

# City of Deltona Fire Rescue Assessment Study

DRAFT Technical Report  
May 29, 2026

***Prepared for:***

**City of Deltona**  
2345 Providence Boulevard  
Deltona, FL 32725  
ph (386) 878-8100

***Prepared by:***

**Benesch**  
1000 N. Ashley Dr., #700  
Tampa, Florida 33602  
ph (813) 224-8862  
E-mail: [nkamp@benesch.com](mailto:nkamp@benesch.com)

**CITY OF DELTONA  
FIRE RESCUE ASSESSMENT STUDY**

---

**Table of Contents**

---

**I. Introduction ..... 1**

**II. Service Delivery and Legal Requirements..... 2**

    Benefit from the Availability of the Fire Department..... 2

    Benefit from the Active Use of the Fire Department’s Services..... 3

    Legal Requirements ..... 3

    Special Benefit and Fair Allocation Analysis ..... 5

**III. Calculation of Fire Rescue Assessment Rates..... 6**

    Fire Rescue Assessment Funding Requirement..... 6

    Incident Data Distribution by Land Use ..... 10

    Fire Rescue Assessment Cost Allocation..... 11

    Property Units..... 12

    Calculated Fire Rescue Assessment Schedule ..... 13

    Revenue Estimates..... 19

**Appendices:**

- Appendix A: Deltona Fire & Rescue Incident Data
- Appendix B: Deltona Fire & Rescue Budget Detail
- Appendix C: Rate Category Classification Tables

## **I. Introduction**

---

Fire rescue assessments are a type of non-ad valorem special assessments used to fund the operating and capital costs associated with providing fire protection and basic life support services. They are a common funding source used by many Florida cities and counties. A fire rescue assessment is an annual charge applied to each property in the city that, typically, is collected through the property owners' tax bill under Florida's Uniform Property Tax and 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.

The City of Deltona retained Benesch to prepare the technical study necessary to implement a fire rescue assessment program. The purpose of this study is to calculate fire rescue assessment rates that are based upon the most current and appropriate available data for providing fire protection services within the city. This study uses a methodology that combines benefits received from the availability of the Fire Department with the use of its resources, including vehicles, equipment, and personnel, for non-ALS (advanced life support) incidents to determine the relative special benefit received by each property and allocate costs accordingly. This document provides an explanation of the methodology used to calculate the fire rescue assessment rates and the findings of the fire rescue assessment study.

## **II. Service Delivery and Legal Requirements**

---

Deltona Fire & Rescue (DFR) provides the community with fire rescue and emergency medical services, including advanced life support (ALS) services, from five strategically located stations throughout the city. Over the past six years, DFR has responded to approximately 9,700 incidents annually. Of those, approximately 3,400 (annually) were related to ALS incidents.

This fire rescue assessment study methodology includes two components:

- Benefit received from the availability of the Fire Department on a 24-hour, 7 days a week basis, and
- Benefit received from the actual response to events.

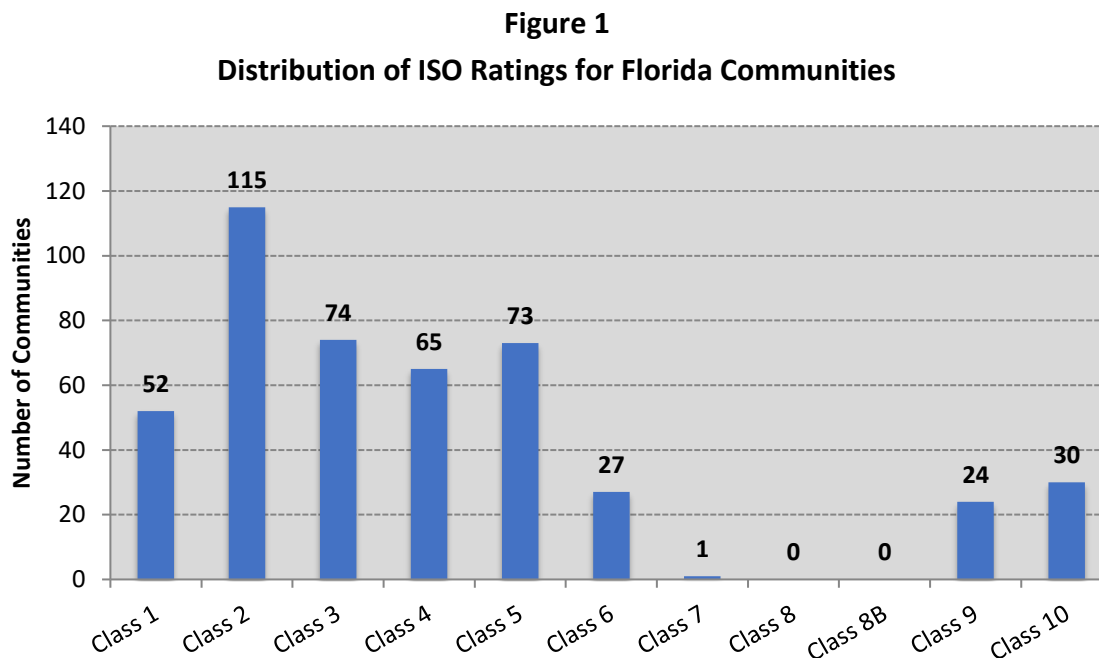
### ***Benefit from the Availability of the Fire Department***

The availability of the Fire Department's services benefits properties in terms of insurance premium reductions as well as an increase in property values even if services of the Fire Department are never directly utilized by an individual property.

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.

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

DFR's current ISO rating is Class 2/2X. **Figure 1** presents the distribution of ISO Ratings for Florida communities.



Source: Insurance Services Office; Public Protection Classification

### ***Benefit from the Active Use of the Fire Department's Services***

Approximately 99 percent of the incidents responded by DFR are medical in nature and only one (1) percent are fire related. As mentioned previously, this study examines the use of total available resources in responding to these incidents to allocate a portion of the costs to assessed properties. The Department has the capabilities to respond to fire incidents at any of the buildings in the city regardless of size either with its own resources or with assistance through mutual aid agreements.

### ***Legal Requirements***

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire rescue 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 rescue services and to develop

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

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 properties 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 City of 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 City of North Lauderdale case. In Desiderio Corporation, et al. v City of Boynton Beach, et al., 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010), a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire rescue assessment.

The fire rescue assessment methodology contained in this report is consistent with Florida case law and uses a combination of availability-based and resource utilization-based approaches. The calculations exclude the portion of DFR's budget and incidents associated with non-traditional emergency medical services, such as ALS. The resource utilization component is based on historical incident data for service to quantify relative demand for and benefit from fire rescue services by different land uses and properties.

## **PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

### ***Special Benefit and Fair Allocation Analysis***

The City's fire rescue services, facilities and programs provide special benefit to assessed properties and have a logical relationship to the use, value and enjoyment of such improved property. There are availability, or standing watch, benefits that come from the 24-hours a day, 7 days a week availability of fire rescue and first responder services as well as the more direct benefits from the responses to incidents by the Fire Department. Benefits include protecting the value and integrity of improvements and structures, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of professional and comprehensive fire rescue services within Deltona city limits, and containing fire incidents with the potential to spread and endanger other properties.

As detailed later in this report, the Fire Department's budget has been analyzed by cost categories to exclude costs related to providing ALS and to include only costs reasonably related to the provision of traditional fire rescue services, including for example, fire suppression, fire prevention, fire/building inspections and first response medical services (BLS). The assessable costs were then allocated to land uses based on a combination of availability of the service and historical usage of fire rescue services by the land use types. This analysis includes multi-year records of calls for service and the total department resources used in responding to the incidents to obtain a larger sample size and more stable resource distribution.

