



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: 8/30/2022 Meeting Date: 9/8/2022

Name: John Crews Department: BCC Administration

Approved By:

A handwritten signature in blue ink, appearing to be "John Crews", is written over a light blue horizontal line.

1. Nature and purpose of agenda item:

This Resolution (2022R-49) sets the FY 2022-2023 assessment rates for Fire Protection Services below the maximum assessment rates. In addition, the resolution establishes the maximum assessment rates for potential use in future fiscal years.

2. Recommended Motion/Action:

Approve Resolution No. 2022R-49

3. Fiscal impact on current budget.

This item has no effect on the current budget.

COLUMBIA COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2022R-49**

ADOPTED SEPTEMBER 8, 2022

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	3
SECTION 2. DEFINITIONS AND INTERPRETATION.	3
SECTION 3. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.	3
SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.	7
SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.	7
SECTION 6. SEVERABILITY.	8
SECTION 7. EFFECTIVE DATE.....	8
 APPENDIX A: AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	 A-1
APPENDIX B: PROOF OF PUBLICATION	B-1
APPENDIX C: FORM OF CERTIFICATE OF NON-AD VALOREM ASSESSMENT ROLL	 C-1

RESOLUTION NO. 2022R-49

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE COLUMBIA COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSABLE PROPERTY LOCATED WITHIN THE COLUMBIA COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022; APPROVING THE FIRE PROTECTION ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Columbia County (the "County"), Florida, has enacted the Master Service Assessment Ordinance, as codified in Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance"), which authorizes the imposition of Service Assessments for fire protection services, facilities, and programs against Assessable Property located within the Columbia County Municipal Services Benefit Unit for Fire Protection Services; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessable Property; and

WHEREAS, the Board desires to impose a fire protection assessment in the Columbia County Municipal Services Benefit Unit for Fire Protection Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2022; and

WHEREAS, the Board adopted Resolution No. 2022R-36 (the amended and restated "Initial Assessment Resolution") on July 21, 2022; and

WHEREAS, the Initial Assessment Resolution contains and references a brief and general description of the fire protection services, facilities and programs to be provided to Assessable Property; describes the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessable Property; estimates rates of assessment; and directs the updating and preparation of the Fire Protection Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to impose Fire Protection Assessments for the Fiscal Year beginning October 1, 2022, the Ordinance requires the Board to adopt a Final Assessment Resolution which establishes the rates of assessment and approves the Fire Protection Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Fire Protection Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 8, 2022, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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 (Chapter 94, Article II of the Columbia County Code of Ordinances), the Initial Assessment Resolution (Resolution No. 2022R-36), Article VIII, Section 1 of the Florida Constitution, sections 125.01 and 125.66, Florida Statutes, the Columbia County Home Rule Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the amended and restated Final Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessable Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Initial Assessment Resolution in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessable Property that cannot be set forth in that Fire Protection Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Assessable Property within the Columbia County Municipal Services 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 for such parcel, computed in the manner set forth in the Initial Assessment Resolution.

(C) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(D) The method for computing Fire Protection Assessments described and referenced in the Initial Assessment Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies described and adopted in Sections 7, 8, and 9 of the Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2022, the estimated Fire Protection Assessed Cost to be assessed is \$7,486,315.00. The Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2022, are hereby established as follows:

FIRE PROTECTION ASSESSMENTS FOR FY 2022-23

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$269.98
Multi-Family	\$148.49
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.01
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0306
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1201
Industrial/Warehouse	\$0.0480
Institutional	\$0.1300

(F) As authorized in the Ordinance, the 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:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$301.90
Multi-Family	\$166.05
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.37
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land ≥ 160 acres and < 640 acres	\$0.0342
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1343
Industrial/Warehouse	\$0.0536
Institutional	\$0.1454

(G) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessable Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2022.

(H) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as VA and HUD, shall not be exempt from the Fire Protection Assessment.

(2) No Fire Protection Assessment shall be imposed upon a Building of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(3) No Fire Protection Assessment shall be imposed against any Land that is classified as agricultural land pursuant to Section 193.471, 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, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(I) 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.

(J) As authorized in Section 94-75 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(K) Fire Protection Assessments shall constitute a lien upon the Assessable Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(L) The Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Fire Protection Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented

(including, but not limited to, the determination of special benefit and fair apportionment to the Assessable Property, the method of apportionment and assessment, the rate of assessment, the Fire Protection Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 8th day of September, 2022.

**BOARD OF COUNTY COMMISSIONERS
OF COLUMBIA COUNTY, FLORIDA**

(SEAL)

By: _____
Robby Hollingsworth, Chairman

ATTEST:

James M. Swisher, Jr., Clerk

Approved for Form and Correctness:

By: _____
Joel Foreman, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared David Kraus, Nilgun Kamp, and Rheemi Spiess, who, after being duly sworn, depose and say:


1. David Kraus, as County Manager of Columbia County, Florida (the "County"), pursuant to Chapter 94, Article II of the Columbia County Code (the "Ordinance"), timely directed the preparation of the Fire Protection Assessment Roll and the preparation, mailing, and publication of notices in accordance with Chapter 94, Article II of the Columbia County Code of Ordinances (the "Ordinance") and in conformance with Resolution No. 2022R-36 adopted by the Board of County Commissioners on July 21, 2022 (the "Initial Assessment Resolution").

2. Nilgun Kamp is Associate Principal for Benesch ("Benesch"). Benesch has caused the notices required by the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. Benesch has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 18, 2022, Benesch delivered and directed the mailing of the above-referenced notices by TC Delivers by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Columbia County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

4. Rheemi Spiess is Senior Account Executive of TC Delivers. As directed above, TC Delivers, mailed or caused to be mailed on or before August 18, 2022, the above-referenced notices delivered to TC Delivers by Benesch.

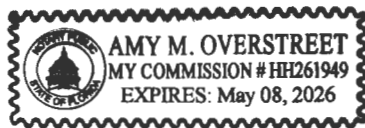
FURTHER AFFIANTS SAYETH NOT.

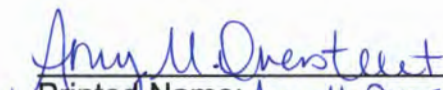


David Kraus, affiant

STATE OF FLORIDA
COUNTY OF COLUMBIA

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this 30th day of August, 2022 by David Kraus, as County Manager of Columbia County, Florida. He is personally known to me or has produced _____ as identification and did take an oath.





Printed Name: Amy M. Overstreet
Notary Public, State of Florida
At Large
My Commission Expires: May 08, 2026
Commission No.: HH 261949


Nilgun Kamp, affiant

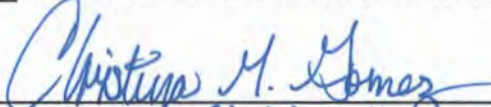
STATE OF FLORIDA


COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 30th day of August, 2022 by Nilgun Kamp, Associate Principal, Benesch, a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



CHRISTINA M. GOMEZ
Notary Public
State of Florida
Comm# HH247864
Expires 3/31/2026


Printed Name: Christina M. Gomez
Notary Public, State of Florida
At Large
My Commission Expires: 3/31/2026
Commission No.: HH247864

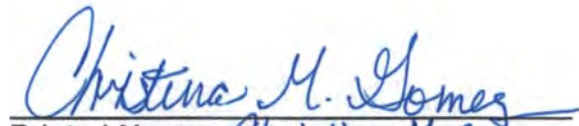

Rheemi Spiess, affiant

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 31st day of August, 2022 by Rheemi Spiess, Senior Account Executive of TC Delivers, a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



CHRISTINA M. GOMEZ
Notary Public
State of Florida
Comm# HH247864
Expires 3/31/2026


Printed Name: Christina M. Gomez
Notary Public, State of Florida
At Large
My Commission Expires: 3/31/2026
Commission No.: HH247864

APPENDIX B
PROOF OF PUBLICATION

STATE OF FLORIDA,
COUNTY OF: COLUMBIA COUNTY

Before the undersigned authority personally appeared Todd Wilson, who on oath says that he or she is Publisher of the Lake City Reporter, a newspaper published at Lake City in Columbia County, Florida; that the attached copy of advertisement, being a

Legal
the matter of Notice of Hearing to Impose and Provide for Collection of Fire Protection Special Assessments
the _____ Court, was published in said newspaper by print in the issues of August 11, 2022

by publication on the newspaper's website, if authorized, on August 11, 2022

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

[Signature]

appeared to and subscribed before me this 11 day of August, A.D. 2022, by Todd Wilson, is personally known to me.

