

Located in southwest Volusia County, Deltona has a population of over 98,000 within 40 square miles. It is the most populous city in Volusia County.

The Deltona Fire Rescue Department provides fire prevention, emergency medical services (EMS), technical rescue and hazardous materials mitigation services along with fire and life safety education programs. The Department operates out of five stations that are strategically located to reach incident locations quickly.

Given the importance of fire rescue services and the fluctuations in ad valorem tax revenues, the City is interested in implementing a fire assessment program. Benesch has extensive understanding of fire operations funding options and associated legal requirements and limitations. We also completed several funding studies for Volusia County and municipalities in Volusia County, and therefore, are familiar with local conditions. This experience and understanding of local conditions will enable us to prepare the study requested by the City in an efficient and timely manner.

PROJECT APPROACH

This section provides a description of the tasks to be undertaken by the Benesch Team for the City of Deltona Fire Assessment Study. The methodology included in this scope of services conforms with applicable laws, administrative rules, and regulations of the State of Florida—specifically, the following and other related Florida Statutory and case law requirements for a valid special assessment:

- > The service provided must confer a special benefit to the property being assessed.
- > The costs assessed must be fairly and reasonably appropriated among the properties that receive the special benefit.
- > The apportionment or exemption from apportionment of non-ad valorem assessments to the various classifications of governmental entities as defined by Florida law.

The following paragraphs outline tasks that will be completed as part of the study.

Task 1 – Background Review and Data Collection

Upon receipt of the notice to proceed, Benesch will submit a data needs memorandum. We will review the City’s existing legal documents, tax roll summary information, fire call data, budgets, agreements, and other data pertaining to the provision of fire rescue services.

Upon preliminary review of the data, Benesch will conduct a kick-off meeting with the City to discuss the background information, study methodology, funding gaps/needs, policy decisions the City should consider, project schedule and any questions on the data received.

Since the Cape Coral case ruling (Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015)), several methodologies were approved for the calculation of fire assessments. Methods that incorporate a “readiness factor” in addition to the utilization or determine the budget eligible to be funded with fire assessment revenues through a review of the expense line items instead of incident levels will be discussed with the City early on during the study. The methodology that is agreed upon will be used in the study.

Task 2 – Technical Study

Development of the fire assessment program will be completed using the methodology agreed on as part of the Task 1 work and include the following subtasks.

Task 2a – Analysis of Budget Information

Benesch will evaluate the Department’s budgets associated with the provision of fire rescue services in Deltona. Both the current adopted budget and budget request for Fiscal Year 2027 (when available) will be reviewed.



The full cost of providing fire service delivery that includes all direct and indirect costs will be identified. The analysis will take into consideration any outstanding funding needs, as well as fluctuations in the budget due to larger non-recurring expenditures. The budget used for the study will incorporate the full costs of services, including:

- > Net fire rescue services;
- > Fair apportioning to include equipment/capital improvements and replacement programs;
- > Implementing programs;
- > Collecting assessments; and
- > Creating assessment rolls.

Given that special assessments are limited to fire prevention/suspension and first response medical service related costs, expenses related to advanced life support services will be excluded from the assessable budget.

Any dedicated revenues (such as fire inspection fees, grants, etc.) that need to be accounted for will be identified.

If needed, this review will also be completed for alternative budget scenarios provided by the City.

Task 2b – Analysis of Service Demand Using Proposed Methodology

The Benesch Team will utilize fire rescue call response data to determine the appropriate service demand using the current adopted assessment methodology. As available, this study will incorporate 10 years of call data to limit large fluctuations for certain land uses from one study to another.

Benesch will analyze the historical call data to identify the calls that should be excluded from the analysis and determine a trend in the distribution of remaining incidents between the different assessment rate

classes. This analysis also will include a review of the different incident types and on-scene procedures to ensure that only those incidents appropriate for use in the service demand analysis are included.

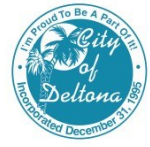
Finally, the frequency and the level of staff and vehicle time used for each type of incident/property will be evaluated. Certain types of land uses or buildings may not request assistance frequently, but their response duration may be longer.

As part of this task, depending on the methodology selected by the City, an availability or readiness factor will be developed.

In the case of non-agricultural vacant parcels, it is important to consider the fact that the benefit received from the fire rescue services is more limited since there are no structures or persons at these sites. However, the availability of fire rescue services increases the property value, reflecting the benefit received.

In the past, Benesch has worked with fire departments in preparing alternative scenarios that included use of a combination of flat rate that charged all properties within a category evenly for the availability of the Fire Department and a tiered/variable rate by size to capture demand from each land use. Similarly, we had alternate scenarios for vacant land, distributing a portion of the cost associated with vacant land to other properties to account for the benefit received by surrounding properties from the suppression of a fire at vacant property, among others. These options will be presented to the City and the Department as part of this task.

Any agreements with other service providers or entities, reports, and other data pertaining to the provision of fire rescue services will be reviewed.



Task 2c – Calculation of Development Units

To determine the number of development units for each assessment rate class, Benesch will obtain the most recent copy of properties in the city from the Volusia County Property Appraiser (VCPA) database. Each property will be assigned an appropriate assessment rate class. Properties that need to be exempted, such as unbuildable land, very small parcels, parking structures, etc., will be identified. Benesch worked with the VCPA database previously, and has a strong understanding of the database.