The costs allocated to residential homes are distributed on a per dwelling unit basis and the fire rescue assessment for any residential parcel will be determined by the number of dwelling units multiplied by the adopted residential dwelling unit rate.

The costs allocated to non-residential land uses are distributed based on square footage tiers for four different categories (commercial, industrial, institutional, and governmental). Square footage data for non-residential structures as well as number of residential dwelling units are obtained from the property database maintained by the Volusia County Property Appraiser (VCPA).

Finally, in this study, a separate rate is calculated for vacant developable property based on resource utilization, adjusted to reflect lesser benefit received by vacant properties compared to the property with structures and people. The resulting share of the budget is divided by the number of vacant parcels to calculate the fire rescue assessment rate.

---

### **III. Calculation of Fire Rescue Assessment Rates**

---

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

- Fire rescue assessment funding requirement
- Incident data distribution by land use
- Fire rescue assessment cost allocation
- Property units
- Calculated fire rescue assessment schedule

These components are discussed in further detail below, resulting in the calculated fire rescue assessment rate schedule for the City of Deltona.

#### ***Fire Rescue Assessment Funding Requirement***

The first step in calculating the City's fire rescue assessment rates is to calculate the total fire rescue assessable budget. To accomplish this, the DFR's proposed budgets for FY 2027 through FY 2031 were reviewed, including personnel, operational, vehicle replacement, and capital expenditures. This study calculated fire assessment rates based on two budget options:

*The DFR's total assessable budgets range from \$19.4 million to \$26.0 million.*

- Scenario 1: the fire assessment covers operational and vehicle replacement costs; and
- Scenario 2: the fire assessment covers operational, vehicle replacement, and capital projects.

The following adjustments were made to each budget option:

- Since DFR provides ALS services in addition to the traditional fire rescue and first responder/BLS services, the cost associated with ALS services need to be excluded. DFR identified approximately \$4.1 million (FY 27-31 average) of ALS expenditures, which are excluded.
- An analysis of the dedicated revenue sources indicated that the Fire Department receives revenues to offset firefighter pension obligations and for firefighter supplemental compensation. These revenues, averaging approximately \$131,000 annually, are subtracted from the total expenditures line item to obtain total net expenditures.

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

- The miscellaneous costs associated with a fire rescue assessment program include the revenue loss related to statutory discount and delinquencies as well as collection fees paid to the Tax Collector. The statutory discount and delinquency cost was estimated at approximately four (4) percent of total net expenditures and is based on ad valorem collections in the city over the past three years. Tax Collector fees amount to two (2) percent of collections. These costs were added to the total net expenditures line item to obtain the total fire rescue assessment funding requirement.

As presented in **Table 1**, the DFR's total assessable budget for FY 2027-2031 is approximately \$19.4 million for Scenario 1. As presented in **Table 2**, the assessable budget for Scenario 2 is approximately \$26.0 million.

DRAFT

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 1  
Deltona Fire & Rescue Assessable Budget  
Scenario 1: Operational & Vehicle Replacement Budget**

Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2027-2031 Average
Operational Budget <sup>(1)</sup>	\$17,173,697	\$18,032,382	\$18,934,001	\$19,880,701	\$20,874,736	\$21,918,473	\$19,928,059
Replacement Plan <sup>(2)</sup>	-	\$6,159,830	\$1,672,861	\$1,773,820	\$1,896,478	\$1,872,780	\$2,675,154
<b>Total Budget</b>	<b>\$17,173,697</b>	<b>\$24,192,212</b>	<b>\$20,606,862</b>	<b>\$21,654,521</b>	<b>\$22,771,214</b>	<b>\$23,791,253</b>	<b>\$22,603,213</b>
Less: ALS Expenditures <sup>(1)</sup>	\$3,567,017	\$3,745,368	\$3,932,636	\$4,129,268	\$4,335,731	\$4,552,518	\$4,139,104
Less: Fire Dedicated Revenues <sup>(3)</sup>	\$113,279	\$118,943	\$124,890	\$131,135	\$137,692	\$144,577	\$131,447
<b>Net Expenditures</b>	<b>\$13,493,401</b>	<b>\$20,327,901</b>	<b>\$16,549,336</b>	<b>\$17,394,118</b>	<b>\$18,297,791</b>	<b>\$19,094,158</b>	<b>\$18,332,662</b>
<b>Miscellaneous Expenditures</b>							
Statutory Discount (4%) <sup>(4)</sup>	\$539,736	\$813,116	\$661,973	\$695,765	\$731,912	\$763,766	\$733,306
Collection Costs (2%) <sup>(5)</sup>	\$269,868	\$406,558	\$330,987	\$347,882	\$365,956	\$381,883	\$366,653
<b>Total Assessable Budget</b>	<b>\$14,303,005</b>	<b>\$21,547,575</b>	<b>\$17,542,296</b>	<b>\$18,437,765</b>	<b>\$19,395,659</b>	<b>\$20,239,807</b>	<b>\$19,432,621</b>

- 1) Source: Appendix B, Table B-1 for FY 2026. Subsequent fiscal year budgets include an annual increase of 5 percent.
- 2) Source: Appendix B, Table B-2
- 3) Source: Appendix B, Table B-4 for FY 2026. Subsequent fiscal year budgets include an annual increase of 5 percent.
- 4) The City has the legal right to add up to 5% for 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. Based on historical collection trends this percentage is reduced to 4% for the purposes of assessed cost calculations.
- 5) Reflects 2% collection fee retained by the Tax Collector

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 2  
Deltona Fire & Rescue Assessable Budget – Sc. 2: Operational, Replacement & Capital**

Item	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2027-2031 Average
Operational Budget <sup>(1)</sup>	\$17,173,697	\$18,032,382	\$18,934,001	\$19,880,701	\$20,874,736	\$21,918,473	\$19,928,059
Replacement Plan <sup>(2)</sup>	-	\$6,159,830	\$1,672,861	\$1,773,820	\$1,896,478	\$1,872,780	\$2,675,154
Capital Budget <sup>(3)</sup>	-	\$6,163,250	\$6,163,250	\$6,163,250	\$6,163,250	\$6,163,250	\$6,163,250
<b>Total Budget</b>	<b>\$17,173,697</b>	<b>\$30,355,462</b>	<b>\$26,770,112</b>	<b>\$27,817,771</b>	<b>\$28,934,464</b>	<b>\$29,954,503</b>	<b>\$28,766,463</b>
Less: ALS Expenditures <sup>(1)</sup>	\$3,567,017	\$3,745,368	\$3,932,636	\$4,129,268	\$4,335,731	\$4,552,518	\$4,139,104
Less: Fire Dedicated Revenues <sup>(4)</sup>	\$113,279	\$118,943	\$124,890	\$131,135	\$137,692	\$144,577	\$131,447
<b>Net Expenditures</b>	<b>\$13,493,401</b>	<b>\$26,491,151</b>	<b>\$22,712,586</b>	<b>\$23,557,368</b>	<b>\$24,461,041</b>	<b>\$25,257,408</b>	<b>\$24,495,912</b>
<b>Miscellaneous Expenditures</b>							
Statutory Discount (4%) <sup>(5)</sup>	\$539,736	\$1,059,646	\$908,503	\$942,295	\$978,442	\$1,010,296	\$979,836
Collection Costs (2%) <sup>(6)</sup>	\$269,868	\$529,823	\$454,252	\$471,147	\$489,221	\$505,148	\$489,918
<b>Total Assessable Budget</b>	<b>\$14,303,005</b>	<b>\$28,080,620</b>	<b>\$24,075,341</b>	<b>\$24,970,810</b>	<b>\$25,928,704</b>	<b>\$26,772,852</b>	<b>\$25,965,666</b>

- 1) Source: Appendix B, Table B-1 for FY 2026. Subsequent fiscal year budget amounts include an annual 5-percent increase
- 2) Source: Appendix B, Table B-2
- 3) Source: Appendix B, Table B-4 for FY 2026. Subsequent fiscal year budget amounts include an annual 5-percent increase
- 4) The City has the legal right to add up to 5% for 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. Based on historical collection trends this percentage is reduced to 4% for the purposes of assessed cost calculations.
- 5) Reflects 2% collection fee retained by the Tax Collector

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

***Incident Data Distribution by Land Use***

The second component in determining the fire rescue assessment rates is the demand for services by land use category. Incidents over the past six years (2020-2025) were reviewed and total resource utilization by land use was calculated. Total resources incorporate not only the frequency of calls but also the duration of each incident along with the number of staff and vehicles utilized.

