



Independent Special Fire Control District Performance Review

for the

South Trail Fire Protection and Rescue Service District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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May 1, 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Gene Rogers, Fire Chief
South Trail Fire Protection and Rescue Service District
Fort Myers, Florida

We have performed the procedures described in Schedule A, which were agreed to by the South Trail Fire Protection and Rescue Service District ("the District") and on the performance review of the District as of August 8, 2022. The District's management is responsible for the District's performance review. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures referred to below, either for the purpose for which this report has been requested or for any other purpose.

The procedures are described in the attached Schedule A. The associated findings are detailed in the report.

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct, an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance review of the District as of August 8, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by anyone other than these specified parties.

BJM, CPA, Inc.
Dunedin, Florida
May 1, 2023
Date of Report

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants



Schedule A
Schedule of Agreed-Upon Procedures
(Scope of Performance Review Work)

- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the special district to determine if the program or activity achieves the district's goals and objectives.
- The delivery of services by the special district, including alternative methods or providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the special district.
- A comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the special district, including similarities and differences in services, relative costs and efficiencies, and possible service considerations.
- The revenues and costs of programs and activities of the special district, using data from the current year and the previous three (3) fiscal years.
- The extent to which the special district's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purposes of the special district, provide sufficient direction for the district's programs and activities, and may be achieved within the district's adopted budget.
- Any performance measurements and standards of the special district's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:
 - Are relevant, useful, and sufficient to evaluate the costs of the programs, and activities;
 - Are being met;
 - Should be revised.
- Factors that have contributed to any failure to meet the special district's performance measures and standards or achieve the district's goals and objectives, including description of efforts taken by the special district to prevent such failure in the future.
- Recommendations for statutory or budgetary changes to improve the special district's program operations, reduce costs, or reduce duplication, including the potential benefits to be achieved and the potential adverse consequences of the proposed changes.

The performance review will be conducted in accordance with the applicable industry best practices, including those of but not limited to the National Fire Protection Association, the Center for Public Safety Excellence, and the Insurance Services Office.

ACKNOWLEDGMENTS

BJM-CPA wishes to thank the Board of Fire Commissioners and the executive staff of the South Trail Fire Protection and Rescue Service District for their confidence in our team to perform this very important study. We would also like to extend our sincere appreciation to the following individuals for their time, effort, input, and assistance with completing this report:

Board of Fire Commissioners

Larry Hirshman
Chairman

Robert McDonnell
Treasurer/ Secretary

Jeff Haugh
Vice Chair

Ken Brown
Commissioner

Ron Tarantino
Commissioner

Fire Administration

Gene Rogers
Fire Chief

David Bollen
Assistant Chief, Operations

Todd Anderson
Assistant Chief, Support Services

Cindi Gallman
Division Chief, Safety/Training and EMS

Nate Burley
Division Chief, Fire & Life Safety (Fire Marshal).

Amy Bollen
Director of Public Relations

Vicky Deleacaes
Director of Finance

Donnie Laubheimer
Director of Human Resources

Candy Morse
Administrative Assistant

.....and all of the members of the South Trail Fire Protection and Rescue Service District who daily serve the citizens and visitors of their community.

EXECUTIVE SUMMARY

Performance Review – Introduction

In 2021, Section 189.0695, Florida Statutes, was created and requires independent special fire control districts to conduct a performance review every five years beginning on October 1, 2022. With the exception of independent special fire control districts located within a rural area of opportunity, all independent special fire control districts must contract with an independent entity to conduct the performance review.

In 2022, BJM-CPA was engaged by the South Trail Fire Protection and Rescue Service District (STFD) to conduct this performance review. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis.

For the purposes of this requirement, the term "performance review" means an evaluation of an independent special district and its programs, activities, and functions. The term includes research and analysis of nine specific areas, as outlined in this document.

BJM-CPA developed a scope of work to meet the above-described requirements. BJM-CPA conducted this review in accordance with the applicable industry best practices, including but not limited to those of the National Fire Protection Association, the Center for Public Safety Excellence, the Insurance Services Office, and Government Accountability Office performance review standards, found in the Generally Accepted Government Auditing Standards (GAGAS).