Task 2d – Calculation of Rates, Revenue Requirements, and Rate Calculator

Based on the agreed upon methodology and the apportioned costs for each land use and calculated development units for various scenario options, multiple rate schedules will be developed. A five-year schedule of the rates will be prepared based on anticipated financial needs provided by the City. This task will develop a preliminary assessment roll that incorporates the current property data and assessment rates. In addition, a rate calculator will be developed to assist the City in analyzing different rate scenarios and revenue projections.

Task 3 – Technical Report

The results of the Tasks 1 and 2 analyses will be provided in a technical report. The report will include an explanation of the methodology to address present and future needs, actionable insights as well as all the data and assumptions used in the study. The Benesch Team will present the study results to City Staff and Management.

Based on input received from the City, a final report and a final assessment roll will be submitted.

Task 4 – Legal Assistance

LLW will provide legal assistance throughout the study and prepare the necessary legal documents, such as the notice of intent, fire assessment ordinance and resolutions.

The Benesch Team will prepare first class notices. The effort related to printing and mailing of notices is not included as part of this scope. If desired, we can provide a separate quote for this effort.

Task 5 – Meetings & Presentations

As part of this study, the following meetings are envisioned to take place:

- > Kick-off meeting (virtual);
- > Draft report review presentation (virtual); and
- > Two presentations to the City Commission.

For all presentations, Benesch will prepare user-friendly, easy-to-follow materials in PowerPoint and provide drafts to City staff for review prior to each meeting/presentation. In addition to these formal meetings, Benesch will be in close contact with the City's Project Manager to ensure that the City is aware of the study's progress. With an office in Tampa, Benesch is easily accessible to the City of Deltona.

PROJECT BUDGET

The professional fees to prepare the fire assessment study for the City of Deltona are estimated at \$82,515, which includes three virtual and two in-person meetings. This is a lump sum budget, and the City will be invoiced monthly for the portion of the work completed.

Only the meetings that take place will be invoiced. The table on the next page details the professional fees to prepare the fire assessment study.

City of Deltona Fire Assessment Study



City of Deltona Fire Assessment Study Project Budget

TASK #	SUBTASK DESCRIPTION	Director/ Senior PM \$295	Legal Attorney \$410	Senior Planner \$185	Project Planner \$140	Admin/ Clerical \$80	TOTAL TASK HOURS	BURDENED COST/ TASK
PHASE 1: TECHNICAL CALCULATION								
TASK 1	BACKGROUND REVIEW / DATA COLLECTION	12.0	5.0	9.0	5.0	1.0	32.0	\$8,035
1a	Send Data Request Memorandum	1.0		2.0		1.0	4.0	\$745
1b	Review Background Materials	8.0	2.0	5.0	5.0		20.0	\$4,805
1c	Kick-off Meeting (Virtual)	3.0	3.0	2.0			8.0	\$2,485
PHASE 2: IMPLEMENTATION ASSISTANCE								
TASK 2	DEVELOPMENT OF SPECIAL ASSESSMENT METHOD	34.0	0.0	44.0	34.0	2.0	114.0	\$23,090
2a	Fire/Rescue Budget Analysis	7.0		7.0	5.0	1.0	20.0	\$4,140
2b	Service Demand Analysis	6.0		12.0	8.0		26.0	\$5,110
2c	Calculation of Development Units	8.0		10.0	9.0		27.0	\$5,470
2d	Calculation of Rates and Development of a Rate Calculator	9.0		10.0	6.0		25.0	\$5,345
2e	Interim Staff Meeting (Virtual)	4.0		5.0	6.0	1.0	16.0	\$3,025
TASK 3	TECHNICAL REPORT	29.0	10.0	11.0	9.0	3.0	62.0	\$16,190
3a	Development of the Draft and Final Technical Reports	12.0	10.0	6.0	4.0	1.0	33.0	\$9,390
3b	Draft Report Review Meeting (Virtual)	5.0		2.0	2.0	1.0	10.0	\$2,205
3c	City Commission Meeting	12.0		3.0	3.0	1.0	19.0	\$4,595
PHASE 2: IMPLEMENTATION ASSISTANCE								
TASK 4	LEGAL ASSISTANCE	30.0	38.0	46.0	3.0	23.0	140.0	\$35,200
4a	Preparation of Legal Documents	6.0	30.0			1.0	37.0	\$14,150
4b	Preparation of First Class Notices (Does not include cost associated with printing and postage, which range from \$2.00 to \$2.50 per record).	7.0	8.0	25.0		20.0	60.0	\$11,570
4c	Adoption Hearing	12.0		3.0	3.0	1.0	19.0	\$4,595
4d	Preparation of Final Assessment Roll	5.0		18.0		1.0	24.0	\$4,885
TASK 5	MEETINGS & PRESENTATIONS (3 Virtual, 2 In-Person)	105.0	53.0	110.0	51.0	29.0	348.0	\$82,515
FIVE MEETINGS AS INDICATED IN TASKS 1 THROUGH 4								
TOTAL PROJECT BUDGET								