As shown in **Table 3**, residential incidents account for more than 80 percent fire rescue resources in the City of Deltona, followed by commercial property, accounting for approximately 11 percent. In the case of vacant land, consistent with the methodology utilized in other Florida jurisdictions, the total resource distribution has been reduced by 50 percent. The other half of resources associated with vacant land were redistributed into the other (non-agricultural) land uses. This adjustment is to reflect the limited benefit received by vacant property from services of the Fire Department since there are no structures or occupants and to capture the benefit received by surrounding structures from extinguishing a fire at an adjacent or nearby vacant property.

**Table 3**  
**Distribution of Fire Protection Incidents by Land Use Type**

Land Use	Distribution of Resources <sup>(1)</sup>	Distribution of Resources ADJUSTED <sup>(2)</sup>
Residential	82.5%	82.97%
Commercial	11.1%	11.16%
Industrial/Warehouse	0.4%	0.40%
Institutional	2.4%	2.41%
Government	2.4%	2.41%
Vacant Land	1.1%	0.55%
Agricultural	0.1%	0.10%

1) Source: Appendix A, Table A-4  
 2) Vacant land percentage reduced by 50% and the remaining resources allocated to other (non-agricultural) land use categories.

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

### *Fire Rescue Assessment Cost Allocation*

The third component in determining the fire rescue assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire rescue assessable budget and distribution of total resources. **Tables 4 and 5** presents the fire rescue assessable budget allocation by land use/rate category for each budget scenario.

Per State legislation, agricultural land uses are exempt from fire rescue assessments. Florida Statutes Section 170.01 (4) provides that, with limited exceptions, a City may not levy a special assessment for fire protection services on lands classified as agricultural lands under Florida Statutes Section 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building. Therefore, the portion of the budget associated with agricultural fire rescue incidents cannot be recovered through the City’s fire rescue assessment and will be excluded in the remainder of this report.

**Table 4**  
**Fire Protection Cost Allocation – Assessable Budget (Scenario 1)**

Land Use	Distribution of Total Resources <sup>(1)</sup>	Share of FY 2027 Maximum Assessable Budget <sup>(2)</sup>
<b>Funding Requirement</b>	-	<b>\$19,432,621</b>
Residential	82.97%	\$16,123,245
Commercial	11.16%	\$2,168,681
Industrial/Warehouse	0.40%	\$77,730
Institutional	2.41%	\$468,326
Government	2.41%	\$468,326
Vacant Land	0.55%	\$106,880
Agricultural	<u>0.10%</u>	<u>\$19,433</u>
<b>Total</b>	<b>100.00%</b>	<b>\$19,432,621</b>

1) Source: Table 3; adjusted resource distribution (Item 2)

2) Total assessable budget from Table 1 multiplied by portion of the resources (Item 1)

Note: Some figures may not calculate due to rounding

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 5**  
**Fire Protection Cost Allocation – Assessable Budget (Scenario 2)**

Land Use	Distribution of Total Resources <sup>(1)</sup>	Share of FY 2027 Maximum Assessable Budget <sup>(2)</sup>
<b>Funding Requirement</b>	-	<b>\$25,965,666</b>
Residential	82.97%	\$21,543,712
Commercial	11.16%	\$2,897,768
Industrial/Warehouse	0.40%	\$103,863
Institutional	2.41%	\$625,773
Government	2.41%	\$625,773
Vacant Land	0.55%	\$142,811
Agricultural	0.10%	\$25,966
<b>Total</b>	<b>100.00%</b>	<b>\$25,965,666</b>

1) Source: Table 3; adjusted resource distribution (Item 2)

2) Total assessable budget from Table 2 multiplied by portion of the resources (Item 1)

Note: Some figures may not calculate due to rounding

**Property Units**

The fourth component of the fire rescue assessment rate calculations is the property units (e.g., dwelling units, square footage, or parcels) for each land use category in the fee schedule. This information was obtained from the VCPA parcel database. Based on discussions with the VCPA, it was determined that use of the Department of Revenue (DOR) codes was the most accurate method of classifying individual parcels by land use categories. The database includes both properties that are tax exempt (e.g., governmental uses) and non-tax exempt, and all units were included in the assessment calculations.

For residential land uses, the total number of dwelling units within the city was determined. For the non-residential land uses (i.e., commercial, industrial/warehouse, institutional, and governmental), the distribution of total “living area” square footage was distributed into square footage tiers. **Table 6** presents a summary of the total property units calculated for each land use category.

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 6**  
**Property Units in the City of Deltona**

Property Rate Category	Unit	Number of Units
<b>Residential</b>		
Residential	dwelling unit	<b>37,229</b>
<b>Non-Residential</b>		
Commercial	square feet	<b>2,181,988</b>
Industrial/Warehouse	square feet	<b>2,687,139</b>
Instititonal	square feet	<b>910,236</b>
Governmental	square feet	<b>2,585,690</b>
Vacant Land	parcel	<b>3,053</b>

Source: Volusia County Property Appraiser’s Parcel Database, February 2026

**Calculated Fire Rescue Assessment Schedule**

Residential Land Uses

Using the assessable budget allocations for residential land uses previously shown in Tables 3 and 4, and the property units from Table 6, the fire assessment rates were calculated. These calculated rates for Scenarios 1 and 2 are shown in **Table 7**.

**Table 7**  
**Calculated Residential Fire Rescue Assessment Rates**

Land Use	Unit	Assessable Budget Allocation <sup>(1)</sup>	Total Number of Units <sup>(2)</sup>	Calculated Rate per Unit <sup>(3)</sup>
<b>Residential</b>				
Scenario 1	dwelling unit	\$16,123,245	37,229	<b>\$433</b>
Scenario 2	dwelling unit	\$21,543,712	37,229	<b>\$579</b>

1) Source: Table 4 (Scenario 1) and Table 5 (Scenario 2)

2) Source: Table 6

3) Assessable budget (Item 1) divided by the number of units (Item 2)

Note: All figures rounded to nearest dollar

Non-Residential Land Uses

As discussed previously, the study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps were completed in the calculation of the assessment levels:

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

- Seventy percent of the non-residential budget allocation is distributed equally among the non-residential square footage. This distribution accounts for the benefit received by each property from the availability of the Fire Department's services.
- The remaining 30 percent is distributed to each land use based on their use of resources.

The use of 30 percent for resource allocation and 70 percent for availability of the Department is due to the industry standards<sup>1</sup> that indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, lack of training, among other issues.

**Tables 8 and 9** provide these calculations for the non-residential land use categories. As presented in Table 4, the portion of the budget allocated to non-residential land use categories is approximately \$3.2 million (Scenario 1). Seventy percent of this budget is allocated among all non-residential square footage in the city (≈8.4 million sq ft) equally, resulting in the availability portion of the assessment rate (≈\$0.266 per square foot under Scenario 1). The remaining 30 percent of the budget is distributed between the four non-residential categories based on their use of resources and divided by the square footage of each land use. Resulting rates are added to the availability-based portion of the rate to determine the final tiered rate for each non-residential category, as shown in **Table 8 (Scenario 1)** and **Table 10 (Scenario 2)**.