This report is divided into four sections:

1. Introduction and Background
2. Financial Best Practices
3. Research and Results
4. Appendices

In addition to the background from Section 189.0695, Florida Statutes, the Introduction and Background sections also include information about the background of special districts in the state of Florida in general, with a focus on independent special fire districts and the specific background of the STFD.

Located in Lee County, Florida, the STFD is a full-time, career, independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 97 members. The 37-square-mile District served a 2022 resident population of 55,047. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from four fire stations strategically located within the District's boundaries.

A detailed description of available resources, including personnel, facilities, and apparatus, is provided in this report. Several analyses related to service delivery were conducted and are presented as well. Depending on the metric, either data from the three most recent full fiscal years was used or, in some cases, from the three most recent fiscal years and the year-to-date data.

Research Tasks were developed and used for the purposes of research and analysis. The figure below summarizes these research tasks and the findings of each. More detailed information is provided in the Research and Results sections.

Performance Review – Summary of Research Tasks, Findings, and Recommendations

Task #	Description	Findings
1	Perform research and analysis of the District's purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Chapter 2000-484, the District's charter, it appears that the programs, activities, and functions provided by the STFD meet the purpose and goals of the District.
2	Analyze the District's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the District to determine if the program or activity achieves the District's goals and objectives.	Based on the charter review, it was determined that the goals and objectives used by the STFD are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS transport, special operations, and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved as a result of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	BJM-CPA completed an analysis of the STFD boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that, apart from Lee County, no additional county or municipal governments were located within the boundaries of the District. Based on this and additional analysis of services, it was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

Task #	Description	Findings
5	Analyze the revenues and costs of the programs and activities of the District, using data from the current year and the previous three (3) fiscal years.	The findings of the analysis of the revenues and costs of the programs and activities are summarized in the report.
6	Analyze the extent to which the District's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purpose of the District, provide sufficient direction for the District's programs and activities, and may be achieved within the District's adopted budget.	After an analysis of the District's goals and objectives for each of the programs and activities provided by the STFD, it was determined that overall, the District's purpose as stated in its charter is being achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of the STFD.
7	Analyze any performance measures and standards of the District's programs and activities.	After the completion of this analysis, BJM-CPA has determined that there were no significant findings to suggest that the performance measures were not relevant, useful, and sufficient to evaluate the costs of the programs and activities.
8	Analyze the factors that have contributed to any failure to meet the District's performance measures and standards or achieve the District's goals and objectives, including a description of efforts taken by the District to prevent such failure in the future.	As documented throughout this performance review and the many research tasks, while several recommendations are provided to enhance the overall operations of the STFD, no significant failures of the District's performance measures and/or its goals and objectives were observed that would require efforts to correct such failures in the future.
9	Provide recommendations for statutory or budgetary changes to improve the District's program operations, reduce costs, or reduce duplication, including the potential benefits to be achieved and the potential adverse consequences of the proposed changes.	After the completion of this comprehensive performance review, several recommendations are suggested to enhance the operations of the STFD. These recommendations are presented throughout this report.

Recommendation # 1 – As described in NFPA 1710 – A 4.1.1, the governing body (Board of Fire Commissioners) should monitor the achievement of the management goals of the District, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should continue these processes and when possible expand as suggested in this report.

Recommendation # 2 – In so much as possible, ensure that the annual training plan, including Pre-Fire Planning Inspections, and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 3 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 4 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 6 – Ensure that annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 7 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining the outputs of the fire training program. While physical fitness versus non-physical fitness hours are noted, further define the training topics completed, including the number and types of programs delivered. When possible and applicable, report the outcomes of the programs delivered.

Recommendation # 8 Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 9 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of fire suppression response metrics, including turnout and response time performance.

Recommendation # 10 – Ensure that annual training plan and documentation are aligned with the requirements defined by the Florida Department of Health (DOH) and other applicable regulatory agencies.

