BOARD OF COUNTY COMMISSIONERS
REGULAR MEETING

SCHOOL BOARD ADMINISTRATIVE COMPLEX
372 WEST DUVAL STREET

July 16, 2026 at 5:30 P.M.

AGENDA

Opportunity for public comment shall be in accordance with Rule 4.704. Each person who wishes to address the Commission regarding the Consent Agenda or any Discussion and Action Agenda Item shall complete one comment card for each item and submit the card or cards to County staff in the front of the meeting room.Cards shall be submitted before the meeting is called to order.

Rules of decorum and rules for public participation are attached to the agenda handouts.

Invocation (Commissioner Everett Phillips)

Pledge to U.S. Flag

Additions or Deletions

Approval of Agenda

Proclamations

Tim Murphy, District 5

(1) Proclamation No. 2026P-25 - Recognizing Youth Leadership and Life Skills Development Through Columbia County Extension 4-H Summer Day Camps (p.1)

Presentation of the Board Not Requiring Board Vote or Action

Caleb Perla, Powell and Jones

(1) Presentation of 2024-25 Annual Audit (p.6)

Approval of Consent Agenda

Adoption of Consent Agenda

Discussion and Action Items

David Kraus, County Manager

(1) Emergency Preparedness and Assistance Grant (EMPA) 2026-2027 - $105,806 (p.7)

(2) Resolution No. 2026R-22 - Initial Assessment Resolution - Local Improvement and Maintenance Assessments - SW Powell Glen Municipal Service Benefit Unit (p.57)

Discussion and Action Items (Continued...)

David Kraus, County Manager

(3) Resolution No. 2026R-23 - Preliminary Rate Resolution - Forest Cove Subdivision Maintenance MSBU (p.97)

(4) Resolution No. 2026R-24 - Preliminary Rate Resolution - Pine Ridge Court MSBU - Local Improvement and Maintenance Assessments (p.116)

(5) Resolution No. 2026R-25 - Preliminary Rate Resolution - Spring Hollow Street Lighting MSBU (p.134)

(6) Resolution No. 2026R-26 - Preliminary Rate Resolution - Carolyn Heights Street Lighting MSBU (p.151)

(7) Resolution No. 2026R-27 - Preliminary Rate Resolution - Laurel Lakes Street Lighting MSBU (p.168)

(8) Resolution No. 2026R-28 - Preliminary Rate Resolution - Emerald Lakes Street Lighting MSBU (p.185)

(9) Resolution No. 2026R-29 - Amended and Restated Initial Assessment Resolution - Solid Waste Collection and Disposal Services (p.202)

(10) Resolution No. 2026R-30 - Preliminary Rate Resolution - Fire Protection Services (p.230)

(11) North Florida Water Utility Authority Update (p.253)

Open Public Comments to the Board – 3 Minute Limit

Staff Comments

Updates from the County Manager

Commissioner Comments

Adjournment

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/8/2026 **Meeting Date:** 7/16/2026

Department: County Extension

1. Nature and purpose of agenda item:

Recognize the value of investing in youth development by celebrating the leadership and life skills gained by participants in Columbia County Extension 4-H Summer Day Camps.

2. Recommended Motion/Action:

Approve Proclamation 2026P-25 - recognizing the leadership, life skills, and personal growth achieved by youth participating in Columbia County Extension 4-H Summer Day Camps.

3. Fiscal impact on current budget.

This item has no effect on the current budget.

MEMORANDUM

TO: David Kraus, County Manager
FR: Heather M. Futch, County Extension Director, Columbia County Extension
DATE: July 8, 2026
RE: Agenda Item Request – Investing in Tomorrow Proclamation

Please place the attached Investing in Tomorrow Proclamation on the July 16, 2026, Board of County Commissioners agenda for consideration.

The proposed proclamation recognizes the leadership, life skills, and personal growth achieved by youth participating in Columbia County Extension 4-H Summer Day Camps and celebrates the importance of investing in Columbia County's future through youth development.

The presentation will highlight the first phase of Columbia County Extension 4-H's 2026 summer programming, which featured the Columbia County 4-H School of Life Skills for Magical Beings. Through this three-year progressive leadership experience, 37 youth participated in immersive educational camps designed to build leadership, communication, teamwork, confidence, problem-solving, and other essential life skills through hands-on learning.

During July, Columbia County Extension 4-H will continue its summer programming by offering five additional specialty day camps, serving an anticipated 82 youth in areas including outdoor education, sewing, and poultry science. Altogether, the 2026 summer program will include eight day camps serving 119 youth.

Following adoption of the proclamation, I respectfully request the opportunity to share a brief video highlighting the Columbia County 4-H School of Life Skills for Magical Beings. This video is available for viewing at https://canva.link/gec8tu5wpya397u. I will also share with John Crews for uploading with SharePoint. Several youth participants and parents will also share brief remarks about their experiences, the skills developed through the program, and the positive impact these educational opportunities have had on their children and families.

To accompany the presentation, a one-page infographic summarizing the 2026 Columbia County Extension 4-H Summer Day Camp program is included for the Board's reference. The infographic provides an overview of all eight day camps, youth participation, community contributions, and family investment, illustrating the community's shared commitment to providing high-quality educational opportunities for Columbia County youth, especially through 4-H. The infographic is attached to this memo as well.

This presentation reflects the theme, "Investing in Tomorrow," by demonstrating how County Extension's youth development programs help prepare young people to become future employees, entrepreneurs, agricultural leaders, public servants, volunteers, and engaged citizens. It also highlights the meaningful return on the County's investment in educational opportunities that strengthen families and contribute to a vibrant and resilient community.

There is no fiscal impact associated with this agenda item.

Thank you for your consideration of this request.

PROCLAMATION NO. 2026P-25

INVESTING IN TOMORROW

A PROCLAMATION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RECOGNIZING THE LIFE SKILLS, LEADERSHIP, AND PERSONAL GROWTH ACHIEVED BY YOUTH PARTICIPATING IN 4-H SUMMER DAY CAMPS

WHEREAS, the youth of Columbia County represent the future leaders, workforce, volunteers, entrepreneurs, and engaged citizens who will shape the future of our community; and

WHEREAS, Columbia County Extension 4-H Summer Day Camps provide research-based, hands-on educational experiences that help youth develop leadership, teamwork, communication, responsibility, confidence, problem-solving, and other essential life skills; and

WHEREAS, during the summer of 2026, Columbia County Extension 4-H will provide eight educational day camps serving 119 youth, including the three weeks of Columbia County 4-H School of Life Skills for Magical Beings and five additional specialty day camps that inspire learning through science, agriculture, outdoor education, sewing, and animal science; and

WHEREAS, the Board of County Commissioners recognizes that investing in opportunities for young people to learn, grow, and lead is an investment in Columbia County's future, helping prepare today's youth to become tomorrow's employees, business owners, agricultural leaders, educators, public servants, volunteers, and community leaders;

NOW, THEREFORE, BE IT PROCLAIMED, that the Columbia County Board of County Commissioners hereby recognizes and celebrates the leadership, character, and life skills demonstrated by youth participating in Columbia County Extension 4-H Summer Day Camps and commends their commitment to learning, personal growth, and service to their community.

BE IT FURTHER PROCLAIMED, that the Board encourages continued support for programs that empower young people to reach their full potential and strengthen the future of Columbia County.

ADOPTED this 16th day of July, 2026.

ATTEST:

COLUMBIA COUNTY BOARD COUNTY COMMISSIONERS

BY:

____
James M. Swisher, Clerk of Court

____
Tim Murphy, Chairman

UF/IFAS Extension Columbia County 4-H

Summer Day Camps 2026

18 USC 707

UF | IFAS Extension UNIVERSITY of FLORIDA

COLUMBIA COUNTY · GATEWAY TO FLORIDA

Investing in Tomorrow's LEADERS

119 Youth

$5,975 Community Contributions

$9,032 Family Investment

402

volunteer hours donated worth

$14,022

during School of Life Skills camps

8 Unique Day Camps

- School of Life Skills for Magical Beings - Year 1 "Discovering Your Inner Magic"
- School of Life Skills for Magical Beings - Year 2 "Try-Training Tournament"
- School of Life Skills for Magical Beings - Year 3 "Mastering the Magic of Leadership"
- Florida Outdoor Adventure Camp
- Sew Much Fun Camp
- PJs & Popcorn Sewing Camp
- Little Poultry Pals Camp
- Poultry Camp

UF/IFAS Extension Columbia County | 437 NW Hall of Fame Dr., Lake City, FL 32055 | 386-752-5384 phone

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

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Today's Date: 7/1/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Powell and Jones will present their audit findings

The audit is currently undergoing ADA Compliance process. The Audit will be posted as soon as compliance is complete.

2. Recommended Motion/Action:

Approve Audit

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

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Today's Date: 7/6/2026 **Meeting Date:** 7/16/2026

Department: Emergency Management

1. Nature and purpose of agenda item:

To approve the 2026-2027 Emergency Preparedness and Assistance Grant (EMPA) in the amount $105,806. This is an annual grant to fund Emergency Management. Grant began July 1, 2026, and will expire June 30, 2027 running with the State's fiscal year.

2. Recommended Motion/Action:

Approve 2026-2027 Emergency Preparedness and Assistance Grant (EMPA) in the amount of $105,806.

3. Fiscal impact on current budget.

This item is currently budgeted. The account number to be charged is 001-0000-334.21-04

COLUMBIA COUNTY EMERGENCY MANAGEMENT

P.O. Box 1787, Lake City, FL 32056-1787
263 NW Lake City Avenue, Lake City, FL 32055
Telephone (386) 758-1383 • EOC Hotline Number (386) 719-7530
www.columbiacountyem.com

MEMORANDUM

To: David Kraus, County Manager

Fr: Shayne Morgan, FPEM, FMI, Emergency Management Director SM

Dt: July 6, 2026

Re: 2026-27 EMPA Grant Agreement $105,806

This grant was discussed and approved at the May 27, 2026, grant committee meeting. The Emergency Preparedness and Assistance Grant (EMPA) represents the state money that makes up the annual budget for emergency management. The EMPA grant began on July 1, 2026, and will expire on June 30, 2027. In addition to the state money, federal EMPG money will be received to finish out the budget. That agreement will go into effect on October 1, 2026.

The following pages of the agreement need to be signed by Commissioner Murphy once it has been approved by the Board:

Page 17: Recipient, By:

Page 18: Bottom, Signature of Authorized Representative

Page 19: Signed By:

If you have any questions or concerns regarding this agreement, please let me know.

Agreement Number: **AXXX**

STATE-FUNDED GRANT AGREEMENT
EMERGENCY PREPAREDNESS AND ASSISTANCE GRANT

THIS AGREEMENT is entered into by the State of Florida FDEM of Emergency Management (hereinafter referred to "FDEM"), with headquarters in Tallahassee, Florida, and <u>Columbia County</u> (hereinafter referred to as "Recipient").

This Agreement is entered based on the following representations:

A. The Recipient represents that it is fully qualified and eligible to receive the Emergency Preparedness and Assistance Grant (EMPA) funds to provide the services identified herein;
B. The FDEM has received EMPA grant funds from the State of Florida and has the authority to subgrant these funds to the Recipient upon the terms and conditions below; and
C. The FDEM has statutory authority to disburse the funds under this Agreement.

THEREFORE, the FDEM and the Recipient agree to the following:

1) <u>SCOPE OF WORK</u>

The Recipient shall perform the work in accordance with the Scope of Work (Attachment A) and the Proposed Budget Detail Worksheet (Attachment A (2)), of this Agreement.

2) <u>INCORPORATION OF LAWS, RULES, REGULATIONS, AND POLICIES</u>

a) As required by Section 215.971(1), Florida Statutes, this Agreement includes:
   i) A provision specifying a scope of work that clearly establishes the tasks that the Recipient is required to perform.
   ii) A provision dividing the Agreement into quantifiable units of deliverables that must be received and accepted in writing by the FDEM before payment. Each deliverable must be directly related to the scope of work and specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.
   iii) A provision specifying the financial consequences that apply if the Recipient fails to perform the minimum level of service required by the Agreement.
   iv) A provision specifying that the Recipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period.
   v) A provision specifying that any balance of unobligated funds which has been advanced or paid must be refunded to the FDEM.
   vi) A provision specifying that any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the Agreement must be refunded to the FDEM.
b) In addition to the foregoing, the Recipient and the FDEM shall be governed by <u>all</u> applicable state and federal laws, rules, and regulations, including those identified in the Scope of Work (Attachment A). Any express reference in this Agreement to a particular

statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

3) PERIOD OF AGREEMENT

This Agreement shall begin **July 1, 2026,** and shall end on **June 30, 2027**, unless terminated earlier in accordance with the provisions of Paragraph (12) TERMINATION. In accordance with Section 215.971(1)(d), Florida Statutes, the Recipient may expend funds authorized by this Agreement “only for allowable costs resulting from obligations incurred during” the period of Agreement.

4) FUNDING CONSIDERATION

a) This is a reimbursement Agreement, subject to the availability of funds. Upon satisfactory completion of each deliverable, the first, second, third, and fourth payment requests may be submitted for an amount up to **$26,451.50** each quarter.
b) The FDEM's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Florida State Legislature and subject to any modifications in accordance with either Chapter 216, Florida Statutes, or the Florida Constitution.
c) The FDEM will reimburse the Recipient only for the allowable costs incurred by the Recipient for the completion of each deliverable. The maximum reimbursement amount for each deliverable is outlined in the Proposed Budget Detail Worksheet (Attachment A (2)). The maximum reimbursement amount for the entirety of this Agreement is **$105,806.00**.
d) The FDEM will review quarterly requests for reimbursement by comparing the documentation provided by the Recipient against a performance measure outlined in the Scope of Work (Attachment A) and the Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion (Attachment C) which clearly delineates:
    i) The required minimum acceptable level of service to be performed.
    ii) The criteria for evaluating the successful completion of each deliverable.
e) The FDEM’s grant manager, as required by Section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the period of agreement and produce a final reconciliation report.
    i) The final report must identify any funds paid in excess of the expenditures incurred by the Recipient.
f) For the purposes of this Agreement, the term “improper payment” means or includes:
    i) Any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and,
    ii) Any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.
g) As required by the Reference Guide for State Expenditures, reimbursement for travel must be in accord with Section 112.061, Florida Statutes. The Recipient must submit submission of the claim on either their local travel voucher with supporting documentation and their local travel policy, or on the approved state travel voucher.

5) REPORTS

a) The Recipient shall provide the FDEM with quarterly reports and a close-out report. These reports shall include the current status and progress of all Recipients and subcontractors in completing the work described in the Scope of Work (Attachment A) and the expenditure of funds under this Agreement, in addition to any other information requested by the FDEM.
b) Quarterly reports are due to the FDEM no later than forty-five (45) days after the end of each quarter of the program year and shall be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are September 30, December 31, March 31, and June 30.
c) The Close-Out Report is due sixty (60) days after termination of this Agreement or sixty (60) days after completion of the activities contained in this Agreement, whichever occurs first.
d) If all required reports and copies are not sent to the FDEM or are not completed in a manner acceptable to the FDEM, the FDEM may withhold further payments until they are completed or may take other action as stated in Paragraph (11) REMEDIES. "Acceptable to the FDEM" means that the work product was completed in accordance with the Proposed Budget Detail Worksheet (Attachment A (2)) and Scope of Work (Attachment A).
e) The Recipient shall provide additional program updates or information that may be required by the FDEM.
f) The Recipient shall provide additional reports and information identified in the Florida Division of Emergency Management Enterprise Solution (DEMES).

6) MONITORING

a) The FDEM is responsible for and shall monitor the Recipient's performance under this Agreement. Recipient shall monitor the performance of its contractors, consultants, and agents, who are paid from funds provided under this Agreement or acting in furtherance of this Agreement.
b) In addition to reviews of audits conducted in accordance with Exhibit 1 – Audit Requirements, monitoring procedures may include, but are not limited to: desk reviews and on-site visits by FDEM staff, limited scope audits, and other procedures.
c) Monitoring visits are performed to confirm grant requirements are being fulfilled to ensure correct and accurate documentation is being generated and to assist with any questions or concerns Recipients may have related to the grant. Recipients will be monitored programmatically and financially by the FDEM to ensure that all grant activities and project goals, objectives, performance requirements, timelines, milestone completion, budgets, and other related program criteria are being met.
d) On-site monitoring visits will be performed according to FDEM schedules, as requested, or as needed. At minimum, Recipients will receive monitoring from the FDEM once per year. If an on-site visit cannot be arranged, the Recipient may be asked to perform desk review monitoring. Additional monitoring visits may be conducted throughout the period of performance as part of corrective action when Recipients are demonstrating non-compliance.

7) SUBCONTRACTS

a) If the Recipient subcontracts any work required under this Agreement, a copy of the unsigned subcontract shall be sent to the FDEM prior to execution of the subcontract and work commencing for review and approval.
b) The Recipient agrees to include in the subcontract:
   i) The subcontractor is bound by the terms of this Agreement.
   ii) The subcontractor is bound by all applicable state and federal laws and regulations.
   iii) The subcontractor shall hold the FDEM and Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this Agreement, to the extent allowed and required by law.
c) The Recipient shall document in the quarterly report the subcontractor's progress in performing its work under this Agreement. For each subcontract, the Recipient shall provide a written statement to the FDEM as to whether that subcontractor is a minority business enterprise, as defined in Section 288.703, Florida Statutes.

8) AUDITS

a) In accounting for the receipt and expenditure of funds under this Agreement, the Recipient shall follow Generally Accepted Accounting Principles (GAAP). GAAP, as defined by 2 C.F.R. §200.49, states "has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)."
b) When conducting an audit of the Recipient's performance under this Agreement, the FDEM shall use Generally Accepted Government Auditing Standards (GAGAS). As defined by 2 C.F.R. §200.50, GAGAS, "also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits."
c) If an audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of this Agreement, the Recipient shall be held liable for reimbursement to the FDEM of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty (30) days after the FDEM has notified the Recipient of such non-compliance.
d) The Recipient shall have all audits completed by an independent auditor, which is defined in section 215.97(2)(i), Florida Statutes, as "an independent certified public accountant licensed under chapter 473." The independent auditor shall state that the audit complied with the applicable provisions noted above. The audits must be received by the FDEM no later than nine months from the end of the Recipient's fiscal year.
e) The Recipient shall send copies of reporting packages required under this paragraph directly to each of the following:

Florida Division of Emergency Management
DEMSingle_Audit@em.myflorida.com
OR
Office of the Inspector General
2489 Shumard Oak Boulevard
Tallahassee, Florida 32311

The Auditor General
Room 401, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

9) LIABILITY

a) Unless the Recipient is a state agency or subdivision, as defined in Section 768.28, Florida Statutes, the Recipient is solely responsible to the parties it deals with in carrying out the terms of this Agreement and shall hold the FDEM harmless against all claims, no matter the nature, by third parties arising from the work performed under this Agreement.
b) For purposes of this Agreement, the Recipient agrees that it is not an employee or agent of the FDEM but is an independent contractor.
c) As required by Section 768.28(19), Florida Statutes, any Recipient which is a state agency or subdivision, as defined in Section 768.28(2), Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the FDEM, and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in Section 768.28, Florida Statutes.
d) Nothing herein is intended to serve as a waiver of sovereign immunity by any Recipient to which sovereign immunity applies.
e) Nothing herein shall be construed as consent by a state agency or subdivision of the state of Florida to be sued by third parties in any matter arising out of any contract.

10) DEFAULT

If any of the following events occur ("Events of Default"), all obligations on the part of the FDEM to make further payment of funds shall, if the FDEM elects, terminate. The FDEM has the option to exercise any of its remedies set forth in this Agreement; however, the FDEM may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment. Events of Default include, but are not limited to, the following:

a) If any warranty or representation made by the Recipient in this Agreement or any previous agreement with the FDEM is or becomes false or misleading in any respect, or if the Recipient fails to keep or perform any of the obligations, terms or covenants in this Agreement or any previous agreement with the FDEM and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement.
b) If material adverse changes occur in the financial condition of the Recipient at any time during the period of agreement and the Recipient fails to cure this adverse change within thirty (30) days from the date written notice is sent by the FDEM.
c) If any reports required by this Agreement have not been submitted to the FDEM or have been submitted with incorrect, incomplete, or insufficient information.
d) If the Recipient has failed to perform and complete on time any of its obligations under this Agreement.

11) REMEDIES

In the Event of Default by the Recipient, the FDEM shall, within _____ days of default, provide written notice to the Recipient of the default(s). The Recipient shall have thirty (30) calendar days from the date of notice to correct the default(s). If the Recipient has not corrected the default(s), the FDEM will shall notify the Recipient of non-compliance and exercise one or more of the following remedies, whether concurrently or consecutively:

a) Terminate this Agreement provided that the Recipient is given at least thirty (30) days prior written notice of the termination. The notice shall be effective when placed in the United States, first class mail, postage prepaid, by registered or certified mail-return receipt requested, to the address in paragraph (3) herein.
b) Begin an appropriate legal or equitable action to enforce performance of this Agreement.
c) Withhold or suspend payment of all or any part of a request for payment.
d) Require that the Recipient refund to the FDEM any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds.
e) Exercise any corrective or remedial actions, to include but not be limited to:
    i) Request additional information from the Recipient to determine the reasons for or the extent of non-compliance or lack of performance;
    ii) Issue a written warning to advise that more serious measures may be taken if the situation is not corrected;
    iii) Advise the Recipient to suspend, discontinue or refrain from incurring costs for any activities in question; or,
    iv) Require the Recipient to reimburse the FDEM for costs incurred for any items determined to be ineligible;
    v) Exercise any other rights or remedies which may be available under law.

Pursuing any of the above remedies will not stop the FDEM from pursuing any other remedies in this Agreement or provided by law or in equity. If the FDEM waives any right or remedy in this Agreement or fails to insist on strict performance by the Recipient, it will not affect, extend, or waive any other right or remedy of the FDEM, or affect the later exercise of the same right or remedy by the FDEM for any other default by the Recipient.

12) TERMINATION

a) The FDEM may terminate this Agreement for cause or convenience or when it determines that continuance is not beneficial after thirty (30) days written notice to the Recipient. Cause for termination includes, but is not limited to, the following:
    i) Misuse of fraud, lack of compliance with applicable rules, laws, and regulations, failure to perform on time, and refusal by the Recipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Florida Statutes, as amended.
    ii) Continuing the Agreement would not produce beneficial results in line with further expenditure of funds.
b) The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of this Agreement.
c) In the event this Agreement is terminated, the following actions will occur:
    i) The Recipient will not include new obligations for the terminated portion of this Agreement after the Recipient has received notification of termination.
    ii) The Recipient will cancel as many outstanding obligations as soon as possible. Costs incurred after receipt of the termination notice will be disallowed.
    iii) The Recipient shall not be relieved of liability to the FDEM because of any breach of this Agreement by the Recipient.

iv) The FDEM may, to the extent as authorized by law, withhold payments to the Recipient for the purpose of set-off until the exact amount of damages due to the FDEM from the Recipient is determined.

13) PROCUREMENT

a) The Recipient shall ensure that any procurement involving funds authorized by the Agreement complies with all applicable state and federal laws and regulations, to include 2 C.F.R. §§ 200.318 through 200.327, Appendix II to 2 C.F.R. Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards"), and Section 287.057, Florida Statutes. As required by 2 C.F.R. § 200.318(i), the Recipient shall "maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."
b) As required by 2 C.F.R. § 200.318(b), the Recipient shall "maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders." In order to demonstrate compliance with this requirement, the Recipient shall document, in its quarterly report to the FDEM, the progress of any and all subcontractors performing work under this Agreement.
c) Except for procurements by micro-purchases pursuant to 2 C.F.R. § 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 C.F.R. § 200.320(a)(2), if the Recipient chooses to subcontract any of the work required under this Agreement, then the Recipient shall forward to the FDEM a copy of any solicitation (whether competitive or non-competitive) at least fifteen (15) days prior to the publication or communication of the solicitation. The FDEM shall review the solicitation and provide comments, if any, to the Recipient within seven (7) business days. Consistent with 2 C.F.R. §200.325, the FDEM will review the solicitation for compliance with the procurement standards outlined in 2 C.F.R. §§ 200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. Consistent with 2 C.F.R. § 200.318(k), the FDEM will not substitute its judgment for that of the Recipient. While the Recipient does not need the approval of the FDEM in order to publish a competitive solicitation, this review may allow the FDEM to identify deficiencies in the vendor requirements or in the commodity or service specifications. The FDEM's review and comments shall not constitute an approval of the solicitation. Regardless of the FDEM's review, the Recipient remains bound by all applicable laws, regulations, and agreement terms. If during its review the FDEM identifies any deficiencies, then the FDEM shall communicate those deficiencies to the Recipient as quickly as possible within the seven (7) business day window outlined above. If the Recipient publishes a competitive solicitation after receiving comments from the FDEM that the solicitation is deficient, then the FDEM may:
    i) Terminate this Agreement in accordance with the provisions outlined in paragraph (12) above; and,
    ii) Refuse to reimburse the Recipient for any costs associated with that solicitation.
d) Except for procurements by micro-purchases pursuant to 2 C.F.R. § 200.320(a)(1) or procurements by small purchase procedures pursuant to 2 C.F.R. § 200.320(a)(2), if the Recipient chooses to subcontract any of the work required under this Agreement, then the Recipient shall forward to the FDEM a copy of any contemplated contract prior to contract execution. The FDEM shall review the unexecuted contract and provide comments, if any, to the Recipient within seven (7) business days. Consistent with 2 C.F.R. § 200.325, the FDEM will review the unexecuted contract for compliance with the

procurement standards outlined in 2 C.F.R. §§ 200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200. Consistent with 2 C.F.R. § 200.318(k), the FDEM will not substitute its judgment for that of the Recipient. While the Recipient does not need the approval of the FDEM in order to execute a subcontract, this review may allow the FDEM to identify deficiencies in the terms and conditions of the subcontract as well as deficiencies in the procurement process that led to the subcontract. The FDEM's review and comments shall not constitute an approval of the subcontract. Regardless of the FDEM's review, the Recipient remains bound by all applicable laws, regulations, and agreement terms. If during its review the FDEM identifies any deficiencies, then the FDEM shall communicate those deficiencies to the Recipient as quickly as possible within the seven (7) business day window outlined above. If the Recipient executes a subcontract after receiving a communication from the FDEM that the subcontract is non-compliant, then the FDEM may:

i) Terminate this Agreement in accordance with the provisions outlined in Paragraph (12) above; and,
ii) Refuse to reimburse the Recipient for any costs associated with that subcontract.

e) The Recipient agrees to include in the subcontract that (i) the subcontractor is bound by the terms of this Agreement, (ii) the subcontractor is bound by all applicable state and federal laws and regulations, and (iii) the subcontractor shall hold the FDEM and Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this Agreement, to the extent allowed and required by law.

f) As required by 2 C.F.R. § 200.318(c)(1), the Recipient shall "maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts."

g) As required by 2 C.F.R. § 200.319, the Recipient shall conduct any procurement under this agreement "in a manner providing full and open competition." Accordingly, the Recipient shall not:

i) Place unreasonable requirements on firms in order for them to qualify to do business.
ii) Require unnecessary experience or excessive bonding.
iii) Use noncompetitive pricing practices between firms or between affiliated companies.
iv) Execute non-competitive contracts to consultants that are on retainer contracts.
v) Authorize, condone, or ignore organizational conflicts of interest;
vi) Specify only a brand name product without allowing vendors to offer an equivalent.
vii) Specify a brand name product instead of describing the performance, specifications, or other relevant requirements that pertain to the commodity or service solicited by the procurement.
viii) Engage in any arbitrary action during the procurement process.
ix) Allow a vendor to bid on a contract if that bidder was involved with developing or drafting the specifications, requirements, statement of work, invitation to bid, or request for proposals.

h) Except in those cases where applicable federal statutes expressly mandate or encourage otherwise, the Recipient, as required by 2 C.F.R. § 200.319(c), shall not use a geographic preference when procuring commodities or services under this Agreement.

i) The Recipient shall conduct any procurement involving invitations to bid (i.e. sealed bids) in accordance with 2 C.F.R. § 200.320(b)(1) as well as Section 287.057(1)(a), Florida Statutes.

j) The Recipient shall conduct any procurement involving requests for proposals (i.e. competitive proposals) in accordance with 2 C.F.R. § 200.320(b)(2) as well as Section 287.057(1)(b), Florida Statutes.