Resulting rates are then applied to the mid-point of each square footage tier (minimum of 1,000 square feet) to develop the tiered non-residential rate schedule on a per parcel basis, as shown in **Table 9 (Scenario 1)** and **Table 11 (Scenario 2)**.

---

<sup>1</sup> Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5<sup>th</sup> Edition*

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 8  
Calculated Base Non-Residential Fire Rescue Assessment Rates (Scenario 1)**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$2,168,681	68.2%		
Industrial/Warehouse	\$77,730	2.4%		
Institutional	\$468,326	14.7%		
Governmental	\$468,326	14.7%		
<b>Total</b>	<b>\$3,183,063</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	<b>\$2,228,144</b>	-	<b>8,365,053</b>	<b>\$0.266</b>
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	<b>\$954,919</b>	-	-	-
Commercial <sup>(7)</sup>	\$651,255	68.2%	2,181,988	<b>\$0.298</b>
Industrial/Warehouse <sup>(7)</sup>	\$22,918	2.4%	2,687,139	<b>\$0.009</b>
Institutional <sup>(7)</sup>	\$140,373	14.7%	910,236	<b>\$0.154</b>
Governmental <sup>(7)</sup>	\$140,373	14.7%	2,585,690	<b>\$0.054</b>
<b>Total</b>	<b>\$954,919</b>	<b>100.0%</b>	<b>8,365,053</b>	-
<b>Calculated Rate per Square Foot <sup>(8)</sup></b>				
Commercial				<b>\$0.564</b>
Industrial/Warehouse				<b>\$0.275</b>
Institutional				<b>\$0.420</b>
Governmental				<b>\$0.320</b>
<b>Calculated Rate per Square Foot (Adjusted) <sup>(9)</sup></b>				
Commercial				<b>\$0.547</b>
Industrial/Warehouse				<b>\$0.267</b>
Institutional				<b>\$0.407</b>
Governmental				<b>\$0.310</b>

- 1) Source: Table 4
- 2) Budget portion of each non-residential category
- 3) Source: Table 6
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$3.18M multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$3.18M multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category.
- 8) Sum of availability-based rate of \$0.266 per square foot and resource-utilization based rate for each land use
- 9) Calculated rate per square foot (Item 8) for each land use decreased by approximately 3% to account for revenue adjustment due to using mid-point square footage values for each tier

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 9**

**Calculated Tiered Non-Residential Fire Rescue Assessment Rates (Per Parcel); Scenario 1**

Square Footage Tier	Tier Multiplier <sup>(2)</sup>	Scenario 1: Maximum Calculated Assessment Rates <sup>(3)</sup>			
		Commercial	Industrial/Warehouse	Institutional	Government
Rate per Sq Ft <sup>(1)</sup>		\$0.547	\$0.267	\$0.407	\$0.310
1 - 1,999	1,000	\$547	\$267	\$407	\$310
2,000 to 2,999	2,500	\$1,368	\$668	\$1,018	\$775
3,000 to 3,999	3,500	\$1,915	\$935	\$1,425	\$1,085
4,000 to 4,999	4,500	\$2,462	\$1,202	\$1,832	\$1,395
5,000 to 5,999	5,500	\$3,009	\$1,469	\$2,239	\$1,705
6,000 to 6,999	6,500	\$3,556	\$1,736	\$2,646	\$2,015
7,000 to 7,999	7,500	\$4,103	\$2,003	\$3,053	\$2,325
8,000 to 9,999	9,000	\$4,923	\$2,403	\$3,663	\$2,790
10,000 to 11,999	11,000	\$6,017	\$2,937	\$4,477	\$3,410
12,000 to 13,999	13,000	\$7,111	\$3,471	\$5,291	\$4,030
14,000 to 15,999	15,000	\$8,205	\$4,005	\$6,105	\$4,650
16,000 to 17,999	17,000	\$9,299	\$4,539	\$6,919	\$5,270
18,000 to 19,999	19,000	\$10,393	\$5,073	\$7,733	\$5,890
20,000 to 24,999	22,500	\$12,308	\$6,008	\$9,158	\$6,975
25,000 to 29,999	27,500	\$15,043	\$7,343	\$11,193	\$8,525
30,000 to 34,999	32,500	\$17,778	\$8,678	\$13,228	\$10,075
35,000 to 39,999	37,500	\$20,513	\$10,013	\$15,263	\$11,625
40,000 to 44,999	42,500	\$23,248	\$11,348	\$17,298	\$13,175
45,000 to 49,999	47,500	\$25,983	\$12,683	\$19,333	\$14,725
50,000 to 59,999	55,000	\$30,085	\$14,685	\$22,385	\$17,050
60,000 to 69,999	65,000	\$35,555	\$17,355	\$26,455	\$20,150
70,000 to 79,999	75,000	\$41,025	\$20,025	\$30,525	\$23,250
80,000 to 89,999	85,000	\$46,495	\$22,695	\$34,595	\$26,350
90,000 to 99,999	95,000	\$51,965	\$25,365	\$38,665	\$29,450
100,000 to 119,999	110,000	\$60,170	\$29,370	\$44,770	\$34,100
120,000 to 139,999	130,000	\$71,110	\$34,710	\$52,910	\$40,300
140,000 to 159,999	150,000	\$82,050	\$40,050	\$61,050	\$46,500
160,000 to 179,999	170,000	\$92,990	\$45,390	\$69,190	\$52,700
180,000 to 199,999	190,000	\$103,930	\$50,730	\$77,330	\$58,900
200,000 to 249,999	225,000	\$123,075	\$60,075	\$91,575	\$69,750
250,000 to 299,999	275,000	\$150,425	\$73,425	\$111,925	\$85,250
300,000 to 499,999	400,000	\$218,800	\$106,800	\$162,800	\$124,000
500,000 to 749,999	625,000	\$341,875	\$166,875	\$254,375	\$193,750
750,000 or greater	**	\$656,400	\$320,400	\$488,400	\$372,000

1) Source: Table 8

2) Mid-point of each square footage tier; The last tier uses the average size of all buildings over 300,000 sq ft (≈1,200,000 sq ft) as the multiplier

3) Rate per square foot (Item 1) for each land use category multiplied by the tier multiplier (Item 2)

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 10**

**Calculated Base Non-Residential Fire Rescue Assessment Rates (Scenario 2)**

Property Rate Category	Budget Allocation <sup>(1)</sup>	Distribution of Non-Residential Budget <sup>(2)</sup>	Total Square Footage <sup>(3)</sup>	Fire Assessment Rate per Sq Ft <sup>(4)</sup>
Commercial	\$2,897,768	68.2%		
Industrial/Warehouse	\$103,863	2.4%		
Institutional	\$625,773	14.7%		
Governmental	\$625,773	14.7%		
<b>Total</b>	<b>\$4,253,177</b>	<b>100.0%</b>		
<b>Availability Portion</b>				
70% of Total Budget <sup>(5)</sup>	<b>\$2,977,224</b>	-	<b>8,365,053</b>	<b>\$0.356</b>
<b>Resource Utilization Portion</b>				
30% of Total Budget <sup>(6)</sup>	<b>\$1,275,953</b>	-	-	-
Commercial <sup>(7)</sup>	\$870,200	68.2%	2,181,988	<b>\$0.399</b>
Industrial/Warehouse <sup>(7)</sup>	\$30,623	2.4%	2,687,139	<b>\$0.011</b>
Institutional <sup>(7)</sup>	\$187,565	14.7%	910,236	<b>\$0.206</b>
Governmental <sup>(7)</sup>	\$187,565	14.7%	2,585,690	<b>\$0.073</b>
<b>Total</b>	<b>\$1,275,953</b>	<b>100.0%</b>	<b>8,365,053</b>	-
<b>Calculated Rate per Square Foot <sup>(8)</sup></b>				
Commercial				<b>\$0.755</b>
Industrial/Warehouse				<b>\$0.367</b>
Institutional				<b>\$0.562</b>
Governmental				<b>\$0.429</b>
<b>Calculated Rate per Square Foot (Adjusted) <sup>(9)</sup></b>				
Commercial				<b>\$0.731</b>
Industrial/Warehouse				<b>\$0.355</b>
Institutional				<b>\$0.544</b>
Governmental				<b>\$0.415</b>