Recommendation # 11 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training program. Similar to fire-related training, the number and types of programs delivered should be included. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 13 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of rescue and EMS response metrics, including turnout and response time performance.

Recommendation # 14 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the STFD.

Recommendation # 15 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Recommendation # 16 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Recommendation # 18 – After the creation of this review and to the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Like most fire districts, the STFD continues to improve and change over time. This report is a snapshot of the STFD at the time the information was gathered. Because BJM-CPA developed this report over several months, it was not possible to capture all changes that may have occurred during the report's development.

The reader is encouraged to read this report in its entirety
to gain a proper appreciation of the high level of service
provided by the South Trail Fire Protection and Rescue Service District.

Section I: Introduction and Background

INTRODUCTION

In 2021, Section 189.0695, Florida Statutes, was created and requires all independent special fire control districts to conduct a performance review every five years beginning October 1, 2022. With the exception of independent special fire control districts located within a rural area of opportunity, all independent special fire control districts must contract with an **independent entity** to conduct the performance review. The independent entity must have at least five (5) years of experience conducting comparable reviews of organizations similar in size and function to the independent special fire control district under review, must conduct the review according to applicable industry best practices, and may not have any affiliation with or financial involvement in the reviewed independent special fire control district. The completed performance review will be filed with the independent special fire control district's governing board, the Auditor General, the President of the Senate, and the Speaker of the House of Representatives no later than July 1, 2023.

The South Trail Fire Protection and Rescue Service District (STFD) selected BJM-CPA as the independent entity to conduct their review. For the purposes of this requirement, the term "performance review" means an evaluation of an independent special district and its programs, activities, and functions. The term includes research and analysis of the following:

- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the special district to determine if the program or activity achieves the district's goals and objectives.
- The delivery of services by the special district, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the special district.
- A comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the special district, including similarities and differences in services, relative costs and efficiencies, and possible service consolidations.
- The revenues and costs of programs and activities of the special district, using data from the current year and the previous three (3) fiscal years.
- The extent to which the special district's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purpose of the special district, provide sufficient

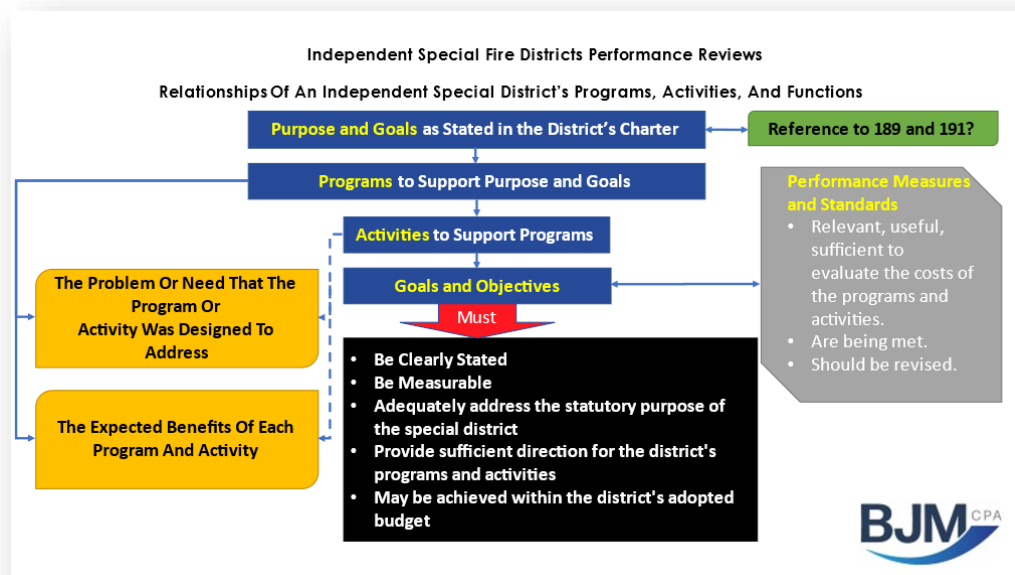
direction for the district's programs and activities, and may be achieved within the district's adopted budget.