14) ATTACHMENTS AND EXHIBITS

All attachments to this Agreement are incorporated as if set out fully. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.

This Agreement has the following attachments:

- Exhibit 1 – Single Audits
- Exhibit 2 – EM Director Certification
- Attachment A – Scope of Work
- Attachment A (1) – Allowable Costs and Eligible Activities – Budget Directions
- Attachment A (2) – Proposed Program Budget Detail Worksheet
- Attachment A (3) – Quarterly Reports
- Attachment B – Justification of Advance Payment
- Attachment C – Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
- Attachment D – Warranties and Representations
- Attachment E – Statement of Assurances

15) NOTICE OF CONTACT

All notices provided by Recipient under or pursuant to this Agreement shall be in writing to FDEM's Grant Manager and delivered by standard or electronic mail using the correct information provided in Subparagraph 15(b) below.

The name and address of FDEM's Grant Manager for this Agreement is:

FDEM Contractual Point of Contact
Name: ______________________ 2489 Shumard Oak Blvd. Tallahassee, FL 32311-2100 Phone: _____________________ Email: ______________________

The name and address of FDEM's Programmatic Reviewer for this Agreement is:

FDEM Programmatic Point of Contact
Name: _________________________ 2489 Shumard Oak Blvd. Tallahassee, FL 32311-2100 Phone: _____________________ Email: ______________________

The name and address of Representative of the Recipient responsible for the administration of this Agreement is:

Name:	Shayne Morgan, FPEM, FMI
Title:	Emergency Management Director
Address:	263 NW Lake City Avenue Lake City, FL 32055
Phone:	(386) 758-1383
Email:	smorgan@columbiacountyfla.com

16) PAYMENTS

a) Any advance payment under this Agreement is subject to Section 216.181(16), Florida Statutes. More specifically:
   i) All advances are required to be held in an interest-bearing account.
   ii) If an advance payment is requested, the budget data on which the request is based, a justification statement shall be included in this Agreement as Justification of Advance Payment as Attachment B.
   iii) Justification of Advance Payment (Attachment B) will specify the amount of advance payment needed and provide an explanation of the necessity for and proposed use of these funds.
   iv) No advance shall be accepted for processing if a reimbursement has been paid prior to the submittal of a request for advanced payment.
   v) After the initial advance, if any, payment shall be made on a reimbursement basis as needed. FDEM will only advance 50% of the total award amount.
b) Invoices shall be submitted to include the supporting documentation for all costs of the project or services. The final invoice shall be submitted within forty-five (45) days after the expiration date of the Agreement. An explanation of any circumstances prohibiting the submittal of quarterly invoices shall be submitted to the FDEM Grant Manager as part of the Recipient's quarterly reporting as referenced in Paragraph (5) REPORTS of this Agreement.
c) If the necessary funds are not available to fund this Agreement as a result of action by the State Chief Financial Officer or under Paragraph (4) FUNDING CONSIDERATION of this Agreement, all obligations on the part of the FDEM to make any further payment of funds shall terminate, and the Recipient shall submit its closeout report within thirty (30) days of receiving notice from the FDEM.

17) REPAYMENTS

a) All refunds or repayments due to the FDEM under this Agreement are to be made payable to the order of "FDEM of Emergency Management," and mailed directly to the following address:

Florida Division of Emergency Management
Attention: Cashier
2489 Shumard Oak Boulevard
Tallahassee FL 32311

b) In accordance with Section 215.34(2), Florida Statutes, if a check or other draft is returned to the FDEM for collection, Recipient shall pay the FDEM a service fee of $15.00 or 5% of the face amount of the returned check or draft, whichever is greater.

18) MANDATED CONDITIONS AND OTHER LAWS

a) The validity of this Agreement is subject to the truth and accuracy of all information, representations, and materials submitted or provided by the Recipient in this Agreement, in any later submission or response to a request from FDEM, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials are incorporated by reference. Inaccuracy of the submissions or any material changes shall, at the option of the FDEM and with (thirty) 30 days written notice to the Recipient, cause the termination of this Agreement and the release of the FDEM from all its obligations to the Recipient.
b) This Agreement shall be construed under the laws of the state of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County. If any provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision shall be null and void to the extent of the conflict, and shall be severable, but shall not invalidate any other provision of this Agreement.
c) Any power of approval or disapproval granted to the FDEM under the terms of this Agreement shall survive the term of this Agreement.
d) The Recipient agrees to comply with the Americans with Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.), which prohibits discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, state and local government services, and telecommunications.
e) Those who have been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of $25,000.00 for a period of thirty-six (36) months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.
f) Any Recipient which is not a local government or state agency, and which receives funds under this Agreement from the federal government, certifies, to the best of its knowledge and belief, that it and its principals:
   i) Are presently not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency.
   ii) Have not, within a five-year period preceding this proposal been convicted of or had a civil judgment rendered against them for fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
   iii) Are not presently indicted or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any offenses enumerated in Paragraph (18)(f)(ii) of this certification.
   iv) Have not within a five-year period preceding this Agreement had one or more public transactions (federal, state, or local) terminated for cause or default.

g) If the Recipient is unable to certify to any of the statements in this certification, then the Recipient shall attach an explanation to this Agreement.
h) In addition, the Recipient shall send to the FDEM via DEMES the completed "Certification Regarding Debarment, Suspension, Ineligibility And Voluntary Exclusion" (Attachment C) for each intended subcontractor which Recipient plans to fund under this Agreement. The form must be received by the FDEM before the Recipient enters into a contract with any subcontractor.
i) The FDEM reserves the right to unilaterally cancel this Agreement if the Recipient refuses to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, which the Recipient created or received under this Agreement.
j) If the Recipient is allowed to temporarily invest any advances of funds under this Agreement, any interest income shall either be returned to the FDEM or be applied against the FDEM's obligation to pay the contract amount.
k) The state of Florida will not intentionally award publicly funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324(a) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The FDEM shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Recipient of the employment provisions contained in Section 274A(e) of the INA shall be grounds for unilateral cancellation of this Agreement by the FDEM.
l) Section 287.05805, Florida Statutes, requires that any state funds provided for the purchase or improvements of real property are contingent upon the contractor or political FDEM granting to the state a security interest in the property at least to the amount of state funds provided for at least 5 years from the date of purchase or the completion of the improvements or as further required by law.
m) The FDEM may, at its option, terminate the contract if the contractor is found to have submitted a false certification as provided under section 287.135(5),Florida Statutes, or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or been engaged in business operations in Cuba or Syria, or to have been placed on the Scrutinized Companies that Boycott Israel List or is engaged in a boycott of Israel.

19) STATE REQUIREMENTS PERTAINING TO LOBBYING

a) Section 216.347, Florida Statutes, prohibits "any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency."
b) No funds or other resources received from the FDEM under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

20) COPYRIGHT, PATENT AND TRADEMARK

EXCEPT AS PROVIDED BELOW, ANY AND ALL PATENT RIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY RESERVED TO THE STATE OF FLORIDA. ANY AND ALL COPYRIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY TRANSFERRED BY THE RECIPIENT TO THE STATE OF FLORIDA.

a) If the Recipient has a pre-existing patent or copyright, the Recipient shall retain all rights and entitlements to that pre-existing patent or copyright unless this Agreement provides otherwise.
b) If any discovery or invention is developed in the course of or as a result of work or services performed under this Agreement, or in any way connected with it, the Recipient shall refer the discovery or invention to the FDEM for determination of whether the state of Florida will seek patent protection in its name. Any patent rights accruing under or in connection with the performance of this Agreement are reserved to the State of Florida.
c) If any books, manuals, films, or other copyrightable material are produced, the Recipient shall notify FDEM. Any copyrights accruing under or in connection with the performance under this Agreement are transferred by the Recipient to the state of Florida.
d) Within thirty (30) days of execution of this Agreement, the Recipient shall disclose all intellectual properties relating to the performance of this Agreement that he or she knows or should know could give rise to a patent or copyright.
e) The Recipient shall retain all rights and entitlements to any pre-existing intellectual property that is disclosed. Failure to disclose will indicate that no such property exists. The FDEM shall then, under Paragraph (b), have the right to all patents and copyrights that accrue during performance of this Agreement.
f) If the Recipient qualifies as a state university under Florida law, then, pursuant to Section 1004.23, Florida Statutes, any invention conceived exclusively by the employees of the Recipient shall become the sole property of the Recipient. In the case of joint inventions, that is inventions made jointly by one or more employees of both parties hereto, each party shall have an equal, undivided interest in and to such joint inventions. The FDEM shall retain a perpetual, irrevocable, fully paid, nonexclusive license, for its use and the use of its contractors of any resulting patented, copyrighted or trademarked work products, developed solely by the Recipient, under this Agreement, for Florida government purposes.

21) LEGAL AUTHORIZATION

The Recipient certifies that it has the legal authority to receive the funds under this Agreement and that its governing body has authorized the execution and acceptance of this Agreement. The Recipient also certifies that the undersigned person has the authority to legally execute and bind Recipient to the terms of this Agreement.

22) STATEMENT AND ASSURANCES

The Recipient shall comply with any Statement of Assurances incorporated as Attachment E.

23) RECORDS

a) As a condition of receiving state financial assistance, and as required by Sections 20.055(6)(c) and 215.97(5)(b), Florida Statutes, FDEM, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Recipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts.
b) This right of access also includes timely and reasonable access to the Recipient's personnel for the purpose of interview and discussion related to such documents. For the purposes of this section, the term "Recipient" includes employees or agents,

including all subcontractors or consultants to be paid from funds provided under this Agreement.

c) The Recipient shall maintain all records related to this Agreement for the period of time specified in the appropriate retention schedule published by the Florida Department of State. Information regarding retention schedules can be obtained at: http://dos.myflorida.com/library-archives/records-management/general-records-schedules/.

d) Florida's Government in the Sunshine Law (Section 286.011, Florida Statutes) provides the citizens of Florida with a right of access to governmental proceedings and mandates three, basic requirements:
   i) All meetings of public boards or commissions must be open to the public
   ii) Reasonable notice of such meetings must be given
   iii) Minutes of the meetings must be taken and promptly recorded.

   The mere receipt of public funds by a private entity, standing alone, is insufficient to bring that entity within the ambit of the open government requirements. However, the Government in the Sunshine Law applies to private entities that provide services to governmental agencies and that act on behalf of those agencies in the agencies' performance of their public duties. If a public agency delegates the performance of its public purpose to a private entity, then, to the extent that private entity is performing that public purpose, the Government in the Sunshine Law applies. For example, if a volunteer fire department provides firefighting services to a governmental entity and uses facilities and equipment purchased with public funds, then the Government in the Sunshine Law applies to board of directors for that volunteer fire department. Thus, to the extent that the Government in the Sunshine Law applies to the Recipient based upon the funds provided under this Agreement, the meetings of the Recipient's governing board or the meetings of any subcommittee making recommendations to the governing board may be subject to open government requirements. These meetings shall be publicly noticed, open to the public, and the minutes of all the meetings shall be public records, available to the public in accordance with Chapter 119, Florida Statutes.

e) Florida's Public Records Law provides a right of access to the records of the state and local governments as well as to private entities acting on their behalf. Unless specifically exempted from disclosure by the Legislature, all materials made or received by a governmental agency (or a private entity acting on behalf of such an agency) in conjunction with official business which are used to perpetuate, communicate, or formalize knowledge qualify as public records subject to public inspection. The mere receipt of public funds by a private entity, standing alone, is insufficient to bring that entity within the ambit of the public record requirements. However, when a public entity delegates a public function to a private entity, the records generated by the private entity's performance of that duty become public records. Thus, the nature and scope of the services provided by a private entity determine whether that entity is acting on behalf of a public agency and is therefore subject to the requirements of Florida's Public Records Law.

f) The Recipient shall maintain all records for the Recipient and for all subcontractors or consultants to be paid from funds provided under this Agreement, including documentation of all program costs, in a form sufficient to determine compliance with the requirements and objectives of the (Attachment A 2) – Proposed Budget Detail Worksheet and Scope of Work (Attachment A) - and all other applicable laws and regulations.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: (850) 815-4156, Records@em.myflorida.com, or 2489 Shumard Oak Boulevard, Tallahassee, FL 32311.

24) TERMS AND CONDITION

This Agreement contains all the terms and conditions agreed upon by the parties.

25) EXECUTION

This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

26) MODIFICATION

Either Party may request modification of the provisions of this agreement. Modifications of provisions of this Agreement are valid only when reduced to writing and duly signed by the Parties.

27) CONSTRUCTION AND RENOVATION

Construction and renovation projects for a local government's principal Emergency Operations Center (EOC) are allowable under the EMPA Program. FDEM must provide written approval prior to the use of any EMPA Program funds for construction or renovation. Requests for EMPA Program funds for construction of an EOC must be accompanied by a justification to their EMPA Grant Manager for review and processing. The above examples are not intended to exclude other construction projects as potentially allowable costs. For example, construction of a facility for the storage of critical emergency supplies, as a Point of Distribution (POD) for emergency distribution, and/or to serve as a staging area for deployment of emergency response resources is potentially an allowable expense. Other construction or renovation projects, such as a secondary or local EOC, will be considered on a case-by-case basis, with advance written approval.

28) REAL PROPERTY AND STATE SECURITY INTEREST

In accordance with section 287.05805, Florida Statutes, if any state funds are utilized for the acquisition of real property or for improvements to real property, the Contractor or Political subdivision receiving such funds must grant the State of Florida a security interest in the subject property. This security interest shall be, at a minimum, equivalent to the total amount of state funds provided. The security interest must remain in effect for a period of at least five (5) years from the date of property purchase or the date of completion of the improvements, or for a longer duration if so, mandated by applicable law.

29) CONTRACTING WITH SMALL AND MINORITY BUSINESSES

a) If the subrecipient, with the funds authorized by this Agreement, seeks to procure goods or services, then, in accordance with 2 C.F.R. § 200.321 and Section 288.703, Florida Statutes, the subrecipient shall take the following affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used whenever possible:

i) Placing qualified small and minority businesses and women's business enterprises on solicitation lists.
ii) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources.
iii) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
iv) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises.
v) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.
vi) Requiring the prime contractor, if subcontracts are to be used, to take the affirmative steps listed in paragraphs i. through v. of this subparagraph.

b) The requirement outlined in subparagraph (a) above, sometimes referred to as "socioeconomic contracting," does not impose an obligation to set aside either the solicitation or award of a contract to these types of firms. Rather, the requirement only imposes an obligation to carry out and document the six affirmative steps identified above.
c) The "socioeconomic contracting" requirement outlines the affirmative steps that the subrecipient must take; the requirements do not preclude the subrecipient from undertaking additional steps to involve small and minority businesses and women's business enterprises.
d) The requirement to divide total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises, does not authorize the subrecipient to break a single project down into smaller components in order to circumvent the micro-purchase or small purchase thresholds so as to utilize streamlined acquisition procedures (e.g. "project splitting").

STATE OF FLORIDA
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
STATE - FUNDED SUBAWARD AND GRANT AGREEMENT
SIGNATURE PAGE

IN WITNESS WHEREOF, the Parties have duly executed and delivered this Agreement as of the date set forth below.

RECIPIENT:

By: ____

Tim Murphy
Name

Chair, Board of County Commissioners
Title

Date: July 16, 2026

59-6000564
Federal Identification Number

RFNKFJ8E2ME8
UEID/SAM Number

If signing electronically: *By providing this electronic signature, I am attesting that I understand that electronic signatures are legally binding and have the same meaning as handwritten signatures. I am also confirming that internal controls have been maintained, and that policies and procedures were properly followed to ensure the authenticity of the electronic signature. This statement is to certify that I confirm that this electronic signature is to be the legally binding equivalent of my handwritten signature and that the data on this form is accurate to the best of my knowledge.*

STATE OF FLORIDA
FLORIDA DIVISION OF EMERGENCY MANAGEMENT

By: ____
Kevin Guthrie
Executive Director for FDEM

Date: ____

AUDIT COMPLIANCE CERTIFICATION	
Email a copy of this form at the time of agreement submission to the FDEM at: DEMSingle_Audit@em.myflorida.com.	
Recipient: Columbia County Board of County Commissioners	
FEIN: 59-6000564	**Sub- Recipient's Fiscal Year:** 2026-2027
Contact Name: Shayne Morgan, FPEM, FMI	**Contact's Phone:** (386) 758-1383
Contact's Email: smorgan@columbiacountyfla.com	

1. Did Recipient expend the State Financial Assistance, during its fiscal year, that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between Recipient and the Florida FDEM of Emergency Management (FDEM)? ☒Yes ☐No

If the above answer is yes, answer the following before proceeding to item 2.

Did Recipient exceed $750,000 or more of State financial assistance (from FDEM and all other sources of State financial assistance combined) during its fiscal year? ☐Yes ☒No

If yes, Recipient certifies that it will timely comply with all applicable State single or project specific audit requirements of section 215.97(2)(i), Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General.

2. Did **Recipient** expend Federal awards during its fiscal year that it received under any agreement (e.g. contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between Recipient and FDEM? ☒Yes ☐No

If the above answer is yes, answer the following before proceeding to item 2.

Did Recipient exceed $750,000 or more of federal awards (from FDEM and all other sources of federal awards combined) during its fiscal year? ☐Yes ☒No

If yes, Recipient certifies that it will timely comply with all applicable single or program – specific audit requirements of title 2 C.F.R. part 200, subpart F, as adopted and supplement by DHS at 2 C.F.R. part 200.

By signing below, I certify, on behalf of Recipient, that the above representations for items 1 and 2 are correct.

	July 16, 2026
Signature of Authorized Representative	**Date**
Tim Murphy	Chair, Board of County Commissioners
Printed Name of Authorized Representative	**Title of Authorized Representative**

FY 2026 EMPA AGREEMENT
EXHIBIT 2–EM DIRECTOR CERTIFICATION

In accordance with the 2026 Emergency Management Preparedness and Assistance Grant agreement, which shall begin July 1, 2026, and shall end on June 30, 2027, and to remain consistent with section 252.38(1)(c), Florida Statutes and Rules 27P-19.005(4) and (5), Florida Administrative Code, in order to receive EMPA funding, each County Emergency Management Agency shall annually certify on their Exhibit 3 their commitment to employ and maintain a Director.

I, Tim Murphy (Name) certify compliance with the requirements for the 2026 Emergency Management Preparedness and Assistance grant program.

Columbia County (Recipient) has employed an Full-Time (EM Director) pursuant to Section 252.38(3)(b), Florida Statutes.

I, Tim Murphy also certify that I am the official representative for Columbia County (Recipient) and have authority to bind Columbia County (Recipient) to this certification of compliance.

Signed by: ______________________________

Printed Name: Tim Murphy

Title: Chairman, Columbia County Board of County Commissioners

Date: July 16, 2026

Phone/Email: (386) 755-4100; tmurphy@columbiacountyfla.com

Attachment A
Scope of Work
FY 2026-2027 EMPA Agreement

GENERAL POLICY

The purpose of the Emergency Management Preparedness and Assistance Grant (EMPA) is to provide state funds to assist local governments in preparing for all hazards as authorized by Section 252.373, Florida Statutes. Funds shall be allocated to implement and administer county emergency management programs, to support the following activities:

- Planning
- Organization
- Equipment
- Training
- Exercise, and
- Management and Administration

Pursuant to Rule 27P-19.010(11), Florida Administrative Code, FDEM shall determine allowable costs in accordance with 48 C.F.R. Part 31, entitled “Contract Cost Principles and Procedures,” and 2 C.F.R. Part 200, entitled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

TASKS AND QUARTERLY DELIVERABLES

The Recipient shall support efforts to build and sustain core capabilities across the Prevention, Protection, Mitigation, Response, and Recovery mission areas described in the National Preparedness Goal. Counties must be able to prepare for, respond to, recover from, and mitigate against natural and man-made disasters/emergencies.

The Recipient must successfully complete the following Tasks and Deliverables throughout the period of performance. Quarterly deliverables must be uploaded through the Florida Division of Emergency Management Enterprise Solution (DEMES) portal.

QUARTER 1 DELIVERABLES

Q1 TASK 1: CERTIFICATION OF COUNTY EMERGENCY MANAGEMENT STAFF

EMERGENCY MANAGEMENT DIRECTOR AND STAFF CERTIFICATION

Pursuant to Section 252.38(1)(c), Florida Statutes, the County Emergency Management Agency shall perform emergency management functions throughout the jurisdictional limits of the county in which it is organized.

Pursuant to Rule 27P-19.004, Florida Administrative Code, each County Emergency Management Agency must annually certify their commitment to employ and maintain a director consistent with Rule 27P-19.005(4) and (5), Florida Administrative Code.

To demonstrate successful completion, the Recipient must submit the following into DEMES no later than **November 15, 2026**.

DELIVERABLES:

1. **Exhibit 2** – Certification letter for the Emergency Management Director in accordance with Rule 27P-19.004, Florida Administrative Code, in accordance with the table below.

2. **Reporting Form 4** – Staffing Detail and Position Descriptions for funded emergency management staff.

Q1 TASK 2: INTEGRATED PREPAREDNESS PLAN (IPP)

The IPP represents all interdisciplinary training and exercise goals and projected schedules for the state. Each County Emergency Management Agency shall coordinate with their stakeholders to perform a gap analysis to identify county priorities and identify jurisdictional training needs linked to the associated core capabilities for training and exercise.

Collaborating with stakeholders to perform a gap analysis to identify county priorities and capability gaps allows for a comprehensive view of jurisdictional needs. Conducting this gap analysis to identify county priorities and necessary core capabilities provides an understanding that the IPP should serve as a roadmap to accomplish the multi-year priorities identified by elected and appointed officials and whole communities. The document assists training curriculum and exercise planners in designing and developing a progressive training and exercise program to build, sustain, and deliver core capabilities. Counties and Urban Areas are required to conduct an annual Integrated Preparedness Plan Workshop (IPPW). Data is collected through county integrated preparedness plan workshops and is ultimately submitted within the integrated preparedness plan. Counties should submit a multi-year plan. This document will outline all interdisciplinary training and exercise goals and projected schedules.

To demonstrate successful completion, the Recipient must submit the following into DEMES no later than **November 15, 2026**.

1. **IPP Data Submission –** Multi-year IPP Data Worksheet and any supporting documentation to include the IPP.

Q1 TASK 3: F-ROC INTEGRATION – OPT-IN & ENROLLMENT VALIDATION

Pursuant to the FDEM's state-level authority under Chapter 252, Florida Statutes, and in alignment with 2 C.F.R. § 200.332, the FDEM mandates participation in the Florida Recovery Obligation Calculation (F-ROC) Program to standardize, streamline, and expedite the Public Assistance (PA) process.

To demonstrate successful completion, the Recipient must submit the following into DEMES no later than **November 15, 2026**.

DELIVERABLES:

1. **F-ROC Enrollment Proof –** Executed F-ROC Participation Request and Renewal Form demonstrating formal enrollment in the F-ROC Program for the current fiscal cycle (originally completed during the June enrollment window).

Q1 TASK 4: LOCAL BUDGET MATCH CERTIFICATION

In accordance with Rule 27P-19.011, Florida Administrative Code, base grants shall be matched at an amount either equal to the average of the previous three years' level of county general revenue funding of the County Emergency Management Agency or the level of funding for the County Emergency Management Agency for the last fiscal year, whichever is lower. County general revenue funding for 911, EMS, law enforcement, or other services outside core emergency management responsibilities shall not be included.

To demonstrate successful completion, the Recipient must submit the following into DEMES no later than **November 15, 2026**.

DELIVERABLES:

1. **FDEM Form 3** – A copy of the current and accurate County Emergency Management Local Budget (General Revenue) including the formal budget approval date.

2. **Match Waiver Request (If Applicable)** – If exceptional financial circumstances prevent compliance, a formal waiver request (signed by the Chief Elected Officer and Chief Financial Officer) must be submitted in accordance with Rule 27P-19.011(2), F.A.C., **no later than forty-five (45) days after the county budget has been approved**, or the opportunity to request a waiver shall be permanently waived.

Q1 REPORTING REQUIREMENTS

Quarter 1	Quarter 2	Quarter 3	Quarter 4
Deliverables Due	Updates Only	Updates Only	Updates Only

QUARTER 2 DELIVERABLES

Q2 TASK 1: EMERGENCY SITES AND PLANS

To support statewide standardization of emergency site data and to enhance situational awareness during preparedness, response, and recovery operations, each County Emergency Management Agency shall maintain complete, accurate, and up-to-date emergency site information within WebEOC. Emergency Sites include Points of Distribution, County Staging Areas, General population shelters, special needs shelters, debris management sites, Recovery and resource centers, etc. These sites are maintained in the WebEOC Emergency Sites and WebEOC Shelter boards.

In addition, each County shall maintain an inventory of all county emergency response plans and provide a current listing, including last update dates, to ensure transparency and readiness across all mission areas.

To demonstrate successful completion, the Recipient must submit the following in DEMES no later than **February 15, 2027**.

DELIVERABLES:

1. **WebEOC Emergency Sites and Shelter Reporting Verification** – Verification that all county emergency sites have been entered, reviewed, and updated in WebEOC, including, but not limited to: Points of Distribution, County Staging Areas, General population shelters, special needs shelters, debris management sites, Recovery and resource centers, etc.

2. **Emergency Response Plan Inventory Form –** Completed Emergency Response Plan Inventory Form listing all county emergency response plans including plan title, responsible party, date of last update or formal review, next scheduled update cycle.

Q2 TASK 2: F-ROC INTEGRATION – DISASTER READINESS ASSESSMENT (DRA)

Pursuant to Chapter 252, Florida Statutes, and to satisfy mandatory F-ROC participation conditions, the Recipient must complete an annual evaluation of local emergency capabilities, disaster preparation protocols, and logistics metrics.