- 1) Source: Table 5
- 2) Budget portion of each non-residential category
- 3) Source: Table 6
- 4) Budget allocation divided by square footage
- 5) Total non-residential budget of ≈\$4.25M multiplied by 70% to calculate the availability portion
- 6) Total non-residential budget of ≈\$4.25M multiplied by 30% to calculate the resource utilization portion
- 7) Resource utilization portion of the budget (30%) allocated to each non-residential category.
- 8) Sum of availability-based rate of \$0.356 per square foot and resource-utilization based rate for each land use
- 9) Calculated rate per square foot (Item 8) for each land use decreased by approximately 3% to account for revenue generation

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table 11**

**Calculated Tiered Non-Residential Fire Rescue Assessment Rates (Per Parcel); Scenario 2**

Square Footage Tier	Tier Multiplier <sup>(2)</sup>	Scenario 2: Maximum Calculated Assessment Rates <sup>(3)</sup>			
		Commercial	Industrial/Warehouse	Institutional	Government
Rate per Sq Ft <sup>(1)</sup>		\$0.731	\$0.355	\$0.544	\$0.415
1 - 1,999	1,000	\$731	\$355	\$544	\$415
2,000 to 2,999	2,500	\$1,828	\$888	\$1,360	\$1,038
3,000 to 3,999	3,500	\$2,559	\$1,243	\$1,904	\$1,453
4,000 to 4,999	4,500	\$3,290	\$1,598	\$2,448	\$1,868
5,000 to 5,999	5,500	\$4,021	\$1,953	\$2,992	\$2,283
6,000 to 6,999	6,500	\$4,752	\$2,308	\$3,536	\$2,698
7,000 to 7,999	7,500	\$5,483	\$2,663	\$4,080	\$3,113
8,000 to 9,999	9,000	\$6,579	\$3,195	\$4,896	\$3,735
10,000 to 11,999	11,000	\$8,041	\$3,905	\$5,984	\$4,565
12,000 to 13,999	13,000	\$9,503	\$4,615	\$7,072	\$5,395
14,000 to 15,999	15,000	\$10,965	\$5,325	\$8,160	\$6,225
16,000 to 17,999	17,000	\$12,427	\$6,035	\$9,248	\$7,055
18,000 to 19,999	19,000	\$13,889	\$6,745	\$10,336	\$7,885
20,000 to 24,999	22,500	\$16,448	\$7,988	\$12,240	\$9,338
25,000 to 29,999	27,500	\$20,103	\$9,763	\$14,960	\$11,413
30,000 to 34,999	32,500	\$23,758	\$11,538	\$17,680	\$13,488
35,000 to 39,999	37,500	\$27,413	\$13,313	\$20,400	\$15,563
40,000 to 44,999	42,500	\$31,068	\$15,088	\$23,120	\$17,638
45,000 to 49,999	47,500	\$34,723	\$16,863	\$25,840	\$19,713
50,000 to 59,999	55,000	\$40,205	\$19,525	\$29,920	\$22,825
60,000 to 69,999	65,000	\$47,515	\$23,075	\$35,360	\$26,975
70,000 to 79,999	75,000	\$54,825	\$26,625	\$40,800	\$31,125
80,000 to 89,999	85,000	\$62,135	\$30,175	\$46,240	\$35,275
90,000 to 99,999	95,000	\$69,445	\$33,725	\$51,680	\$39,425
100,000 to 119,999	110,000	\$80,410	\$39,050	\$59,840	\$45,650
120,000 to 139,999	130,000	\$95,030	\$46,150	\$70,720	\$53,950
140,000 to 159,999	150,000	\$109,650	\$53,250	\$81,600	\$62,250
160,000 to 179,999	170,000	\$124,270	\$60,350	\$92,480	\$70,550
180,000 to 199,999	190,000	\$138,890	\$67,450	\$103,360	\$78,850
200,000 to 249,999	225,000	\$164,475	\$79,875	\$122,400	\$93,375
250,000 to 299,999	275,000	\$201,025	\$97,625	\$149,600	\$114,125
300,000 to 499,999	400,000	\$292,400	\$142,000	\$217,600	\$166,000
500,000 to 749,999	625,000	\$456,875	\$221,875	\$340,000	\$259,375
750,000 or greater	**	\$877,200	\$426,000	\$652,800	\$498,000

1) Source: Table 10

2) Mid-point of each square footage tier; The last tier uses the average size of all buildings over 300,000 sq ft (≈1,200,000 sq ft) as the multiplier

3) Rate per square foot (Item 1) for each land use category multiplied by the tier multiplier (Item 2)

## PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY

### Vacant Land

As part of this study, a separate fire rescue assessment rate is calculated for vacant land. As discussed previously, 50 percent of the resources allocated to vacant land are used in the assessment calculation for the vacant parcel assessment rate. This adjustment was made to recognize the fact that vacant property derives less benefit from the Fire Department's availability and services compared to developed properties with buildings and more people. As shown in **Table 12**, this adjusted budget was divided by the number of vacant parcels to calculate the assessment rate of \$35 per parcel (Scenario 1) or \$47 per parcel (Scenario 2).

**Table 12**  
**Calculated Vacant Parcel Assessment Rate**

Land Use	Unit	Assessable Budget Allocation <sup>(1)</sup>	Total Number of Parcels <sup>(2)</sup>	Calculated Rate per Parcel <sup>(3)</sup>
<b><i>Vacant Land</i></b>				
Scenario 1	parcel	\$106,880	3,053	<b>\$35</b>
Scenario 2	parcel	\$142,811	3,053	<b>\$47</b>

1) Source: Table 4 (Sc. 1) and Table 5 (Sc. 2)

2) Source: Table 6

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

Note: All figures rounded to the nearest dollar

### ***Revenue Estimates***

Of the total assessed cost of \$19.4 million shown in Table 1 (Scenario 1), it is estimated that the City will receive between \$17.4 and \$18.1 million annually if the maximum fire assessment rates are adopted and imposed. For Scenario 2, the City is estimated to receive between \$23.2 million and \$24.3 million of the total \$26.0 million shown in Table 2. These differences are due to legally exempt properties such as Federal and State-owned properties, School Board properties, agricultural land, and other government property, as well as early payments and delinquencies. This revenue shortfall will need to be funded from the General Fund or other legally available funds.

**Appendix A  
Deltona Fire & Rescue  
Incident Data**

## **Appendix A: Deltona Fire & Rescue Incident Data**

---

---

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past six years have been analyzed to estimate demand from different land uses for fire rescue services. **Tables A-1 through A-4** present this analysis. Note that these summaries exclude ALS incidents and those incidents that were not located at one of the seven land uses included in this study.