- Any performance measures and standards of the special district's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:
 - Are relevant, useful, and sufficient to evaluate the costs of the programs and activities;
 - Are being met;
 - Should be revised.
- Factors that have contributed to any failure to meet the special district's performance measures and standards or achieve the district's goals and objectives, including a description of efforts taken by the special district to prevent such failure in the future.
- Recommendations for statutory or budgetary changes to improve the special district's program operations, reduce costs, or reduce duplication, including the potential benefits to be achieved and the potential adverse consequences of the proposed changes.

Accordingly, BJM-CPA developed a scope of work to meet the above-described requirements. BJM-CPA conducted this review in accordance with the applicable industry best practices, including but not limited to the National Fire Protection Association, the Center for Public Safety Excellence, and the Insurance Services Office.

Figure 1 illustrates the relationship between a district's programs→activities→functions.

Figure 1: Relationship Flow Programs→Activities→Functions



BACKGROUND

To begin this review, it is necessary to examine the background of special districts in the state of Florida in general, with a focus on independent special fire districts and the specific background of the STFD.

Special Districts in Florida

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law, special act, local ordinance, or rule of the Governor and Cabinet. A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district’s charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county. Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law. A “dependent special district” is a special district in which the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district’s governing body are removable at will by the governing body of a single county or municipality, or the district’s budget is subject to the approval of the governing body of a single county or municipality. An “independent special district” is any district that is not a dependent special district. According to the Florida Department of Economic Opportunity’s Special District Accountability Program Official List of Special Districts, as of July 22, 2022, the state of Florida had 1,874 special districts, comprised of 1,258 independent special districts and 616 dependent districts.

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

Special Purpose	Dependent	Independent	Total
Community Development	-	741	741
Community Redevelopment	221	-	221
Housing Authority	67	24	91
Drainage and/or Water Control	13	63	76
Fire Control and Rescue	8	53	61

¹ <http://specialdistrictreports.floridajobs.org/webreports/createspreadsheet.aspx>

Special districts are governed generally by the Uniform Special District Accountability Act (Act). This Act requires special districts to register with the Florida Department of Economic Opportunity (DEO) and to report financial and other activities to the public, the appropriate local general-purpose governments, and state agencies. Failure of a special district to comply with the Act's minimum disclosure requirements may result in action against the special district. The Act centralizes provisions governing special districts and applies to the formation, governance, administration, supervision, merger, and dissolution of special districts, unless otherwise expressly provided in law. The Act requires notice and publication of tentative and final budgets. Certain budget amendments are allowed up to 60 days following the end of the fiscal year. Special districts do not possess "home rule" powers and may impose only those taxes, assessments, or fees authorized by special or general law. A special act creating an independent special district may provide for funding from a variety of sources, while prohibiting funding from others. For example, ad valorem tax authority is not mandatory for a special district.

Independent Special Fire Control Districts

Independent special fire control districts are created by the Legislature to provide fire suppression and related activities within the territorial jurisdiction of the district. As of July 22, 2022, there were 53 active independent special fire control districts in the state of Florida.

The Independent Special Fire Control District Act (Chapter 191, Florida Statutes) provides standards, direction, and procedures for greater uniformity in the operation and governance of these districts, including financing authority, fiscally responsible service delivery, and election of members to the governing boards. The Act controls more specific provisions than a special act or general law of local application creating a fire control district's charter, requires every fire control district to be governed by a five-member board, and provides:

- General powers;
- Special powers;
- Authority and procedures for the assessment and collection of ad valorem taxes;
- Authority and procedures for the imposition, levy, and collection of non-ad valorem assessments, charges, and fees; and
- Issuance of district bonds and evidence of debt.

Fire control districts may levy ad valorem taxes on real property within the district of no more than 3.75 mills unless a greater amount was previously authorized. A district also may levy non-ad valorem assessments. The district board may adopt a schedule of reasonable fees for services performed. Additionally, the district board may impose an impact fee if so authorized by law and if the local general-purpose government has not adopted an impact fee for fire services that is distributed to the district for construction.

There are 14 sections in Chapter 191, Florida Statutes, that apply to independent fire control districts. Figure 3 is a summary of these sections.

