wakulla County (County) has engaged Government Services Group, Inc. (GSG) to assist the County in the revision of an impact fee program for library systems and facilities (Library Systems and Facilities Impact Fee Project). GSG retained Nabors, Giblin, & Nickerson, P.A. (NG&N) to provide legal guidance on the study.

GSG specializes in government finance and taxation issues by working with cities, counties, special districts, and state agencies to develop unique funding and service delivery solutions for critical infrastructure and service needs. NG&N is a law firm dedicated to the representation of local governments on issues of finance and taxation. Both firms have developed extensive experience in structuring and implementing alternative revenue sources in Florida.

Wakulla County Public Library is a member of the Wilderness Coast Public Libraries Network, a public library cooperative. Wakulla County determines its need for library systems and facilities by comparing standards, as set forth by the Florida Library Associations Standards for Public Libraries. Wakulla County's library standards are measured in square feet of library buildings, per person, collection items per person, and technology/public access computers per person. This study uses the existing ratio of library facilities to maintain a conservative approach, ensure that there are no existing deficiencies and that new development would receive the same levels of service as is provided the existing population. The following municipalities are served by the Wakulla County Public Library; Sopchoppy and St. Marks. Therefore the analysis of growth's impact on libraries and service level requirements for libraries include these municipalities as well as unincorporated Wakulla County.

Impact fees are charged to properties that benefit from library systems and facilities. Individuals, rather than businesses or other non-residential land uses, use Wakulla County's library systems and facilities for the most part. As such, impact fees for library facilities are charged only to residential development because the dominant stream of benefits redounds to the occupants of dwelling units. There is insufficient data to objectively allocate the value of the benefit of the library systems and facilities to non-residential property.

The objective of this study was to develop a legally defensible methodology to support the calculations and imposition of a library systems and facilities impact fee to pay for the costs of library systems and facilities attributable to new development.

Local governments charge impact fees for various reasons:

- To obtain revenue to pay for some of the cost of new public facilities that would not be needed if new development did not occur;
- To implement a public policy of growth regulations that requires new development to pay a portion of the cost of facilities that it requires and that existing development should not pay all of the cost of facilities required to accommodate growth; and,
- To assure that public facilities will be constructed in a timely manner to serve new development.

This document describes the results of the study of impact fees for library systems and facilities for Wakulla County (Report), which is one of the project deliverables specified in the scope of services that is incorporated in the professional services agreement between the County and GSG/NG&N. The Report describes the methodology that is used to develop the fees, presents the formulas, variables and data that are the basis for the fees, and documents the calculation of the fees.

The objectives of this initial effort were to:

- Provide an inventory of the library systems and facilities the County owns and maintains.
- Determine the annual library facilities, collection and technology available to the public, per unit of development.
- Recommend the apportionment of costs among each category of residential property use.
- Calculate impact fee rates.
- Calculate credit component
- Ensure that the recommended property use categories and impact fee rates conform to the legal tests required in Florida for a valid impact fee.

STUDY METHODOLOGY

The calculation of impact fee rates for library systems and facilities is determined by five elements: (1) The quantity of existing library facilities; (2) the value of the library collection; (3) the value of the public access computers; (4) the total population within the County; and (5) the residential dwelling units. The values of library facilities, collection and public access computers are summed to compute the total value. The total population is divided into the total library systems and facilities inventory value to calculate the capital cost per person. The total capital cost per person is multiplied by the average persons per dwelling unit to calculate the capital cost per dwelling unit. Finally, the capital cost per dwelling unit is reduced by the amount of any other revenue sources that are available for credits.

The recommended library systems and facilities impact fee methodology allocates costs on the basis of the anticipated impact on the capital needs of the County's library systems and facilities by categories of real property use as identified on the real property assessment roll prepared for the levy of ad valorem taxes. The impact is identified by examining the library systems and facilities inventory as reported by the County Library Director, population statistics as reported by the Bureau of Economic and Business Research at the University of Florida, and the new construction permitting as reported by the Wakulla County Building Department.

NG&N has had substantial involvement in the development, review and analysis of the proposed impact fee methodology and deliverables relative to the legal tests required in Florida for a valid impact fee.

PRELIMINARY IMPACT FEE RATES AND CATEGORIES

Table 1 in this section of the Executive Summary includes the recommended property categories and preliminary impact fees as calculated within this Report. This table is a result of the analysis conducted in this Report. The impact fee will be imposed on all new construction of residential dwelling units within the county.