DRAFT

**Table A-1**  
**Distribution of Incidents by Land Use (Non-ALS ONLY)**

Incident Type	2020		2021		2022		2023		2024		2025		Average % Distribution (2020-2025)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Residential	3,798	84.9%	4,775	84.1%	5,214	85.3%	4,452	83.8%	4,344	84.2%	4,497	86.6%	<b>84.7%</b>
Commercial	473	10.6%	577	10.2%	620	10.1%	579	10.9%	543	10.5%	486	9.3%	<b>10.3%</b>
Industrial/Warehouse	22	0.5%	34	0.6%	18	0.3%	26	0.5%	24	0.5%	27	0.5%	<b>0.5%</b>
Institutional	29	0.6%	47	0.8%	75	1.2%	80	1.5%	96	1.9%	72	1.4%	<b>1.2%</b>
Government	122	2.7%	153	2.7%	147	2.4%	115	2.2%	86	1.7%	74	1.4%	<b>2.2%</b>
Vacant	33	0.7%	90	1.6%	44	0.7%	52	1.0%	54	1.0%	37	0.7%	<b>1.0%</b>
Agricultural	0	0.0%	0	0.0%	0	0.0%	6	0.1%	10	0.2%	6	0.1%	<b>0.1%</b>
<b>Total</b>	<b>4,477</b>	<b>100.0%</b>	<b>5,676</b>	<b>100.0%</b>	<b>6,118</b>	<b>100.0%</b>	<b>5,310</b>	<b>100.0%</b>	<b>5,157</b>	<b>100.0%</b>	<b>5,199</b>	<b>100.0%</b>	

Source: City of Deltona Fire & Rescue

**Table A-2**  
**Distribution of Staff Time by Land Use (Non-ALS ONLY)**

Incident Type	2020		2021		2022		2023		2024		2025		Average % Distribution (2020-2025)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Residential	6,157	82.4%	9,376	81.4%	10,755	83.9%	9,104	81.5%	7,444	81.6%	8,297	83.9%	<b>82.6%</b>
Commercial	948	12.7%	1,253	10.9%	1,456	11.4%	1,276	11.4%	1,041	11.4%	905	9.1%	<b>11.1%</b>
Industrial/Warehouse	33	0.4%	48	0.4%	25	0.2%	73	0.7%	33	0.4%	42	0.4%	<b>0.4%</b>
Institutional	71	0.9%	205	1.8%	232	1.8%	305	2.7%	247	2.7%	373	3.8%	<b>2.3%</b>
Government	184	2.5%	317	2.8%	298	2.3%	278	2.5%	243	2.7%	188	1.9%	<b>2.4%</b>
Vacant	86	1.1%	311	2.7%	52	0.4%	112	1.0%	69	0.8%	74	0.7%	<b>1.1%</b>
Agricultural	-	-	-	-	-	-	21	0.2%	36	0.4%	22	0.2%	<b>0.1%</b>
<b>Total</b>	<b>7,479</b>	<b>100.0%</b>	<b>11,510</b>	<b>100.0%</b>	<b>12,818</b>	<b>100.0%</b>	<b>11,169</b>	<b>100.0%</b>	<b>9,113</b>	<b>100.0%</b>	<b>9,901</b>	<b>100.0%</b>	

Source: City of Deltona Fire & Rescue

Note: Staff time by land use is calculated by multiplying the average duration of incidents by the average number of staff at each incident by the frequency of incidents by land use

**Table A-3**  
**Distribution of Vehicle Time by Land Use (Non-ALS ONLY)**

Incident Type	2020		2021		2022		2023		2024		2025		Average % Distribution (2020-2025)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Residential	2,286	81.9%	3,677	81.0%	4,280	83.7%	3,495	81.0%	2,828	81.3%	3,137	83.2%	<b>82.0%</b>
Commercial	356	12.7%	500	11.0%	587	11.5%	503	11.6%	398	11.4%	349	9.3%	<b>11.2%</b>
Industrial/Warehouse	14	0.5%	21	0.5%	11	0.2%	32	0.7%	14	0.4%	17	0.5%	<b>0.5%</b>
Institutional	29	1.0%	82	1.8%	98	1.9%	124	2.9%	101	2.9%	159	4.2%	<b>2.5%</b>
Government	73	2.6%	133	2.9%	117	2.3%	107	2.5%	93	2.7%	70	1.9%	<b>2.5%</b>
Vacant	35	1.3%	129	2.8%	19	0.4%	47	1.1%	27	0.8%	28	0.7%	<b>1.2%</b>
Agricultural	-	-	-	-	-	-	10	0.2%	17	0.5%	9	0.2%	<b>0.1%</b>
<b>Total</b>	<b>2,793</b>	<b>100.0%</b>	<b>4,542</b>	<b>100.0%</b>	<b>5,112</b>	<b>100.0%</b>	<b>4,318</b>	<b>100.0%</b>	<b>3,478</b>	<b>100.0%</b>	<b>3,769</b>	<b>100.0%</b>	

Source: City of Deltona Fire & Rescue

Note: Vehicle time by land use is calculated by multiplying the average duration of incidents by the average number of vehicles at each incident by the frequency of incidents by land use

**Table A-4**  
**Distribution of Total Resources by Land Use (Non-ALS ONLY)**

Incident Type	2020		2021		2022		2023		2024		2025		Average % Distribution (2020-2025)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Residential	8,443	82.1%	13,053	81.4%	15,035	83.9%	12,599	81.3%	10,272	81.5%	11,434	83.7%	<b>82.5%</b>
Commercial	1,304	12.7%	1,753	10.9%	2,043	11.4%	1,779	11.5%	1,439	11.4%	1,254	9.2%	<b>11.1%</b>
Industrial/Warehouse	47	0.5%	69	0.4%	36	0.2%	105	0.7%	47	0.4%	59	0.4%	<b>0.4%</b>
Institutional	100	1.0%	287	1.8%	330	1.8%	429	2.8%	348	2.8%	532	3.9%	<b>2.4%</b>
Government	257	2.5%	450	2.8%	415	2.3%	385	2.5%	336	2.7%	258	1.9%	<b>2.4%</b>
Vacant	121	1.2%	440	2.7%	71	0.4%	159	1.0%	96	0.8%	102	0.7%	<b>1.1%</b>
Agricultural	0	0.0%	0	0.0%	0	0.0%	31	0.2%	53	0.4%	31	0.2%	<b>0.1%</b>
<b>Total</b>	<b>10,272</b>	<b>100.0%</b>	<b>16,052</b>	<b>100.0%</b>	<b>17,930</b>	<b>100.0%</b>	<b>15,487</b>	<b>100.0%</b>	<b>12,591</b>	<b>100.0%</b>	<b>13,670</b>	<b>100.0%</b>	

Source: City of Deltona Fire & Rescue

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

**Appendix B  
Deltona Fire & Rescue  
Budget Detail**

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Appendix B: Deltona Fire & Rescue Budget Detail**

This appendix details the City of Deltona’s Fire & Rescue’s budget options.