Figure 3: Florida Chapter 191 Contents

Section	Title
191.001	Short title.
191.002	Legislative intent.
191.003	Definitions.
191.004	Preemption of special acts and general acts of local application.
191.005	District Board of Fire Commissioners: membership, officers, meetings.
191.006	General powers.
191.007	Exemption from taxation.
191.008	Special powers.
191.009	Taxes, non-ad valorem assessments, impact fees, and user charges.
191.011	Procedures for the levy and collection of non-ad valorem assessments.
191.012	District issuance of bonds, notes, bond anticipation notes, or other evidence of indebtedness.
191.013	Intergovernmental coordination.
191.014	District creation and expansion.
191.015	Codification.

Section 191.009, Florida Statutes, provides for the funding options for independent special fire control districts. Permitted are ad valorem taxes, non-ad valorem (NAV) assessments, impact fees, and user charges. Any or all of these funding options are available to an independent fire district and exist in addition to contractual fees for services as discussed earlier in this study (i.e., residential amenity fees and interlocal agreement fees for service). Each of these options are summarized below.

Ad Valorem Taxes

An elected board of an independent special fire control district may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services; to pay the principal of, and interest on, general obligation bonds of the district; and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been

previously authorized by law, subject to a referendum as required by the State Constitution and Chapter 191, Florida Statutes.

The levy of ad valorem taxes pursuant to section 191.009, Florida Statutes, must be approved by a referendum called by the board when the proposed levy of ad valorem taxes exceeds the amount authorized by prior special act, general law of local application, or county ordinance approved by referendum.

Non-Ad Valorem Assessments

A district may levy non-ad valorem assessments as defined in Section 197.3632, Florida Statutes, as assessments that are not based upon millage and that can become a lien against a homestead as permitted in Section 4, Article X, of the Florida State Constitution. These assessments are permitted to be used to construct, operate, and maintain those district facilities and services provided pursuant to the general powers listed in Section 191.006, Florida Statutes; the special powers listed in Section 191.008, Florida Statutes; any applicable general laws of local application; and a district's enabling legislation.

The rate of such assessments must be fixed by resolution of the board pursuant to the procedures contained in Section 191.009, Florida Statutes. Non-ad valorem assessment rates set by the board may exceed the maximum rates established by special act, county ordinance, the previous year's resolution, or referendum in an amount not to exceed the average annual growth rate in Florida personal income over the previous five years. Non-ad valorem assessment rate increases within the personal income threshold are deemed to be within the maximum rate authorized by law at the time of initial imposition. Proposed non-ad valorem assessment increases that exceed the rate set the previous fiscal year or the rate previously set by special act or county ordinance, whichever is more recent, by more than the average annual growth rate in Florida personal income over the last five years, or the first-time levy of non-ad valorem assessments in a district, must be approved by referendum of the electors of the district. The referendum on the first-time levy of an assessment shall include a notice of the future non-ad valorem assessment rate increases permitted by this act without a referendum. Non-ad valorem assessments shall be imposed, collected, and enforced pursuant to Section 191.011, Florida Statutes.

Non-ad valorem assessments as permitted for independent fire districts may be used to fund emergency medical services and emergency transport services². However, if a district levies a non-ad valorem assessment for emergency medical services or emergency transport services, the district shall cease collecting ad valorem taxes. It is recognized that the provision of emergency medical services and emergency transport services constitutes a benefit to real property as with any other improvement performed by a district, such as

²As opposed to case law precluding their use by dependent districts.

fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first-response medical aid.

User Charges

The board may provide a reasonable schedule of charges for the following services:

- Providing special emergency services that include:
 - Firefighting occurring in or to structures outside the district
 - Motor vehicles
 - Marine vessels
 - Aircraft
 - Rail cars
 - Or as a result of the operation of such motor vehicles or marine vessels to which the district is called upon to render such emergency service;
- Fighting fires occurring in or at refuse dumps or as a result of an illegal burn, where fire, dump, or burn is not authorized by general or special law, rule, regulation, order, or ordinance, and which the district is called upon to fight or extinguish;
- Responding to, assisting, or mitigating emergencies that either threaten or could threaten the health and safety of persons, property, or the environment, to which the district has been called (including a charge for responding to false alarms);
- Imposing charges for inspecting structures, plans, and equipment to determine compliance with fire safety codes and standards.