Table 1
Total Library Systems And Facilities Impact Fee By Property Use Category

Property Category	Total Library System & Facilities Fee Per Dwelling Unit	Credit Adjustment @ 0.00%	Total Library System & Facilities Fee Per Dwelling Unit	Type of Unit of Development
Single Family Home	\$310.08	\$0.00	\$310.08	Dwelling Unit
Multi-Family	\$286.66	\$0.00	\$286.66	Dwelling Unit
Mobile Home	\$333.50	\$0.00	\$333.50	Dwelling Unit

Background

SERVICE DESCRIPTION

Wakulla County operates one Public Library, located at 4330 Crawfordville Highway, Crawfordville. In the 15,000 square foot facility, there are 43,574 items within the library collection. Items include Books for Children, young adults, adult fiction and nonfiction, books on Florida, reference books, books on cassette and CD, Video and DVD. Services also provided to the public include public access computer workstations, that allow internet access, Windows XP Professional, Microsoft Office 2003, Internet Explorer and Foxfire web browsers, various children's games and learning software, Gale Reference Database, Ancestry Library Edition and Heritage Quest genealogy databases, and FTR player plus (plays BOCC meeting audio files from server). Each public access computer workstation is networked to a HP black and white laser printer, a Lanier Color copier/printer/scanner and a Dell Poweredge Server.

OBJECTIVES

In order to achieve the study goals, a number of objectives were accomplished. They are as follows:

- Provide an inventory of the library systems and facilities the County owns and maintains.
- Determine the annual Library facilities, collection and technology available to the public, per unit of development.
- Recommend the apportionment of costs among each category of residential property use.
- Calculate impact fee rates.
- Calculate credit component
- Ensure that the recommended property use categories and impact fee rates conform to the legal tests required in Florida for a valid impact fee.

STUDY METHODOLOGY

GSG performed the following tasks to accomplish the project objectives:

- Undertook extensive data collection and a research process to identify the capital funding of library systems and facilities within the County;
- Identified the capital costs in the County library system;
- Identified the population and total number of dwelling units county wide, as well as the average number of persons per dwelling unit in the various dwelling unit types;

- Distributed the library systems and facilities capital costs among identified residential property use categories to determine preliminary impact fee rates for library systems and facilities in the County.

NG&N's responsibility included scrutiny of the proposed impact fee methodology and deliverables and an analysis relative to the legal tests required in Florida for a valid impact fee.

THE NEED FOR FACILITIES FOR NEW DEVELOPMENT

Between 2000 and 2005 the population of the County increased by 4,004 persons, an average annual increase of 667 persons per year. According to the County's building permit records for new construction, the number of permits is up 52.99% in 2005 over 2004. The need for library systems and facilities for new development in Wakulla County is required because of the projected growth in the County and the need for additional capital to serve the growth.

DATA SOURCES

The data in this report was the most recent and localized data available as provided by Wakulla County unless a different source is specifically identified.

Impact Fee Development

There are several steps to develop impacts fees for Library Facilities as outlined:

- Identify and value the library system inventory;
- Determine the standard for library system per person by converting the ratios of land and facilities to dollars of investment per person;
- Gather the population data for the incorporated and unincorporated areas;
- Determine the capital value per person;
- Develop the cost per dwelling unit;
- Identify the percentage of new capital attributable to new growth;
- Develop the credits for payments of other revenue.

This section of the Report describes these steps.

CAPITAL COST FOR LIBRARY FACILITIES

Wakulla County Public Library is a member of the Wilderness Coast Public Libraries Network, a public library cooperative. Wakulla County determines its need for library systems and facilities by comparing standards, as set forth by the Florida Library Associations Standards for Public Libraries. Wakulla County's library standards are measured in square feet of library buildings, per person, collection items per person, and technology/public access computers per person. This study uses the existing ratio of library facilities to maintain a conservative approach, ensure that there are no existing deficiencies and that new development would receive the same levels of service as is provided the existing population. The following municipalities are served by the Wakulla County Public Library; Sopchoppy and St. Marks. Therefore the analysis of growth's impact on libraries and service level requirements for libraries include these municipalities as well as unincorporated Wakulla County.

The first step in calculating the capital cost per library systems and facilities is to identify the library systems and facilities inventory. The inventory, through September 30, 2005 is reflected in Table 2.

Table 2
Inventory of Library Systems and Facilities

Location	Building Square Feet	Collection	Public Access Computers
4330 Crawfordville Hwy - Crawfordville	15000	43,574	24
Totals	15000	43,574	24

Source: Wakulla County Public Library Director, July 2006

The capital costs per library facility used in this impact fee study are based on ownership status and actual costs of improvements, collection and public access computers as per the Wakulla County Public Library Director's list. The County retains ownership of all library facilities and system.

The costs in this study represent the actual cost of constructing library facilities. Constructing new facilities will provide most of the additional capacity in the Wakulla library system; however, expanding existing facilities may provide some capacity. Throughout this study, any reference to new facilities includes expansion of existing facilities, the collection and the expansion of the public access computers provided, as well as construction of new facilities. The rates used to determine costs of new construction are provided by an alliance with Architects Design Group, Winter Park, Florida as of March 2006.

TOTAL POPULATION, INCLUDING THE INCORPORATED AREAS

The County library system serves the entire county. For purposes of this study, only the library which serves all residents will be included when calculating the impact fee. The population countywide, including the incorporated populations, is an estimate provided by the Bureau of Economic and Business Research at the University of Florida and is reflected in Table 3.