**Table B-1  
City of Deltona Fire & Rescue Operational Budget**

Expenditure	Category	FY 2025/2026 Amended Budget			Total
		Fire Administration	Fire Operations	Fire Transport (ALS)	
<b>Personnel Expenses</b>					
Salaries & Wages	Personal Services	\$1,307,651	\$4,917,475	\$1,844,410	\$8,069,536
Overtime	Personal Services	\$9,754	\$637,851	\$231,946	\$879,551
Special Pay	Personal Services	\$10,577	\$75,284	\$25,560	\$111,421
Fica Taxes	Personal Services	\$101,590	\$445,618	\$160,796	\$708,004
Retirement Contributions	Personal Services	\$248,588	\$2,116,555	\$582,656	\$2,947,799
Health/Dental/Life Insurance	Personal Services	\$240,259	\$1,115,522	\$367,156	\$1,722,937
<b>Operating Expenses</b>					
Professional Services - Other	Professional Services	\$700	\$630	\$0	\$1,330
Other Contractual Svcs - Misc	Contractual Expenses	\$10,474	\$37,550	\$0	\$48,024
Software/Network Maintenance	Contractual Expenses	\$23,002	\$65,455	\$5,502	\$93,959
Travel & Per Diem	Travel & Per Diem	\$18,870	\$27,148	\$0	\$46,018
Communications	Communication	\$6,382	\$1,692	\$0	\$8,074
Postage	Freight & Postage	\$744	\$869	\$0	\$1,613
Utility Services - General	Utility Services	\$6,126	\$88,164	\$0	\$94,290
R&M - Vehicles	Contractual Expenses	\$12,880	\$369,121	\$13,609	\$395,610
R&M - Equipment	Contractual Expenses	\$5,378	\$141,463	\$32,466	\$179,307
R&M - Building	Contractual Expenses	\$10,075	\$174,547	\$0	\$184,622
Printing & Binding - General	Contractual Expenses	\$959	\$1,268	\$0	\$2,227
Promotional Activities	Contractual Expenses	\$4,655	\$18,335	\$0	\$22,990
Recognitions	Contractual Expenses	\$4,775	\$15,459	\$0	\$20,234
Employee Physicals	Contractual Expenses	\$8,304	\$99,688	\$0	\$107,992
AHA Training Center	Contractual Expenses	\$0	\$15,580	\$0	\$15,580
Emergency MGMT/Cert Program	Contractual Expenses	\$1,500	\$0	\$0	\$1,500
Other Current Charges	Contractual Expenses	\$0	\$500	\$500	\$1,000
Office Supplies - General	Contractual Expenses	\$2,129	\$1,795	\$0	\$3,924
Furniture & Equipment	Contractual Expenses	\$1,000	\$46,141	\$0	\$47,141
Fuel & Oil	Contractual Expenses	\$24,253	\$103,692	\$35,107	\$163,052
Small Tools & Equipment	Contractual Expenses	\$1,002	\$191,789	\$7,980	\$200,771
Janitorial Supplies	Contractual Expenses	\$298	\$18,645	\$0	\$18,943
Bunker Gear	Contractual Expenses	\$10,006	\$466,561	\$0	\$476,567
Medical Supplies	Contractual Expenses	\$0	\$0	\$210,621	\$210,621
Uniforms	Contractual Expenses	\$12,536	\$69,816	\$14,508	\$96,860
Operating Supplies - Other	Contractual Expenses	\$200	\$80,089	\$0	\$80,289
Publication - Membership - Training	Contractual Expenses	\$21,861	\$85,850	\$34,200	\$141,911
Fleet Maint Allocation	Contractual Expenses	\$0	\$70,000	\$0	\$70,000
<b>Total Expenditures</b>		<b>\$2,106,528</b>	<b>\$11,500,152</b>	<b>\$3,567,017</b>	<b>\$17,173,697</b>

Source: City of Deltona

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table B-2**

**City of Deltona Fire & Rescue Vehicle Replacement Plan**

Project Description	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total	Average
<b>Capital Plan for Fire Department</b>							
Engine	\$5,900,000	\$1,468,305	\$1,541,720	\$1,618,806	\$1,699,747	\$12,228,578	\$2,445,716
Battalion	\$0	\$0	\$232,100	\$0	\$0	\$232,100	\$46,420
Admin, Specialty	\$259,830	\$204,556	\$0	\$277,672	\$173,033	\$915,091	\$183,018
<b>Total</b>	<b>\$6,159,830</b>	<b>\$1,672,861</b>	<b>\$1,773,820</b>	<b>\$1,896,478</b>	<b>\$1,872,780</b>	<b>\$13,375,769</b>	<b>\$2,675,154</b>

Source: City of Deltona

**Table B-3**

**City of Deltona Fire & Rescue Capital Improvement Plan (Debt Service)**

Project Description	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	Total	Average
<b>Capital Improvement Plan</b>							
Fire Station 61 - Replacement/Remodel (Providence)							
Fire Station 62 - Replacement/Remodel (Diamond St)							
Fire Station 63 - Replacement/Remodel (Howland Blvd)	\$6,163,250	\$6,163,250	\$6,163,250	\$6,163,250	\$6,163,250	\$30,816,250	\$6,163,250
Fire Station 64 - Replacement - Howland & Elkcam							
New Fire Station/Substation Build(s) - Acq, Des, Eng, Constr							

Source: City of Deltona

**Table B-4**

**City of Deltona Fire & Rescue Dedicated Revenues**

Description	FY 22/23	FY 23/24	FY 24/25	FY 25/26
<b>Revenue</b>				
FF Pension Ins Premium Tax	\$581,607	\$757,206	\$686,321	\$0
SSR-FF Supplemental Compensate	\$26,343	\$50,059	\$42,514	\$71,877
Fire Inspection Fees	\$157,431	\$296,852	\$90,618	\$41,402
Transport - Volusia County	\$1,638,421	\$1,681,914	\$2,383,841	\$402,070
Fire Protection Charges	\$0	\$0	\$135	\$0
<b>Total</b>	<b>\$2,403,802</b>	<b>\$2,786,031</b>	<b>\$3,203,429</b>	<b>\$515,349</b>
<b>Total (Non-ALS)</b>	<b>\$765,381</b>	<b>\$1,104,117</b>	<b>\$819,588</b>	<b>\$113,279</b>

Source: City of Deltona

**Appendix C**  
**Rate Category Classification Tables**

## **Appendix C: Rate Category Classification Tables**

---

---

This appendix documents the grouping of the National Fire Incident Reporting System’s (NFIRS) land uses into seven categories that are included in the fire assessment study, as shown in **Table C-1**. These codes are applied to each fire rescue incident report. The “Deltona Category” indicates how these codes were categorized for the land use categories used in the fire rescue assessment study.

In addition, **Table C-2** presents the Department of Revenue (DOR) codes for primary land use categories utilized in this study. All property data was obtained from the Volusia County Property Appraiser (VCPA) database. Based on discussions with the VCPA, it was determined that use of the DOR codes was the most accurate method of classifying individual parcels by land use categories.

DRAFT

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-1  
NFIRS Fire Incident Property Codes**

Property Use	Deltona Category
000 - Property Use, other	n/a
100 - Assembly, other	n/a
110 - Fixed-use recreation places, other	Commercial
111 - Bowling establishment	Commercial
112 - Billiard center, pool hall	Commercial
113 - Electronic amusement center	Commercial
114 - Ice rink: indoor, outdoor	Commercial
115 - Roller rink: indoor or outdoor	Commercial
116 - Swimming facility: indoor or outdoor	Commercial
120 - Variable-use amusement, recreation places, other	Commercial
121 - Ballroom, gymnasium	Commercial
122 - Convention center, exhibition hall	Commercial
123 - Stadium, arena	Commercial
124 - Playground	Govt
129 - Amusement center: indoor/outdoor	Commercial
130 - Places of worship, funeral parlors, other	Institutional
131 - Church, mosque, synagogue, temple, chapel	Institutional
134 - Funeral parlor	Commercial
140 - Clubs, other	Commercial
141 - Athletic/health club	Commercial
142 - Clubhouse	Commercial
144 - Casino, gambling clubs	Commercial
150 - Public or government, other	Govt
151 - Library	Govt
152 - Museum	Commercial
154 - Memorial structure, including monuments & statues	Vacant
160 - Eating, drinking places, other	Commercial
161 - Restaurant or cafeteria	Commercial
162 - Bar or nightclub	Commercial
173 - Bus station	Commercial
174 - Rapid transit station	Commercial
180 - Studio/theater, other	Commercial
182 - Auditorium, concert hall	Commercial
183 - Movie theater	Commercial
186 - Film/movie production studio	Commercial
200 - Educational, other	Institutional
210 - Schools, non-adult, other	Institutional
211 - Preschool	Commercial
213 - Elementary school, including kindergarten	Institutional
215 - High school/junior high school/middle school	Institutional
241 - Adult education center, college classroom	Institutional
254 - Day care, in commercial property	Commercial
255 - Day care, in residence, licensed	Residential

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-1 (continued)  
NFIRS Fire Incident Property Codes**