To demonstrate successful completion, the Recipient must submit the following in DEMES no later than **February 15, 2027**.

DELIVERABLES:

1. **DRA Completion Summary** – Verification of successful completion of the annual F-ROC Disaster Readiness Assessment (DRA) in the Smart Grants portal, accompanied by a copy of the validated DRA submission receipt.

Q2 REPORTING REQUIREMENTS

Quarter 1	Quarter 2	Quarter 3	Quarter 4
N/A	Deliverables Due	Updates Only	Updates Only

QUARTER 3 DELIVERABLES

Q3 TASK 1: F-ROC INTEGRATION – PROCESS & STANDARDIZATION TRAINING

To ensure local staff are fully equipped to utilize the standardized F-ROC tools, forms, and calculators during real-world post-disaster Public Assistance operations, designated emergency management personnel must participate in FDEM-approved F-ROC training modules. F-ROC training is an eligible program expense under the training category.

To demonstrate successful completion, the Recipient must submit the following in DEMES by **May 15, 2027**.

DELIVERABLES:

1. **F-ROC Training Verification –** Certificates of completion or formal attendance records showing that the Emergency Management Director or at least one (1) EMPA-

funded program manager has completed an FDEM-sponsored F-ROC Training or Technical Assistance session during the current agreement period.

Q3 TASK 2: REGIONAL READINESS

Pursuant to statewide hurricane readiness requirements in Florida Statute 252.35(2)(dd) and in support of regional preparedness coordination, each County Emergency Management Agency shall actively participate in the FDEM Regional Readiness Visits. These visits are designed to review county capabilities, discuss operational needs, and validate preparedness information provided through FDEM-administered readiness surveys. Counties must ensure both attendance and submission of pre-meeting readiness information to support statewide situational awareness, as outlined in the annual readiness visit documentation circulated for the hurricane season

To demonstrate successful completion, the Recipient must submit the following in DEMES by **May 15, 2027**.

DELIVERABLES:

1. **Regional Readiness Visit Verification** – Formal attendance records showing that the Emergency Management Director has attended the Regional Readiness Visit and competed the pre-meeting survey during the current agreement period.

2. **Readiness Survey Completion Verification –** A copy, screenshot, or confirmation receipt demonstrating completion of the Readiness Survey required prior to or in conjunction with the Regional Readiness Visit, consistent with the survey process coordinated by Savannah Martin and referenced in statewide readiness visit planning communications.

Q3 Task 3: INTEGRATED PREPAREDNESS PLAN WORKSHOP

The Integrated Preparedness Planning Workshop (IPPW) is a strategic planning session designed to align preparedness priorities across jurisdictions and develop a three-year/Multi-Year Integrated Preparedness Plan (MYIPP). It fosters collaboration among local, regional, and state stakeholders, ensuring that training, exercises, and planning activities are coordinated and resource- efficient. IPPWs are collaborative planning events designed to identify and prioritize a county's preparedness needs over a multi-year training (three-year) cycle to allow for enough time to build, test, and validate capabilities in a deliberate, progressive way (seminars → workshops → tabletops → functional/full-scale exercises).

During these meetings, the data submitted via the county IPP will be evaluated and regional training and exercise needs will be discussed. At the conclusion of the meetings, the regional IPP data will be distributed to the region and formally entered into the state IPP.

To demonstrate successful completion, the Recipient must submit the following in DEMES by **May 15, 2027**.

DELIVERABLES:

1. **IPPW Participation –** Formal attendance records showing that the Emergency Management Agency participated in the state supported Regional IPPW.

Q3 REPORTING REQUIREMENTS

Quarter 1	Quarter 2	Quarter 3	Quarter 4
N/A	N/A	Deliverables Due	Updates Only

QUARTER 4 DELIVERABLES

Q4 TASK 1: STATEWIDE EXERCISE AND SYMPOSIUM ATTENDANCE

Each County Emergency Management Agency shall participate in the annual Statewide Exercise and the Florida's Training for Emergency Management (FTEM) Symposium. All counties must participate at least one (1) full day during the annual Statewide Exercise, regardless of whether position(s) are funded by this grant. For participation certificates to be issued, the county must participate in the 11:15 County Coordination Call, upload a situation report into WebEOC and complete the end of day survey for each day of participation in the Statewide Exercise.

The County Emergency Management Agency shall participate in the FTEM Symposium for the duration of the event from June 21 to June 25, 2027. The individuals must be from the County Emergency Management Agency, regardless of whether the position(s) are funded by this grant. Standard counties must have at least two (2) individuals from the County Government attend FTEM, one of which must be from the County Emergency Management Agency, regardless of whether the position(s) are funded by this grant. Fiscally constrained counties, as designated by the Florida Department of Revenue, shall only need to send one (1) staff member to the FTEM Symposium which must be from the County Emergency Management Program, regardless of whether the position(s) are funded by this grant.

To demonstrate successful completion, the Recipient must submit the following in DEMES by **August 15, 2027**.

DELIVERABLES:

1. **Statewide Exercise Participation –** Formal attendance records showing that the Emergency Management Agency participated in the Statewide Exercise; which must include participation certificate issued by FDEM.

2. **FTEM Attendance** – Formal attendance records showing that county representatives have attended and participated in the FTEM Symposium; which must include which must include participation certificate issued by FDEM.

Q4 TASK 2: POLICY OR PROTOCOL SUBMITTAL

PROCUREMENT POLICY

The County Emergency Management Agency shall provide documentation demonstrating its local policy or protocol for purchasing, which must be based on national best practices discussed at the FTEM.
To demonstrate successful completion, the Recipient must submit the following in DEMES:

DELIVERABLES:

1. **Self-Report** – Submit procurement policy for purchasing based on national best practices discussed at the conference.

2. **Procurement Policy –** Submit procurement policy with supporting documentation.

Q4 TASK 3: LOCAL EM GENERAL REVENUE EXPENDITURE RECONCILIATION

EXPENDITURE RECONCILIATION & CLOSEOUT

To finalize the match process initiated in Quarter 1 (Q1 Task 4), the county must demonstrate that its actual expenditures aligned with the certified local match requirements at the close of the grant cycle.

To demonstrate successful completion, the Recipient must submit the following into DEMES no later than **August 30, 2027** (as part of closeout).

DELIVERABLES:

1. **General Ledger (GL) Report** – A copy of the local EM general revenue expenditure (general ledger) report as of **6/30/2027**, establishing that the actual matching funds were successfully expended in furtherance of local emergency management operations.

2. Listing of equipment purchased of $5,000 or more using EMPA funding.

Q4 TASK 4: F-ROC INTEGRATION – POST-DISASTER QUESTIONNAIRE (PDQ)

To ensure operational readiness to execute the F-ROC workflow during a real-world disaster event, the county must establish clear administrative protocols for deploying, filling out, and submitting the Post-Disaster Questionnaire (PDQ) within the standard post-incident window required by the FDEM.

To demonstrate successful completion, the Recipient must submit the following in DEMES by **August 15, 2027.**

DELIVERABLES:

1. **PDQ Operational Protocol** – A formal local protocol (signed by the EM Director) outlining the local workflow, designated staff roles, and internal timelines for completing and submitting the F-ROC Post-Disaster Questionnaire (PDQ) to FDEM following an emergency declaration.

Q4 REPORTING REQUIREMENTS

Quarter 1	Quarter 2	Quarter 3	Quarter 4
N/A	N/A	N/A	Deliverables Due

PAYMENTS AND FINANCIAL CONSEQUENCES

PAYMENTS AND DOCUMENTATION REQUIREMENTS: The Recipient must perform the minimum requirements for each task and deliverable as indicated in Attachment A – Scope of Work to receive payment.

FINANCIAL CONSEQUENCES: Section 215.971, Florida Statutes, requires the Agency, as the recipient of State funding, to apply financial consequences, including withholding a portion of funding up to the full amount if the Recipient fails to be in compliance with Federal, State, and Local requirements, or satisfactorily perform required activities/tasks.

Failure to successfully complete any of the required tasks, as demonstrated by the failure to satisfy and submit the applicable deliverables (including the mandatory quarterly F-ROC deliverables and Q1 budget match certifications) by their specified deadlines, shall result in a reduction of ten percent (10%) of the quarterly fixed reimbursement amount ($2,645.15 of the $26,451.50 quarterly allocation) for each required deliverable not completed, satisfied, and submitted by the deadline. This 10% reduction applies cumulatively on a per-deliverable basis for any missed quarterly task during the affected quarter.

FY 2026 EMPA AGREEMENT
ATTACHMENT A (1)
ALLOWABLE COSTS AND ELIGIBLE ACTIVITIES

The 2026 EMPA Funding Guidance allowable costs are divided into the following categories: **Planning, Organization, Equipment, Training, Exercise, and Management and Administration.**

1) PLANNING

Planning spans all five National Preparedness Goal (the Goal) mission areas and provides a baseline for determining potential threats and hazards, required capabilities, required resources, and establishes a framework for roles and responsibilities. Planning provides a methodical way to engage the whole community in the development of a strategic, operational, and/or community-based approach to preparedness.

Plans should have prior review and approval from the respective DEM state program. Funds may not be reimbursed for any plans that are not approved.

EMPA Program funds may be used to develop or enhance emergency management planning activities. Some examples include, but are not limited to:

- Emergency Operation Plans/ Local Comprehensive Emergency Management Planning
- Communications Plans
- Administrative Plans
- Whole Community Engagement/Planning
- Resource Management Planning
- Sheltering and Evacuation Planning
- Recovery Planning
- Continuity Plans

For planning expenditures to qualify for reimbursement under this Agreement, the Recipient must submit a final plan to the FDEM for approval. As part of any request for reimbursement for planning expenditures, the Recipient must submit the following:

- Copies of contracts or agreements prior to contracting with consultants or sub-contractors providing services.
- Invoice from any consultant/contractor involved in the planning ().
- Copies of all planning materials and work product (e.g. meeting documents, copies of plans).
- If a meeting was held by Recipient, an agenda and sign-in sheet with meeting date
- Proof of payment (e.g. credit card statement, Bank Statement).
- Complete debarment form and/or Sam.gov for any contractors/consultants.
- Proof of Procurement method (e.g. quotes, and/or solicitation).

2) OPERATIONAL

EMPA Program funds may be used for all day-to-day preparedness activities in support of the four phases of emergency management (preparedness, response, recovery, and mitigation).

Rules 27P-19.004 and 27P-19.0061, Florida Administrative Code, outline the minimum performance level (definition below). Each Emergency Management staff person must be available to work the number of hours and assume the responsibilities for the duties in their official position description as well as provide the coordination and support for all incidents within the jurisdiction on a 24-hour basis.

Eligible “**Operational Cost**” items include, but are not limited to:

- **Salaries and Fringe Benefits**
- **Utilities (electric, water and sewage)**
- Service/Maintenance agreements (provide vendor debarment and service agreement for contractual services)
- Office Supplies/Materials
- IT Software Upgrades
- Memberships
- Publications
- Postage
- Storage
- **Other Personnel/Contractual Services**
- Reimbursement for services by a person(s) who is not a regular or full-time employee filling established positions. This includes but is not limited to temporary employees, student or graduate assistants, fellowships, part time academic employment, board members, consultants, and other services.
- Consultant Services require a pre-approved Contract or purchase order by the FDEM. Copies of additional quotes should also be supplied when requesting pre-approval. These requests should be sent to the grant manager for the FDEM for review.

Funding for Critical Emergency Supplies

Critical emergency supplies—such as shelf stable products, water, and basic medical supplies—are an allowable expense under EMPA. DHS/FEMA must approve a state’s five-year viable inventory management plan prior to allocating grant funds for stockpiling purposes. The five-year plan should include a distribution strategy and related sustainment costs if the grant expenditure is over $100,000.

Operational Costs Supporting Documentation

If the recipient seeks reimbursement for operational activities, then the following shall be submitted:

- For salaries, provide copies of payroll expenditure reports.
- Expense items need to have copies of invoices, or receipts and proof of payment (credit card statements, bank statements). All documentation for reimbursement amounts must be clearly visible and defined (i.e., highlighted, underlined, circled on the required supporting documentation).
- Funding may not be used to purchase clothing that would be used for everyday wear by emergency management employees or other personnel.
- Clothing, uniforms, undergarments, jackets, vests, etc. are also allowable for CERT members as listed on the Authorized Equipment List (AEL): 21GN-00-CCEQ | FEMA.gov.
- For a complete list of other eligible clothing and protective gear allowable for purchase with EMPG funding, applicants, recipients and FEMA staff are encouraged to refer to the AEL website for the most up to-date information: Authorized Equipment List | FEMA.gov

***Please Note*:**

- You can only charge 1% of the total award amount for promotional items.

- Allowable costs shall be determined in accordance with applicable Federal Office of Management and Budget Circulars, or, in the event no circular applies, by 2 C.F.R. part 200 CONTRACT COST PRINCIPLES AND PROCEDURES.

3) <u>EQUIPMENT</u>

Pursuant to 27P-19.010 Disbursement. Allowable equipment costs shall be determined in accordance with applicable Federal Office of Management and Budget Circulars, or, in the event no circular applies, by 2 C.F.R. part 200 CONTRACT COST PRINCIPLES AND PROCEDURES. If an item qualifies as reasonable and necessary, and the item is EMPG-coded on the FEMA AEL, then the Recipient does not need to obtain permission from the FDEM prior to purchasing the item in order to seek reimbursement.

If the Recipient seeks reimbursement for the purchase of an item that is not EMPG-coded on the FEMA AEL, then the Recipient must receive permission from the FDEM prior to purchasing the item. If the Recipient purchases such an item without receiving permission from the FDEM beforehand, then the FDEM will not provide any reimbursement for that purchase.

Allowable equipment includes equipment from the following AEL categories:

- Personal Protective Equipment (PPE) (Category 1)
- Information Technology (Category 4)
- Cybersecurity Enhancement Equipment (Category 5)
- Interoperable Communications Equipment (Category 6)
- Detection Equipment (Category 7)
- Power Equipment (Category 10)
- Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) Reference Materials (Category 11)
- CBRNE Incident Response Vehicles (Category 12)
- Physical Security Enhancement Equipment (Category 14)
- CBRNE Logistical Support Equipment (Category 19)
- Other Authorized Equipment (Category 21)

The Authorized Equipment List (AEL) is a list of approved equipment types allowed under FEMA's preparedness grant programs and can be located at https://www.fema.gov/authorized-equipment-list.

If Recipients have questions concerning the eligibility of equipment, they shall contact their Grant Manager for clarification.

Recipients should analyze the cost benefits of purchasing versus leasing equipment, especially high-cost items and those subject to rapid technical advances. Large equipment purchases must be identified and explained. For more information regarding property management standards for equipment, please reference 2 C.F.R. Part 200, including 2 C.F.R. §§ 200.310, 200.313, and 200.316.

<u>Equipment Acquisition Costs Supporting Documentation</u>

- Provide copies of invoices, or receipts, proof of payment, i.e., credit card statements, bank statements or front and back of canceled checks).

- Provide the Authorized Equipment List (AEL) # for each equipment purchase.

4) TRAINING

EMPA Training funds may be used for a range of emergency management-related training activities to enhance the capabilities of state and local emergency management personnel through the establishment, support, conduct, and attendance of training. Training should foster the development of a community-oriented approach to emergency management that emphasizes engagement at the community level, strengthens best practices, and provides a path toward building sustainable resilience.
The Recipient can successfully complete an authorized course either by attending or by conducting that course.

- To receive payment for successfully attending a training course, the Recipient must provide a certificate of completion; all receipts that document the costs incurred by the Recipient in order to attend the course.
- To receive payment for successfully conducting a course, the Recipient must provide the course sign-in sheet. with all receipts that document the costs incurred by the Recipient in order to conduct the course.
- To receive payment for successfully conducting a workshop, the recipient must provide workshop sign-in sheets, materials used for workshop, and all receipts that document the costs incurred by the Recipient in order to conduct the workshop.

For training, the number of participants must be a minimum of fifteen (15) in order to justify the cost of holding a course. For questions regarding adequate number of participants, please contact the FDEM State Training Officer for course specific guidance. Unless the recipient receives advance approval from the State Training Officer for the number of participants, then the FDEM must reduce the amount authorized for reimbursement on a pro-rata basis for any training with less than fifteen (15) participants.

Allowable training-related costs include the following:

- **Develop, Deliver, and Evaluate Training:** This includes costs related to administering the training: planning, scheduling, facilities, materials and supplies, reproduction of materials, and equipment. Training should provide the opportunity to demonstrate and validate skills learned, as well as to identify any gaps in these skills. Any training or training gaps, including those for children and individuals with disabilities or access and functional needs, should be identified in the Integrated Preparedness Program (IPP) and addressed in the training cycle. States are encouraged to use existing training rather than developing new courses. When developing new courses states are encouraged to apply the Analyze, Design, Develop, Implement and Evaluate (ADDIE) model for instruction design.
- **Overtime and Backfill:** The entire amount of overtime costs, including payments related to backfilling personnel, which are the direct result of attendance at FEMA and/or approved training courses and programs are allowable. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the state or unit(s) of local government and has the approval of the state or FEMA, whichever is applicable. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 p.m. to 5:00 p.m.), even though such

work may benefit both activities.

- **Travel:** Travel costs (e.g., airfare, mileage, per diem, and hotel) are allowable as expenses by employees who are on travel status for official business related to approved training.
- **Hiring of Full or Part-Time Staff or Contractors/Consultants:** Full or part-time staff or contractors/consultants may be hired to support direct training-related activities. Payment of salaries and fringe benefits must be in accordance with the policies of the state or unit(s) of local government and have the approval of the state or FEMA, whichever is applicable.
- **Certification/Recertification of Instructors:** Costs associated with the certification and re- certification of instructors are allowed. States are encouraged to follow the FEMA Instructor Quality Assurance Program to ensure a minimum level of competency and corresponding levels of evaluation of student learning. This is particularly important for those courses which involve training of trainers.

Conferences

The FDEM recognizes the important role that conferences can play in the professional development of emergency managers.

Rule 69I-42.002(3), Florida Administrative Code, defines the term conference as:

The coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views, or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion, and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel.

For travel to a conference or convention to qualify for reimbursement, the cost must be reasonable and attendance at the conference must be necessary for the successful completion of a task required by this Agreement.

Provided the cost qualifies as reasonable and necessary for the successful completion of a task required by this Agreement, travel to a conference that complies with the requirements of Rule 69I-42.004, Florida Administrative Code, satisfies the minimum level of service for conference travel under this Agreement.

In pertinent part, Rule 69I-42.004(1), Florida Administrative Code, states "No public funds shall be expended for attendance at conferences or conventions unless:

- The main purpose of the conference or convention is in connection with the official business of the state and directly related to the performance of the statutory duties and responsibilities of the agency participating.
- The activity provides a direct educational or other benefit supporting the work and public purpose of the person attending.
- The duties and responsibilities of the traveler attending such meetings are compatible with the objectives of the conference or convention.
- The request for payment of travel expenses is otherwise in compliance with these rules.

Provided the cost qualifies as reasonable and necessary for the successful completion of a task required by this Agreement, and provided any related travel complies with the requirements of Rule 69I-42.004, Florida Administrative Code, conferences may qualify for reimbursement under this Agreement:

Requests for reimbursement for payment of the registration fee or for a conference or convention must include:
- A statement explaining how the expense directly relates to the Recipient's successful performance of a task outlined in this Agreement.
- A copy of those pages of the agenda that itemizes the registration fee.
- A copy of local travel policy.
- A copy of the travel voucher or a statement that no travel costs were incurred, if applicable.

When a meal is included in a registration fee, the meal allowance must be deducted from the reimbursement claim, even if the traveler decides for personal reasons not to eat the meal. See section 112.061(6)(c), Florida Statutes ("No one, whether traveling out of or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by the state"). A continental breakfast is considered a meal and must be deducted if included in a registration fee for a convention or conference. However, in the case where a meal is provided by a hotel or airline, the traveler shall be allowed to claim the meal allowance provided by law.

Class A, Class B, and Class C Travel
- Class A travel is continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).
- Class B travel is continuous travel of less than 24 hours which involves overnight absences away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.
- Class C travel is short or day trips in which the traveler is not away from his/her official headquarters overnight. Class C allowances are currently not authorized for reimbursement.

Meal Allowance and Per Diem:
Section 112.061(6)(b), Florida Statutes, establishes the meal allowance for each meal during a travel period as follows:
$6 for breakfast (when travel begins before 6 a.m. and extends beyond 8 a.m.);
$11 for lunch (when travel begins before 12 noon and extends beyond 2 p.m.);
$19 for dinner (When travel begins before 6 p.m. and extends beyond 8 p.m. or when travel occurs during nighttime hours due to special assignment.).
Section 112.061(a), Florida Statutes, establishes the per diem amounts.
All travelers are allowed: The authorized per diem for each day of travel; or, If actual expenses exceed the allowable per diem, the amount allowed for meals as provided in s. 112.061(6) (b), F.S., plus actual expenses for lodging at a single occupancy rate.

Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. Travelers may only switch from actual to per diem while on Class A travel on a midnight-to-midnight basis. A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed $20.00 for each quarter from the time of departure until the time of return.

Reimbursement for Meal Allowances That Exceed the State Rates

FDEM shall not reimburse for any meal allowance that exceeds $6 for breakfast, $11 for lunch, or $19 for dinner unless:

- For counties – the requirements of section 112.061(14), Florida Statutes, are satisfied.
- The costs do not exceed charges normally allowed by the Recipient in its regular operations as the result of the Recipient's written travel policy (in other words, the reimbursement rates apply uniformly to all travel by the Recipient).
- The costs do not exceed the reimbursement rates established by the United States General Services Administration ("GSA") for that locale (see https://www.gsa.gov/portal/content/104877).

Hotel Accommodations

- A traveler may not claim per diem or lodging reimbursement for overnight travel within fifty (50) miles (one-way) of his or her headquarters or residence unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the FDEM.
- Absent prior approval from the FDEM, the cost of any hotel accommodation shall not exceed $175 per night.

Training Costs Supporting Documentation

- Copies of contracts or agreements with consultants or sub-contractors providing services.
- Copies of invoices, receipts and cancelled checks, credit card statements and bank statements for proof of payment.
- Copies of the agenda, certificates and/or sign in sheets (if using prepopulated sign in sheets they must be certified by the Emergency Management Director or Lead Instructor verifying attendance).

For travel and conferences related to EMPA activities:

- Copies of all receipts must be submitted (i.e., airfare, proof of mileage, toll receipts, hotel receipts, car rental receipts, etc.) Receipts must be itemized and match the dates of travel/conference;
- Copies of Conferences must be providing an agenda. Proof of payment is also required for all travel and conferences. If the Recipient seeks reimbursement for travel costs that exceed the amounts stated in section 112.061(6)(b), Florida Statutes ($6 for breakfast, $11 for lunch, and $19 for dinner), then the Recipient must provide documentation that: The costs are reasonable and do not exceed charges normally allowed by the Recipient in its regular operations as a result of the Recipient's written travel policy; and participation of the individual in the travel is necessary to the Federal award.

5) EXERCISES

Exercises conducted with grant funds should test and evaluate performance towards meeting capability targets established in a jurisdiction's Integrated Preparedness Program (IPP) for the core capabilities needed to address its greatest risks.

Allowable Exercise-Related Costs

- **Design, Develop, Conduct and Evaluate an Exercise:** This includes costs related to planning, meeting space and other meeting costs, facilitation costs, materials and supplies, travel, and documentation. Recipients are encouraged to use free public space/locations/facilities, whenever available, prior to the rental of space/locations/facilities. Exercises shall provide the opportunity to demonstrate and validate skills learned, as well as to identify any gaps in these skills. Gaps identified during an exercise including those for children and individuals with disabilities or access and functional needs, shall be identified in the AAR/IP and addressed in the exercise cycle.

- **Hiring of Contractors or Consultants:** Contractors or consultants may be hired to support direct exercise activities as well as support design, development, conduct and evaluate exercises. Payment of salaries and fringe benefits must be in accordance with the policies of the state or unit(s) of local government and have the approval of the state.
- **Overtime and Backfill:** The entire amount of overtime costs, including payments related to backfilling personnel, which are the direct result of time spent on the design, development and conduct of exercises are allowable expenses. These costs are allowed only to the extent the payment for such services is in accordance with the policies of the local government. In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from their unit or agency of government AND from an award for a single period of time (e.g., 1:00 p.m. to 5:00 p.m.), even though such work may benefit both activities.
- **Travel:** Travel costs (e.g., airfare, mileage, per diem, hotel) are allowable expenses by employees who are on travel status for official business related to the planning and conduct of the exercise activities.
- **Supplies:** Supplies are items that are expended or consumed during the course of the planning and conduct of the exercise activities (e.g., gloves, non-sterile masks, fuel, and disposable protective equipment).
- **Other Items:** These costs are limited to items consumed in direct support of exercise activities such as the rental of space/locations for planning and conducting an exercise, rental of equipment, and the procurement of other essential nondurable goods. Recipients are encouraged to use free public space/locations, whenever available, prior to the rental of space/locations. Costs associated with inclusive practices and the provision of reasonable accommodations and modifications that facilitate full access for children and adults with disabilities are allowable.

When conducting an exercise that shall include meals for the attendees, the recipient shall submit a request for approval to the FDEM no later than twenty-five (25) days prior to the event to allow for both the FDEM and the Department of Financial Services to review. The request for meals must be submitted on letterhead and must include the date of exercise, agenda, number of attendees, and costs of meals.

Unauthorized Exercise-Related Costs
Reimbursement for the maintenance and/or wear and tear costs of general use vehicles (e.g., construction vehicles) and emergency response apparatus (e.g., fire trucks, ambulances):

- The only vehicle costs that are reimbursable are fuel/gasoline or mileage.
- Equipment that is purchased for permanent installation and/or use, beyond the scope of exercise conduct (e.g., electronic messaging signs).
- Durable and non-durable goods purchased for installation and/or use beyond the scope of exercise conduct.

If the recipient seeks reimbursement for exercise activities, then the following shall be submitted:

- Documentation clearly indicating the purpose/objectives of the exercise (e.g. Situation Manual, Exercise Plan);
- After-action report with Improvement Plan (AAR/IP), Sign-In sheets, Agenda;
- Receipts and proof of payment (e.g. canceled check, electronic funds transfer confirmation, credit card statement, bank statement) for supplies expenditures (e.g. copying paper, gloves, tap, etc.);
- Invoices and proof of payment for Travel costs (e.g., internal travel voucher, airfare, mileage, per diem, hotel) related to exercise activities;
- Proof of purchase methodology, if applicable (e.g. quotes, sole source, state contract, competitive bid results).

No later than 90 days after completion of an exercise, the recipient must upload to DEMES an After Action Report (AAR) that includes an improvement plan and a roster of participants.

6) <u>MANAGEMENT AND ADMINISTRATIVE (M&A)</u>

M&A activities directly relate to the management and administration of EMPA Program funds, such as financial management and monitoring. Salaries of state and local emergency managers are not typically categorized as M&A, unless the state or local EMA chooses to assign personnel to specific M&A activities. Supporting documentation for M&A costs consist of:

- Copies of certified timesheets with employee and supervisor signature documenting hours worked or FDEM Form 6 - Time and Effort and proof employee was paid (paystubs, earning statements, and payroll expenditure reports);
- Costs for M&A activities are allowed up to 5% of the total award amount.