[Signature]
(Signature of Notary Public)



KATHLEEN A. RIOTTA
Commission # GG 229945
Expires August 20, 2022
Bonds Thru Budget/Notary Services

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 provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, 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 8, 2022, 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) 758-2131 at least seven (7) 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 table reflects the proposed maximum fire protection assessment schedule.

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit
Single Family/Mobile Home	\$301.90
Multi-Family	\$166.05
LAND PROPERTY USE CATEGORIES	Rate Per Parcel
Land <= 160 acres	\$3.37
LAND PROPERTY USE CATEGORIES	Rate Per Each Add'l Acre (added to rate/parcel)
Land > 160 acres and < 640 acres	\$0.0342
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Per Square Foot Rates
Commercial	\$0.1343
Industrial/Warehouse	\$0.0536
Institutional	\$0.1454

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution for Fire Protection Services, 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.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2022, 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 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

Notice is hereby given that the Board of County Commissioners of Columbia County will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the Columbia County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County and the incorporated area of the Town of Fort White.

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Columbia County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.


I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Columbia County Tax Collector by September 15, 2022.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Columbia County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2022.

COLUMBIA COUNTY, FLORIDA

By: _____
Chairman

[to be delivered to Tax Collector prior to September 15]

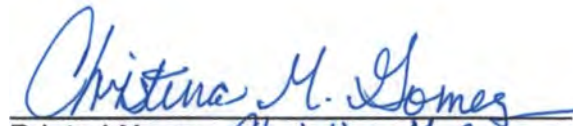

Rheemi Spiess, affiant

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 31st day of August, 2022 by Rheemi Spiess, Senior Account Executive of TC Delivers, a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



CHRISTINA M. GOMEZ
Notary Public
State of Florida
Comm# HH247864
Expires 3/31/2026


Printed Name: Christina M. Gomez
Notary Public, State of Florida
At Large
My Commission Expires: 3/31/2026
Commission No.: HH247864



COLUMBIA COUNTY

FIRE ASSESSMENT UPDATE STUDY

FINAL Report
July 13, 2022



Prepared for:

Columbia County

135 NE Hernando Ave, Suite 203

Lake City, Florida 32056

ph (386) 755-4100

Prepared by:

Benesch

1000 N. Ashley Dr., #400

Tampa, Florida 33602

ph (813) 224-8862

E-mail: nkamp@benesch.com

COLUMBIA COUNTY FIRE ASSESSMENT UPDATE STUDY

Table of Contents

I. Introduction	1
II. Service Delivery, Methodology and Legal Requirements.....	2
Benefits from the Availability of the Fire Department	3
Legal Requirements.....	5
III. Calculation of Fire Assessment Rates	6
Assessment Factor	6
Fire Assessment Funding Requirement	6
Incident Data Distribution by Land Use	7
Fire Assessment Cost Allocation.....	8
Property Units	9
Calculated Assessment Schedule	10
Exemptions.....	14

Appendices:

- Appendix A: Columbia County Fire Department Incident Data
- Appendix B: Rate Category Classification Tables
- Appendix C: Columbia County Fire Department Budget and Inventory Detail

I. Introduction

Columbia County implemented a fire assessment program in 1987 to help fund the annual operating and capital costs associated with providing fire protection services. The fire assessment rates were last updated in June 2017. To reflect the most recent data, the County retained Benesch (formerly Tindale Oliver) to prepare a fire assessment update study. A fire assessment is an annual charge applied to each property in the County's service area that typically is collected through the property owners' tax bill under Florida's Uniform Assessment Collection Act.

Fire Departments' primary function/goal is to respond to fire and medical incidents within a critical time frame to save lives and structures. Availability of this service on a 24-hour basis for 7 days a week along with the appropriate use of these resources is critical for the entire community during incidents by saving lives and protecting property, and through reductions in insurance premiums and increased property values.

This document provides an explanation of the methodology used to calculate the fire assessment rates and the findings of the fire assessment study.

II. Service Delivery, Methodology and Legal Requirements

The Columbia County Fire Department (CCFD) provides fire protection services to the unincorporated county and the Town of Fort White from 12 stations, including paid staff and volunteers:

- Fire Station 40 – 509 SW Bascom Norris Drive
- Fire Station 41 – 11936 N Highway 441
- Fire Station 42 – 7264 NW US Highway 41
- Fire Station 43 – 2318 SW Pinemount Hwy
- Fire Station 44 – 332 SW Wingate Street
- Fire Station 45 – 12595 S US Highway 441
- Fire Station 46 – 495 SW Dortch Street
- Fire Station 47 – 262 SE Community Drive
- Fire Station 48 – 370 SE Racetrack Lane
- Fire Station 49 – 3303 SW County Road 18
- Fire Station 50 – 1456 NW Mershon Street
- Fire Station 51 – 1579 NW Lake Jeffery Road

CCFD also has the following vehicles in service for fire protection:

- 13 Class A Pumpers
- 7 Commercial Tankers
- 9 Brush Trucks
- 1 Squad Rescue Truck

Additional detail on the inventory of stations and vehicles is included in Appendix C.

CCFD provides basic life support (BLS), fire responses, and motor vehicle accident response to all of Columbia County. The Department responds to all types of fires, motor vehicle accidents, hazmat incidents, EMS assistance, and other calls where the need is unclear. Although most advanced life support (ALS)¹ services are provided by a private party in Columbia County, CCFD provides limited ALS services to the North and South ends of the County.

Following the split of the Columbia County and City of Lake City fire departments in 2006, both fire departments entered into an automatic/mutual aid agreement to ensure that both city and

¹ ALS incidents include those requiring advanced airway equipment, cardiac monitor/defibrillator, IV fluids, medications, and other equipment and processes beyond basic life support

county residents continue to receive a high standard of fire protection services under the new departmental structure. Although the automatic aid agreement was terminated in October 2013, it was re-established in August 2019. Under this “Automatic Aid Agreement, Structure Fire Response” agreement:

- The LCFD will respond anywhere outside of the incorporated City limits within five (5) driving miles of the LCFD Station 1 with an Engine Company, including three personnel for both residential structure fires, commercial structure fires and commercial fire alarms.
- The CCFD will respond anywhere inside of the incorporated City limits with the closest available unit. CCFD will send an Engine and a Tanker for residential structure fires, commercial structure fires and commercial fire alarms.

Between 2019 and early 2022, less than one percent of the calls were automatic/mutual aid calls for the County and Lake City. These calls are excluded from the fire assessment analysis.