The district shall have a lien upon any real property, motor vehicle, marine vessel, aircraft, or rail car for any charge assessed as described above.

Impact Fees

If the general-purpose local government has not adopted an impact fee for fire services that is distributed to the district for construction within its jurisdictional boundaries, and the legislature has authorized independent special fire control districts to impose impact fees by special act or general law other than this act, the board may establish a schedule of impact fees in compliance with any standards set by general law for new construction to pay for the cost of new facilities and equipment, the need for which is in whole or in part the result of new construction.

The impact fees collected by the district shall be kept separate from other revenues of the district and must be used exclusively to acquire, purchase, or construct new facilities or portions thereof needed to provide fire protection and emergency services to new construction.

New facilities are defined as land, buildings, and capital equipment, including but not limited to fire and emergency vehicles, radiotelemetry equipment, and other firefighting or rescue equipment. The board shall maintain adequate records to ensure that impact fees

are expended only for permissible new facilities or equipment. The board may enter into agreements with general-purpose local governments to share in the revenues from fire protection impact fees imposed by such governments.

Figure 4 is a summary of the major types of revenue sources used by the 53 independent fire districts in Florida as of October 7, 2022.

Figure 4: Florida Independent Fire District Revenue Sources

Type of Revenue ¹	Number ²	Percentage
Ad Valorem	31	58.5%
Ad Valorem, Agreement, Fees	1	1.9%
Ad Valorem, Assessments	1	1.9%
Ad Valorem, Assessments, Donations, Fees	1	1.9%
Ad Valorem, Fees	1	1.9%
Ad Valorem, Fees, Non-Ad Valorem	2	3.8%
Ad Valorem, Grants	1	1.9%
Assessments	10	18.9%
Assessments, Grants	1	1.9%
Fees, Non-Ad Valorem	1	1.9%
Non-Ad Valorem	3	5.7%

1- It is possible that some districts may not have reported all of their revenue sources, but instead only the most prominent ones.

2 - As of October 2022

Performance Review Procedures and Process

To meet the specific requirements outlined in Section 189.0695, Florida Statutes, a scope of work was developed. With an understanding of the experience and knowledge required of the reviewer to meet the scope of work, a team of experienced auditors, partnered with former fire chiefs, was assembled. Although the team as a whole participated in the review process, the auditors were focused particularly on financials subjects, while the fire chiefs focused particularly on operations.

This project examined the current conditions at the STFD by performing a comprehensive analysis of the District's operations and the types and levels of services provided to the citizens and visitors of the District. In order to complete the performance review process and report, several tasks needed to be completed.

The BJM-CPA team developed a project work plan and started the project with a kick-off meeting with the STFD's project team. The goal of this meeting was to gain a comprehensive understanding of the organization's background, goals, and expectations for this project. At this time, logistical arrangements, lines of communication, and

contractual arrangements were finalized. The next step was a request from the District for information and data pertinent to the project, followed by questions as needed to key personnel.

The analysis began with a baseline assessment of the District and its current service performance. BJM-CPA conducted a performance review of the District based on our understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison with industry standards and best practices, as well as to create a benchmark against which future improvements can be measured.