<u>Supplanting Prohibited</u>
Section 252.372, Florida Statutes, states that the monies from the EMPA Trust Fund "may not be used to supplant existing funding." Additionally, Rule 27P-19.003(3), Florida Administrative Code, states: "Funds received from the [EMPA] Trust Fund may not be used to supplant existing funding, nor shall funds from one program under the Trust Fund be used to match funds received from another program under the Trust Fund."

7) <u>OTHER CRITICAL INFORMATION</u>

Rule 27P-19.010(11), Florida Administrative Code, states: "Allowable costs shall be determined in accordance with applicable Federal Office of Management and Budget Circulars…" Therefore, unless a specific exception applies, 2 CFR Part 200 Subpart A (Definitions) and Subpart E (Cost Principles) shall apply to this Agreement.

To qualify for reimbursement under the terms of this Agreement, an expense incurred by the Recipient must be reasonable and necessary for the successful completion of a task required by this Agreement. If an expense fails to qualify as either reasonable or necessary to successfully complete a task, then the FDEM shall not provide any reimbursement for that expense.

NOTE: This Scope of Work recognizes that each Recipient:

- Might be at a different level of preparedness than another Recipient
- Operates within a unique geography
- Faces unique threats and hazards
- Serves a unique population

Therefore, what might qualify as reasonable and necessary for one Recipient to successfully complete a task under this Agreement might not qualify as reasonable and necessary for another Recipient to successfully complete a task. Conversely, what might not qualify for one may qualify for another.

To avoid a "one size fits all" approach, this Agreement provides some level of flexibility. If a unique cost (e.g. equipment not listed on the EMPG AEL) qualifies as reasonable and necessary for the successful completion of a task under this Agreement, and if the Recipient receives permission from the FDEM prior to incurring that unique cost, then the FDEM shall reimburse the Recipient for that cost.

Performance
To qualify for reimbursement under the terms of this Agreement, the Recipient's performance must satisfy the minimum level of service required for the successful completion of a task required by this Agreement. If the performance fails to satisfy the minimum level of service, then the FDEM shall not provide any reimbursement for that performance.

8) INDIRECT COSTS

Indirect costs is allowable under this program as described in 2 C.F.R. Part 200, including 2 C.F.R. §200.414. Recipients with a negotiated cost rate agreement that desire to charge indirect costs to an award must provide a copy of their negotiated indirect cost rate agreement at the time of application. Recipients that are not required by 2 C.F.R. Part 200 to have a negotiated indirect cost rate agreement but are required by 2 C.F.R. Part 200 to develop an indirect cost rate proposal must provide a copy of their proposal at time of application. Post-award requests to charge indirect cost will be considered on case-by-case basis and based upon the submission of an agreement or proposal.

9) PROCUREMENT

All Procurement transactions will be conducted in a manner providing full and open competition and shall comply with the standards articulated in 2 C.F.R. Part 200, Chapter 287, Florida Statues, any local procurement policy.

Per 2 CFR 200.318 through 200.326, Recipients are required to adhere to certain procurement standards for entering contracts for personnel or services. This includes full and open competition, methods of procurement to follow, federal or passthrough entity review, and including federal provisions intro contracts.

10) FINANCIAL CONSEQUENCES

If a recipient fails to comply with the terms and conditions of the State award, FDEM may terminate the award in whole or part. If the noncompliance can be corrected, FDEM may first attempt to direct the recipient to correct the noncompliance. This may take the form of a Compliance Notification. If the noncompliance cannot be correct or the recipient is nonresponsive, one or more of the following steps may be taken:

1. Temporarily withhold payments pending correction of the deficiency by the recipient.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
3. Wholly or partly suspend or terminate the award.
4. Take other remedies that may be legally available.

FY 2026 EMPA AGREEMENT
ATTACHMENT A (2)
PROPOSED PROGRAM BUDGET DETAIL WORKSHEET

The Recipient shall use the Emergency Management Preparedness and Assistance (“EMPA”) Trust Fund monies authorized by this Agreement in order to complete the tasks outlined in the Scope of Work (Attachment A).

The “Proposed Program Budget Detail Worksheet” serves as a guide for both the Recipient and the FDEM during the performance of the tasks outlined in the Scope of Work (Attachment A).

Prior to execution of this Agreement, the Recipient shall complete the “Proposed Program Budget Detail Worksheet” listed below. If the Recipient fails to complete the “Proposed Program Budget Detail Worksheet”, then the FDEM shall not execute this Agreement.

After execution of this Agreement, the Recipient may change the allocation amounts in the “Proposed Program Budget Detail Worksheet.” If the Recipient changes the “Proposed Program Budget Detail Worksheet”, then the Recipient’s quarterly reports must include an updated “Proposed Program Budget Detail Worksheet” to reflect current expenditures.

BUDGET SUMMARY AND EXPENDITURES

RECIPIENT: **XXXXXXX, COUNTY OF**
AGREEMENT: **AXXXX**

1. PLANNING	$
2. ORGANIZATION	$ 103,806.00
3. EQUIPMENT	$
4. TRAINING	$ 2,000.00
5. EXERCISE	$
6. MANAGEMENT AND ADMINISTRATION	$
7. TOTAL AWARD	$ 105,806.00

FY 2025 PROPOSED PROGRAM BUDGET DETAIL WORKSHEET - ELIGIBLE ACTIVITIES (Not limited to activities below)			
Allowable Planning Costs	**Quantity**	**Unit Cost**	**Total Cost**
Emergency Operations Plan			
Salaries and Fringe Benefits			
Supplies			
Travel/per diem related to planning activities			
TOTAL PLANNING EXPENDITURES			**$**

Allowable Organization Costs	Quantity	Unit Cost	Total Cost
Salaries and Fringe Benefits	1	49,448	$49,448
Utilities (electric, water and sewage)	1	$11,000	$11,000
Service/Maintenance agreements	1	$23,358	$23,358
Supplies/Materials			
Memberships	1	$2,000	$2,000
Publications	1	$16,500	$16,500
Postage			
Storage			
TOTAL ORGANIZATION EXPENDITURES			**$** 102,306

Allowable Equipment Acquisition Costs	Quantity	Unit Cost	Total Cost
Personal protective equipment			
Information technology			
Cybersecurity enhancement equipment			
Interoperable communications equipment			
Detection Equipment			
Power equipment			
CBRNE Reference Materials			
CBRNE Incident Response Vehicles			
Physical Security Enhancement Equipment			
Logistics			
Other authorized equipment costs			
21GN-00-OCEQ - EOC Equipment & Supplies (provide description of EOC equipment & supplies)			
TOTAL EQUIPMENT EXPENDITURES			**$**

Allowable Training Costs	Quantity	Unit Cost	Total Cost
Salaries and Fringe Benefits			
Develop, Deliver Training			
Workshops and Conferences	1	$3,500	$3,500
Certification/Recertification of Instructors			
Travel			
Supplies			
Overtime and Backfill			
TOTAL TRAINING EXPENDITURES			**$** 3,500

Allowable Exercise Costs	Quantity	Unit Cost	Total Cost
Salaries and Fringe Benefits			
Design, Develop, Conduct and Evaluate an Exercise in accordance with HSEEP standards			
Exercise Planning Workshop			
Travel			
Supplies			
Overtime and Backfill			
TOTAL EXERCISE EXPENDITURES			
Allowable Management and Administration Costs ***(Up to 5% of total award)***	**Quantity**	**Unit Cost**	**Total Cost**
Salaries and Fringe Benefits			
TOTAL MANAGEMENT AND ADMINISTRATION EXPENDITURES			
TOTAL EXPENDITURES			**$105,806.00**

REVISION DATE: July 16, 2026

FY 2026 EMPA AGREEMENT
ATTACHMENT A (3) – QUARTERLY REPORTS

Recipients must provide FDEM with quarterly financial reports as well as a final close-out report. Quarterly financial reports are due to the FDEM no later than forty-five (45) days after the end of each quarter of the program year and must continue to be submitted each quarter until submission of the final close-out report. The ending dates for each quarter of this program year are September 30, December 31, March 31, and June 30.

Reporting Period	Report due to FDEM no later than
July 1 through September 30	November 15
October 1 through December 31	February 15
January 1 through March 31	May 15
April 1 through June 30	August 15

All supporting documentation shall be provided by the Recipient upon submission of each quarterly financial report as well as the final close-out report; more specifically:

- FDEM shall accept back up documentation by email if the County is not able to upload the documents in DEMES.
- The Quarterly Tasks form 1B is due with each quarterly financial report. This form identifies all Emergency Management personnels' required training completed (or working towards completion) as well as quarterly deliverables during the Agreement period.
- In order to ensure compliance with Rule 27P-19.011, Florida Administrative Code, the Local Budget Match Requirement Form shall be completed and sent when the Local County Budget is approved or by **November 15, 2026**. The County shall provide a copy of the current Emergency Management Local Budget (General Revenue) including approved budget date with the form. If the County's current budget is lower than the previous year, or the average of the last three years, the county is required to request a waiver no later than forty-five (45) days after the county's budget is approved.
- In a format provided by the FDEM, Form 4 – Staffing Detail and position descriptions of each funded county emergency management staff shall be submitted no later than **November 15, 2026,** or along with the 1st quarter reimbursement submission, whichever occurs first.
- The final close-out report is due sixty (60) days after termination of this Agreement or by **August 30, 2027**, or 60 days after completion of activities contained in this Agreement, whichever occurs first.
- An administrative closeout may be conducted when a recipient is not responsive to the FDEM's reasonable efforts to collect required reports, forms, or other documentation needed to complete the standard award and/or closeout process.
    - FDEM will make three written attempts to collect the required information before initiating an administrative close-out.
    - If an award is administratively closed, FDEM may decide to impose remedies for noncompliance per 2 C.F.R. § 200.339, consider this information in reviewing future award applications, or apply special conditions to existing or future award.

FY 2026 EMPA AGREEMENT
ATTACHMENT B: JUSTIFICATION OF ADVANCE PAYMENT

RECIPIENT:
If you are requesting an advance, indicate same by checking the box below.

[ ] **ADVANCE REQUESTED** Advance payment of $ ______________ is requested. Balance of payments will be made on a reimbursement basis. These funds are needed to pay staff, award benefits to clients, duplicate forms and purchase start-up supplies and equipment. We would not be able to operate the program without this advance.

If you are requesting an advance, complete the following chart and line-item justification below.

ESTIMATED EXPENSES

BUDGET CATEGORY/LINE ITEMS (list applicable line items)	**Fiscal Year 2026 Anticipated Expenditures for First Three Months of Contract**
For example: ADMINISTRATIVE COSTS:	
For example: PROGRAM EXPENSES	
TOTAL EXPENSES:	

LINE-ITEM JUSTIFICATION: For each line item, provide a detailed justification explaining the need for the cash advance. The justification must include supporting documentation that clearly shows the advance will be expended within the first ninety (90) days of the contract term. Support documentation should include, but is not limited to the following: quotes for purchases, delivery timelines, salary and expense projections, etc. to provide the FDEM reasonable and necessary support that the advance will be expended within the first ninety (90) days of the contract term. Any advance funds not expended within the first ninety (90) days of the contract term shall be returned to the FDEM Cashier, 2489 Shumard Oak Boulevard, Tallahassee, Florida 32311, within thirty (30) days of receipt, along with any interest earned on the advance)

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____

____

____

REQUESTS FOR ADVANCE PAYMENTS WILL BE CONSIDERED ON A CASE-BY-CASE ASIS

____ ____________________
Signature of Recipient/Subcontractor's Authorized Official Date

____
Name and Title of Recipient/Subcontractor's Authorized Official

FY 2026 EMPA AGREEMENT
ATTACHMENT C
CERTIFICATION REGARDING DEBARMENT,
SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

Certification Regarding Debarment, Suspension, Ineligibility And Voluntary Exclusion

Subcontractor Covered Transactions

(1) The prospective subcontractor of the Recipient, ____________________________, certifies, by submission of this document, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the Recipient's subcontractor is unable to certify to the above statement, the prospective subcontractor shall attach an explanation to this form.

SUBCONTRACTOR:

______________________	______________________
Signature	Recipient's Name
______________________	______________________
Name and Title	FDEM Contract Number
______________________	______________________
Street Address	Project Number
______________________	
City, State, Zip	
______________________	
Date	

FY 2026 EMPA AGREEMENT
ATTACHMENT D
WARRANTIES AND REPRESENTATIONS

Financial Management

Recipient's financial management system must include the following:

1. Accurate, current, and complete disclosure of the financial results of this project or program.
2. Records that identify the source and use of funds for all activities. These records shall contain information pertaining to grant awards, authorizations, obligations, unobligated balances, assets, outlays, income, and interest.
3. Effective control over and accountability for all funds, property, and other assets. Recipient shall safeguard all assets and assure that they are used solely for authorized purposes.
4. Comparison of expenditures with budget amounts for each Request for Payment. Whenever appropriate, financial information should be related to performance and unit cost data.
5. Written procedures to determine whether costs are allowed and reasonable under the provisions of the applicable OMB cost principles and the terms and conditions of this Agreement.
6. Cost accounting records that are supported by backup documentation.

Competition

1. All procurement transactions shall be done in a manner to provide open and free competition. Recipient shall be alert to conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure excellent contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements.
2. Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the Recipient, considering the price, quality, and other factors.
3. Solicitations shall clearly set forth all requirements that the bidder or offeror must fulfill for the bid or offer to be evaluated by the Recipient. All bids or offers may be rejected when it is in the Recipient's interest to do so.

Codes of Conduct

Recipient warrants the following:

1. The Recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts.
2. No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by public grant funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated, has a financial or other interest in the firm selected for an award.

3. The officers, employees, and agents of the Recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
4. The standards of conduct shall provide for disciplinary actions to be applied for violations of the standards by officers, employees, or agents of the Recipient.

Business Hours

The Recipient has moved to a hybrid remote work schedule and employees are in the office 3 days a week. It is expected for at least one employee to physically be on site from (Monday) through (Friday), and from (times) (8:00 am) to (5:00 pm).

Licensing and Permitting

All subcontractors or employees hired by the Recipient shall have all current licenses and permits required for all the particular work for which they are hired by the Recipient.

FY 2026 EMPA AGREEMENT
ATTACHMENT E
STATEMENT OF ASSURANCES

The Recipient hereby assures and certifies compliance with all federal statutes, regulations, policies, guidelines and requirements, including 2 C.F.R. Part 200; E.O. 12372 and Uniform Administrative Requirements for Grants and Cooperative Agreements 28 CFR, Part 66, Common Rule, that govern the application, acceptance and use of federal funds for this federally-assisted project. Also, the Recipient assures and certifies that:

1. It will comply with the requirements of provisions of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646), which provides for fair and equitable treatment of persons displaced as a result of federal and federally assisted programs.
2. It will comply with provisions of federal law which limit certain political activities of employees of a state or local unit of government whose principal employment is in connection with an activity financed in whole or in part by federal grants (5 USC 1501, et. Seq.).
3. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act.
4. It will establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.
5. It will give the sponsoring agency or the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
6. It will comply with all requirements imposed by the federal sponsoring agency concerning special requirements of law, program requirements, and other administrative requirements.
7. It will ensure that the facilities under its ownership, lease, or supervision that shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA.
8. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, approved December 31, 1976. Section 102(a) requires, on and after March 2, 1975, the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or acquisition purposes for use in any area that has been identified by the Secretary of the Department of Housing and Urban Development as an area having special flood hazards. The phrase "Federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect Federal assistance.
9. It will assist the federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 USC 470), Executive Order 11593, and the Archeological and Historical Preservation Act of 1966 (16 USC 569a-1 et seq.) by (a) consulting with the State Historic Preservation Officer on the conduct of Investigations, as necessary, to identify properties listed in or eligible for inclusion in the

National Register of Historic Places that are subject to adverse effects (*See* 36 CFR Part 800.8) by the activity, and notifying the Federal grantor agency of the existence of any such properties and by (b) complying with all requirements established by the Federal grantor agency to avoid or mitigate adverse effects upon such properties.

10. It will comply, and assure the compliance of all its Recipients and contractors, with the applicable provisions of Title I of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, the Juvenile Justice and Delinquency Prevention Act, or the Victims of Crime Act, as appropriate; the provisions of the current edition of the Office of Justice Programs Financial and Administrative Guide for Grants, M7100.1; and all other applicable Federal laws, orders, circulars, or regulations.
11. It will comply with the provisions of 28 CFR applicable to grants and cooperative agreements including Part 18, Administrative Review Procedure; Part 20, Criminal Justice Information Systems; Part 22, Confidentiality of Identifiable Research and Statistical Information; Part 23, Criminal Intelligence Systems Operating Policies; Part 30, Intergovernmental Review of Department of Justice Programs and Activities; Part 42, Nondiscrimination/Equal Employment Opportunity Policies and Procedures; Part 61, Procedures for Implementing the National Environmental Policy Act; Part 63, Floodplain Management and Wetland Protection Procedures; and Federal laws or regulations applicable to Federal Assistance Programs.
12. It will comply, and all its contractors will comply, with the non-discrimination requirements of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, 42 USC 3789(d), or Victims of Crime Act (as appropriate); Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; Subtitle A, Title II of the Americans with Disabilities Act (ADA) (1990); Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; Department of Justice Non-Discrimination Regulations, 28 CFR Part 42, Subparts C,D,E, and G; and Department of Justice regulations on disability discrimination, 28 CFR Part 35 and Part 39.
13. In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the Grounds of race, color, religion, national origin, sex, or disability against a Recipient of funds, the Recipient will forward a copy of the finding to the Office for Civil Rights, Office of Justice Programs.
14. It will provide an Equal Employment Opportunity Program if required to maintain one, where the application is for $500,000 or more.
15. It will comply with the provisions of the Coastal Barrier Resources Act (P.L. 97-348) dated October 19, 1982 (16 USC 3501 et seq.) which prohibits the expenditure of most new Federal funds within the units of the Coastal Barrier Resources System.
16. It will comply with the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67 Sections 67.615 and 67.620.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-22 - Initial Assessment Resolution - Local Improvement and Maintenance Assessments - SW Powell Glen Municipal Service Benefit Unit

$563 per lot for Local Improvement Program for 10 years
$93 per lot for Annual Maintenance

2. Recommended Motion/Action:

Approve Resolution No. 2026R-22

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

INITIAL ASSESSMENT RESOLUTION

FOR

LOCAL IMPROVEMENT AND MAINTENANCE ASSESSMENTS

IN THE

SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

ARTICLE VI
GENERAL PROVISIONS

RESOLUTION NO. 2026R-22

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE SW POWELL GLEN IMPROVEMENT PROJECT AND MAINTENANCE THEREOF; PROVIDING AUTHORITY; PURPOSE AND DEFINITIONS, INTERPRETATION, AND CERTAIN LEGISLATIVE FINDINGS; ESTABLISHING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; DESCRIBING THE PROPERTY LOCATED WITHIN THE SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THE ASSIGNMENT OF ASSESSMENT UNITS; DETERMINING THE ESTIMATED CAPITAL COST AND PROJECT COST OF THE SW POWELL GLEN IMPROVEMENT PROJECT; PROVIDING FOR IMPOSITION OF LOCAL IMPROVEMENT ASSESSMENTS; ESTABLISHING PREPAYMENT AMOUNTS AND PROVISIONS FOR PREPAYMENTS; PROVIDING FOR THE COMPUTATION OF THE LOCAL IMPROVEMENT ASSESSMENT; PROVIDING FOR REALLOCATION; DIRECTING THE PREPARATION OF THE LOCAL IMPROVEMENT ASSESSMENT ROLL; DETERMINING THE ESTIMATED MAINTENANCE COST; PROVIDING FOR IMPOSITION OF ANNUAL MAINTENANCE ASSESSMENTS; PROVIDING FOR COMPUTATION OF MAINTENANCE ASSESSMENTS; DIRECTING THE PREPARATION OF THE MAINTENANCE ASSESSMENT ROLL; PROVIDING FOR COLLECTION; PROVIDING FOR CONFLICTS AND SEVERABILITY; PROVIDING FOR EVIDENCE OF PAYMENT; PROVIDING FOR REVISIONS; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, AS FOLLOWS:

ARTICLE I

AUTHORITY, PURPOSE AND DEFINITIONS, INTERPRETATION, AND FINDINGS

SECTION 1.01. AUTHORITY. This resolution is adopted pursuant to the provisions of the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Ordinance of Ordinances (the "Ordinance"); Article VIII, section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 1.02. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Adjusted Prepayment Amount" means the amount required to prepay the Local Improvement Assessment for each Tax Parcel located in the MSBU, as computed pursuant Section 4.04 (E) hereof.

"Annual Capital Component" means the amount computed for each Tax Parcel to fund the Capital Cost pursuant to section 4.04(A) hereof

"**Annual Maintenance Component"** means the amount computed for each Tax Parcel pursuant to section 5.03(A) hereof.

"Assessments" means the Local Improvement Assessments and the Maintenance Assessments.

“**Assessment Rolls**” means the Local Improvement Assessment Roll and the Maintenance Assessment Roll.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind.

"Capital Cost" means the Capital Cost as defined in the Ordinance and hereby more specifically defined as all or any portion of the expenses that are properly attributable to acquisition, design, construction, installation, reconstruction, renewal or replacement (including a reasonable amount for contingency and anticipated delinquencies and uncollectible Assessments) of the SW Powell Glen Improvement Project and imposition of the related Assessments under generally accepted accounting principles and including reimbursement to the County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"Collection Cost" means the estimated cost to be incurred by the County during any Fiscal Year in connection with the implementation, administration, collection, and enforcement of the Assessments, including, without limiting the generality of the foregoing, any service charges of the Tax Collector or Property Appraiser.

“County Interest Rate” means the interest rate established by the County for the funding of the Capital Cost of the SW Powell Glen Improvement Project as set forth in Section 1.03(K) hereof.

"Dwelling Unit" means a Building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Essential Services" means those services provided by the County or any other public entity that are necessary to preserve and maintain the public health, safety, and welfare and which require safe, convenient, and efficient property access to be effective. "Essential Services" include, by way of example and not limitation, fire protection, emergency medical services, solid waste collection, law enforcement, postal delivery, and transportation of students by the school board.

“Initial Prepayment Amount” means the amount computed pursuant Section 4.03(A) hereof for each Tax Parcel located in the MSBU to prepay the Local Improvement Assessment in full.

"Local Improvement Assessment" means an annual special assessment imposed against property located within SW Powell Glen MSBU to fund the Project Cost of the SW Powell Glen Improvement Project, and related expenses, computed in the manner described in Section 4.03(D) hereof.

"Local Improvement Assessment Collection Cost" means the estimated Collection Cost to be incurred by the County during any Fiscal Year in connection with the collection of Local Improvement Assessments.

"Local Improvement Assessment Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 4.04(B) hereof.

"Local Improvement Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Project Cost of the SW Powell Glen Improvement Project and related expenses.

"Local Improvement Statutory Discount Amount" means the amount computed for each Tax Parcel to fund the Statutory Discount pursuant to Section 4.04(C) hereof.

"Lot" means any of the numbered lots or parcels within the MSBU on which a Single-Family Residential Unit has or can be constructed or sited in accordance with applicable laws and regulations.

"Maintenance" means a Related Service to provide ongoing grading approximately monthly and other necessary maintenance of the SW Powell Glen Improvement Project as deemed necessary by the County.

"Maintenance Assessment" means an annual special assessment imposed against property located within the SW Powell Glen MSBU to fund the Maintenance Cost of the SW Powell Glen Improvement Project computed in the manner described in Section 5.03(D) hereof.

"Maintenance Assessment Collection Cost" means the estimated Collection Cost to be incurred by the County during any Fiscal Year in connection with the collection of Maintenance Assessments.

"Maintenance Assessment Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 5.03(B) hereof.

"Maintenance Assessment Roll" means a non-ad valorem assessment roll relating to the Maintenance Cost of the SW Powell Glen Improvement Project.

"Maintenance Assessment Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 5.03(C) hereof.

"Maintenance Cost" means all or any portion of the expenses that are properly attributable to Maintenance under generally accepted accounting principles, including, without limiting the generality of the foregoing, reimbursement to the County for any funds advanced for Maintenance, and interest on any interfund or intrafund loan for such purpose.

"MSBU" means the SW Powell Glen Municipal Service Benefit Unit described in Section 3.01 and Appendix C hereof, which constitutes an Assessment Area under the Ordinance.

“Obligations" means any evidence of indebtedness including, but not limited to, any interfund or intrafund loan secured by proceeds of the Local Improvement Assessments that are issued to pay any portion of the Project Cost.

"Ordinance" means the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Ordinance of Ordinances.

"SW Powell Glen Improvement Project" means a Local Improvement as defined in the Ordinance and hereby more specifically defined as a road improvement project on the existing roadway of SW Powell Glen from the intersection of SW Drew Feagle Avenue to its terminus (consisting of approximately 0.372159 miles/1965 feet length/21 feet width) to bring it up to County dirt road standards, which will include mobilization and installation of a suitable, compacted limerock base, stabilization, and other associated drainage facilities, designed to provide the minimum level of service necessary to preserve adequate ingress and egress for all properties within the MSBU and for the provision of Essential Services.

"Project Cost" means (A) the Capital Cost of the SW Powell Glen Improvement Project, (B) interest accruing for such period of time as the County deems appropriate, and (C) any other costs or expenses related thereto.

"Related Service" means the operation and maintenance of a Local Improvement.

"Single-Family Residential Unit" means a Building that contains a single Dwelling Unit.

"State" means the State of Florida.

"Statutory Discount" means the amount by which Section 129.01(2)(b), Florida Statutes, requires the County to discount reasonably anticipated receipts in connection with preparation of its annual budget and amounts necessary to off-set discounts received for early payment of Assessments pursuant to the Uniform Assessment Collection Act.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

SECTION 1.03. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.04. GENERAL FINDINGS. It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 1 of the Florida Constitution, and sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law, the Board has all powers of local self-government to perform county functions and to render county services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of County ordinances.

(B) Pursuant to Chapter 94 of the Columbia County Code of Ordinances, the County conducted a public ballot of all property owners on SW Powell Glen, Turkey Haven Subdivision, unrecorded subdivision, from the intersection of SW Drew Feagle Avenue to its terminus, requesting approval for the creation of a municipal services benefit unit for road improvement and maintenance services. The public ballot resulted in 5 affirmative votes, 0 negative votes and 1 ballot not returned.

(C) The Board has enacted the Ordinance to provide for the creation of municipal service benefit units and authorize the imposition of Assessments to fund the Project Costs of providing the SW Powell Glen Improvement Project and the related Maintenance to serve the property located therein.

(D) The SW Powell Glen Improvement Project, as used herein, constitutes a Local Improvement as defined in the Ordinance.

(E) The Board desires to create the MSBU as an Assessment Area under the Ordinance to fund the Project Cost and Maintenance Cost of providing the SW Powell Glen Improvement Project within the MSBU and the related Maintenance thereof.