Benefits from the Availability of the Fire Department

The availability of the Fire Department’s services provides several benefits to the properties in Columbia County, even in cases where Fire Department services are not directly utilized by an individual property:

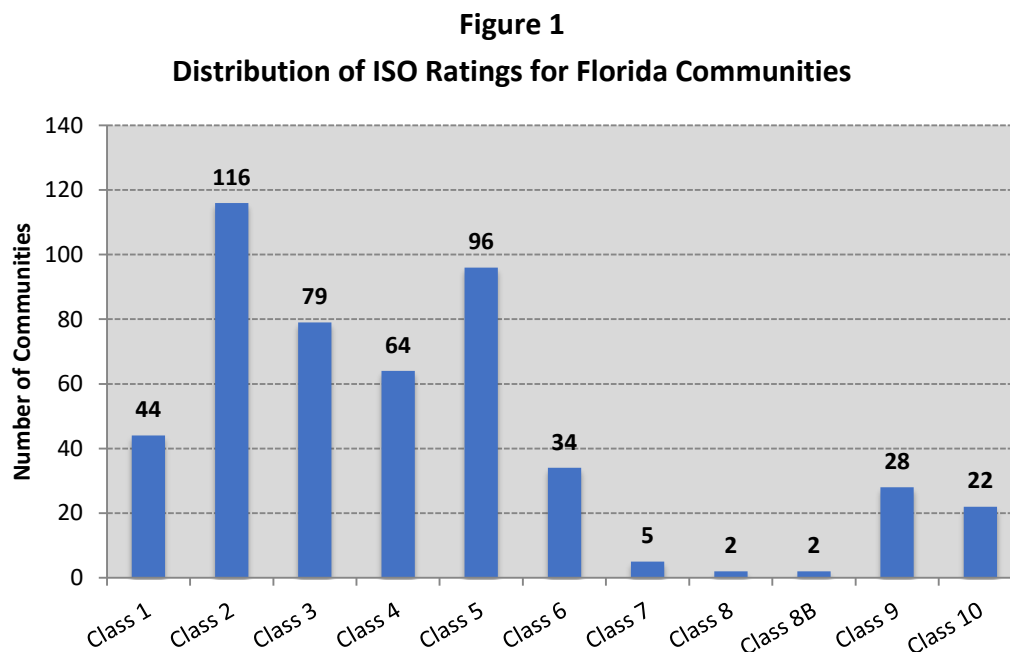
- protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire services;
- protecting the life and safety of intended occupants in the use and enjoyment of property;
- preserving or lowering the cost of fire insurance by the presence of a professional and comprehensive fire program;
- containing fire incidents occurring on land with the potential to spread and endanger other property and property features; and
- managing the burden put on the County’s fire protection services, facilities, and programs from fires occurring on land.

Measurement of a community’s fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department’s capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a

Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department's "ISO Rating"). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for residential and commercial properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services. This reduction in insurance premiums for structures and property is a special benefit to property supporting the fire assessments presented in this study.

Studies conducted on the impact of ISO ratings on insurance premiums documented that an improvement from Class 10 to Class 7 reduced insurance premiums 30 percent to 40 percent for residential properties. An improvement from Class 10 to Class 6 or better resulted in insurance premium reductions of 15 percent to 20 percent for office buildings.

The current ISO rating in Columbia County is Class 4/4X. Class 1-4 ratings are achieved by approximately 62 percent of the communities in Florida. **Figure 1** presents the distribution of ISO Ratings for Florida communities.



Source: Insurance Services Office; Public Protection Classification, July 2022

Legal Requirements

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire services. See, for example, Fire Dist. No. 1 of Polk County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So. 2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). The authority of local governments to adopt and impose special assessments for fire services and to develop fair and reasonable assessment apportionment methodologies was recently reaffirmed and unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral's fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values among the special benefits to property received from the Fire Department's services.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and provide "special benefit" to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government's legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180, 183 (Fla. 1995) (citing City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992)). In City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services. The use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the North Lauderdale case. In Desiderio Corporation, et al. v City of Boynton Beach, et al., 39 So.3d 487 (Fla. 4th DCA 2010), a method of allocating budget costs between fire protection costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire assessment.

The fire assessment methodology contained in this report is consistent with Florida case law. As mentioned previously, CCFD provides limited ALS services. A review of incident data suggested that resources utilized to provide ALS services amount to less than 1 percent of total resources. These incidents were excluded from the calculations.

III. Calculation of Fire Assessment Rates

There are several components in determining the fire assessment rate schedule:

- Assessment factor
- Fire assessment funding requirement
- Incident data distribution by land use
- Fire assessment cost allocation
- Land use data
- Calculated assessment schedule

These components are discussed in further detail below, resulting in the calculated fire assessment rate schedule for Columbia County.

Assessment Factor

The first component in calculating the County's fire assessment rates is to determine the assessment factor, which includes analysis of total department resources used in responding to incidents as well as the number of incidents. This assessment factor is used to identify assessable costs in the Fire Department budget by excluding costs related to ALS where a cost category represents a mix of assessable and non-assessable costs. The distribution of incidents was analyzed in terms of ALS versus BLS using incident data from 2019 through 2022 (March), which indicated that ALS incidents account for less than one percent of CCFD resources. These incidents are excluded from the fire assessment analysis.

Fire Assessment Funding Requirement

Table 1 provides a detailed breakdown of the FY 2023 requested budget for the Columbia County Fire Department. This budget indicates a 34-percent increase compared to the FY 2018 budget that was used in the calculations of the current adopted assessment rates.

Table 1
CCFD Total Assessable Budget (FY 2023)

Description	FY 2022/23 Requested
Expenditures⁽¹⁾	
Personnel Services	\$5,854,607
Operating	\$1,588,464
Capital Outlay	\$570,000
Debt Service	\$340,784
Reservists	\$18,694
Subtotal - Expenditures	\$8,372,549
ALS Adjustment ⁽²⁾	99.4%
Subtotal - Expenditures (ALS portion removed)	\$8,322,314
Miscellaneous Assessment Expenditures	
Statutory Discount ⁽³⁾	\$416,116
Assessment Collection Costs ⁽⁴⁾	\$166,446
Assessment Study Reimbursement ⁽⁵⁾	\$11,000
Subtotal - Misc Assessment Expenditures	\$593,562
Total Assessment Funding Requirement⁽⁶⁾	\$8,915,876
FY 2017/18 Budget ⁽⁷⁾	\$6,660,826
Percent Change from FY 2017/18 Budget ⁽⁸⁾	34%

- 1) Source: Appendix C, Table C-1
- 2) Source: Appendix A, Table A-4
- 3) Reflects 5% reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection
- 4) Reflects estimated collection costs related to the fire assessment based on 2% collection fee applied to the net expenditures and assessment study amount
- 5) Total cost of a fire assessment study (≈\$25,000) divided by 5, assuming the assessment study would be updated every 5 years, plus annual legal fees of \$6,000
- 6) Sum of total expenditures (ALS portion removed) and miscellaneous assessment expenditures
- 7) Source: Columbia County Fire Assessment Update Study, June 2017
- 8) Percent change from the FY 2017/18 budget (Item 6) to the total assessment funding requirement (Item 5)

Incident Data Distribution by Land Use

The third component in calculating the fire assessment rates is the demand for fire protection services by land use category. The approach used in this report is a widely used and accepted

method of identifying the historical relative benefit from and demand for fire services by various land uses. This benefit allocation is used to fairly and reasonably distribute the Fire Department's assessable costs to land uses.

To determine the historical demand for fire protection services by each type of land use, a review was completed to quantify the number of incidents and resources related to each incident by land use. As discussed previously, this approach provides an understanding of the utilization of fire protection services by each land use. To complete this analysis, based on available data, incidents for the past four years (June 2019 through March 2022) were obtained from the CCFD and analyzed. CCFD also identified incidents that had an ALS or automatic/mutual aid component. These incidents, as well as others that cannot be attached to a land use (such as traffic accidents or other outside incidents), were excluded from the analysis.