Table 3
Countywide 2005 Population

Area	2005
Entire County	26867
St. Marks	311
Sopchoppy	413
Unincorporated	26143

Source: Bureau of Economic and Business Research, University of Florida

LIBRARY SYSTEMS AND FACILITIES LEVELS OF SERVICE

The level of services is demonstrated by dividing the service provided by the countywide population, creates the level of service per capita. Table 4 shows the outcome, as well as the standards documented in the Florida Library Association Standards for Public Libraries, 2004 (revised 2006).

Table 4
Library Systems and Facilities Levels of Service

	Existing Levels of Service	Standards Per Capita	Characterization of Standards
Building	0.558	0.6	Essential
Collection	1.62	2	Essential
Computers	0.000893	0.001	Exemplary

Source of Standards: Florida Library Association Standards for Public Libraries, 2004(rev 2006)

TOTAL COST OF LIBRARY SYSTEMS AND FACILITIES

The total cost of library systems and facilities is calculated by determining the average cost of the library systems and facilities, then multiplying the average times the levels of service provided in Table 4. Table 5 shows the average cost and the unit of measure.

Table 5
Total Library Systems & Facilities Capital Cost Components and Average Costs

Cost Item	Average Cost	Unit
Building Costs	\$125.00	Per Square Foot
Collection	\$25.00	Per Item
Public Access Computers	\$1,450.00	Per Computer

TOTAL CAPITAL COST PER PERSON OF LIBRARY SYSTEMS AND FACILITIES

Table 6 shows the total calculation between tables 4 and 5

Table 6
Total Capital Cost of Library Systems & Facilities Per Person

Cost Item	Average Cost	Level of Service	Capital Cost Per Person
Building Costs	\$125.00	0.5580	\$69.75
Collection	\$25.00	1.6200	\$40.50
Public Access Computers	\$1,450.00	0.0009	\$1.29
Total			\$111.54

CAPITAL COST OF LIBRARY FACILITIES BY PROPERTY USE

Impact fees are charged to properties that benefit from new library systems or facilities. Individuals, rather than businesses or other non-residential land uses, use Wakulla County's library systems and facilities for the most part. Impact fees for library systems and facilities are charged only to residential development because the dominant stream of benefits redounds to the occupants of dwelling units. There is insufficient data to objectively allocate the value of the benefit of the library systems and facilities to non-residential property.

Table 7 shows the distribution of the 10,597 dwelling units by residential categories.

Table 7
Total Dwelling Units by Residential Categories

Category	Description	Dwelling Units
Residential	Single Family Homes	5,915
	Multi-Family	280
	Mobile Home	4,402
Total		10,597

Source: Wakulla County Property Appraiser Database

CAPITAL COST OF LIBRARY SYSTEMS AND FACILITIES PER RESIDENTIAL UNIT

The capital cost of library systems and facilities per residential unit of development or dwelling unit is calculated by multiplying the capital costs of library systems and facilities per person (as per Table 6) by the average number of persons per dwelling unit. See this result in Table 8.

Capital Cost of Library Systems and Facilities Per Person	X	Average persons Per Dwelling Type	=	Capital Cost of Library Systems and Facilities by Dwelling Unit
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Table 8
Total Capital Cost for Library Systems and Facilities Per Dwelling Unit

Capital Cost Per Person	Type	Avg Persons Per Dwelling	Capital Cost Per Dwelling Unit
\$111.54	Single Family Homes	2.78	\$310.08
\$111.54	Multi-Family Homes	2.57	\$286.66
\$111.54	Mobile Homes	2.99	\$333.50

Source: U.S. Census County Specific Search, Demographic Profile

CREDITS FOR PAYMENTS OF OTHER REVENUE

The final step in determining the impact fee for library systems and facilities is to reduce the cost per dwelling unit by subtracting any credits for other revenues from existing and new development that the County will use to pay for part of the cost of new facilities that serve new development.

Cost Per Dwelling Unit	-	Credit for Other Revenue	=	Impact Fee Per Dwelling Unit
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New development will be given credit for future payments of other revenues that are used to pay for the same library systems and facilities that are required to serve the new development. Credits are not given for revenues that are used for repair, maintenance or operating costs, because impact fees are not used for such expenses.

The only revenue sources to be credited are those which have historically been used for facilities' capacity expansion according to law and local policy or practice.

The present practice of Wakulla County is to use general revenues and state-aid grants to pay for all capital cost of library systems and facilities that are not eligible for impact fees, such as replacement or renovation of existing facilities. Wakulla County will continue to use existing impact fees for capital improvements attributable to new growth. Therefore, there is no credit.

Table 9 shows the Impact Fee Rates per Property Use Category;

Table 9
Total Library Systems and Facilities Impact Fee By Property Use Category

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