(F) All properties within the MSBU must utilize SW Powell Glen for ingress and egress. Presently, the properties located within the MSBU lack adequate access for Essential Services and require the provision of the SW Powell Glen Improvement Project and the related Maintenance.

(G) SW Powell Glen, in its current unimproved state, is not in sufficient condition so as to safely, conveniently, and efficiently allow for the provision of Essential Services and allow of adequate ingress and egress for all properties within the MSBU. The SW Powell Glen Improvement Project and related Maintenance described in this Resolution will provide a special benefit to all properties within the proposed MSBU because such improvement possesses a logical relationship to the use and enjoyment of property by: (1) increasing, establishing and preserving adequate ingress and egress to all properties within the proposed MSBU and for the provision of Essential Services to all properties within the proposed MSBU; and (2) enhancing the use and enjoyment of property located within the proposed MSBU; and (3) protecting and enhancing the value and integrity of all property within the proposed MSBU through the provision of the improvements and maintenance.

(H) The Board hereby finds and determines that the Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the SW Powell Glen Improvement Project and related Maintenance by fairly and reasonably allocating the cost to specially benefitted property based upon the number of Lots attributable to each parcel of property in the manner hereinafter described.

(I) It is fair and reasonable to use Lots to apportion both the Project Cost of the SW Powell Glen Improvement Project and the related Maintenance because the provision of the improvements and ongoing maintenance services is demanded by and required to serve the properties within the MSBU.

(J) Each Lot within the MSBU will be benefited by the County's provision of the SW Powell Glen Improvement Project and the related Maintenance in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Initial Assessment Resolution.

(K) The County has decided to reduce the annual financial impact the Assessment will have on the real property owners in the MSBU by providing a ten (10) year loan to the real property owners to allow financing for their share of the Project Cost. Based on current market conditions, the County has decided that the expected County

Interest Rate that will be charged is 3.50% per year over the ten-year period.

(L) The Assessments imposed pursuant to the procedures provided in the Ordinance and this Initial Assessment Resolution will be imposed by the Board. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. PUBLIC HEARING. There is hereby established a public hearing to be held by the Board at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, to consider (A) creation of the SW Powell Glen MSBU, (B) imposition of the Assessments and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.02. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 2.01 hereof in the manner and the time provided in Section 98-145 of the Ordinance. The published notice shall be in substantially the form attached hereto as Appendix A and published no later than August 13, 2026.

SECTION 2.03. NOTICE BY MAIL. The County Manager or such person's designee shall, at the time and in the manner specified in Section 98-146 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 2.01 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The mailed notice shall be in substantially the form attached hereto as Appendix B and mailed no later than August 13, 2026.

ARTICLE III

ASSESSMENTS

SECTION 3.01. DESCRIPTION OF PROPOSED MSBU.

(A) The Board proposes to create the SW Powell Glen Municipal Service Benefit Unit encompassing all the area of the County more particularly described in Appendix C attached hereto.

(B) The MSBU is proposed for the purpose of improving and maintaining ingress and egress to all properties within the MSBU and ensuring access for Essential Services by constructing, installing and maintaining the SW Powell Glen Improvement Project.

SECTION 3.02. ASSIGNMENT OF ASSESSMENT UNITS.

(A) All Tax Parcels within the SW Powell Glen MSBU are either developed with a Single-Family Residential Unit or have the potential to be developed with one or more Single-Family Residential Unit. Pursuant to established trip generation data all Single-Family Residential Unit are expected to produce approximately the same number of vehicle trips on an average basis and accordingly each Tax Parcel can be expected to have a similar impact and receive a similar benefit from the SW Powell Glen Improvement Project and related Maintenance.

(B) Accordingly, each Tax Parcel within the MSBU shall be assigned one (1) Lot for each Dwelling Unit located on the Tax Parcel and one (1) Lot for each Dwelling Unit that could be built upon each such Tax Parcel based upon the County's current land development regulations.

ARTICLE IV

LOCAL IMPROVEMENT ASSESSMENTS

SECTION 4.01. ESTIMATED CAPITAL AND PROJECT COST.

(A) The Capital Cost for the SW Powell Glen Improvement Project is $32,531.14.

(B) The Project Cost for the SW Powell Glen Road Improvement Project is $38,902.44.

(C) The Project Cost will be funded through the annual Local Improvement Assessment against property located within the MSBU for a term of ten (10) years, commencing with the tax bill to be mailed in November 2026.

SECTION 4.02. IMPOSITION OF LOCAL IMPROVEMENT ASSESSMENTS.

(A) Local Improvement Assessments shall be imposed against all Tax Parcels within the MSBU for the provision of the SW Powell Glen Improvement Project therein for a period of ten (10) years, beginning with the Fiscal Year commencing on October 1, 2026. The first annual Assessment will be included on the ad valorem tax bill to be mailed in November 2026.

(B) The Local Improvement Assessments shall be computed in accordance with this Article IV. When imposed, the Local Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located within the SW Powell Glen MSBU pursuant to the Ordinance.

SECTION 4.03. INITIAL PREPAYMENT AMOUNT.

(A) Upon adoption of the Final Assessment Resolution, an Initial Prepayment Amount for each Tax Parcel located within the MSBU shall be the amount determined by (1) dividing the total number of Lots attributable to such Tax Parcel by the total number of Lots attributable to Tax Parcels within the MSBU, and (2) multiplying the result by the estimated Capital Cost of the SW Powell Glen Improvement Project.

(B) The County Manager shall provide first class mailed notice to the owner of each Tax Parcel subject to the Local Improvement Assessment providing the owner the option to prepay the Local Improvement Assessment. On or prior to the date specified in such notice, the owner of each Tax Parcel subject to the Local Improvement Assessment shall be entitled to prepay the Local Improvement Assessment.

(C) The Initial Prepayment Amount for each Tax Parcel shall be revised annually pursuant to Section 4.04(E) hereof, which shall then become the Adjusted Prepayment Amount.

(D) The amount of all prepayments made pursuant to this Section 4.03 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost of the SW Powell Glen Improvement Project is less than the estimated Capital Cost upon which the Prepayment Amount was computed, or (2) annual Local Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.04. COMPUTATION OF LOCAL IMPROVEMENT ASSESSMENTS. The Local Improvement Assessment shall be computed for each Tax Parcel that has not prepaid in accordance with Section 4.03 hereof in the manner set forth in this Section 4.04.

(A) <u>ANNUAL CAPITAL COST COMPONENT</u>. The Annual Capital Cost Component shall be computed for each Fiscal Year in which the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) of the Tax Parcel is outstanding as the annual installment of principal and interest due based on a debt service schedule for the Obligations prepared with the Initial Prepayment Amount for such Tax Parcel as the beginning balance and utilizing the County Interest Rate such that the principal and interest are payable in equal installments over the 10-year assessment period.

(B) COLLECTION COST COMPONENT. The Local Improvement Assessment Collection Cost Component shall be computed for each Fiscal Year for each Tax Parcel by (1) dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of the aggregate Adjusted Prepayment Amount remaining in the MSBU, and (2) multiplying the result by the Collection Cost.

(C) STATUTORY DISCOUNT AMOUNT. The Local Improvement Statutory Discount Amount shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Capital Cost Component and (b) the Local Improvement Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Capital Cost Component, and (ii) the Local Improvement Collection Cost Component, by (b) the factor of 0.95.

(D) LOCAL IMPROVEMENT ASSESSMENT. The annual Local Improvement Assessment for each Tax Parcel of Assessed Property shall be computed as the sum of the Annual Capital Cost Component, the Collection Cost Component, and the Statutory Discount Amount.

(E) Upon certification of the Local Improvement Assessment Roll each Fiscal Year, the Adjusted Prepayment Amount for each Tax Parcel shall be recomputed by deducting (1) the principal amount of the Annual Capital Component determined in Section 4.04(A) above and included on the Assessment Roll for the Tax Parcel, from (2) the most recent Adjusted Prepayment Amount, as initially set pursuant to Section 4.03 hereof and thereafter revised pursuant to this Section 4.04(E) (or for the initial Local Improvement

Assessment Roll, the Initial Prepayment Amount), utilized to compute the annual Local Improvement Assessment included on the Local Improvement Assessment Roll for such Tax Parcel.

(F) The estimated Local Improvement Assessment established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the preliminary Local Improvement Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in this Initial Assessment Resolution.

SECTION 4.05. PREPAYMENT OPTION.

(A) Upon adoption of the Final Assessment Resolution, the owner of each Tax Parcel subject to the Local Improvement Assessment shall be entitled to prepay all future unpaid annual Local Improvement Assessments upon payment of an amount equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, (2) interest on the Adjusted Prepayment Amount computed at the County Interest Rate through the date of payment, and (3) any other costs or expenses reasonably related thereto.

(B) During any period commencing on the date the annual Local Improvement Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the County may reduce the amount required to prepay the future unpaid annual Local Improvement Assessments for the Tax Parcel by the amount of the Local Improvement Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 4.05 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the Project Cost of the SW Powell Glen Improvement Project is less than the amount upon which such prepayment amount was computed, or (2) annual Local Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 4.06. MANDATORY PREPAYMENT.

(A) The owner of a Tax Parcel subject to the Local Improvement Assessment shall immediately prepay all future unpaid annual Local Improvement Assessments for such Tax Parcel if (1) the Tax Parcel is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise, (2) the Tax Parcel is subject to annexation by a governmental unit, or (3) a tax certificate has been issued and remains outstanding in respect of the Tax Parcel and the County, at its sole option, elects to accelerate the Local Improvement Assessment. In the case of (1) or (2) above, the owner of the Tax Parcel prior to condemnation, sale or other transfer must notify the County at least 30 days prior to the proposed acquisition or transfer date in order to allow the County sufficient time to determine the final amount due. Failure to provide such notice shall cause an automatic acceleration of such Local Improvement Assessment the effective date of which is 10 days prior to the proposed acquisition or transfer date.

(B) The amount required to prepay the future unpaid annual Local Improvement Assessments will be equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount computed at the County Interest Rate through the date of payment, and (3) any other costs or expenses reasonably related thereto.

(C) During any period commencing on the date the annual Local Improvement Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the County may reduce the amount required to prepay the future unpaid annual Local Improvement Assessments for the Tax Parcel by the amount of the Local Improvement Assessment that has been certified for collection with respect to such Tax Parcel.

(D) The amount of all prepayments made pursuant to this Section 4.06 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the Adjusted Prepayment Amount is reduced, or (2) annual Local Improvement Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

(E) Collection by the County of mandatory prepayments pursuant to this Section 4.06 is supplemental and in addition to any other legally available remedy the County may seek for repayment of the Local Improvement Assessments.

SECTION 4.06. REALLOCATION. If a Tax Parcel is subsequently subdivided, the Local Improvement Assessment imposed against such Tax Parcel may be reallocated among the new created Tax Parcels based upon the relative allocation of Lots divided among the new Tax Parcels upon (1) application of the owner and (2) assignment of a distinct ad valorem property tax identification number to each Tax Parcel or any combination of Tax Parcels by the Property Appraiser.

SECTION 4.07. LOCAL IMPROVEMENT ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare a final estimate of the Project Cost and to prepare the preliminary Local Improvement Assessment Roll.

(B) The County Manager shall apportion the Project Cost among the parcels of real property within the SW Powell Glen MSBU as reflected on the Tax Roll in conformity with Article IV hereof.

(C) The estimate of Capital Cost, Project Cost, and the Local Improvement Assessment Roll shall be maintained on file in the office of the County Manager and be open to public inspection. The foregoing shall not be construed to require that the Local Improvement Assessment Roll be in printed form if the amount of the Local Improvement Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

ARTICLE V

MAINTENANCE ASSESSMENTS

SECTION 5.01. ESTIMATED MAINTENANCE COST.

(A) The total estimated Maintenance Cost for the SW Powell Glen Improvement Project is $682.61 for the Fiscal Year beginning on October 1, 2026.

(B) The Maintenance Cost will be funded through the annual imposition of Assessments against property located within the MSBU.

SECTION 5.02. IMPOSITION OF MAINTENANCE ASSESSMENTS.

(A) The Maintenance Assessments shall be imposed against all property located within the SW Powell Glen MSBU for each Fiscal Year and shall be computed in accordance with this Article V.

(B) When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in SW Powell Glen MSBU pursuant to the Ordinance.

SECTION 5.03. COMPUTATION OF ANNUAL MAINTENANCE ASSESSMENTS. The annual Maintenance Assessment shall be computed for each Tax Parcel in the manner set forth in this Section 5.03.

(A) ANNUAL MAINTENANCE COST COMPONENT. The Annual Maintenance Cost Component shall be computed for each Fiscal Year for each Tax Parcel by (1) the total number of Lots attributable to such Tax Parcel by the total number of Lots attributable to Tax Parcels within the MSBU, and (2) multiplying the result by the estimated Maintenance Cost.

(B) COLLECTION COST COMPONENT. The Maintenance Assessment

Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Annual Maintenance Cost Component for the Tax Parcel by (b) the total Maintenance Cost, and (2) multiplying the result by the Maintenance Assessment Collection Cost.

(C) STATUTORY DISCOUNT AMOUNT. The Maintenance Assessment Statutory Discount Amount shall be computed for each Tax Parcel as the amount the County is allowed by law to budget receipts, which shall also include the maximum discount for early payment of ad valorem taxes and non ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Maintenance Cost Component and (b) the Maintenance Assessment Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Maintenance Cost Component and (ii) the Maintenance Assessment Collection Cost Component, by (b) 0.95.

(D) MAINTENANCE ASSESSMENT. The annual Maintenance Assessment for each Tax Parcel of Assessed Property shall be computed as the sum of the Annual Maintenance Cost, the Maintenance Assessment Collection Cost Component, and the Maintenance Assessment Statutory Discount Amount.

(E) The estimated Maintenance Assessments established in this Initial Assessment Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the preliminary Maintenance Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in this Initial Assessment Resolution.

SECTION 5.04. MAINTENANCE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare a final estimate of the Maintenance Cost for the SW Powell Glen Improvement Project and to prepare the preliminary Maintenance Assessment Roll.

(B) The County Manager shall apportion the Maintenance Cost among the parcels of real property within the SW Powell Glen MSBU as reflected on the Tax Roll in conformity with Article V hereof.

(C) The estimate of Maintenance Cost and the Maintenance Assessment Roll shall be maintained on file in the office of the County Manager and be open to public inspection. The foregoing shall not be construed to require that the Maintenance Assessment Roll be in printed form if the amount of the Maintenance Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

ARTICLE VI

GENERAL PROVISIONS

SECTION 6.01. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 6.02. **CONFLICTS.** This Initial Assessment Resolution shall prevail in the event of any conflicts with any other resolution of Columbia County to the extent of such conflict.

SECTION 6.03. SEVERABILITY. If any clause, section or provision of this Initial Assessment Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 6.04. EVIDENCE OF PAYMENT. Prepayment in full of the Local Improvement Assessments imposed against any Tax Parcel shall operate as a release of the Local Improvement Assessment lien upon such Tax Parcel. Upon request, the County Manager may issue a written confirmation to evidence such payment; provided however, that the issuance of written confirmation shall not be required to release the Local Improvement Assessment lien. The County may impose an administrative fee to defray the cost of providing written confirmation.

SECTION 6.05. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Initial Assessment Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the County is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the County has failed to include or omitted any property on the Assessment Roll which property should have been so included, the County may take all necessary steps to impose a new Assessment against any property benefited by the SW Powell Glen Improvement Project and the related Maintenance, following as nearly as may be practicable, the provisions of the Ordinance and in case such second Assessment is annulled, vacated, or set aside, the County may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 6.06. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 16th day of July, 2026.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

By:________________________
Clerk

Approved for Form and Correctness:

By:________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

[INSERT MAP OF MSBU**]**

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

Notice is hereby given that the Columbia County Board of County Commissioners will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of roadway improvements and maintenance along SW Powell Glen within the boundaries of the SW Powell Glen Municipal Service Benefit Unit for the Fiscal Year beginning October 1, 2026 and future fiscal years The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed SW Powell Glen Municipal Service Benefit Unit special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice.

Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property will be based upon the total number of lots on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. The proposed local improvement assessment is $563.00 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years. The local improvement assessment will be collected in ten (10) annual installments, commencing with the ad valorem tax bill to be mailed in November 2026. The proposed maintenance assessment is $93.00 per Lot for the fiscal year beginning on October 1, 2026, and future fiscal years. A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution for Local Improvement and Maintenance Assessments adopted by the County Commission on July 16, 2026. Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Manager at (386) 758-1005, Monday through Friday between 9:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Columbia County Board of County Commissioners
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF ROADWAY IMPROVEMENTS AND MAINTENANCE NON-AD VALOREM ASSESSMENTS
NOTICE DATE: August 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: _______________

As required by section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Columbia County, notice is given by Columbia County that an annual assessment for roadway improvements and maintenance on the SW Powell Glen MSBU (the "local improvement and maintenance assessment") using the tax bill collection method may be levied on your property contained within the SW Powell Glen Municipal Service Benefit Unit for the fiscal year October 1, 2026 - September 30, 2027 and for future fiscal years. The use of an annual special assessment to fund roadway improvements and maintenance benefiting improved property located within the SW Powell Glen Municipal Service Benefit Unit is a fair, efficient and effective means of funding these needed services and improvements.

The total assessment revenue related to the Local Improvement Assessment to be collected within the SW Powell Glen Municipal Service Benefit Unit is estimated to be $45,040.00. The total annual assessment revenue related to the Maintenance Assessment to be collected within the SW Powell Glen Municipal Service Benefit Unit is estimated to be $744.00 for the fiscal year beginning October 1, 2026. The annual assessments will include your fair share of the roadway improvement and maintenance costs and amounts related to collection of assessments. The assessment for each parcel of property will be based upon the total number of lots on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. A more specific description of the local improvement and maintenance assessment program is included in the Initial Assessment Resolution adopted by the County Commission on July 16, 2026.

ASSIGNED ASSESSMENT UNITS

Total number of Lots attributed to property:	[ ]

LOCAL IMPROVEMENT ASSESSMENT

Initial Prepayment Amount (excludes financing costs)	$______
Number of Annual Assessment Payments (if not prepaid)	10
Expected Date of First Annual Assessment	2026
Expected Date of Last Annual Assessment	2035
Maximum Annual Local Improvement Assessment	$______

MAINTENANCE ASSESSMENT

Maximum Annual Maintenance Assessment	$__________
TOTAL Maximum Annual Assessment	$_______

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed SW Powell Glen Municipal Service Benefit Unit and the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution for Local Improvement and Maintenance Assessments, and the preliminary Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The County has internally financed this project with available reserves. This will permit the local improvement capital cost attributable to your property to be amortized and collected as a Local Improvement Assessment over a period of ten (10) years. Additionally, you may choose to prepay your Local Improvement Assessment in full and avoid the additional administration and collection costs. Please do not send payment now. The Maintenance Assessment will be imposed annually and cannot be prepaid.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your roadway paving improvements special assessment, please contact the County Manager's Office at (386) 758-1005, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

DESCRIPTION OF SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

APPENDIX C

SW POWELL GLEN MUNICIPAL SERVICE BENEFIT UNIT

The SW Powell Glen Municipal Service Benefit Unit shall consist of the following properties located in the unincorporated area of Columbia County, Florida, as identified by the parcel identification numbers provided by the Columbia County Property Appraiser as follows:

LOT NO.	PARCEL NO.	PROPERTY OWNER NAME	SITE ADDRESS
9	**29-5S-16-03737-109**	**Timothy Lloyd Westberry** **Janet L. Westberry**	**487 SW Powell Gln.** **Ft. White, FL. 32038**
10	**29-5S-16-03737-110**	**Christopher Jackson** **Victoria M. Jackson**	**413 SW Powell Gln.** **Ft. White, FL. 32038**
11A (W1/2 lot 11)	**29-5S-16-03737-111**	**Virginia D. Hall**	**251 SW Powell Gln.** **Ft. White, FL. 32038**
11B (E1/2 lot 11)	**29-5S-16-03737-126**	**Roger Culpepper** **Pandora Marie Towers**	**321 SW Powell Gln.** **Ft. White, FL. 32038**
13	**29-5S-16- 03737-113**	**Tiffany E. Richards Legault**	**136 SW Powell Gln.** **Ft. White, FL. 32038**
14	**29-5S-16-03737-114**	**Aaron A. Caines** **Devin N. Caines**	**292 SW Powell Gln.** **Ft. White, FL. 32038**
15	**29-5S-16-03737-115**	**Aaron A. Caines** **Devin N. Caines**	**434 SW Powell Gln.** **Ft. White, FL. 32038**
16	**29-5S-16-03737-109**	**Timothy Lloyd Westberry** **Janet L. Westberry**	**487 SW Powell Gln.** **Ft. White, FL. 32038**

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-23 - Preliminary Rate Resolution - Forest Cove Subdivision Maintenance MSBU

Stormwater Assessment is $200 per Lot for the Fiscal Year commencing October 1, 2026.
Roadway Maintenance Assessment is $310 per Lot for the Fiscal Year commencing October 1, 2026.

2. Recommended Motion/Action:

Approve Resolution No. 2026R-23

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR FOREST COVE SUBDIVISION MAINTENANCE MSBU
RESOLUTION NO. 2026R-23

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-23

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STORMWATER AND ROADWAY MAINTENANCE SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE FOREST COVE SUBDIVISION MAINTENANCE MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; PROVIDING THE ESTIMATED ROADWAY MAINTENANCE SERVICE COST AND ROADWAY MAINTENANCE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING THE ESTIMATED STORMWATER SERVICE COST AND STORMWATER ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; PROVIDING FOR THE IMPOSITION OF ASSESSMENTS; DIRECTING THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; PROVIDING FOR COLLECTION; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDINING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Service Assessments for Stormwater Management Services and Roadway Maintenance services, facilities, and programs against all Tax Parcels within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit; and

WHEREAS, the imposition of the Assessments for Stormwater Management Services and Roadway Maintenance services, facilities, and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Stormwater

Service Cost and Roadway Maintenance Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose annual Stormwater Assessments and Roadway Maintenance Assessments within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to the Ordinance, the reimposition of Stormwater Assessments and Roadway Maintenance Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Stormwater Service Cost and Roadway Maintenance Service Cost against Tax Parcels located within the MSBU, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Initial Assessment Resolution (Resolution

No. 2025R-22); the Final Assessment Resolution (Resolution No. 2025R-34); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Assessment Roll and directs the reimposition of the Stormwater Assessments and Roadway Maintenance Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and faring reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED SERVICE COSTS.

(A) The total estimated Stormwater Service Cost is $2,800.00 for the Fiscal Year commencing October 1, 2026.

(B) The total estimated Roadway Maintenance Service Cost is $4,340.00 for the Fiscal Year commencing October 1, 2026.

(C) This Stormwater Service Cost and Roadway Maintenance Service Cost will be funded through the imposition of Assessments against property located within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. IMPOSITION OF ASSESSMENTS.

(A) Unless otherwise exempted as provided herein or pursuant to state law, Assessments shall be imposed against all Tax Parcels located within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit and shall be computed in accordance with this Preliminary Rate Resolution for the Fiscal Year commencing on October 1, 2026.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels located in the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Stormwater Service Cost specified in Section 4 hereof, the estimated Stormwater Assessment is $200 per Lot for the Fiscal Year commencing October 1, 2026.

(E) Based upon the Roadway Maintenance Service Cost specified in Section 4 hereof, the estimated Roadway Maintenance Assessment is $310 per Lot for the Fiscal Year commencing October 1, 2026.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Stormwater Service Cost and Roadway Maintenance Service Cost among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be in printed form if the amount of the Stormwater Assessment and Roadway Maintenance Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Assessments from the public and affected property owners and consider imposing Assessments for the Fiscal Year beginning October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64 of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS.

(A) Proceeds derived by the County from the Roadway Maintenance Assessments shall be used for the provision of Roadway Maintenance services, facilities, and programs within the MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Roadway Maintenance services, facilities, and programs within the MSBU.

(B) Proceeds derived by the County from the Stormwater Assessments shall be used for the provision of Stormwater Management Services, facilities, and programs within the MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Stormwater Management Services, facilities, and programs within the MSBU.

SECTION 12. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 13. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:________________________________
Chairman

ATTEST:

By:__________________________
Clerk

Approved for Form and Correctness:

By:__________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STORMWATER AND ROADWAY MAINTENANCE SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual stormwater and roadway maintenance special assessments for the provision of stormwater management services and roadway maintenance services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based on the total number of Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the roadway maintenance and stormwater management service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $200.00 per Lot for Stormwater Management Services and $310.00 per Lot for Roadway Maintenance services for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING NON-AD VALOREM ASSESSMENTS
NOTICE DATE AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #______________________
Legal Description:__________________

As required by Section 197.3632, Florida Statutes, notice is given by Columbia County that assessments for Roadway Maintenance and Stormwater Management services, facilities, and programs may be levied on your property for the assessment period of October 1, 2026-September 30, 2027 and future fiscal years. The purpose of this assessment is to fund Stormwater Management Services and Roadway Maintenance services within the Forest Cove Subdivision Maintenance Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County.

The total Stormwater Assessment revenue to be collected within the MSBU is estimated to be $2,800.00 for the fiscal year beginning October 1, 2026. The Stormwater Assessment for each parcel of property will be based upon the total number of Lots attributed to that parcel. The maximum annual Stormwater Assessment is estimated to be $200.00 per Lot.

The total Roadway Maintenance Assessment revenue to be collected within the MSBU is estimated to be $4,340.00 for the fiscal year beginning October 1, 2026. The Roadway Maintenance Assessment for each parcel of property will be based upon the total number of Lots attributed to that parcel. The maximum annual Roadway Maintenance Assessment is estimated to be $310.00 per Lot.

The total number of Lots on the above parcel is ________________.

The maximum annual Stormwater Assessment for the above parcel is $__________ for the fiscal year beginning October 1, 2026 and future fiscal years.

The maximum annual Roadway Maintenance Assessment for the above parcel is $__________ for the fiscal year beginning October 1, 2026 and future fiscal years.

The maximum combined Stormwater Assessment and Roadway Maintenance Assessment for the above parcel is $__________ for the fiscal year beginning October 1, 2026 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary assessment roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

* * * * * THIS IS NOT A BILL * * * * *

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-24 - Preliminary Rate Resolution - Pine Ridge Court MSBU - Local Improvement and Maintenance Assessments

Maintenance Assessment is $130.17 per Tax Parcel .
Local Improvement is $90.10 per Tax Parcel

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

PRELIMINARY RATE RESOLUTION
FOR PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT
LOCAL IMPROVEMENT AND MAINTENANCE ASSESSMENTS

RESOLUTION NO. 2026R-24

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-24

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PINE RIDGE ROAD IMPROVEMENT PROJECT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR THE ANNUAL IMPROVEMENT ASSESSMENTS; ESTABLISHING THE ESTIMATED MAINTENANCE COST FOR THE PROVISION OF ANNUAL MAINTENANCE ASSESSMENTS; DIRECTING THE PREPARATION OF UPDATED ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR COLLECTION; PROVIDING FOR CONFLICTS, SEVERABLITY AND AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Capital Project and Related Service Assessment Ordinance, as codified in Chapter 98, Article IV of the Columbia County Ordinance of Ordinances (the "Ordinance"); Resolution No. 2015R-14 (the "Initial Assessment Resolution"); Resolution No. 2015R-22 (the "Final Assessment Resolution"); Article VIII, section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance, which initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directs the continued collection of the Local

Improvement Assessments and reimposition of the Maintenance Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. FINDINGS. The legislative determinations of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Local Improvement and Maintenance Assessments from the public and affected property owners and consider imposition of the Maintenance Assessments, approval of the Local Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 5. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 4 hereof in the manner and the time provided in Section 98-145 of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 6. NOTICE BY MAIL.