Distributing the cost based solely on the number of incidents does not reflect the full level of resources used by each land use. Therefore, the total resources were reviewed, as shown in **Table 2**, which take into consideration incident duration, number of vehicles and staff used in addition to the frequency.

Table 2
Incident Resource Distribution

Land Use	Average 2011-2016 ⁽¹⁾	Average 2019-2022 ⁽²⁾	Percent Change
Residential	74.0%	78.7%	6.4%
Commercial	4.8%	5.6%	16.7%
Industrial/Warehouse	3.8%	2.6%	-31.6%
Institutional	3.2%	4.6%	43.8%
Vacant	14.2%	0.4%	-40.1%
Agricultural		8.1%	

1) Source: Columbia County Fire Assessment Update Study, June 2017

2) Source: Appendix A, Table A-8

Fire Assessment Cost Allocation

The fourth component in determining the County's fire assessment rates is the allocation of the assessed costs to land use categories, based on the total fire assessment funding requirement and distribution of total resources. **Table 3** presents the fire assessment cost allocation by land use/rate category. As shown, the residential land use accounts for almost 80 percent of the budget.

Table 3
Fire Protection Cost Allocation

Land Use	FY 2023 Portion of Total Resources ⁽¹⁾	Share of FY 2023 Maximum Assessable Budget ⁽²⁾
Funding Requirement	-	\$8,915,876
Residential	78.7%	\$7,016,794
Commercial	5.6%	\$499,289
Industrial/Warehouse	2.6%	\$231,813
Institutional	4.6%	\$410,130
Vacant	0.4%	\$35,664
Agricultural	8.1%	\$722,186
Total	100.0%	\$8,915,876

1) Source: Table 2; average resource distribution from 2019 to 2022

2) Funding requirement multiplied by portion of the resources (Item 1)

Property Units

The fifth component in determining the fire assessment rates is to calculate the distribution of assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each land use category. To accomplish this, the property data obtained from the Columbia County Tax Collector were used. Dwelling units for residential property, number of parcels and acreage for land, and square footages for each of the non-residential property use categories were determined based on the most recent Fire Assessment Roll data available. The database includes both exempt and non-exempt properties and for the purposes of assessment calculations all units were used. In the case of institutional properties, the square footage information obtained from the Columbia County Property Appraiser was used to supplement the Tax Collector's database. Because many of the institutional properties are exempt from paying taxes and assessment, their square footages were not always included in the Tax Collector's database.

Table 4 presents a summary of the unit counts for each land use compared to the previous 2017 update study. As presented, the unit counts show increases and decreases across land uses. In the case of non-residential land uses, the properties are classified based on the use of each building, and therefore, many parcels include multiple land uses. Since the 2017 study, the Columbia County Tax Collector's Office has continued to refine the square footage classification, resulting in several buildings to be re-classified as "industrial/warehouse," which resulted in a decrease in the total square footage associated with commercial properties.

In the case of vacant land, the 2017 study included “agricultural land” as part of the parcel count. Since then, Florida Statutes Section 125.01 (1) (r) provided that a County may not levy a special assessment for fire protection services on lands classified as agricultural lands under FS 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building (in which case, only the structure is subject to the fire assessment, not the “land”). Therefore, vacant agricultural parcels are no longer included in the parcel count. In addition, the budget associated with agricultural parcels (\$722,186 from Table 3) is also excluded from the calculations and will be funded by the County using other general revenue sources.

It should be noted that the vacant land parcel count not only includes properties designated as “vacant” through the land use code, but also those properties with structures located on an individual parcel measuring more than six (6) acres. These properties are assessed for the structure with an additional charge for “vacant” land due to the large size of the property.

Table 4
Property Unit Summary

Property Rate Category	Unit	Total Number of Units		Percent Change
		2017 Study ⁽¹⁾	2022 Study ⁽²⁾	
Residential	dwelling unit	22,666	23,511	3.7%
Commercial	square footage	4,063,281	3,718,132	-8.5%
Industrial/Warehouse	square footage	3,765,780	4,321,721	14.8%
Institutional	square footage	2,738,976	2,821,377	3.0%
Vacant Land ⁽³⁾	parcel	14,005	9,524	-32.0%

1) Source: Columbia County Fire Assessment Update, June 2017

2) Source: Columbia County Property Appraiser Database and Columbia County Tax Collector Fire Assessment Roll

3) The 2017 update study included vacant agricultural land as well. This land use can no longer be charged for the fire assessment and has been excluded from this analysis

Calculated Assessment Schedule

Once the number of units was determined, allocated cost for each land use category was divided by the associated units to determine the cost per unit.

Residential Calculation

For the residential land use, an adjustment was made to recognize the lesser benefit received by multi-family homes due to their smaller size. More specifically, the following steps were completed in the calculation of rates for each residential category:

- First, the average building size of all single family and mobile home properties in the fire protection service area was calculated. The result is the equivalent dwelling units or “EDU” value and all single family and mobile home properties were assigned **one EDU** per dwelling unit.
- Next, the average building size of all multi-family dwelling units in the service area was calculated. This figure was divided by the average square footage of one EDU (as previously calculated) to determine the number of EDUs to assign to each multi-family dwelling unit (0.55 EDU’s).
- Next, the EDUs for single family/mobile home and multi-family properties in the service area were added together, resulting in the total residential EDUs.
- The budget portion for residential property (as shown in Table 3) was divided by the total EDUs, resulting in a fee rate per EDU. The rate per EDU was multiplied by the appropriate EDU size ratio to determine the assessment rates per dwelling unit for single family and multi-family residential categories, as presented in **Table 5**.

Given the small sample size of multi-family units and associated incidents, this EDU-based approach is found to be a more reliable measure of benefit to residential units.

Table 5
Single Family & Multi-Family Rate Calculations

Property Rate Category	Average Size per Unit ⁽¹⁾	Equivalent Dwelling Units ⁽²⁾	Total Units ⁽³⁾	Total EDU's ⁽⁴⁾	Budget Allocation ⁽⁵⁾	Cost per EDU ⁽⁶⁾	Cost per DU ⁽⁷⁾
Single Family/MH	2,129	1.00	22,913	22,913	-	-	\$301.90
Multi-Family	1,174	0.55	598	329	-	-	\$166.05
Total	-	-	23,511	23,242	\$7,016,794	\$301.90	-

1) Source: Columbia County Tax Collector’s Fire Assessment Roll

2) Average size per unit (Item 1) divided by the average size per unit for SFR/MH (2,129 sq ft)

3) Source: Columbia County Tax Collector’s Fire Assessment Roll

4) Equivalent dwelling units (Item 2) multiplied by the total units (Item 3) for each respective land use

5) Source: Table 3; residential

6) Budget allocation (Item 5) divided by total EDU’s (Item 4)

7) Cost per EDU (Item 6) multiplied by the equivalent dwelling units (Item 2) for each respective land use

Vacant Land Calculation

In the case of vacant land, the County currently has a tiered system, where parcels with up to 160 acres are charged a flat rate. For parcels with more than 160 acres, there is an additional, per-acre charge for the differential acreage, up to 640 acres.

The calculation for vacant land per parcel and the additional “per acre” charge for parcels over 160 acres is presented in **Table 6**. This calculation recognizes that each parcel benefits a certain amount from the services of the CCFD and that certain parcels, due to size, require additional resources. More specifically, 90 percent of the allocated budget for vacant land was distributed equally among all of these parcels. This amount reflects the availability of CCFD for all vacant property within the county. The remaining 10 percent, which measures the additional resources needed, is distributed on a per-acre basis among the acreage of parcels with more than 160 acres.

