

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS
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LAKE CITY, FLORIDA 32056-1529

COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS OFFICE
135 NE HERNANDO AVE, SUITE 203
LAKE CITY, FLORIDA 32055

Budget Workshop

August 4, 2022

10:30 AM

-
- I. Budget Concerns Related to Audit**
 - II. Roadside Mowing**
 - III. Fire Assessment**
 - IV. Setting Future Workshops Calendar**



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: 7/28/2022 Meeting Date: 8/4/2022

Name: Kevin Kirby Department: Public Works

Approved By:

A handwritten signature in blue ink, appearing to be "K. Kirby", written over a horizontal line.

1. Nature and purpose of agenda item:

Negotiate a solution for Roadside Mowing

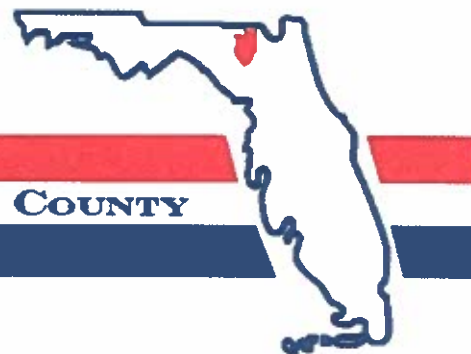
2. Recommended Motion/Action:

Discussion

3. Fiscal impact on current budget.

This item has no effect on the current budget.

District No. 1 - Ronald Williams
District No. 2 - Rocky Ford
District No. 3 - Robby Hollingsworth
District No. 4 - Toby Witt
District No. 5 - Tim Murphy



BOARD OF COUNTY COMMISSIONERS • COLUMBIA COUNTY

MEMORANDUM

TO: David Kraus, County Manager

FROM: Kevin Kirby, Assistant County Manager / 

DATE: July 27, 2022

RE: Roadside Mowing

As you are aware, this workshop is to negotiate a solution to satisfy all parties involved as it relates to roadside mowing.

In effort to ensure a productive workshop in totality, staff conducted a study with 12 surrounding counties to explore their methodology as it relates to mowing.

Currently, the County has approximately \$821,539 budgeted for mowing. Multiple components have been problematic, such as, but not limited to employment issues, excessive vegetation, weather and fuel.

Your assistance in this matter is appreciated.

BOARD MEETS FIRST AND THIRD THURSDAY AT 5:30 P.M.

P.O. BOX 1529

LAKE CITY, FLORIDA 32056-1529

PHONE (386) 755-4100



COLUMBIA COUNTY

FIRE ASSESSMENT UPDATE STUDY

DRAFT Report
July 13, 2022



Prepared for:

Columbia County

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COLUMBIA COUNTY FIRE ASSESSMENT UPDATE STUDY

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- 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:

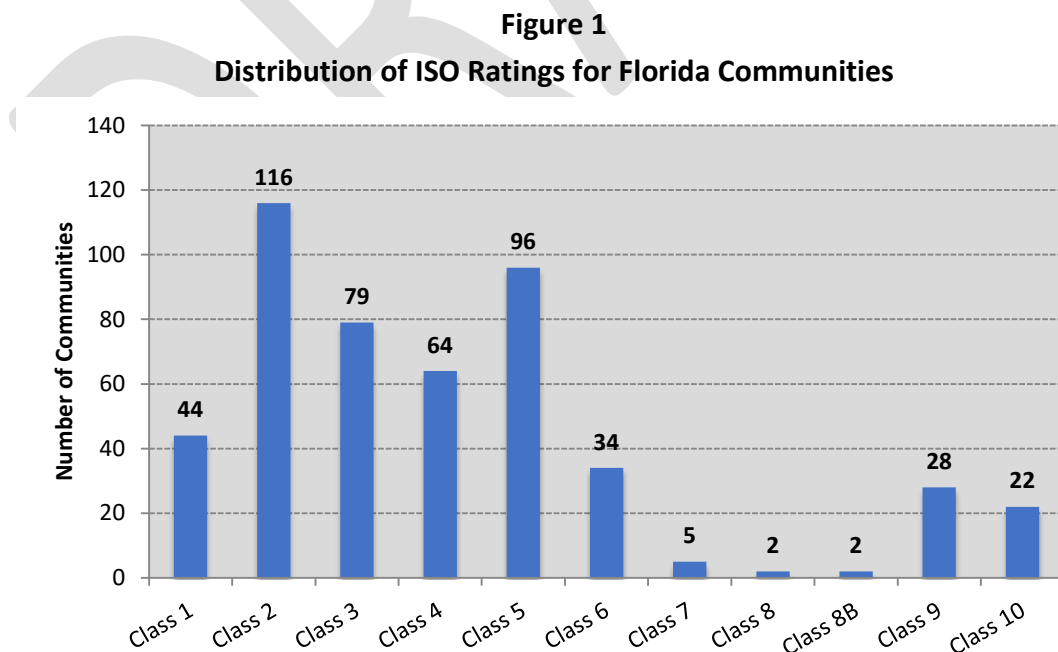
- protecting the value and integrity of improvements, structures and land through the availability and provision of comprehensive fire services;
- protecting the life and safety of intended occupants in the use and enjoyment of property;
- preserving or lowering the cost of fire insurance by the presence 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.

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%

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

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.

DRAFT

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

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Appendix B

Rate Category Classification Tables

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

NFIRS	Main Category	Description	Subgrouping
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	Subgrouping
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	Subgrouping
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	Cultutral 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

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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