(A) If required by Section 98-148 of the Ordinance, the County Manager or such person's designee shall, at the time and in the manner specified in Section 98-146 of the Ordinance, provide first class mailed notice of the public hearing authorized in Section 4 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll, if required. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

LOCAL IMPROVEMENT ASSESSMENTS

SECTION 7. ANNUAL LOCAL IMPROVEMENT ASSESSMENTS.

(A) The Tax Parcels included in the updated Local Improvement Assessment Roll are hereby found to be specially benefited by construction of the Pine Ridge Road Improvement Project in the amount of the maximum annual Local Improvement Assessment set forth in the Local Improvement Assessment Roll. The methodology for computing annual Local Improvement Assessments described in Section 4.03 the Initial Assessment Resolution is confirmed and incorporated herein by reference.

(B) The Local Improvement Assessments have been imposed against all property located within the Pine Ridge Court Municipal Service Benefit Unit in the amount of the maximum annual Local Improvement Assessment for 20 years commencing with the ad valorem tax bill that was mailed in November 2015 and are computed in accordance with this Preliminary Rate Resolution. When imposed, the Local Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the MSBU pursuant to Section 98-150 of the Ordinance.

SECTION 8. UPDATED LOCAL IMPROVEMENT ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Local Improvement Assessment Roll in the manner provided in Section 98-144 of the Ordinance. The County Manager shall apportion the Project Cost among the parcels of real property within the Pine Ridge Court Municipal Service Benefit Unit as reflected on the Tax Roll in conformity with the Initial Assessment Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Local Improvement Assessment Roll shall be maintained on file in the office of the County Manager, or such person's designee, and be open to public inspection. The foregoing shall not be construed to require that the Local Improvement Assessment Roll be in printed form if the amount of the Local Improvement Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 9. APPLICATION OF LOCAL IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Local Improvement Assessments received during each Fiscal Year shall be applied by the County for payment of the Local Improvement Assessment Collection Costs and payment of the outstanding Project Costs.

MAINTENANCE ASSESSMENTS

SECTION 10. ESTIMATED MAINTENANCE COST.

(A) The total estimated Maintenance Cost for the Pine Ridge Road Improvement Project is $2,993.91 for the Fiscal Year beginning on October 1, 2026.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in the Pine Ridge Court Municipal Service Benefit Unit in the manner set forth herein.

SECTION 11. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the Maintenance of the Pine Ridge Road Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll. The annual Maintenance Assessments shall be computed for each Tax Parcel located in the MSBU in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

(B) The Maintenance Assessments shall be imposed against all property located within the Pine Ridge Court Municipal Service Benefit Unit for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the MSBU pursuant to Section 98-150 of the Ordinance.

(C) Based upon the Maintenance Cost specified in Section 10 hereof, the estimated Maintenance Assessment is $130.17 per Tax Parcel for the Fiscal Year beginning October 1, 2026.

SECTION 12. UPDATED MAINTENANCE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Maintenance Assessment Roll in the manner provided in Section 98-144 of the Ordinance. The County Manager shall apportion the Maintenance Cost among the parcels of real property within the Pine Ridge Court Municipal Service Benefit Unit as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Maintenance Assessment Roll shall be maintained on file in the office of the County Manager, or such person's designee, and be open to public inspection. The foregoing shall not be construed to require that the Maintenance Assessment Roll be in printed form if the amount of the Maintenance Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 13. APPLICATION OF MAINTENANCE ASSESSMENT PROCEEDS. Proceeds derived by the County from the Maintenance Assessments will be utilized for the provision of Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit from which the Maintenance Assessments were collected. In the event there is any fund balance remaining at the end of the Fiscal

Year, such balance shall be carried forward and used only to fund Maintenance Services within the Pine Ridge Court Municipal Service Benefit Unit.

SECTION 14. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided in Section 98-181 of the Ordinance.

SECTION 15. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:________________________________
Chairman

ATTEST:

By:__________________________
Clerk

Approved for Form and Correctness:

By:__________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PINE RIDGE COURT MUNICIPAL SERVICE BENEFIT UNIT TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

Notice is hereby given that the Columbia County Board of County Commissioners will conduct a public hearing to consider the continued collection of non-ad valorem special assessments for the provision of roadway improvements and the continued imposition of non-ad valorem special assessments for the provision of maintenance along Southwest Pine Ridge Court within the boundaries of the Pine Ridge Court Municipal Service Benefit Unit, as shown below, for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed Pine Ridge Court Municipal Service Benefit Unit special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon the total number of tax parcels on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. The local improvement assessment is $90.10 for the fiscal year beginning on October 1, 2026, and future fiscal years. The local improvement assessment will be collected in twenty (20) annual installments, which began with the ad valorem tax bill mailed in November 2015. The proposed maintenance assessment is $130.17 per Tax Parcel for the fiscal year beginning on October 1, 2026, and future fiscal years.

A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution for Local Improvement and Maintenance Assessments. Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2026R-24), and the updated Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF MSBU**]**

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

Columbia County Board of County Commissioners
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF ROADWAY IMPROVEMENTS AND MAINTENANCE NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #: ___________________
Legal Description: ________________
*Sequence #:*_____________________

As required by section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Columbia County, notice is given by Columbia County that an annual assessment for roadway improvements has been imposed on your property and an annual assessment for roadway maintenance may be reimposed on your property in the Pine Ridge Court Municipal Service Benefit Unit (the "local improvement and maintenance assessment") using the tax bill collection method for the fiscal year October 1, 2026 - September 30, 2027 and for future fiscal years. The use of an annual special assessment to fund roadway improvements and maintenance benefiting improved property located within the Pine Ridge Court Municipal Service Benefit Unit is a fair, efficient, and effective means of funding these needed services and improvements.

The total annual assessment revenue related to the Local Improvement Assessment to be collected within the Pine Ridge Court Municipal Service Benefit Unit is estimated to be $2,072.30. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Pine Ridge Court Municipal Service Benefit Unit is estimated to be $2,993.91. The annual assessments will include your fair share of the roadway improvement and maintenance costs and amounts related to collection of assessments. The assessment for each parcel of property will be based upon the total number of tax parcels on which a single-family dwelling unit has been or can be constructed or sited in accordance with applicable laws and regulations on the date the assessment is imposed. A more specific description of the local improvement and maintenance assessment program is included in the Initial Assessment Resolution.

Your property has been allocated one tax parcel for purposes of the assessment program.

The annual local improvement assessment for the above parcel is $____ for Fiscal Year 2026-27 and future fiscal years.

The annual maintenance improvement assessment for the above parcel is $___ for Fiscal Year 2026-27 and future fiscal years.

The combined annual local improvement and maintenance assessment for the above parcel is $___ for Fiscal Year 2026-27 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the special assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the Board has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386) 758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Capital Project and Related Service Assessment Ordinance, the Initial Assessment Resolution (Resolution No. 2015R-14), the Final Assessment Resolution (Resolution No. 2015R-22), the Preliminary Rate Resolution (Resolution No. 2026R-24), and the updated Assessment Rolls for the upcoming fiscal year are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2026. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The County has internally financed this project with available reserves. This permits the local improvement capital cost attributable to your property to be amortized and collected as a Local Improvement Assessment over a period of 20 years, which began with the ad valorem tax bill mailed in 2015. Additionally, you may choose to prepay your Local Improvement Assessment in full and avoid the additional administration and collection costs. Please do not send payment now. The Maintenance Assessment will be imposed annually and cannot be prepaid.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your roadway paving improvements special assessment, please contact the Columbia County Tax Collector's Office at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-25 - Preliminary Rate Resolution - Spring Hollow Street Lighting MSBU

Street Lighting is $55.50 per lot

2. Recommended Motion/Action:

Approve Resolution No. 2026R-25

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR SPRING HOLLOW STREET LIGHTING MSBU
RESOLUTION NO. 2026R-25

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-25

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE SPRING HOLLOW STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; ESTABLISHING THE ESTIMATED STREET LIGHTING SERVICE COST AND FOR IMPOSITION OF STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE COUNTY MANAGER TO PREPARE OR DIRECT THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Street Lighting Assessments for Street Lighting services, facilities, and programs against all Tax Parcels within the Spring Hollow Street Lighting Municipal Service Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for Street Lighting services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose an annual Street Lighting Assessment program within the Spring Hollow Street Lighting Municipal Service Benefit

Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to the Ordinance, the reimposition of Street Lighting Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Street Lighting Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Street Lighting Service Costs against Tax Parcels located within the Spring Hollow Street Lighting Municipal Service Benefit Unit, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Street Lighting Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Spring Hollow Street Lighting Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution for the Spring Hollow Street Lighting Municipal Service Benefit Unit.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Initial Assessment Resolution (Resolution No. 2015R-12); the Final Assessment Resolution (Resolution No. 2015R-21); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Street Lighting Assessment Roll and directs the reimposition of the Street Lighting Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and faring reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is $2,109.00 for the Fiscal Year beginning October 1, 2026.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the Spring Hollow Street Lighting Municipal Service Benefit Unit in the manner set forth herein.

SECTION 5. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels located within the Spring Hollow Street Lighting Municipal Service Benefit Unit, other than Excluded Parcels that are not improved with a Dwelling Unit as of the Effective Date of this Preliminary Rate Resolution, for the Fiscal Year commencing on October 1, 2026.

(B) When imposed, the Street Lighting Assessments shall constitute a lien upon the Tax Parcels located in the Spring Hollow Street Lighting Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Street Lighting Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Street Lighting Service Cost specified in Section 4 hereof, the estimated Street Lighting Assessment is $55.50 per Lot for the Fiscal Year commencing October 1, 2026.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Street Lighting Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Street Lighting Service Cost

among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Street Lighting Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Street Light Assessment Roll be in printed form if the amount of the Street Lighting Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Street Lighting Assessments from the public and affected property owners and consider imposing Street Lighting Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64

of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the Street Lighting Assessment will be utilized for the provision of street lighting services, facilities, and programs within the Spring Hollow Street Lighting Municipal Service Benefit Unit, as reflected by the Street Lighting Service Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund street lighting services, facilities, and programs within the Spring Hollow Street Lighting Municipal Service Benefit Unit.

SECTION 12. CONFLICT. All resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 13. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

By:________________________
Clerk

Approved for Form and Correctness:

By:________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Spring Hollow Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $55.50 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Spring Hollow Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

A-3

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING NON-AD VALOREM ASSESSMENTS
NOTICE DATE AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #______________________
Legal Description:__________________

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for street lighting services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2026, and future fiscal years. The purpose of this assessment is to fund street lighting services within the Spring Hollow Street Lighting Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County. The total street lighting assessment revenue to be collected within the MSBU is estimated to be $2,109.00 for the fiscal year beginning October 1, 2026. The assessment for each parcel of property will be based upon the total number of improved Lots attributed to that parcel.

The total number of improved Lots on the above parcel is _____________.

The annual street lighting assessment for the above parcel is $_______________for the fiscal year beginning October 1, 2026 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated assessment roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-26 - Preliminary Rate Resolution - Carolyn Heights Street Lighting MSBU

Street Lighting is $74 per lot

2. Recommended Motion/Action:

Approve

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR CAROLYN HEIGHTS STREET LIGHTING MSBU
RESOLUTION NO. 2026R-26

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-26

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE CAROLYN HEIGHTS STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; ESTABLISHING THE ESTIMATED STREET LIGHTING SERVICE COST AND FOR IMPOSITION OF STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE COUNTY MANAGER TO PREPARE OR DIRECT THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Street Lighting Assessments for Street Lighting services, facilities, and programs against all Tax Parcels within the Carolyn Heights Street Lighting Municipal Service Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for Street Lighting services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose an annual Street Lighting Assessment program within the Carolyn Heights Street Lighting Municipal Service

Benefit Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to the Ordinance, the reimposition of Street Lighting Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Street Lighting Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Street Lighting Service Cost against Tax Parcels located within the Carolyn Heights Street Lighting Municipal Service Benefit Unit, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Street Lighting Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Carolyn Heights Street Lighting Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution for the Carolyn Heights Street Lighting Municipal Service Benefit Unit.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Initial Assessment Resolution (Resolution No. 2017R-28); the Final Assessment Resolution (Resolution No. 2017R-39); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Street Lighting Assessment Roll and directs the reimposition of the Street Lighting Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is $2,442.00 for the Fiscal Year beginning October 1, 2026.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the Carolyn Heights Street Lighting Municipal Service Benefit Unit in the manner set forth herein.

SECTION 5. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels located within the Carolyn Heights Street Lighting Municipal Service Benefit Unit, other than Excluded Parcels that are not improved with a Dwelling Unit as of the Effective Date of this Preliminary Rate Resolution, for the Fiscal Year commencing on October 1, 2026.

(B) When imposed, the Street Lighting Assessments shall constitute a lien upon the Tax Parcels located in the Carolyn Heights Street Lighting Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Street Lighting Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Street Lighting Service Cost specified in Section 4 hereof, the estimated Street Lighting Assessment is $74.00 per Lot for the Fiscal Year commencing October 1, 2026.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Street Lighting Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Street Lighting Service Cost

among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Street Lighting Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Street Lighting Assessment Roll be in printed form if the amount of the Street Lighting Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Street Lighting Assessments from the public and affected property owners and consider imposing Street Lighting Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64

of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the Street Lighting Assessment will be utilized for the provision of street lighting services, facilities, and programs within the Carolyn Heights Street Lighting Municipal Service Benefit Unit, as reflected by the Street Lighting Service Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund street lighting services, facilities, and programs within the Carolyn Heights Street Lighting Municipal Service Benefit Unit.

SECTION 12. CONFLICT. All resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 13. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

By:_________________________
Clerk

Approved for Form and Correctness:

By:_________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Carolyn Heights Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $74.00 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING NON-AD VALOREM ASSESSMENTS
NOTICE DATE AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #____________________
Legal Description:________________

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for street lighting services using the tax bill collection method which may be levied on your property for the Fiscal Year beginning October 1, 2026, and future fiscal years. The purpose of this assessment is to fund street lighting services within the Carolyn Heights Street Lighting Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County. The total street lighting assessment revenue to be collected within the MSBU is estimated to be $2,442.00 for the fiscal year beginning October 1, 2026. The assessment for each parcel of property will be based upon the total number of improved Lots attributed to that parcel.

The total number of improved Lots on the above parcel is _____________.

The maximum annual street lighting assessment for the above parcel is $____________ for the fiscal year beginning October 1, 2026 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated assessment roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

***** THIS IS NOT A BILL *****

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-27 - Preliminary Rate Resolution - Laurel Lakes Street Lighting MSBU

Street Lighting is 118.53 per lot

2. Recommended Motion/Action:

Approve Resolution No. 2026R-27

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR LAUREL LAKES STREET LIGHTING MSBU
RESOLUTION NO. 2026R-27

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-27

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE LAUREL LAKES STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; ESTABLISHING THE ESTIMATED STREET LIGHTING SERVICE COST AND FOR IMPOSITION OF STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE COUNTY MANAGER TO PREPARE OR DIRECT THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Street Lighting Assessments for Street Lighting services, facilities, and programs against all Tax Parcels within the Laurel Lakes Street Lighting Municipal Service Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for Street Lighting services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose an annual Street Lighting Assessment program within the Laurel Lakes Street Lighting Municipal Service Benefit

Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to the Ordinance, the reimposition of Street Lighting Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Street Lighting Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Street Lighting Service Costs against Tax Parcels located within the Laurel Lakes Street Lighting Municipal Service Benefit Unit, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Street Lighting Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Laurel Lakes Street Lighting Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution for the Laurel Lakes Street Lighting Municipal Service Benefit Unit.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Initial Assessment Resolution (Resolution No. 2021R-17); the Final Assessment Resolution (Resolution No. 2021R-30); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Street Lighting Assessment Roll and directs the reimposition of the Street Lighting Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and faring reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is $4,148.59 for the Fiscal Year beginning October 1, 2026.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the Laurel Lakes Street Lighting Municipal Service Benefit Unit in the manner set forth herein.

SECTION 5. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels located within the Laurel Lakes Street Lighting Municipal Service Benefit Unit, other than Excluded Parcels that are not improved with a Dwelling Unit as of the Effective Date of this Preliminary Rate Resolution, for the Fiscal Year commencing on October 1, 2026.

(B) When imposed, the Street Lighting Assessments shall constitute a lien upon the Tax Parcels located in the Laurel Lakes Street Lighting Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Street Lighting Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Street Lighting Service Cost specified in Section 4 hereof, the estimated Street Lighting Assessment is $118.53 per Lot for the Fiscal Year commencing October 1, 2026.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Street Lighting Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Street Lighting Service Cost

among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Street Lighting Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Street Light Assessment Roll be in printed form if the amount of the Street Lighting Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Street Lighting Assessments from the public and affected property owners and consider imposing Street Lighting Assessments for the Fiscal Year beginning October 1, 2026, and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64

of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the Street Lighting Assessment will be utilized for the provision of street lighting services, facilities, and programs within the Laurel Lakes Street Lighting Municipal Service Benefit Unit, as reflected by the Street Lighting Service Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund street lighting services, facilities, and programs within the Laurel Lakes Street Lighting Municipal Service Benefit Unit.

SECTION 12. CONFLICT. All resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 13. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:_______________________________
Chairman

ATTEST:

By:_________________________
Clerk

Approved for Form and Correctness:

By:_________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Laurel Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $118.53 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Laurel Lakes Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

A-3

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

*** * * * * NOTICE TO PROPERTY OWNER * * * * ***

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING NON-AD VALOREM ASSESSMENTS NOTICE DATE AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #______________________
Legal Description:__________________

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for street lighting services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2026, and future fiscal years. The purpose of this assessment is to fund street lighting services within the Laurel Lakes Street Lighting Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County. The total street lighting assessment revenue to be collected within the MSBU is estimated to be $4,148.59 for the fiscal year beginning October 1, 2026. The assessment for each parcel of property will be based upon the total number of improved Lots attributed to that parcel.

The total number of improved Lots on the above parcel is _____________.

The annual street lighting assessment for the above parcel is $_______________for the fiscal year beginning October 1, 2026 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated assessment roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-28 - Preliminary Rate Resolution - Emerald Lakes Street Lighting MSBU

Street Lighting is $46.04 per lot

2. Recommended Motion/Action:

Approve Resolution No. 2026R-28

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR EMERALD LAKES STREET LIGHTING MSBU
RESOLUTION NO. 2026R-28

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

PAGE

RESOLUTION NO. 2026R-28

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS THROUGHOUT THE EMERALD LAKES STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN FINDINGS; ESTABLISHING THE ESTIMATED STREET LIGHTING SERVICE COST AND FOR IMPOSITION OF STREET LIGHTING ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE COUNTY MANAGER TO PREPARE OR DIRECT THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the "Board"), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances, as it may be amended, which authorizes the annual reimposition of Street Lighting Assessments for Street Lighting services, facilities, and programs against all Tax Parcels within the Emerald Lakes Street Lighting Municipal Service Benefit Unit; and

WHEREAS, the imposition of a Street Lighting Assessment for Street Lighting services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Street Lighting Service Cost among all Tax Parcels within the MSBU; and

WHEREAS, the Board desires to reimpose an annual Street Lighting Assessment program within the Emerald Lakes Street Lighting Municipal Service

Benefit Unit, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, pursuant to the Ordinance, the reimposition of Street Lighting Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Street Lighting Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Street Lighting Service Costs against Tax Parcels located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Street Lighting Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Emerald Lakes Street Lighting Municipal Service Benefit Unit to adopt this Preliminary Rate Resolution for the Emerald Lakes Street Lighting Municipal Service Benefit Unit.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Initial Assessment Resolution (Resolution No. 2014R-18); the Final Assessment Resolution (Resolution No. 2014R-27); Article

VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Street Lighting Assessment Roll and directs the reimposition of the Street Lighting Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. GENERAL FINDINGS. The legislative findings of special benefit and fair and reasonable apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 4. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is $8,977.80 for the Fiscal Year beginning October 1, 2026.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit in the manner set forth herein.

SECTION 5. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels located within the Emerald Lakes Street Lighting Municipal Service Benefit Unit, other than Excluded Parcels that are not improved with a Dwelling Unit as of the Effective Date of this Preliminary Rate Resolution, for the Fiscal Year commencing on October 1, 2026.

(B) When imposed, the Street Lighting Assessments shall constitute a lien upon the Tax Parcels located in the Emerald Lakes Street Lighting Municipal Service Benefit Unit pursuant to Section 94-69 of the Ordinance.

(C) The Street Lighting Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 2.04 of the Initial Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Street Lighting Service Cost specified in Section 4 hereof, the estimated Street Lighting Assessment is $46.04 per Lot for the Fiscal Year commencing October 1, 2026.

SECTION 6. ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or direct the preparation of, the updated Street Lighting Assessment Roll in the manner provided in the Ordinance. The County Manager shall apportion the Street Lighting Service Cost among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Rate Resolution, and the updated Street Lighting Assessment Roll shall be maintained on file in the office of the County Manager or such person's designee and open to public inspection. The foregoing shall not be construed to require that the Street Lighting Assessment Roll be in printed form if the amount of the Street Lighting Assessment for each Tax Parcel can be determined by use of an available computer terminal.

SECTION 7. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 94-01 of the Ordinance.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Street Lighting Assessments from the public and affected property owners and consider imposing Street Lighting Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 9. NOTICE BY PUBLICATION. The County Manager or such person's designee shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Rate Resolution in the manner and the time provided in Section 94-64 of the Ordinance. The published notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also, at the time and in the manner specified in Section 94-65 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 8 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS. The revenue derived from the Street Lighting Assessment will be utilized for the provision of street lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit, as reflected by the Street Lighting Service Cost. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund street lighting services, facilities, and programs within the Emerald Lakes Street Lighting Municipal Service Benefit Unit.

SECTION 12. CONFLICT. All resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 13. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 14. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

By:_________________________
Clerk

Approved for Form and Correctness:

By:_________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual street lighting special assessments for the provision of street lighting services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU"), as shown below.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based the total number of improved Lots attributed to that parcel. The annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be $46.04 per Lot for the fiscal year beginning October 1, 2026, and future fiscal years.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution and the updated Emerald Lakes Street Lighting Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF STREET LIGHTING NON-AD VALOREM ASSESSMENTS
NOTICE DATE AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel #______________________
Legal Description:__________________

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for street lighting services using the tax bill collection method which may be levied on your property for the for the Fiscal Year beginning October 1, 2026, and future fiscal years. The purpose of this assessment is to fund street lighting services within the Emerald Lakes Street Lighting Municipal Service Benefit Unit ("MSBU") within the unincorporated area of the County. The total street lighting assessment revenue to be collected within the MSBU is estimated to be $8,977.80 for the fiscal year beginning October 1, 2026. The assessment for each parcel of property will be based upon the total number of improved Lots attributed to that parcel.

The total number of improved Lots on the above parcel is _____________.

The annual street lighting assessment for the above parcel is $_______________for the fiscal year beginning October 1, 2026 and future fiscal years.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Capital Project and Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, and the updated assessment roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year the assessment is imposed. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

* * * * * THIS IS NOT A BILL * * * * *

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-29 - Amended and Restated Initial Assessment Resolution - Solid Waste Collection and Disposal Services

Proposing an assessment of $245.81 per dwelling unit

2. Recommended Motion/Action:

Approve Resolution No. 2026R-29

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

AMENDED AND RESTATED
INITIAL ASSESSMENT RESOLUTION
FOR SOLID WASTE COLLECTION AND DISPOSAL SERVICES
RESOLUTION NO. 2026R-29

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

RESOLUTION NO. 2026R-29

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE COLUMBIA COUNTY SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, PURPOSE, DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; CONFIRMING THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES; PROVIDING FOR THE PROVISION OF SOLID WASTE COLLECTION AND DISPOSAL SERVICES FOR RESIDENTIAL PROPERTY; DETERMINING THE ESTIMATED SOLID WASTE COST AND SOLID WASTE SERVICE ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DESCRIBING THE METHOD OF ASSESSING THE SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE SOLID WASTE MSBU; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; PROVIDING FOR HARDSHIP ASSISTANCE AND REFUNDS FOR VACANT RESIDENTIAL PROPERTY; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"); Article VIII, Section 1, Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Amended and Restated Initial Assessment Resolution and serves as the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Assessment Roll, directs the reimposition of Solid Waste Assessments for the Fiscal Year beginning October 1, 2026, and for future ease of reference and consistency, this Resolution will also amend and restate the Initial Assessment Resolution in its entirety.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. As used in this Amended and Restated Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Biohazardous Waste" means any Solid Waste which may present a threat of infection to humans. The term includes, but is not limited to, non-liquid human tissue and body parts, laboratory and veterinary waste which contains human disease-causing agents, used disposable sharps, human blood, and human blood products and body fluids, and other materials which represent a significant risk of infection to persons outside of the generating facility.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind. This term shall include mobile homes or any vehicles serving in any way the function of a Building.

"Bulk Trash" means any non-vegetative large items of various types which cannot be cut for placement in a garbage container and are authorized for collection in accordance with the County's solid waste collection franchise agreement. Bulk Trash shall not include White Goods, automobiles and automotive components, internal combustion engines or Construction Debris.

"Columbia County Municipal Service Benefit Unit for Solid Waste Services" or **"Solid Waste MSBU"** means the municipal service benefit unit previously created by the County and recognized in Section 3 of this Resolution.

"Construction Debris" means materials generally not water soluble and nonhazardous in nature, including, but not limited to, steel, glass, brick, concrete, or roofing material, pipe, gypsum wallboard, and lumber. Construction Debris shall include materials from the construction or destruction of a structure as part of a construction or demolition project, and including rocks, soils, stumps, and other vegetative matter which normally results from land clearing or land development operations for a construction or home improvement project.

"County Manager" means the chief administrative officer of the County or such person's designee.

"Dwelling Unit" means a Building, or a portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family unit only.

"Garbage" means every refuse accumulation of animal, fruit, vegetable, or organic matter that attends the preparation, use, cooking and dealing in, or storage of, meats, fish, fowl, fruit or vegetables, and decay, putrefaction and the generation of noxious or offensive gases or odors, or which, during or after decay, may serve as breeding or feeding material for flies or other germ carrying insects.

"Hazardous Waste" means waste, which, because of its quantity, concentration, or physical, chemical, or infectious characteristics, may cause, or significantly contribute to, an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or may pose a substantial present or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed.

"Improved Property" means all property within the County on which a Building or other improvements have been placed or constructed, which improvements result in such property generating Solid Waste or being capable of generating Solid Waste.