The estimation of 90-percent availability vs. 10-percent resource utilization is based on the following. Industry standards² suggest that if a fire station and its personnel are active more than 30 percent of the time, the quality of service starts to decline in terms of the Department’s ability to handle multiple calls, personnel fatigue, time available for training, etc. In the case of properties with structures, 70 percent of the benefit is estimated to be due to the availability of fire protection services while 30 percent due to resource utilization. The ratio of benefit received due to availability versus resource utilization is clearly different for properties that have structures to be protected and residents who would receive first response/basic life support services compared to vacant lands without structures and residents. To ensure the benefit tests are applied correctly, this study recognizes that in the case of vacant properties a larger portion of the benefit is due to availability of the Fire Department, which is estimated at 90 percent. In other words, the benefit received by vacant/agricultural property is reflected primarily in terms of insurance savings and value of the property, which is due primarily to the availability of the Fire Department rather than resource utilization.

² Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5th Edition*

Table 6
Vacant Land Rate Calculation

Property Rate Category	Budget Allocation ⁽¹⁾	Number of Parcels/Acres ⁽²⁾	Fire Assessment Rate per Unit ⁽³⁾
Vacant Land	\$35,664	9,524	\$3.74
Availability Portion			
90% of Total Budget ⁽⁴⁾	\$32,098	9,524	\$3.37
Resource Utilization Portion			
10% of Total Budget ⁽⁵⁾	\$3,566	104,209.58	\$0.0342

1) Source: Table 3

2) Source: Table 4. Acreage value is the from the Columbia County Tax Collector's Fire Assessment Roll. Includes number of acres for individual parcels >160 and <640 acres

3) Budget allocation (Item 1) divided by the number of parcels/acres (Item 2)

4) Total budget allocation (Item 1) multiplied by 90%

5) Total budget allocation (Item 1) multiplied by 10%

Table 7 provides a summary of the calculated Fire Assessment rates for each land use in the County's rate schedule.

Table 7
Calculated Fire Assessment Rates

Land Use	Unit	Budget ⁽¹⁾	Units ⁽²⁾	Rate ⁽³⁾
Single Family/Mobile Home	du	\$7,016,794	23,511	\$301.90
Multi-Family	du			\$166.05
Commercial	sq ft	\$499,289	3,718,132	\$0.1343
Industrial/Warehouse	sq ft	\$231,813	4,321,721	\$0.0536
Institutional	sq ft	\$410,130	2,821,377	\$0.1454
Vacant	parcel	\$35,664	-	\$3.37
Additional Charge for Parcels >160 acres ⁽⁴⁾	acre	-	-	\$0.0342

1) Source: Table 2

2) Source: Table 4

3) Source: Table 5 for single family and multi-family. Table 6 for vacant land. For commercial, industrial/warehouse, and institutional, budget (Item 1) divided by units (item 2)

4) The per acre charge is only applicable to parcels with more than 160 acres and less than 640 acres and is only applied the acreage between 160 and 640 acres

Table 8 provides a comparison of calculated assessment rates and current adopted rates. As mentioned previously, proposed budget is 34 percent higher than the FY 2017/18 budget used in the calculations of adopted assessment rates. Any variations from these increases are due to changes in resource allocation and property unit counts. As presented, calculated rate for Industrial/Warehouse land use is lower than the adopted rates due to the decrease in resource

allocation and increase in property units, whereas the rates for other land uses are higher due to an increase in both the resource allocation and funding needs. Due to the shift in square footage classification from commercial to industrial/warehouse, the commercial rate experienced a larger increase. The decrease in rates for vacant land is due primarily to the removal of agricultural land, which reduced resource allocation to vacant land significantly.

Table 8
Fire Assessment Rate Comparison

Land Use	Unit	Adopted Rate ⁽¹⁾	Calculated Rate ⁽²⁾	Percent Change
Single Family/Mobile Home	du	\$219.98	\$301.90	37.2%
Multi-Family	du	\$123.19	\$166.05	34.8%
Commercial	sq ft	\$0.0787	\$0.1343	70.6%
Industrial/Warehouse	sq ft	\$0.0672	\$0.0536	-20.2%
Institutional	sq ft	\$0.0778	\$0.1454	86.9%
Vacant	parcel	\$60.78	\$3.37	-94.5%
Additional Charge for Parcels >160 acres	acre	\$0.5769	\$0.0342	-94.1%

1) Source: Columbia County Fire Department

2) Source: Table 6

As mentioned previously, in addition to the charge for an existing structure (for residential and non-residential uses), any non-vacant parcel larger than six (6) acres in size is also subject to the calculated rate for vacant land. These parcels would also be charged the per acre vacant land rate if the size exceeds 160 acres.

Recreational Vehicle (RV) Parks are included as part of the Commercial land use. The assessment rate is calculated as RV spaces at 1,200 square feet multiplied by the commercial rate per square foot. The square footage of 1,200 per RV space is based on definition included in the Florida Administrative Code, Section 64E-15.002 (3) (a). If a given RV Park is experiencing vacancy, the County makes an adjustment to lower the assessment accordingly.

Exemptions

The County exempts certain properties from the fire assessment, including those with a tax exempt or indigent status. In addition, vacant units and adjoining properties receive a discount. Between 2016 and 2021, these exemptions and discounts amounted to a revenue loss of \$175,000 to \$270,000. Given that the assessment rates are likely to generate approximately 35 percent higher revenues, same level of increase in revenue loss could be expected in upcoming years. The County needs to continue to supplement the fire assessment program using another general revenue source, such as the General Fund, for these exemptions.

Appendix A
Columbia County Fire Department
Incident Data

Appendix A

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past four years were analyzed to estimate the Fire Department's resources used by each land use. **Tables A-1 through A-8** present this analysis.

Table A-1
CCFD Distribution of Incidents by Type of Service

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
ALS	29	0.7%	31	0.7%	18	0.3%	5	0.4%	0.5%
Non-ALS	4,019	99.3%	4,476	99.3%	5,487	99.7%	1,322	99.6%	99.5%
Total	4,048	100.0%	4,507	100.0%	5,505	100.0%	1,327	100.0%	100.0%

Source: Columbia County Fire Department

Table A-2
CCFD Distribution of Staff Time by Type of Service

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
ALS	35	0.8%	36	0.7%	33	0.5%	6	0.4%	0.6%
Non-ALS	4,291	99.2%	5,368	99.3%	5,981	99.5%	1,477	99.6%	99.4%
Total	4,326	100.0%	5,404	100.0%	6,014	100.0%	1,483	100.0%	100.0%

Source: Columbia County Fire Department

Table A-3
CCFD Distribution of Vehicle Time by Type of Service

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
ALS	18	0.8%	16	0.6%	13	0.4%	3	0.4%	0.6%
Non-ALS	2,114	99.2%	2,672	99.4%	2,958	99.6%	791	99.6%	99.4%
Total	2,132	100.0%	2,688	100.0%	2,971	100.0%	794	100.0%	100.0%

Source: Columbia County Fire Department

Table A-4
CCFD Distribution of Total Resources by Type of Service

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
ALS	53	0.8%	52	0.6%	46	0.5%	9	0.4%	0.6%
Non-ALS	6,405	99.2%	8,040	99.4%	8,939	99.5%	2,268	99.6%	99.4%
Total	6,458	100.0%	8,092	100.0%	8,985	100.0%	2,277	100.0%	100.0%

Source: Columbia County Fire Department

Table A-5
CCFD Distribution of Incidents by Land Use (Non-ALS ONLY)

