

GOVERNMENT SERVICES GROUP, INC.



July 30, 2009

Via Electronic Transmission

Dale Williams, County Manager Columbia County P.O. Box 1569 Lake City, FL 32056

Re: Columbia County: Rate Options for the Update of the Land Component of the Current Fire Protection Services Assessment Program

Dear Mr. Williams.

In accordance with the terms of our engagement, GSG updated the land component of the County's existing fire protection services special assessment program for Fiscal Year 2009-10 for the County's current fire services delivery area. This was done utilizing the property data and information provided by the County for the prior update conducted in 2006, which included call data from 2005.

GSG developed eight alternative methods of apportioning the assessments within the land rate category. These eight alternative methods (as provided on July 22) are attached to this letter for your review. Because of the extreme limitations of the data, GSG cannot offer any other reasonable rate options. The underlying cause of the problem lies in the fact that almost 50 percent of the 2005 calls for service were reported to the land category. We suspect a large portion of these calls were actually made to service surrounding property uses situated with vacant land, but were assigned to the land category in error. Assuming the County's more recent fire department's calls for service have been more accurately reported and described according to the appropriate property use category (rather than land), then all property categories could be reevaluated to provide a more equitable and appropriate allocation of the fire department budget.

GSG would recommend that the County review its recent call data to determine whether or not the data exists to evaluate and more appropriately allocate the fire department costs to all property rate categories. GSG would be pleased to assist the County to do so and can provide a proposal for services upon request.

Sincerely,

Marguerite McCauley Senior Project Manager

MC Cauley

Enclosure

cc: Crystie Carey, NG&N