"Income" means any monies or legal tender coming into the household, taxable by the federal government or not and used for the benefit of the property and/or its occupants.

"Indigent Person" means a person who is determined to be an indigent person as defined in the poverty level guidelines established by the Federal Office of Management and Budget of the United States of America. Notwithstanding the foregoing, any person whose income as adjusted for family size is not more than 110% of the applicable federal poverty guidelines shall be considered an "Indigent Person" eligible for assistance with payment of Assessments.

“Mobile Home Park” means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

“Ordinance” means Chapter 94, Article II of the Columbia County Code of Ordinances, entitled “Special Assessments.”

"Prohibited Waste" means any Hazardous Waste, Biohazardous Waste, Special Waste, and Construction Debris.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels of Improved Property within the Solid Waste MSBU containing at least one Dwelling Unit, but excluding: (i) Tax Parcels that meet the definition of Recreational Vehicle Park; (ii) any Mobile Home Park that contracts directly with a hauler for commercial collection service and provides proof of such contract to the County; (iii) any multi-family property containing four (4) or more Dwelling Units under common ownership that contracts directly with a hauler for commercial collection service and provides proof of such contract to the County; and (iv) Residential Property owned by the owner of a business who contracts directly with a hauler for commercial collection service who and provides proof of such contract and documentation to the County that such owner does not accept solid waste service at their personal residence.

"Solid Waste" includes Garbage, Yard Trash, Bulk Trash, White Goods, or other discarded material which is authorized for collection in accordance with the County's solid waste collection franchise agreement. The term "Solid Waste" shall exclude Prohibited Waste.

"Solid Waste Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Solid Waste Service Assessments.

"Solid Waste Cost" means the Service Cost, as defined in the Ordinance, which is the amount necessary to fund the County's collection and disposal of Solid Waste that are allocable to Residential Property during a Fiscal Year and shall include, but not be limited to: (A) the cost, whether direct or indirect, of all services, programs or facilities, including collection services, disposal facilities and long term care and monitoring, provided by the County, or through contractual arrangements with the County relating to Solid Waste management, collection, and disposal activities; (B) the cost of any indemnity or surety bonds and premiums for insurance; (C) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (D) the cost of computer services, data processing, and communications; (E) the cost of training, travel and per diem; (F) the recovery of unpaid or delinquent fees or charges advanced by the County and due for Solid Waste management, collection, and disposal services, programs or facilities allocable to specific parcels; (G) the cost of engineering, financial, legal or other professional services; (H) all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Service Assessments or a prior year's assessment for a comparable service, facility or program, including any service charges of the Tax Collector or Property Appraiser; (I) all other costs and expenses necessary or incidental to the acquisition, provision, or delivery of the services, programs or facilities funded by the Solid Waste Service Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Board; (J) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Service Assessments; and (K) reimbursement to the County or any other Person for any monies advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Solid Waste Cost.

"Solid Waste Service Assessment" means a Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Residential Property to fund all or any portion of the cost of the provision of Solid Waste collection and disposal services, facilities, and programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Residential Property.

"Special Waste" means Solid Waste that requires special handling and management, including, but not limited to, asbestos, whole tires, used tires, used oil, lead-acid batteries, and shall include items that exceed any size limitations for Yard Trash and Bulk Trash and other materials identified as "Special Wastes" in the County's solid waste collection franchise agreement.

"Tax Parcel" means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Total Household Income" means the total gross income from all household residents, including, but not limited to all amounts, monetary or not, which go to, or on behalf of, persons in the household, including minors, such as salary, overtime, tips, bonuses, business and rental income, child support, alimony, social security, pensions, retirements, unemployment or workers' compensation, government assistance, bank account, IRAs, CDs, stocks, equities, and other any other form of income.

"White Goods" means discarded refrigerators, washing machines, dryers, ranges, water heaters, freezers, air conditioning units, and other similar large appliances that are authorized for collection in accordance with the County's solid waste collection franchise agreement.

"Yard Trash" means vegetative matter resulting from normal yard and landscaping maintenance and shall include materials such as tree and shrub trimmings, grass clippings, palm fronds or small tree branches that shall not exceed four feet in length and four inches in diameter and 40 pounds in weight and are authorized for collection in accordance with the County's solid waste collection franchise agreement.

SECTION 3. COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE SERVICES.

(A) The Columbia County Municipal Service Benefit Unit for Solid Waste Services is hereby created to include the entire unincorporated area of the County and the incorporated area of the Town of Fort White.

(B) The Columbia County Municipal Service Benefit Unit for Solid Waste Services exists to fund the provision of Solid Waste collection and disposal services, facilities, and programs, which services, facilities, and programs provide a special benefit to all Assessable Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services.

(C) Unless exempted herein or pursuant to state law, the Solid Waste Service Assessments shall be imposed against all Residential Property within the Columbia County Municipal Service Benefit Unit for Solid Waste Services

SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, declared and determined that the provision of Solid Waste collection and disposal services, facilities, and programs to be funded by the Solid Waste Cost provides a special benefit to the Residential Property based upon the following legislative determinations and based up that certain report entitled "Columbia County FY 27 Solid Waste Non-Ad Valorem Assessment Study" dated as of March 26, 2026 and prepared by Stantec, which report is hereby incorporated herein by reference:

General

(A) Upon the adoption of this Amended and Restated Initial Assessment Resolution determining the Solid Waste Cost and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations in Section 94-33 of the Ordinance are hereby ratified and confirmed.

(B) The imposition of a recurring annual Solid Waste Service Assessment is an alternative, equitable and efficient method to fairly and reasonably apportion and recover the Solid Waste Cost experienced by the County among the parcels of Residential Property within the Solid Waste MSBU.

Special Benefit

(C) Solid Waste collection and disposal services, facilities, and programs furnished by the County possess a logical relationship to the use and enjoyment of

Residential Property by providing: (1) Solid Waste collection and disposal services, facilities, and programs to the Owners and occupants of Residential Property for proper, safe, and cost effective disposal of these materials generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property and rental values and the health and safety of the Owners and occupants of Residential Property resulting from the uniform delivery and availability of such services, facilities, and programs.

(D) The provision of comprehensive Solid Waste collection and disposal services, facilities, and programs furnished by or through the County to Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the Solid Waste MSBU.

Apportionment

(E) The existence of a Dwelling Unit on Residential Property results in such property generating Solid Waste and Recovered Materials or being capable of generating such materials, regardless of whether such Residential Property is currently occupied.

(F) The size or value of Residential Property does not determine the scope and cost of Solid Waste collection and disposal services to be provided to such property. The use of Solid Waste collection and disposal services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population. Each Dwelling Unit of Residential Property produces approximately the same amount of Solid Waste and Recovered Materials on an annual average basis, such that each Dwelling Unit is a reasonable proxy for the amount of Solid Waste collection and disposal services, facilities, and programs to be provided by the County.

(G) Apportioning the Solid Waste Cost for Solid Waste collection and disposal services provided to Residential Property within the Solid Waste MSBU on a per Dwelling Unit basis is compatible with the use of the Tax Roll data base, is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of apportioning Solid Waste Cost.

(H) Solid Waste collection and disposal services, facilities, and programs are also available to non-residential properties within the County and within the incorporated areas of certain cities within the County, however, due to the varying solid waste generation rates among non-residential property and limitations on available data and the varying entities providing these services, the County cannot implement a non-ad valorem assessment program for non-residential properties and certain municipal properties at this time. Accordingly, non-residential properties and certain municipal properties will continue to pay the full cost for their Solid Waste collection and disposal services, facilities, and programs through the service fees and tipping fees collected at the County's landfill.

Policies

(I) Government property provides facilities and uses to the community, local constituents and the public in general that serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Solid Waste Service Assessments upon Residential Property that is owned by a governmental entity. However, Residential Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall continue to be subject to the Solid Waste Service Assessment.

(J) It is in the best interest of the citizens of the County to assist Low Income Persons who are Owners of Residential Property within the Solid Waste MSBU with the financial burden created by the imposition of a Solid Waste Service Assessment.

SECTION 5. SOLID WASTE COLLECTION AND DISPOSAL SERVICES.

(A) Upon the imposition of Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs against Residential Property located within the Solid Waste MSBU, the County shall cause Solid Waste collection and disposal services to be provided to such Residential Property. The Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property within the Solid Waste MSBU will be benefited by the County's provision of Solid Waste collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment upon such Tax Parcel computed in the manner set forth in this Amended and Restated Initial Assessment Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.

(A) The estimated Solid Waste Cost to be assessed and apportioned among Residential Properties for the Fiscal Year commencing October 1, 2026, is $5,636,420. The approval of this Amended and Restated Initial Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of such Fiscal Year budget for Solid Waste collection and disposal services, facilities, and programs, if any, shall be funded from available County revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the Solid Waste MSBU, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. A rate of assessment equal to $245.81 for each Dwelling Unit for Solid Waste collection and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2026, for purposes of this Amended and Restated Initial Assessment Resolution. As authorized in the Ordinance, the maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is $295.60 per Dwelling Unit.

(C) The rate of the Solid Waste Service Assessments established in this Amended and Restated Initial Assessment Resolution shall be the rates applied by the County Manager in the preparation of the Assessment Roll for the Fiscal Year commencing

October 1, 2026, as provided in Section 7 of this Amended and Restated Initial Assessment Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 94-63 of the Ordinance. Unless exempted as provided herein or pursuant to state law, the Solid Waste Assessment Roll shall include all Tax Parcels of Residential Property within the Solid Waste MSBU. The County Manager shall apportion the estimated Solid Waste Cost to be recovered through Solid Waste Service Assessments in the manner set forth in this Amended and Restated Initial Assessment Resolution.

(B) A copy of the Ordinance, this Amended and Restated Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Cost to be recovered through the imposition of Solid Waste Service Assessments, and the Solid Waste Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 8. HARDSHIP ASSISTANCE.

(A) It is hereby ascertained, determined, and declared that it is in the best interest of the citizens of the County to assist Indigent Persons who are Owners of Residential Property within the Solid Waste MSBU with the financial burden created by the imposition of a Solid Waste Assessment.

(B) Accordingly, there is hereby created an economic hardship program to assist Residential Property owners who meet the definition of Indigent Persons as established herein. An owner of Residential Property within the Solid Waste MSBU who meets the definition of an Indigent Person as set forth herein shall be eligible to receive payment of a Solid Waste Assessment by the County. Applicants for this hardship assistance shall provide written documentation satisfactory to the Tax Collector to qualify for such assistance. Any amounts provided for hardship assistance shall be paid by the County from funds other than those generated by the Solid Waste Assessment.

(C) The applicant shall file with the Tax Collector an application under oath demonstrating entitlement to hardship assistance as provided herein. Such application shall include the following:

(1) The name and address of all Owners of the Residential Property;

(2) The address and parcel identification number for the Residential Property;

(3) Proof of Total Household Income from all sources and other documentation required to demonstrate qualification as an Indigent Person; and

(4) Such other information relating to the application as may be reasonably requested.

(D) The Tax Collector, with the assistance of other members of the administrative staff of the County if requested, shall, within fifteen (15) days after the filing of such application, review the application and such other supporting data that may be filed therewith and make such further investigation as may be reasonably required in order to determine if the applicant is qualified for hardship assistance pursuant to this Section.

(E) If the request for hardship assistance is denied, the Tax Collector shall furnish his or her written decision to such applicant by United States mail, postage prepaid, addressed to the applicant at the address stated on the application on or before the expiration of twenty (20) days following the filing of the application.

(F) Any shortfall in the expected Solid Waste Assessment proceeds due to any hardship assistance provided herein shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Assessments. In the event a court of competent jurisdiction determines any assistance provided by the Board is improper or otherwise adversely affects the validity of the Solid Waste Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Assessment upon each affected Tax Parcel in the amount of the Solid Waste Assessment that would have been otherwise imposed save for such assistance afforded to such Tax Parcel by the Board.

SECTION 9. REFUNDS FOR VACANT RESIDENTIAL PROPERTY.

(A) Residential Property within the Solid Waste MSBU which is vacant for one full month or more during the Fiscal Year may apply for a refund of a portion of the Solid Waste Service Assessment. Any Owner seeking a refund for Residential Property which was vacant during the Fiscal Year shall file a request for adjustment with the County Manager.

(B) The request shall contain the following information: (1) the name and address of the Owner; (2) the address and property identification number of the property for which the refund is sought; (3) the period for which the property was vacant; and (4) documentation indicating that no electrical service was provided to such Residential Property during the period of vacancy or, in the alternative, such evidence as would indicate in the sole discretion of the County Manager or his designee that such property was vacant.

(C) The County Manager or his designee shall review the request and refund to the Owner one-twelfth (1/12) of the amount of the Solid Waste Service Assessment for each full month during which the property was vacant. Such determination shall be made prior to thirty days following the submission of the request.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Solid Waste Service Assessments from the public and affected property owners and consider reimposing Solid Waste Service Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The County Manager shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 94-64 of the Ordinance. The notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 12. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also provide a notice of the public hearing authorized by Section 10 hereof by first class mail to the Owner of each parcel of Residential Property in the manner and time required in Section 94-65 of the Ordinance. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(d), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 13. METHOD OF COLLECTION. It is hereby declared that the Solid Waste Service Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026.

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Service Assessments shall be used for the provision of Solid Waste collection and disposal services, facilities, and programs provided to Residential Property within the Solid Waste MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste collection and disposal services, facilities, and programs within the Solid Waste MSBU.

SECTION 15. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 17. EFFECTIVE DATE. This Amended and Restated Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS,
COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

____
Clerk

APPROVED FOR FORM
AND CORRECTNESS

By:_________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

[INSERT MAP OF MSBU]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider reimposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County and the incorporated area of the Town of Fort White for the Fiscal Year commencing October 1, 2026, to fund the cost of Solid Waste collection and disposal services, facilities, and programs as provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County and the incorporated area of the Town of Fort White. The rate of assessment for the fiscal year commencing October 1, 2026, is $245.81 per dwelling unit. The maximum rate of assessment for Solid Waste collection and disposal services, facilities, and programs that can be imposed in future fiscal years without additional notice to the Owners of Residential Property is $295.60 per dwelling unit. Copies of the Master Service Assessment Ordinance (Chapter 94, Article II of the Columbia County Code of Ordinances), the Amended and Restated Initial Assessment Resolution (Resolution No. 2026R-29), and the updated Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Manager's office, located at 135 NE Hernando Avenue, Lake City, Florida, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386) 758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF MAILED NOTICE

APPENDIX B

FORM OF MAILED NOTICE

* * * * * NOTICE TO PROPERTY OWNER * * * * *

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel # ___________________
Legal Description: _______________

As required by Section 197.3632, Florida Statutes, and the direction of the Board of County Commissioners of Columbia County, notice is hereby given that annual assessments for Solid Waste collection and disposal services, facilities, and programs may be reimposed and levied on your property and collected using the tax bill collection method for the fiscal year beginning October 1, 2026, and future fiscal years. The use of an annual special assessment to fund these solid waste services benefiting improved property located within the Columbia County Solid Waste Municipal Service Benefit Unit in the past has proven to be fair, efficient and effective. The total annual solid waste assessment revenue to be collected within the Columbia County Solid Waste Municipal Service Benefit Unit is estimated to be $5,636,420. The annual solid waste assessment is based on the number of residential dwelling units contained on each parcel of property.

The above parcel is subject to the solid waste service assessment:

The total number of residential dwelling units on the above parcel is ________________.
The proposed Solid Waste Service Assessment for the above parcel is $______ for the Fiscal Year beginning on October 1, 2026.
The proposed maximum Solid Waste Service Assessment that can be imposed without further notice for future fiscal years for the above parcel is $_________.

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution

(Resolution No. 2026R-29), and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

Resolution No. 2026R-30 - Preliminary Rate Resolution - Fire Protection Services

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	$317.68
Multi-Family	$174.48
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	$4.12
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land > 160 acres and < 640 acres	$0.0408
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	$0.1708
Industrial/Warehouse	$0.0877
Institutional	$0.1790

2. Recommended Motion/Action:

Approve Resolution No. 2026R-30

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2026R-30

ADOPTED JULY 16, 2026

TABLE OF CONTENTS

Page

RESOLUTION NO. 2026R-30

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS THROUGHOUT THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; PROVIDING FOR THE PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR THE IMPOSTION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; APPROVING THE METHOD OF APPORTIONMENT; ESTABLISHING THE FIRE PROTECTION ASSESSED COST AND THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN UPDATED ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING FOR AN EXTRAORDINARY VACANCY ADJUSTMENT FOR RECREATIONAL VEHICLE PARK PROPERTY; PROVIDING A PROCEDURE FOR COMBINING ADJOINING TAX PARCELS UNDER COMMON OWNERSHIP; PROVIDING FOR HARDSHIP ASSISTANCE; PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Columbia County, Florida (the “Board”), has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the “Ordinance”), as it may be amended, which authorizes the annual imposition of Fire Protection Assessments for Fire Protection services, facilities, and programs against all Assessable Property within the Columbia County Municipal Service Benefit Unit for Fire Protection Services, which included the entire unincorporated area of the County and the incorporated area of the Town of Fort White; and

WHEREAS, the imposition of a Fire Protection Assessment for Fire Protection services, facilities and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessable Property; and

WHEREAS, the Board desires to reimpose an annual Fire Protection Assessment program within the Columbia County Municipal Service Benefit Unit for Fire Protection Services, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026;

WHEREAS, pursuant to the Ordinance, the reimposition of Fire Protection Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Assessment Roll; and

WHEREAS, annually a Preliminary Rate Resolution describing the method of assessing Fire Protection Assessed Costs against Assessable Property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for the reimposition of the Fire Protection Assessments; and

WHEREAS, the Board deems it to be in the best interest of the citizens and residents of the Columbia County Municipal Service Benefit Unit for Fire Protection Services to adopt this Preliminary Rate Resolution for the Columbia County Municipal Service Benefit Unit for Fire Protection Services.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances; the Amended and Restated Initial Assessment Resolution (Resolution No. 2025R-27); the Amended and Restated Final Assessment Resolution (Resolution No. 2025R-39); Article VIII, Section 1 of the Florida Constitution; the Columbia County Home Rule Charter; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance which initiates the annual process for updating the Fire Protection Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the imposition of Fire Protection Assessments for fire protection services, facilities, or programs against all Assessable Property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services, the County shall provide fire protection services to such Assessable Property. All or a portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments collected within the Columbia County Municipal Service Benefit Unit for Fire Protection Services. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by legally available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessable Property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Unless otherwise exempted as provided herein or pursuant to state law, Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories within the Columbia County Municipal Service Benefit Unit for Fire

Protection Services. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. APPORTIONMENT METHODOLOGY.

(A) The Cost Apportionment embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) The apportionment among Tax Parcels of that portion of the Fire Protection Assessed Costs apportioned to each Property Use Category shall be consistent with the Parcel Apportionment methodology described and determined in Section 8 of the Amended and Restated Initial Assessment Resolution. That Parcel Apportionment methodology is hereby affirmed and incorporated herein by reference.

(C) It is hereby acknowledged that the Cost Apportionment, Cost Factor, and Parcel Apportionment methodology described and determined in the Amended and Restated Initial Assessment Resolution are to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 7 of this Preliminary Rate Resolution.

SECTION 7. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS; ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENTS.

(A) The estimated Fire Protection Assessed Cost to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is $9,010,921.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate

Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	$317.68
Multi-Family	$174.48
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.12
LAND PROPERTY USE CATEGORIES	**Rate Per Each Add'l Acre (added to rate/parcel)**
Land > 160 acres and < 640 acres	$0.0408
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.1708
Industrial/Warehouse	$0.0877
Institutional	$0.1790

(C) As authorized in the Ordinance, the estimated Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional notice to Tax Parcel Owners as required by the Ordinance are hereby established as follows for purposes of this Preliminary Rate Resolution:

RESIDENTIAL PROPERTY USE CATEGORIES	**Rate Per EDU**
Single Family/Mobile Home	$381.01
Multi-Family	$209.26
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.94
LAND PROPERTY USE CATEGORIES	**Rate Per Each Add'l Acre (added to rate/parcel)**
Land > 160 acres and < 640 acres	$0.0489
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.2049
Industrial/Warehouse	$0.1051
Institutional	$0.2147

(D) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment;

(2) No Fire Protection Assessment shall be imposed upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; and

(3) No Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(E) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(F) The approval of the estimated Fire Protection Assessment rate schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire Protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(G) The estimated Fire Protection Assessments specified in the Fire Protection Assessment rate schedule in subsection (B) above are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost is attributable to Emergency Medical Services.

(H) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the County Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 8 of this Preliminary Rate Resolution.

SECTION 8. ANNUAL ASSESSMENT ROLL.

(A) The County Manager is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. Unless otherwise exempted, the updated Assessment Roll shall include all Tax Parcels within the Property Use Categories within the Columbia County Municipal Service Benefit Unit for Fire Protection Services. The County Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of this Preliminary Rate Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection Assessment Roll shall be maintained on file in the office of the County Manager and open to public inspection. The foregoing shall not be construed to require that the updated Fire Protection Assessment Roll proposed for the Fiscal Year beginning October 1, 2026, be in printed form if the amount of the Fire Protection

Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessable Property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 9. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2026 and collecting such assessments on the same bill as ad valorem taxes pursuant to the Uniform Assessment Collection Act.

SECTION 10. NOTICE BY PUBLICATION. The County Manager, or such person's designee, shall publish a notice of the public hearing authorized by Section 9 of this Preliminary Rate Resolution in the manner and time required in Section 94-64 of the Ordinance. The notice shall be published no later than August 13, 2026, in substantially the form attached hereto as Appendix A.

SECTION 11. NOTICE BY MAIL.

(A) If required by Section 94-68 of the Ordinance, the County Manager or such person's designee shall also provide notice of the public hearing authorized by Section 9 of this Preliminary Rate Resolution by first class mail to the Owner of each parcel of Assessable Property in the manner and time required in Section 94-65 of the Ordinance. The notices shall be mailed no later than August 13, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Manager shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 12. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments will be utilized for the provision of fire protection services, facilities, and programs within the Columbia County Municipal Service Benefit Unit for Fire Protection Services. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs within the Columbia County Municipal Service Benefit Unit for Fire Protection Services.

SECTION 13. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Park property, as compared to other Commercial Property, and the potential sustained lack of demand for fire protection services for unoccupied spaces, each Owner of Recreational Vehicle Park Property shall be afforded the opportunity to demonstrate, in the manner described in Section 11 of the Amended and Restated Initial Assessment Resolution, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Protection Assessments imposed upon such property.

(B) The County Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Protection Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(C) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 14. PROCEDURE FOR ADJOINING TAX PARCELS UNDER COMMON OWNERSHIP. The owner of Adjoining Tax Parcels may apply to the Tax Collector to combine such parcels into a single Tax Parcel for purposes of the imposition of the Fire Protection Assessment imposed herein. Applications to combine Adjoining Tax Parcels shall be processed in the manner set forth in Section 12 of the Amended and Restated Initial Assessment Resolution.

SECTION 15. HARDSHIP ASSISTANCE. It is hereby ascertained, determined, and declared that it is in the best interest of the citizens of the County to continue to assist Indigent Persons who are Owners of homesteaded Residential Property with the financial burden created by the imposition of a Fire Protection Assessment in the manner set forth in Section 13 of the Amended and Restated Initial Assessment Resolution.

SECTION 16. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026.

SECTION 17. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 18. SEVERABILITY. If any clause, section, other part or application of this resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

SECTION 19. EFFECTIVE DATE. This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption this 16th day of July, 2026.

BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA

(SEAL)

By:______________________________
Chairman

ATTEST:

____
Clerk

Approved for Form and Correctness:

By:__________________________
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 13, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Columbia County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the Fiscal Year beginning October 1, 2026, and future fiscal years to fund the provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, as shown below, which includes all of the unincorporated areas of the County and the incorporated area of the Town of Fort White.

The hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflect the proposed fire protection assessment rate schedules:

FIRE PROTECTION ASSESSMENTS FOR FY 2026-27

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	$317.68
Multi-Family	$174.48
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.12
LAND PROPERTY USE CATEGORIES	**Rate Per Each Add'l Acre (added to rate/parcel)**
Land > 160 acres and < 640 acres	$0.0408
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.1708
Industrial/Warehouse	$0.0877
Institutional	$0.1790

MAXIMUM FIRE PROTECTION ASSESSMENTS FOR FUTURE FISCAL YEARS

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per EDU
Single Family/Mobile Home	$381.01
Multi-Family	$209.26
LAND PROPERTY USE CATEGORIES	**Rate Per Parcel**
Land <= 160 acres	$4.94
LAND PROPERTY USE CATEGORIES	**Rate Per Each Add'l Acre (added to rate/parcel)**
Land > 160 acres and < 640 acres	$0.0489
NON-RESIDENTIAL PROPERTY USE CATEGORIES	**Per Square Foot Rates**
Commercial	$0.2049
Industrial/Warehouse	$0.1051
Institutional	$0.2147

Copies of the Master Service Assessment Ordinance, Resolution No. 2025R-27, Resolution No. 2025R-39, the Preliminary Rate Resolution for Fire Protection Services for FY 2026-27, and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

Columbia County
[Address]
[City], Florida [zip code]

COLUMBIA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 13, 2026

Owner Name
Address
City, State Zip

Tax Parcel # ___________________
Legal Description: _______________

As required by Section 197.3632, Florida Statutes, and the direction of Columbia County, notice is hereby given that Columbia County will consider the continued imposition of a special assessment for fire protection services using the tax bill collection method which may be levied on your property for the fiscal year beginning October 1, 2026, and future fiscal years. The use of the annual special assessment to fund fire protection services benefiting property located within the Columbia County Municipal Service Benefit Unit for Fire Protection Services (the "MSBU") in the past has proven to be a fair, efficient and effective method of funding these essential public services.

The total annual fire protection assessment revenue to be collected within the County is estimated to be $9,010,921 for fiscal year October 1, 2026 – September 30, 2027.

The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	**Type and Number of Billing Units**	**Fiscal Year 26-27 Assessment**	**Maximum Assessment**
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
	Total Assessment	**$[SumofBld]**	**$[SumofBld]**

The maximum annual Fire Protection Assessment for the above parcel for Fiscal Year 2026-27 is $_____. The maximum annual Fire Protection Assessment that can be imposed without further notice for future fiscal years for the above parcel is $[SumofBldgCharge].

A public hearing will be held at 5:30 p.m. on September 3, 2026, in the School Board Administration Complex Auditorium, 372 West Duval Street, Lake City, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (386)758-1005 or Telecommunications Device for the Deaf at (386) 758-2139, at least two (2) business days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Service Assessment Ordinance, Resolution No. 2025R-27, Resolution 2025R-39, the Preliminary Rate Resolution for Fire Protection Services for FY 2026-27, and the updated Assessment Roll are available for inspection at the Office of the County Manager in the Columbia County Courthouse located at 135 N.E. Hernando Avenue, Lake City, Florida.