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Residential	2,488	83.4%	2,614	83.3%	3,247	86.4%	773	84.6%	84.4%
Commercial	188	6.3%	212	6.8%	218	5.8%	48	5.3%	6.2%
Industrial/Warehouse	29	1.0%	28	0.9%	30	0.8%	10	1.1%	0.9%
Institutional	156	5.2%	125	4.0%	138	3.7%	41	4.5%	4.3%
Vacant	12	0.4%	12	0.4%	8	0.2%	0	0.0%	0.3%
Agricultural	111	3.7%	147	4.7%	116	3.1%	42	4.6%	3.9%
Total	2,984	100.0%	3,138	100.0%	3,757	100.0%	914	100.0%	100.0%
Total NFIRS Incidents:⁽¹⁾	4,019		4,567		5,487		1,322		3,849
% w/Land Use Tag⁽²⁾	74.2%		68.7%		68.5%		69.1%		70.1%

Source: Columbia County Fire Department

Table A-6
CCFD Distribution of Staff Time by Land Use (Non-ALS ONLY)

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Residential	2,518	78.0%	3,000	78.0%	3,457	82.5%	861	79.5%	79.7%
Commercial	187	5.8%	226	5.9%	215	5.1%	55	5.1%	5.5%
Industrial/Warehouse	74	2.3%	114	3.0%	105	2.5%	12	1.1%	2.5%
Institutional	217	6.7%	148	3.9%	163	3.9%	54	5.0%	4.7%
Vacant	19	0.6%	12	0.3%	5	0.1%	0	0.0%	0.3%
Agricultural	215	6.7%	344	8.9%	247	5.9%	101	9.3%	7.3%
Total	3,230	100.0%	3,844	100.0%	4,192	100.0%	1,083	100.0%	100.0%

Source: Columbia County Fire Department

Note: Staff time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of personnel on scene

Table A-7
CCFD Distribution of Vehicle Time by Land Use (Non-ALS ONLY)

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Residential	1,212	75.9%	1,423	74.7%	1,643	79.7%	459	76.8%	76.9%
Commercial	91	5.7%	116	6.1%	112	5.4%	30	5.0%	5.7%
Industrial/Warehouse	38	2.4%	68	3.6%	66	3.2%	7	1.2%	2.9%
Institutional	105	6.6%	70	3.7%	73	3.5%	28	4.7%	4.5%
Vacant	11	0.7%	6	0.3%	3	0.1%	0	0.0%	0.3%
Agricultural	139	8.7%	223	11.7%	164	8.0%	74	12.4%	9.7%
Total	1,596	100.0%	1,906	100.0%	2,061	100.0%	598	100.0%	100.0%

Source: Columbia County Fire Department

Note: Vehicle time is measured by multiplying the number of incidents by average response time (from alarm to clear) with the average number of units on scene

Table A-8
CCFD Distribution of Total Resources by Land Use (Non-ALS ONLY)

Incident Type	2019 (June-Dec)		2020		2021		2022 (Jan-March)		Average % Distribution (2019-2022)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Residential	3,730	77.3%	4,423	76.9%	5,100	81.6%	1,320	78.5%	78.7%
Commercial	278	5.8%	342	5.9%	327	5.2%	85	5.1%	5.6%
Industrial/Warehouse	112	2.3%	182	3.2%	171	2.7%	19	1.1%	2.6%
Institutional	322	6.7%	218	3.8%	236	3.8%	82	4.9%	4.6%
Vacant	30	0.6%	18	0.3%	8	0.1%	0	0.0%	0.4%
Agricultural	354	7.3%	567	9.9%	411	6.6%	175	10.4%	8.1%
Total	4,826	100.0%	5,750	100.0%	6,253	100.0%	1,681	100.0%	100.0%

Source: Columbia County Fire Department

Note: Total resources are calculated as the sum of total staff time and total vehicle time

Appendix B

Rate Category Classification Tables

Table B-1
Rate Category Classification for Fire Incident Property Codes

NFIRS	Main Category	Description	Property Use Category
0	Other	Other	Vacant
100	Assembly	Assembly, other	n/a
110	Assembly	Fixed-use recreation places, other	Commercial
111	Assembly	Bowling establishment	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Electronic amusement center	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility	Commercial
120	Assembly	Variable-use amusement, recreation places, other	Commercial
121	Assembly	Ballroom, gymnasium	Commercial
122	Assembly	Convention center, exhibition hall	Commercial
123	Assembly	Stadium, arena	Commercial
124	Assembly	Playground	Institutional
129	Assembly	Amusement center, indoor/outdoor	Commercial
130	Assembly	Places of worship, funeral parlors, other	Institutional
131	Assembly	Church, mosque, synagogue, temple, chapel	Institutional
134	Assembly	Funeral parlor	Commercial
140	Assembly	Clubs, other	Commercial
141	Assembly	Athletic/health club	Commercial
142	Assembly	Clubhouse	Commercial
143	Assembly	Yacht club	Commercial
144	Assembly	Casino, gambling clubs	Commercial
150	Assembly	Public or government, other	Institutional
151	Assembly	Library	Institutional
152	Assembly	Museum	Institutional
155	Assembly	Courthouse	Institutional
160	Assembly	Eating, drinking places, other	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
171	Assembly	Airport passenger terminal	Institutional
174	Assembly	Rapid transit station	Commercial
180	Assembly	Studio/theater, other	Commercial
182	Assembly	Auditorium, concert hall	Commercial
183	Assembly	Movie theater	Commercial
185	Assembly	Radio, television studio	Commercial
200	Educational	Educational, other	Institutional
210	Educational	Schools, non-adult, other	Institutional
211	Educational	Preschool	Institutional
213	Educational	Elementary school, including kindergarten	Institutional
215	Educational	High school/junior high school/middle school	Institutional
241	Educational	Adult education center, college classroom	Institutional
254	Educational	Day care, in commercial property	Commercial
300	Health Care, Detention & Correction	Health care, detention, & correction, other	Institutional
311	Health Care, Detention & Correction	24-hour care nursing homes, 4 or more persons	Institutional
321	Health Care, Detention & Correction	Mental retardation/development disability facility	Institutional
322	Health Care, Detention & Correction	Alcohol or substance abuse recovery center	Institutional
323	Health Care, Detention & Correction	Asylum, mental institution	Institutional
331	Health Care, Detention & Correction	Hospital - medical or psychiatric	Institutional
332	Health Care, Detention & Correction	Hospices	Institutional
340	Health Care, Detention & Correction	Clinics, doctors offices, hemodialysis ctr, other	Commercial
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Commercial
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeon office	Commercial
343	Health Care, Detention & Correction	Hemodialysis unit	Commercial
361	Health Care, Detention & Correction	Jail, prison (not juvenile)	Institutional
363	Health Care, Detention & Correction	Reformatory, juvenile detention center	Institutional

Table B-1 (continued)
Rate Category Classification for Fire Incident Property Codes