Property Use	Deltona Category
256 - Day care in residence, unlicensed.	Residential
300 - Health care, detention, & correction, other	Govt
311 - 24-hour care Nursing homes, 4 or more persons	Commercial
321 - Mental retardation/development disability facility	Commercial
322 - Alcohol or substance abuse recovery center	Commercial
323 - Asylum, mental institution	Commercial
331 - Hospital - medical or psychiatric	Commercial
332 - Hospices	Commercial
340 - Clinics, doctors offices, hemodialysis cntr, other	Commercial
341 - Clinic, clinic-type infirmary	Commercial
342 - Doctor, dentist or oral surgeon office	Commercial
343 - Hemodialysis unit	Commercial
361 - Jail, prison (not juvenile)	Govt
365 - Police station	Govt
400 - Residential, other	Residential
419 - 1 or 2 family dwelling	Residential
4191 - 1 or 2 family dwelling (Other)	Residential
429 - Multifamily dwelling	Residential
4291 - Multifamily dwelling (Other)	Residential
439 - Boarding/rooming house, residential hotels	Commercial
449 - Hotel/motel, commercial	Commercial
459 - Residential board and care	Commercial
460 - Dormitory-type residence, other	Commercial
464 - Barracks, dormitory	Commercial
500 - Mercantile, business, other	Commercial
511 - Convenience store	Commercial
519 - Food and beverage sales, grocery store	Commercial
529 - Textile, wearing apparel sales	Commercial
539 - Household goods, sales, repairs	Commercial
549 - Specialty shop	Commercial
557 - Personal service, including barber & beauty shops	Commercial
559 - Recreational, hobby, home repair sales, pet store	Commercial
564 - Laundry, dry cleaning	Commercial
569 - Professional supplies, services	Commercial
571 - Service station, gas station	Commercial
579 - Motor vehicle or boat sales, services, repair	Commercial
580 - General retail, other	Commercial
581 - Department or discount store	Commercial
592 - Bank	Commercial
593 - Office: veterinary or research	Commercial
596 - Post office or mailing firms	Commercial
599 - Business office	Commercial
600 - Ind., utility, defense, agriculture, mining, other	Industrial/Warehouse

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-1 (continued)  
NFIRS Fire Incident Property Codes**

Property Use	Deltona Category
610 - Energy production plant, other	Industrial/Warehouse
629 - Laboratory or science laboratory	Commercial
635 - Computer center	Commercial
639 - Communications center	Commercial
640 - Utility or Distribution system, other	Industrial/Warehouse
642 - Electrical distribution	Industrial/Warehouse
644 - Gas distribution, gas pipeline	Industrial/Warehouse
647 - Water utility	Industrial/Warehouse
648 - Sanitation utility	Industrial/Warehouse
669 - Forest, timberland, woodland	Agriculture
700 - Manufacturing, processing	Industrial/Warehouse
800 - Storage, other	Industrial/Warehouse
807 - Outside material storage area	Industrial/Warehouse
808 - Outbuilding or shed	Industrial/Warehouse
849 - Outside storage tank	Industrial/Warehouse
880 - Vehicle storage, other	Industrial/Warehouse
881 - Parking garage, (detached residential garage)	n/a
882 - Parking garage, general vehicle	n/a
888 - Fire station	Govt
891 - Warehouse	Industrial/Warehouse
898 - Dock, marina, pier, wharf	Industrial/Warehouse
899 - Residential or self-storage units	Industrial/Warehouse
900 - Outside or special property, other	Vacant
9001 - Outside or special property, other (1)	Vacant
921 - Bridge, trestle	n/a
926 - Outbuilding, protective shelter	n/a
931 - Open land or field	n/a
935 - Campsite with utilities	Vacant
936 - Vacant lot	Vacant
9361 - Vacant lot (Other)	Vacant
938 - Graded and cared-for plots of land	Vacant
940 - Water area, other	n/a
946 - Lake, river, stream	n/a
951 - Railroad right-of-way	n/a
952 - Railroad yard	n/a
960 - Street, other	n/a
961 - Highway or divided highway	n/a
962 - Residential street, road or residential driveway	n/a
963 - Street or road in commercial area	n/a
965 - Vehicle parking area	n/a
981 - Construction site	Vacant
982 - Oil or gas field	Vacant
983 - Pipeline, power line or other utility right-of-way	Vacant

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-1 (continued)  
NFIRS Fire Incident Property Codes**

<b>Property Use</b>	<b>Deltona Category</b>
984 - Industrial plant yard - area	Industrial/Warehouse
NNN - None	n/a
None - None	n/a
UUU - Undetermined	n/a

Source: National Fire Incident Reporting System (NFIRS); Deltona Category assigned by Benesch

DRAFT

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-2  
Department of Revenue Property Codes**

LUC	Description	Deltona Category
0000	Vacant Residential	Vacant
0100	Single Family	Residential
0200	Mobile Homes	Residential
0300	Multi-Family(10 or More Units)	Residential
0400	Condominia	Residential
0800	Multi-Family(Less than 10 Units)	Residential
0900	Residential Common Elements/Areas	N/A
1000	Vacant Commercial	Vacant
1100	Stores, One Story	Commercial
1200	Mixed Use, Store/Office/Resi	Commercial
1300	Department Store	Commercial
1400	Supermarkets	Commercial
1600	Community Shopping Centers	Commercial
1700	Office Buildings/Nonprof/One	Commercial
1800	Office Buildings/Nonprof/Multi	Commercial
1900	Professional Office	Commercial
2100	Restaurants, Cafeterias	Commercial
2200	Drive In Restaurants	Commercial
2300	Financial Institutions	Commercial
2500	Repair Service Shops	Commercial
2700	Auto Sales, Repair & Related	Commercial
2800	Parking Lots, Commercial, MHPs	Residential
3200	Enclosed Theatres/Auditoriums	Commercial
3300	Night Clubs, Lounges, Bars	Commercial
3400	Bowling, Skating, Pool, Arenas	Commercial
3800	Golf Courses, Driving Ranges	Commercial
3900	Hotels, Motels	Commercial
4000	Vacant Industrial	Vacant
4100	Light Industrial	Industrial
4600	Other Food Processing	Industrial
4800	Warehousing, Distribution	Industrial
5300	Cropland, Class III	Agricultural
5600	Timberland, Index 70-79	Agricultural
5800	Timberland, Index 50-59	Agricultural
6100	Grazing, Class II	Agricultural
6200	Grazing, Class III	Agricultural
6300	Grazing, Class IV	Agricultural
6600	Orchard, Groves, Citrus	Agricultural
6700	Poultry, Bees, Fish	Agricultural
6800	Dairy, Feed Lots	Agricultural
6900	Ornamentals, Misc Ag	Agricultural
7000	Vacant Institutional	Vacant
7100	Churches	Institutional

**PRELIMINARY DRAFT: FOR DISCUSSION PURPOSES ONLY**

**Table C-2 (continued)  
Department of Revenue Property Codes**

<b>LUC</b>	<b>Description</b>	<b>Deltona Category</b>
7200	Private Schools/Colleges	Institutional
7300	Privately Owned Hospitals	Institutional
7400	Homes for the Aged	Institutional
7600	Mortuaries, Cemeteries	Institutional
7700	Clubs, Lodges, Union Halls	Institutional
8000	Vacant Governmental	Vacant
8200	Forest, Parks, Recreation Area	Governmental
8300	Public County School	Governmental
8500	Hospitals	Governmental
8600	County	Governmental
8700	State	Governmental
8800	Federal	Governmental
8900	Municipal	Governmental
9100	Utilities	Other
9300	Subsurface Rights	Other
9400	Rights-of-Way	Other
9500	Rivers, Lakes, Submerged Lands	Other
9600	Waste Land, Drainage Resrvrs, Borrow Pit	Other
9700	Outdoor Recreational	Other
9900	Vacant Acreage, Not Agr	Vacant

Source: Volusia County Property Appraiser; Deltona Category assigned by Benesch