The assessments for tax parcels in the MSBU will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the Columbia County Tax Collector at (386)758-1080, Monday through Friday between 8:00 a.m. and 4:30 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055.
The first meeting of every month is at 9:30AM while the second meeting of every month takes place at 5:30PM.
All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 7/10/2026 **Meeting Date:** 7/16/2026

Department: BCC Administration

1. Nature and purpose of agenda item:

On Monday July 13 the NFWUA will meet to discuss the proposed budget and proposed rate adjustments. On July 16 at 4:00, the Board of County Commissioners will hold a workshop to discuss the NFWUA proposed budget and proposed rate adjustments. This agenda item will allow the Board to approve any action they discuss at the workshop.

2. Recommended Motion/Action:

None

3. Fiscal impact on current budget.

This item has no effect on the current budget.

NORTH FLORIDA WATER UTILITIES AUTHORITY

PUBLIC WORKSHOP AND SPECIAL MEETING AGENDA

July 13, 2026, Suwannee County Judicial Annex, 218 Parshley Street SW, Live Oak, FL 32064.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Additions & Deletions
5. Adoption of the Agenda

Public Comments

Discussion/Action Items

6. Tentative FY 2026-2027 Budget
7. Proposed Rates

Board Comments:

Attorney Comments:

Director Comments:

Adjournment:

Agenda Item #6– Tentative FY 2026-2027 Budget

OBJECTIVE:

Review and approve tentative FY 2026-2027 Budget

CONSIDERATIONS:

- Proposed FY 2026-2027 was presented and discussed at the previously held 7/13/2026 budget workshop

(see attachment)

BUDGET IMPACT:

N/A

RECOMMENDATION:

Approval of tentative FY 2026-2027 budget

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
Revenues		
Service Revenue		
Water Service Revenue	$ 516,794	$ 723,866
Wastewater Service Revenue	215,177	283,696
Subtotal Service Revenue	**731,971**	**1,007,562**
Inter-Governmental Revenue		
Inter-Governmental Revenue- Columbia	520,648	496,157
Inter-Governmental Revenue- Suwannee	520,648	496,157
Subtotal Inter-Governmental Revenue	**1,041,297**	**992,315**
Emergency Repair Reserves*		
Columbia County	100,000	100,000
Suwannee County	50,000	50,000
Subtotal Emergency Repair Reserve	**150,000**	**150,000**
Grants		
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000
Subtotal Grants	**1,900,000**	**1,900,000**
Total Revenues	3,823,268	4,049,877
Estimated Beginning Cash	200,000	450,000
Total Revenues and Balances	**$ 4,023,268**	**$ 4,499,877**
Expenditures		
Administration (Exhibit A)	$ 486,831	$ 720,822
Operations and Maintenance (Exhibit B)		
Ellisville Water	206,729	204,691
Fort White Water	133,229	147,722
Mason City Water	42,429	70,342
Catalyst Industrial Park Water	130,074	145,954
CR-137 Water	114,070	150,554
Ellisville Sewer	341,229	217,206
CR-136 Sewer	100,516	153,904
Subtotal Operations and Maintenance	**1,068,276**	**1,090,373**
Grants		
FDEP Grant #L0288 (Ellisville Sewer)	1,900,000	1,900,000
Total Expenditures	**3,455,107**	**3,711,195**
Reserve for Contingency	200,000	271,679
Reserve for Cash Balances	368,160	517,003
Total Expenditures and Balances	**$ 4,023,268**	**$ 4,499,877**

***Reserves to be provided by Counties in total with any unused current year funds to offset total.**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT A
ADMINISTRATION EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
001 Administration		
533.121 Salaries	$ 185,000	$ 243,421
533.211 FICA Taxes	14,152	18,622
533.231 Health and Life Insurance	25,000	30,000
533.351 Contractual Services	155,000	252,760
533.4061 Legal Ads	3,273	5,000
533.4506 Fuel	3,651	3,651
533.451 Office Supplies	2,200	4,000
533.6061 Capital Outlay- Equipment	14,910	-
533.221 Retirement	37,000	60,590
533.241 Workers Compensation	2,545	778
533.4501 Insurance	44,100	46,000
NEW Equipment Lease	-	15,000
NEW IT Equipment	-	5,000
NEW Office Lease	-	36,000
Total	**$ 486,831**	**$ 720,822**

Proposed Changes from Current Year

A	Added FTE from last year, added part time resource, 3 % raise for staff	$ 91,481
B	Added Lobbyist, IT Security/Svcs, SW licensing, Printer lease, and Internet	97,760
C	Legal ads, office supplies, general insurance and IT equipment	10,427
D	Office lease	36,000
E	Equipment lease	90
F	Adjustment to workers comp	(1,767)
	Total Increase in Administration	$ 233,991

NORTH FLORIDA WATER UTILITIES AUTHORITY

PROPOSED BUDGET

FISCAL YEAR 2026/2027

EXHIBIT B

OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
002 Ellisville Water		
533.122 Salaries	$ 22,381	$ 26,334
533.212 FICA Taxes	1,662	2,015
533.222 Retirement	2,588	3,950
533.232 Health and Life Insurance	4,543	3,429
533.242 Workers Compensation Ins	755	778
533.312 Professional Services	60,000	10,000
533.342 Contractual Services	24,000	27,072
533.412 Communications	-	4,000
533.432 Utilities	7,000	14,700
533.462 Repairs and Maintenance	50,000	35,000
533.522 Operating Supplies	25,000	18,000
533.562 Gas and Oil	5,000	5,000
533.642 Non-capital Equipment	2,500	1,500
533.652 Capital Equipment	-	10,000
533.492 Other Charges	1,000	1,000
533.552 Training	300	300
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	10,214
NEW FTE Technician Trainee	-	-
NEW Location services	-	6,000
NEW Mowing/landscaping	-	5,000
NEW FDEP Fees	-	200
NEW Equipment Lease Trucks	-	8,057
Total	**$ 206,729**	**$ 204,691**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
003 Fort White Water		
533.123 Salaries	$ 22,381	$ 26,334
533.213 FICA Taxes	1,662	2,015
533.229 Retirement Exp	2,588	3,950
533.233 Health and Life Insurance	4,543	3,429
533.243 Workers Compensation	755	778
533.313 Professional Services	4,000	-
533.343 Contractual Services	30,000	39,880
533.413 Communications	2,500	1,000
533.433 Utilities	10,000	10,200
533.463 Repairs and Maintenance	20,000	10,000
533.523 Operating Supplies	25,000	6,000
533.563 Gas and Oil	6,000	4,000
533.653 Capital Equipment	-	-
533.493 Other Charges	1,000	-
533.553 Training	300	-
533.643 Non-capital Equipment	2,500	-
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Location services	-	6,000
NEW Mowing/landscaping	-	5,000
NEW Equipment Lease Trucks	-	8,057
Total	**$ 133,229**	**$ 147,722**

NORTH FLORIDA WATER UTILITIES AUTHORITY

PROPOSED BUDGET

FISCAL YEAR 2026/2027

EXHIBIT B

OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
004 Mason City Water		
533.124 Salaries	$ 22,381	$ 26,334
533.214 FICA Taxes	1,662	2,015
533.223 Retirement	2,588	3,950
533.234 Health and Life Insurance	4,543	3,429
533.244 Workers Compensation	755	778
533.344 Contractual Services	500	500
533.434 Utilities	1,500	1,000
533.464 Repairs and Maintenance	2,500	2,500
533.524 Operating Supplies	500	500
533.654 Capital Equipment		-
533.554 Training	200	-
533.644 Non-Capital Equipment	5,300	-
NEW Professional Services (Staff Eng)		12,143
NEW Contractual Svcs (Compliance)		-
NEW FTE Class C Operator		8,938
NEW FTE Technician Trainee		-
NEW Location services		-
NEW Mowing/landscaping		-
NEW FDEP Fees		200
NEW Equipment Lease		8,057
Total	**$ 42,429**	**$ 70,342**

NORTH FLORIDA WATER UTILITIES AUTHORITY

PROPOSED BUDGET

FISCAL YEAR 2026/2027

EXHIBIT B

OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
005 Catalyst Industrial Park Water		
533.125 Salaries	$ 22,381	$ 26,334
533.215 FICA Taxes	1,662	2,015
533.225 Retirement	2,588	3,950
533.235 Health and Life Insurance	4,543	3,429
533.245 Workers Compensation	755	778
533.315 Professional Services	6,918	-
533.336 Security Monitoring	736	2,500
533.415 Communications	868	900
533.435 Utilities	5,464	5,500
533.475 Repairs and Maintenance	38,330	20,000
533.525 Operating Supplies	4,472	3,500
533.535 Chemicals	1,131	-
533.655 Capital Equipment	-	5,000
533.325 DEP Fees	103	200
533.555 Propane	599	600
533.645 Non-Capital Equipment	2,000	-
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Location services	-	5,000
NEW Mowing/landscaping	-	5,000
NEW Contractual Services	-	32,112
NEW Equipment Lease	-	8,057
Total	**$ 130,074**	**$ 145,954**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
006 CR-137 Water		
533.126 Salaries	$ 22,381	$ 26,334
533.216 FICA Taxes	1,662	2,015
533.226 Retirement	2,588	3,950
533.236 Health and Life Insurance	4,543	3,429
533.246 Workers Compensation	755	778
533.316 Professional Services	16,953	-
533.416 Communications		100
533.436 Utilities	4,280	7,000
533.476 Repairs and Maintenance	38,330	20,000
533.526 Operating Supplies	17,227	5,000
533.536 Chemicals	1,156	3,500
533.556 Propane	3,092	2,500
533.656 Capital Equipment		5,000
533.326 DEP Fees	103	200
533.646 Non- Capital Equipment	1,000	1,000
NEW Professional Services (Staff Eng)		12,143
NEW Contractual Svcs (Compliance)		-
NEW FTE Class C Operator		8,938
NEW FTE Technician Trainee		-
NEW Location services		3,500
NEW Mowing/landscaping		5,000
NEW Contractual Services		32,112
NEW Equipment Lease		8,057
Total	**$ 114,070**	**$ 150,554**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
007 Ellisville Sewer		
533.127 Salaries	$ 22,381	$ 26,334
533.217 FICA Taxes	1,662	2,015
533.227 Retirement	2,588	3,950
533.247 Workers Compensation	755	778
533.237 Health and Life Insurance	4,543	3,429
533.317 Professional Services	144,000	20,000
533.347 Contractual Services	50,000	3,000
533.417 Communications	-	8,000
533.437 Utilities	25,000	17,064
533.467 Repairs and Maintenance	50,000	55,000
533.527 Operating Supplies	40,000	20,000
533.557 Training	300	300
NEW Capital Equipment	-	10,000
NEW Non-Capital Equipment	-	1,000
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Class A Sewer)	-	-
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Contractual Svcs (Location services)	-	7,000
NEW Contractual Svcs (Mowing/landscaping)	-	10,000
NEW FDEP Fees	-	200
NEW Equipment Lease	-	8,057
Total	**$ 341,229**	**$ 217,206**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT B
OPERATIONS MAINTENANCE EXPENSES

	FINAL FY 2025/2026	PROPOSED FY 2026/2027
008 CR-136 Sewer		
533.128 Salaries	$ 22,381	$ 26,334
533.218 FICA Taxes	1,662	2,015
533.228 Retirement Exp		3,950
533.247 Workers Compensation	4,543	778
533.238 Health and Life Insurance	-	3,429
533.318 Professional Services	15,388	5,000
533.438 Utilities	23,977	30,266
533.468 Repairs and Maintenance	13,025	15,000
533.558 Propane	6,599	2,000
533.328 Computer Software	736	-
533.408 Travel	368	-
533.418 Communications	88	1,500
533.528 Operating Supplies (Now include chemicals)	11,749	11,000
NEW Professional Services (Staff Eng)	-	12,143
NEW Contractual Svcs (Class A Sewer)	-	-
NEW Contractual Svcs (Compliance)	-	-
NEW FTE Class C Operator	-	8,938
NEW FTE Technician Trainee	-	-
NEW Contractual Svcs (Location services)	-	3,000
NEW Contractual Svcs (Mowing/landscaping)	-	7,000
NEW Contractual Services (Plant Ops removed only LAB)	-	7,296
NEW FDEP Fees	-	200
NEW Capital Equipment	-	5,000
NEW Non-Capital Equipment	-	1,000
NEW Equipment Lease	-	8,057
Total	**$ 100,516**	**$ 153,904**

NORTH FLORIDA WATER UTILITIES AUTHORITY
PROPOSED BUDGET
FISCAL YEAR 2026/2027
EXHIBIT C
SALARY SCHEDULE

Administration	**Annual Salary**	**FICA**	**Health & Life**	**Retirement**	**Full Burden Annual**
Executive Director *	$ 132,000	$ 10,098	$ 6,000	$ 43,877	$ 191,975
Admin Associate (Billing)	$ 45,901	$ 3,511	$ 12,000	$ 6,885	$ 68,297
Admin Associate (Bd Secretary)	$ 43,680	$ 3,342	$ 12,000	$ 6,552	$ 65,574
Admin Associate (PT)	$ 21,840	$ 1,671	$ -	$ 3,276	$ 26,787
	$ 243,421	$ 18,622	$ 30,000	$ 60,590	**$ 352,633**

Operations & Maintenance	**Annual Salary**	**FICA**	**Health & Life**	**Retirement**	**Full Burden Annual**
Director	$ 79,569	$ 6,087	$ -	$ 11,935	$ 97,591
Dual C Class Operator	49,768	3,807	12,000	7,465	73,040
Dual C Class Operator	55,000	4,208	12,000	8,250	79,458
	$ 184,336	$ 14,102	$ 24,000	$ 27,650	**$ 250,088**

* Estimated amount subject to Board approval

Agenda Item #7 – Proposed Rates

OBJECTIVE:

Review and approve proposed rates recommendation

CONSIDERATIONS:

- Proposed rates were presented and discussed at the previously held 7/13/2026 rates workshop

(see attachment)

BUDGET IMPACT:

N/A

RECOMMENDATION:

Approval of proposed rates recommendation

Figure 1

North Florida Water Utility Authority

Existing and Proposed System Rates

Line No	Existing Rates - 3 Systems	Fiscal 2027 Current Rate	Proposed Consolidated	Fiscal 2027 Proposed Rate
	Water System		**Water System**	
	Columbia County		NFWUA System	
	Ellisville & Mason City			
	Residential		Residential	
1	Readiniess Charge (3,000 Gal Included in Charge)	$ 26.86	Readiniess Charge (3,000 Gal Included in Charge)	$ 43.72
2	Customer Service Charge	4.37	Customer Service Charge	6.64
	Volumetric Rate:		Volumetric Rate:	
3	Tier 1 (0 -3,000)	$ -	Tier 1 (0 -3,000)	$ -
4	Tier 2 Above 3,000	4.51	Tier 2 3,000 - 5,000	6.63
5	Tier 3 Placeholder	-	Tier 3 5,000 - 7,000	6.93
6	Tier 4 Placeholder	-	Tier 4 7,000 - 10,000	7.30
7	Tier 5 Placeholder	-	Tier 5 Above 10,000	7.74
	Commercial		Commercial	
8	.75 Inch	$ 26.86	.75 Inch	$ 43.72
9	1 Inch	53.37	1 Inch	109.30
10	1.5 Inch	98.40	1.5 Inch	218.60
11	2 Inch	152.41	2 Inch	349.76
12	3 Inch	277.42	3 Inch	699.52
13	4 Inch	458.50	4 Inch	1,093.00
14	6 Inch	865.40	6 Inch	2,186.00
15	8 Inch	1,379.15	8 Inch	3,497.60
16	Customer Service Charge	4.37	Customer Service Charge	6.64
	Volumetric Rate:		Volumetric Rate:	
17	Tier 1 All Usage	$ 4.51	Tier 1 All Usage	$ 6.86
18	Tier 2 Placeholder	-	Tier 2 Placeholder	-
19	Tier 3 Placeholder	-	Tier 3 Placeholder	-
20	Tier 4 Placeholder	-	Tier 4 Placeholder	-
21	Tier 5 Placeholder	-	Tier 5 Placeholder	-
	Ft. White			
	Residential			
22	Readiniess Charge (3,000 Gal Included in Charge)	$ 28.76		
23	Customer Service Charge	4.37		
	Volumetric Rate:			
24	Tier 1 (0 -3,000)	$ -		
25	Tier 2 3,000 - 5,000	4.36		
26	Tier 3 5,000 - 7,000	4.56		
27	Tier 4 7,000 - 10,000	4.80		
28	Tier 5 Above 10,000	5.09		
	Commercial			
29	Readiniess Charge (3,000 Gal Included in Charge)	$ 39.26		
30	Customer Service Charge	4.37		
	Volumetric Rate:			
31	Tier 1 (0 -3,000)	$ -		
32	Tier 2 3,000 - 5,000	7.86		
33	Tier 3 5,000 - 7,000	8.21		
34	Tier 4 7,000 - 10,000	9.04		
35	Tier 5 Above 10,000	11.37		
	Suwannee County			
	Commercial			
	Readiniess Charge (3,000 Gal Included in Charge)			
36	1.5 Inch	$ 82.26		
37	2 Inch	119.31		
38	3 Inch	277.42		
39	Customer Service Charge	4.16		
	Volumetric Rate:			
40	Tier 1 (0 -3,000)	$ -		
41	Tier 2 (3,001 - 6,000)	4.00		
42	Tier 3 (6,001 - 10,000)	4.25		
43	Tier 4 (10,001 - 15,000)	4.50		
44	Tier 5 (Above 15,001)	5.50		

Figure 1

North Florida Water Utility Authority

Existing and Proposed System Rates

Line No	Existing Rates - 3 Systems	Fiscal 2027 Current Rate	Proposed Consolidated	Fiscal 2027 Proposed Rate
	Wastewater System		**Wastewater System**	
	Columbia County		NFWUA System	
	Ellisville & Mason City			
	Residential		Residential	
45	Readiniess Charge (3,000 Gal Included in Charge)	$ 54.64	Readiniess Charge (3,000 Gal Included in Charge)	$ 84.69
46	Customer Service Charge	3.82	Customer Service Charge	6.77
	Volumetric Rate:		Volumetric Rate:	
47	Tier 1 (0 -3,000)	$ -	Tier 1 (0 -3,000)	$ -
48	Tier 2 Above 3,000	6.09	Tier 2 Above 3,000	9.44
	Commercial		Commercial	
49	.75 Inch	$ 73.93	.75 Inch	$ 84.69
50	1 Inch	174.27	1 Inch	211.73
51	1.5 Inch	341.51	1.5 Inch	423.45
52	2 Inch	542.13	2 Inch	677.52
53	3 Inch	995.49	3 Inch	1,355.04
54	4 Inch	1,654.64	4 Inch	2,117.25
55	6 Inch	3,302.30	6 Inch	4,234.50
56	8 Inch	5,279.10	8 Inch	6,775.20
57	Customer Service Charge	4.37	Customer Service Charge	6.77
	Volumetric Rate:			
58	Rate Band 1 (per thousand gallons)	$ 6.09	All Usage	$ 11.21
59	Rate Band 2 (per thousand gallons)	7.17		
60	Rate Band 3 (per thousand gallons)	8.44		
61	Tier 4 Placeholder	-		
62	Tier 5 Placeholder	-		
	Suwannee County			
	Commercial			
	Readiniess Charge (3,000 Gal Included in Charge)			
63	1.5 Inch	$ 229.73		
64	2 Inch	367.49		
65	3 Inch	571.66		
66	Customer Service Charge	2.77		
	Volumetric Rate:			
67	Tier 1 (0 -3,000)	$ -		
68	Tier 2 (3,001 - 6,000)	3.00		
69	Tier 3 (6,001 - 10,000)	4.49		
70	Tier 4 (10,001 - 15,000)	5.17		
71	Tier 5 (Above 15,001)	5.84		

North Florida Water Utility Authority

Proposed Rates for Fiscal Year 2027

Presented July 13, 2026

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Agenda

- Review Proposed Rates for Fiscal Year 2027
  - Based on Proposed Fiscal Year 2027 Budget
  - Reflects Authority-wide Consolidated Rate Structure
  - Maintains Current Contributions from Columbia and Suwannee Counties

Revenue Sufficiency – Existing Revenues

<u>Key Revenue Assumptions</u>:

- Based on Historical Trend Analysis on Customer Usage Per ERC
- Reflects Retail Sales to Customers in Ft. White, Ellisville / Mason City and Suwannee County
- Minor Customer Growth Assumed in Forecast
  - Busy Bee Gas Station
- Annual Other Revenues = $1.0M
  - County Contributions of $500,000 Each

Revenue Sufficiency – Operating Expenses

Key Assumptions / Findings:

- Based on FY27 Budget
  - Includes Administrative Overhead Costs and Costs by Water and Sewer Plant
    - Includes Allocation for Contractual Services, Equipment Leases and Additional FTE’s
  - Prepared and Adjusted by NFWUA Based on Current System Operating Needs
    - Will be Reanalyzed Yearly Based on Continued Customer Growth and Actual System Costs / Needs

Total Revenue Sufficiency

Key Assumptions / Findings:

- Assumes Continuation of County Contributions at Current Levels
- Busy Bee Wastewater Customers will Join System
- Projected Year End Cash Reserves of $570,000 or 207 days of Rate Revenue
  - Allows for Build-up of Reserves for Future Needs of Authority

Proposed Fiscal Year 2027 Consolidated Rates – Water System

Residential	
Readiness Charge	$43.72
Volumetric Rates:	
Tier 1 (0-3,000)	$0.00
Tier 2 (3,001 – 5,000)	6.63
Tier 3 (5,001 – 7,000)	6.93
Tier 4 (7,001 – 10,000)	7.30
Tier 5 (Above 10,000)	7.74

Commercial	
Readiness Charge	
.75 Inch	$43.72
1 Inch	109.30
1.5 Inch	218.60
2 Inch	349.76
3 Inch	699.52
4 Inch	1,093.00
6 Inch	2,186.00
8 Inch	3,497.00
Customer Service Charge	6.64
Volumetric Rates	
All Usage	$6.86

Proposed Fiscal Year 2027 Consolidated Rates – Wastewater System

Residential	
Readiness Charge	$84.69
Volumetric Rates:	
Tier 1 (0-3,000)	$0.00
Tier 2 (Above 3,000)	9.44

Commercial	
Readiness Charge	
.75 Inch	$84.69
1 Inch	211.73
1.5 Inch	423.45
2 Inch	677.52
3 Inch	1,355.04
4 Inch	2,117.25
6 Inch	4,234.50
8 Inch	6,775.20
Customer Service Charge	6.77
Volumetric Rates	
All Usage	$11.21

Bill Comparison By System

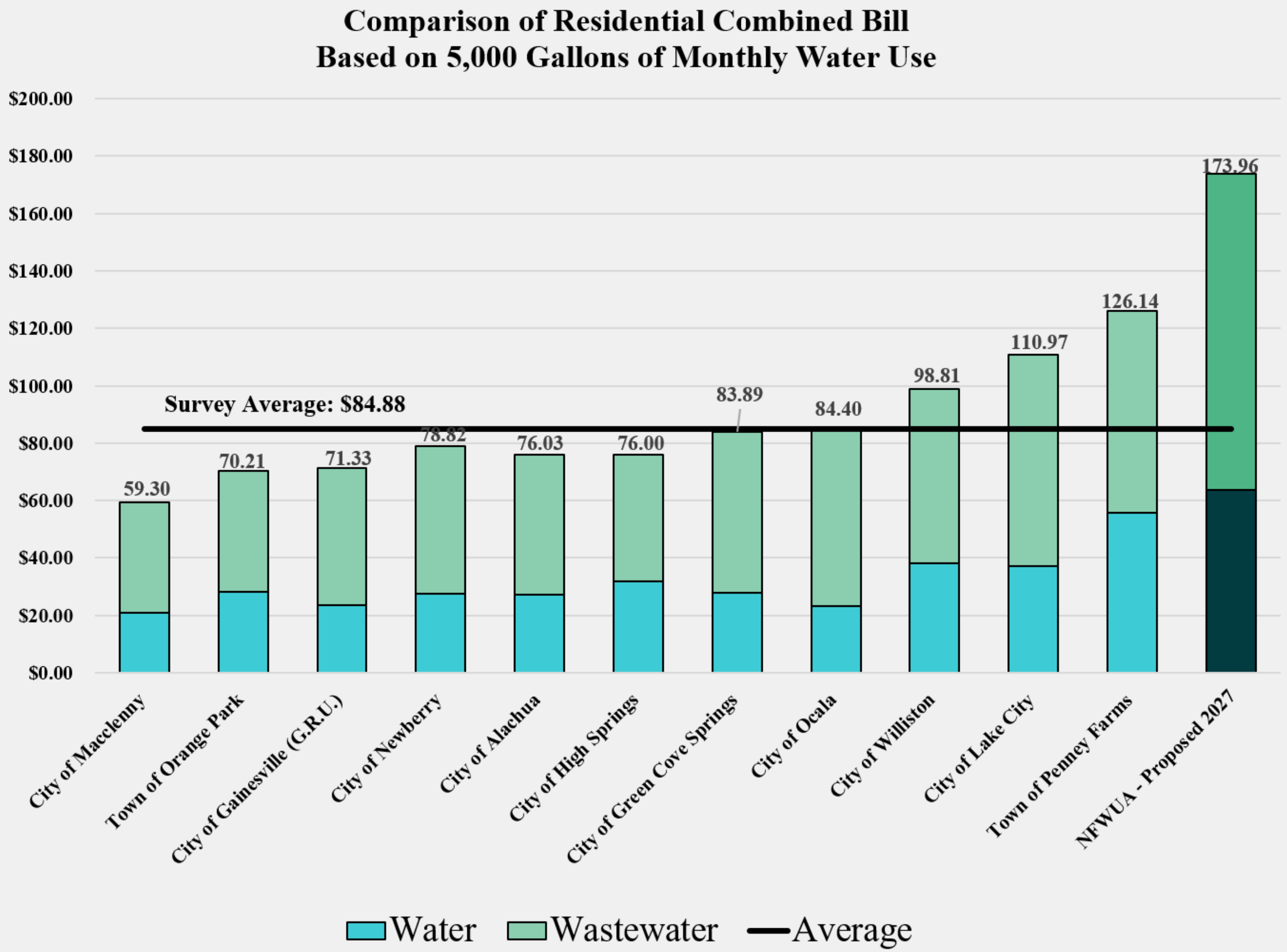
	Average Usage	Meter Size (Inch)	Existing Bill	Proposed Bill	Change in Bill $ / %
	24,000	**2.0**	265.02	521.04	
	24,000	**2**	224.47	521.04	$296.57 / 132.1%

Consumer Price Index Adjustments

- Utilities within the Authority have not raised rates in several years or have done minimal increases
- If rates had been raised annually based solely on CPI over the last 5-10 years rate impact would be less on customers
  - CPI averaged 2.2% per year since 2010

Consumer Price Index Over the Years			
Year	**CPI**	**Year**	**CPI**
2010	0.56%	2018	1.76%
2011	0.56%	2019	2.36%
2012	2.41%	2020	1.79%
2013	1.63%	2021	1.17%
2014	1.41%	2022	4.53%
2015	1.57%	2023	7.07%
2016	1.29%	2024	3.24%
2017	1.51%	2025	2.23%

Rate Comparison



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Thank you!

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FAQs