NFIRS	Main Category	Description	Property Use Category
365	Health Care, Detention & Correction	Police station	Institutional
400	Residential	Residential, other	Residential
419	Residential	1 or 2 family dwelling	Residential
429	Residential	Multifamily dwelling	Residential
439	Residential	Boarding/rooming house, residential hotels	Residential
449	Residential	Hotel/motel, commercial	Commercial
459	Residential	Residential board and care	Residential
460	Residential	Dormitory-type residence, other	Institutional
462	Residential	Sorority house, fraternity house	Institutional
464	Residential	Barracks, dormitory	Institutional
500	Mercantile, Business	Mercantile, business, other	Commercial
511	Mercantile, Business	Convenience store	Commercial
519	Mercantile, Business	Food and beverage sales, grocery store	Commercial
529	Mercantile, Business	Textile, wearing apparel sales	Commercial
539	Mercantile, Business	Household goods, sales, repairs	Commercial
549	Mercantile, Business	Special shop	Commercial
557	Mercantile, Business	Personal service, including barber and beauty shops	Commercial
559	Mercantile, Business	Recreational, hobby, home repair sales, pet store	Commercial
564	Mercantile, Business	Laundry, dry cleaning	Commercial
569	Mercantile, Business	Professional supplies, services	Commercial
571	Mercantile, Business	Service station, gas station	Commercial
579	Mercantile, Business	Motor vehicle or boat sales, services, repair	Commercial
580	Mercantile, Business	General retail, other	Commercial
581	Mercantile, Business	Department or discount store	Commercial
592	Mercantile, Business	Bank	Commercial
593	Mercantile, Business	Office: veterinary or research	Commercial
596	Mercantile, Business	Post office or mailing firms	Commercial
599	Mercantile, Business	Business office	Commercial
600	Industrial, Utility, Defense, Ag, Mining	Ind., utility, defence, agriculture, mining, other	Industrial/Warehouse
615	Industrial, Utility, Defense, Ag, Mining	Electric-generating plant	Industrial/Warehouse
629	Industrial, Utility, Defense, Ag, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Ag, Mining	Defense, military installation	Institutional
639	Industrial, Utility, Defense, Ag, Mining	Communications center	Commercial
640	Industrial, Utility, Defense, Ag, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Ag, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Ag, Mining	Gas distribution, gas pipeline	Industrial/Warehouse
645	Industrial, Utility, Defense, Ag, Mining	Flammable liquid distribution, FL pipeline	Industrial/Warehouse
647	Industrial, Utility, Defense, Ag, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Ag, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Ag, Mining	Crops or orchard	Agricultural
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Agricultural
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	Agricultural
679	Industrial, Utility, Defense, Ag, Mining	Mine, quarry	Industrial/Warehouse
700	Manufacturing, Processing	Manufacturing, processing	Industrial/Warehouse
800	Storage	Storage, other	Industrial/Warehouse
807	Storage	Outside material storage area	Industrial/Warehouse
808	Storage	Outbuilding or shed	Industrial/Warehouse
819	Storage	Livestock, poultry storage	Industrial/Warehouse
839	Storage	Refrigerated storage	Industrial/Warehouse
849	Storage	Outside storage tank	Industrial/Warehouse
880	Storage	Vehicle storage, other	Industrial/Warehouse
881	Storage	Parking garage (Detached residential garage)	Industrial/Warehouse
882	Storage	Parking garage, general vehicle	Industrial/Warehouse
888	Storage	Fire station	Institutional
891	Storage	Warehouse	Industrial/Warehouse

Table B-1 (continued)
Rate Category Classification for Fire Incident Property Codes

NFIRS	Main Category	Description	Property Use Category
898	Storage	Dock, marina, pier, wharf	Industrial/Warehouse
899	Storage	Residential or self-storage units	Industrial/Warehouse
900	Outside or Special Property	Outside or special property, other	Agricultural
919	Outside or Special Property	Dump, sanitary landfill	Industrial/Warehouse
921	Outside or Special Property	Bridge, trestle	n/a
926	Outside or Special Property	Outbuilding, protective shelter	n/a
931	Outside or Special Property	Open land or field	Agricultural
935	Outside or Special Property	Campsite with utilities	Commercial
936	Outside or Special Property	Vacant lot	Agricultural
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	Agricultural
940	Outside or Special Property	Water area, other	n/a
946	Outside or Special Property	Lake, river, stream	n/a
951	Outside or Special Property	Railroad right-of-way	n/a
952	Outside or Special Property	Railroad yard	n/a
960	Outside or Special Property	Street, other	n/a
961	Outside or Special Property	Highway or divided highway	n/a
962	Outside or Special Property	Residential street, road or residential driveway	n/a
963	Outside or Special Property	Street or road in commercial area	n/a
965	Outside or Special Property	Vehicle parking area	n/a
972	Outside or Special Property	Aircraft runway	n/a
973	Outside or Special Property	Aircraft taxiway	n/a
974	Outside or Special Property	Aircraft loading area	n/a
981	Outside or Special Property	Construction site	n/a
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	n/a
984	Outside or Special Property	Industrial plant yard - area	Agricultural
400M	Residential	Residential, other, Mobile Home	Residential
400V	Residential	Residential, other, Recreational Vehicle	Residential
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

Table B-2
Rate Category Classification for Department of Revenue Codes

DOR	USEDESC	Use
0	Vacant	Vacant
100	Single Family Residential	Single Family
101	Single Family Res/SFR	Single Family
102	Single Family Res/MH	Single Family
107	Single Family Res/ACLF	Single Family
108	Single Family Res/Rent	Single Family
110	Single Family Res/Comm	Single Family
111	Single Family Res/Store	Single Family
117	Single Family Res/Office	Single Family
121	Single Family Res/Rest	Single Family
128	Single Family Residential/MH	Single Family
148	Single Family Res/Warehouse	Single Family
149	Single FamilyRes/Hanger	Single Family
172	Single Family Res/Day Care	Single Family
200	Mobile Home	Single Family
201	Modular Home	Single Family
202	Mobile Home/MH	Single Family
217	Mobile Home/Office	Single Family
226	Mobile Home/Shop	Single Family
300	Multi-Family (10+ units)	Multi-Family
400	Townhouse/Condo	Multi-Family
700	Other Residential	Single Family
800	Multi-Family (1-10 units)	Multi-Family
801	Multi-Family/SFR	Multi-Family
802	Multi-Family/MH	Multi-Family
900	Res Comm	n/a
1000	Vacant Commercial	Vacant
1001	Other Commercial	Commercial
1100	Stores, 1	Commercial
1101	Stores/SFR	Commercial
1102	Stores/MH	Commercial
1010	Multi-Use	Commercial
1111	Stores/Flea Market	Commercial
1117	Stores/Office	Commercial
1126	Convenience Store	Commercial
1200	Stores/Office	Commercial
1600	Community Store	Commercial
1700	Office Building	Commercial
1900	Profession	Commercial

Table B-2 (continued)
Rate Category Classification for Department of Revenue Codes

DOR	USEDESC	Use
2010	Airport	Commercial
2100	Restaurant	Commercial
2300	Financial	Commercial
2400	Insurance	Commercial
2500	Repair Service	Commercial
2501	Repair Service/SFR	Commercial
2502	Repair Service/MH	Commercial
2503	Boat Repair	Commercial
2525	Beauty Parlor	Commercial
2600	Service Station	Commercial
2601	Fuel Island	Commercial
2620	Truck Stop	Commercial
2664	Car Wash	Commercial
2700	Vehicle Sales/Repair	Commercial
2702	Vehicle Sales/Repair & MH	Commercial
2710	MH Sales L	Commercial
2728	Vehicle Sales/Repair & MH Park	Commercial
2800	Parking Lot	Commercial
2801	Mobile Home Park	Commercial
2802	Mobile Home Park	Commercial
2828	Mobile Home Sales	Commercial
2900	Wholesale	Commercial
3000	Florist	Commercial
3300	Nightclub	Commercial
3500	Tourist Attraction	Commercial
3600	RV Park	Commercial
3601	RV Park	Commercial
3611	Campground	Commercial
3700	Race Track	Commercial
3800	Golf Course	Commercial
3900	Hotels/Motel	Commercial
3901	Hotel/Motel/SFR	Commercial
4000	Vacant Industrial	Vacant
4100	Light Manufacturing	Industrial/Warehouse
4200	Heavy Manufacturing	Industrial/Warehouse
4300	Lumber Yard	Industrial/Warehouse
4400	Packing Plant	Industrial/Warehouse
4600	Other Food	Industrial/Warehouse
4700	Mineral Processing	Industrial/Warehouse

Table B-2 (continued)
Rate Category Classification for Department of Revenue Codes

DOR	USEDESC	Use
4800	Warehouse/Storage	Industrial/Warehouse
4801	Warehouse/Storage	Industrial/Warehouse
4810	Mini-Storage	Commercial
4817	Storage	Industrial/Warehouse
4845	Warehouse/Recycle	Industrial/Warehouse
4849	Barn	Industrial/Warehouse
4900	Open Storage	Industrial/Warehouse
5000	Improved Agr	Agricultural
5010	Improved Agr/Commercial	Agricultural
5011	Improved Agr/Store	Agricultural
5017	Improved Agr/Office	Agricultural
5020	Improved Agr/Barn	Agricultural
5028	Improved Agr/MH/Parking	Agricultural
5048	Improved Agr/Warehouse	Agricultural
5068	Improved Agr/Dairy	Agricultural
5200	Cropland	Agricultural
5400	Timberland (90+)	Agricultural
5500	Timberland (80-89)	Agricultural
5600	Timberland (70-79)	Agricultural
5610	Timberland/Commercial	Agricultural
5700	Timberland (60-69)	Agricultural
5800	Timberland (50-69)	Agricultural
5900	Timberland (unclassified)	Agricultural
6000	Pastureland 1	Agricultural
6100	Pastureland 2	Agricultural
6200	Pastureland 3	Agricultural
6600	Groves	Agricultural
6900	Ornamentals, Miscellaneous	Agricultural
7000	Vacant Institutional	Vacant
7100	Churches	Institutional
7101	Churches	Institutional
7200	Private School/Daycare	Institutional
7400	Homes for the Aged	Institutional
7500	Non-Profit	Institutional
7600	Mortuary/Cemetery	Institutional
7700	Clubs/Lodges	Institutional
7900	Cultutal Gathering	Institutional
8200	Forest	n/a
8300	Public School	Institutional

Table B-2 (continued)
Rate Category Classification for Department of Revenue Codes

DOR	USEDESC	Use	Count
8400	Colleges	Institutional	3
8500	Hospitals	Institutional	1
8600	County	Institutional	193
8700	State	Institutional	200
8710	State (TIITF)	Institutional	79
8787	State/Prison	Institutional	1
8800	Federal	Institutional	53
8900	Municipal	Institutional	55
9100	Utilities	Industrial/Warehouse	54
9101	Solar Energy	Industrial/Warehouse	1
9300	Sub-Surface	n/a	129
9400	Rights-of-Way	n/a	92
9401	Hanger/Single Family Res	Single Family	0
9410	Airstrip/Runway	n/a	5
9420	ROW (DOT)	n/a	0
9500	Rivers	n/a	10
9600	Wasteland/Dumps	n/a	30
9601	Retention Area	n/a	9
9602	Common Area	n/a	4
9700	Recreation & Park Land	n/a	1
9800	Centrally Assessed	n/a	2
9900	No Agriculture Acreage	n/a	388
9901	AC/XFOB	n/a	164

Appendix C
Columbia County Fire Department
Budget and Inventory Detail

Appendix C

This appendix presents detailed tables for the Columbia County Fire Department's FY 2023 Requested Budget, the Fire Station inventory, and the asset inventory.

Table C-1
Columbia County Fire Department FY 2022/23 Requested Budget

Line Item Number	Expenditure	Category	FY 2023 (Requested)
Personal Services			
-	Personal Services	Personal Services	\$5,854,607
Operating Expenses			
102-2200-522.30-30	TAX COLLECTOR FEES	Operating Expenses	\$150,000
102-2200-522.30-31	PROFESSIONAL SERVICES	Operating Expenses	\$10,000
102-2200-522.30-34	CONTRACTUAL SERVICES	Operating Expenses	\$63,000
102-2200-522.30-35	ADMINISTRATION FEE TO GF	Operating Expenses	\$459,009
102-2200-522.30-40	TRAVEL & PER DIEM	Operating Expenses	\$5,000
102-2200-522.30-41	COMMUNICATIONS	Operating Expenses	\$50,000
102-2200-522.30-42	POSTAGE	Operating Expenses	\$325
102-2200-522.30-43	UTILITIES	Operating Expenses	\$65,000
102-2200-522.30-44	RENTALS & LEASES	Operating Expenses	\$4,000
102-2200-522.30-45	GENERAL INSURANCE	Operating Expenses	\$133,230
102-2200-522.30-46	REPAIR & MAINTENANCE	Operating Expenses	\$225,500
102-2200-522.30-47	PRINTING & LEGAL ADS	Operating Expenses	\$400
102-2200-522.30-49	OTHER CHARGES	Operating Expenses	\$0
102-2200-522.30-51	OFFICE SUPPLIES	Operating Expenses	\$3,000
102-2200-522.30-52	OPERATING SUPPLIES	Operating Expenses	\$160,000
102-2200-522.30-54	SUBSCRIPTIONS & DUES	Operating Expenses	\$5,000
102-2200-522.30-55	TRAINING	Operating Expenses	\$25,000
102-2200-522.30-56	GAS & OIL	Operating Expenses	\$190,000
102-2200-522.30-64	NON-CAPITAL EQUIPMENT	Operating Expenses	\$40,000
Capital Outlay			
-	Capital Outlay	Capital Outlay	\$570,000
Debt Service			
102-2200-522.70-71	PRINCIPAL	Debt Service	\$312,810
102-2200-522.70-72	INTEREST	Debt Service	\$27,974
Reservists			
102-2210-522.10-12	SALARIES	Personal Services	\$16,580
102-2210-522.10-21	FICA TAXES	Personal Services	\$1,268
102-2210-522.10-24	WORKERS COMPENSATION	Personal Services	\$846
Total Expenditures			\$8,372,549

Source: Columbia County Fire Department

Table C-2
Columbia County Fire Department Station Inventory

Station ID	Address	City, State ZIP	Year Built	Sq Footage	Acreage	# of Bays
40	509 SW Bascom Norris Dr.	Lake City, FL 32025	1991	8,078	1.75	1
41	11936 N US 441	Lake City, FL 32055	1998	2,880	6 (incl. ball field)	3
42	7264 NW US 41	Lake City, FL 32055	1991	2,880	1.00	3
43	2318 SW Pinemount Hwy.	Lake City, FL 32024	1975	4,120	1.50	4
44	332 SW Wingate St.	Lake City, FL 32024	1990	7,020	-	5
45	12595 S US 441	Lake City, FL 32025	1991	2,880	1.00	3
46	495 SW Dortch St.	Fort White, FL 32038	1987	7,058	1.012	4
47	262 SE Community Dr.	Lulu, FL 32061	1998	2,980	10.17 (incl. comm. center)	3
48	370 SE Race Track Ln.	Lake City, FL 32025	2009	10,830	5.00	5
49	3303 SW County Rd. 18	Fort White, FL 32038	2013/2014	2400 (bay)/1120 (mob home)	5.01	2
50	1456 NW Mershon St.	Lake City, FL 32055	2013/2014	2400 (bay)/1120 (mob home)	92.00	2
51	1579 NW Lake Jeffery Rd.	Lake City, FL 32055	2013/2014	2400 (bay)/1120 (mob home)	13.34	2

Source: Columbia County Fire Department

Table C-3
Columbia County Fire Department Vehicle Inventory

Description	Number of Vehicles	Specifications
Class A Pumpers	13	1,250 GPM with 1,000 gallons of water capacity
Commercial Tankers	4	500 GPM with 3,000 gallons of water & 3,000 gallon dump tank
Commercial Tankers	3	1,000 GPM with 3,000 gallons of water & 3,000 gallon dump tank
Brush Trucks	9	300 gallons of water, gas powered pony pump
Squad Rescue Truck	1	Extrication equipment, air bags, cribbing supplies

Source: Columbia County Fire Department