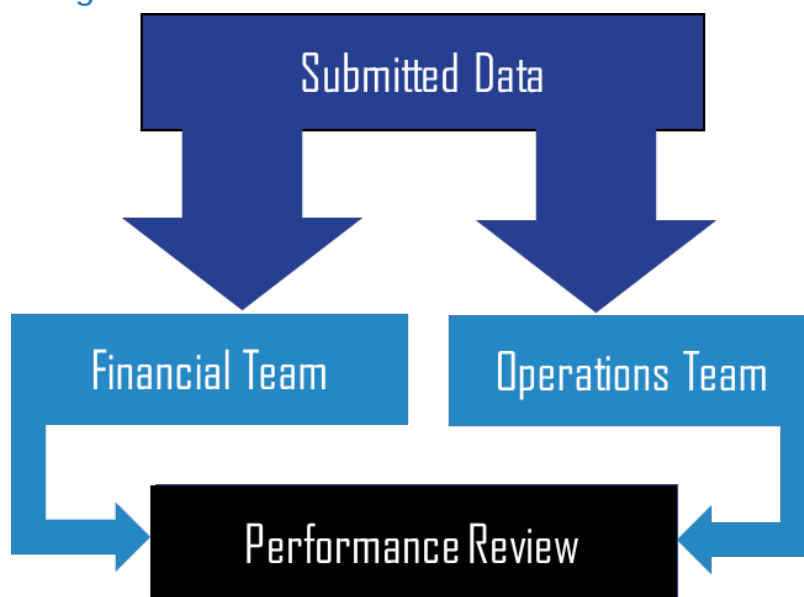
BJM-CPA developed and produced an electronic version of the draft report for review by STFD staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

BJM-CPA delivered a final report that was ADA compliant, and five (5) printed and bound copies were provided to the District. In addition, all relevant electronic files were provided in their native format on a USB drive.

A formal presentation of this performance review will be made by BJM-CPA to members of STFD staff, elected officials, and/or others as agreed upon. BJM-CPA will submit the final report to the State Auditor, Florida Senate President, and Florida House of Representatives Speaker no later than seven (7) days from the presentation to the Board of Fire Commissioners, if requested, or submission of the final report to the District, whichever is later.

Figure 5 illustrates the workflow of this project.

Figure 5: Fire District Performance Review Workflow



DISTRICT OVERVIEW

History, Formation, and General Description of the District

The STFD is located in central/southern Lee County, Florida, near the west coast. Fire protection in the area was originally provided by the South Trail Volunteer Fire Department and Rescue Squad of Lee County, Inc., which was formed on November 23, 1965, by two prominent residents of the area, J. Foster Pate and Oscar Holmberg. The all-volunteer force of 17 firefighters commanded by Chief Oscar Holmberg operated out of a gas station on the corner of U.S. 41 and Crystal Drive until 1968, when the department's first fire station was built, and the first paid employee was hired. The fire station consisted of two bays, an office, and sleeping quarters. Portions of the original structure are still in use at the Crystal Drive Fire Station (Station 61). The first fire apparatus was a 1,000-gallon pumper donated by the Florida Division of Forestry. The South Trail Fire Protection and Rescue Service District was created by the Florida Legislature in 1976 as an independent taxing district established to provide fire protection and rescue services. For daily operations, the name used is South Trail Fire District (STFD).

The District serves a population of over 55,000 residents and has grown into a career fire service organization operating out of four fire stations with 91 full-time employees. In addition to fighting fires, the STFD has evolved into several divisions and services that provide for the health and well-being of the residents and visitors to the District. One such service is advanced life support (ALS). First response ALS services are provided to respond to medical and trauma calls in the District by highly trained paramedics proficient in the latest advancements in pre-hospital emergency medicine, including advanced airway techniques, advanced cardiac care, and specialized trauma care. As of this report, all of the district's primary response units are staffed with ALS personnel.

Additional services that the District provides to its community include fire prevention/code enforcement, fire and life safety education, a fire safety house for public education, life safety building plan reviews, disaster preparedness and response, specialized rescue as part of Florida Task Force 6 Urban Search and Rescue (FL-TF-6-USAR), hazardous materials response, and fire and arson investigation.

The District staffs three fire engines (one of which is designated as a squad), a 100-ft. tower ladder/platform, three ALS/non-transport quick response rescue units, a small rescue boat, and two brush trucks.

The STFD currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 2. Insurance rates are based in combination of the ISO rating of the local fire department, water department, and emergency communications center. The ISO's PPC ratings range from 1 to 9, with 1 being the best possible rating. A class 2 rating is the second highest PPC rating ISO award.

Service Area Description, Population, and Demographics

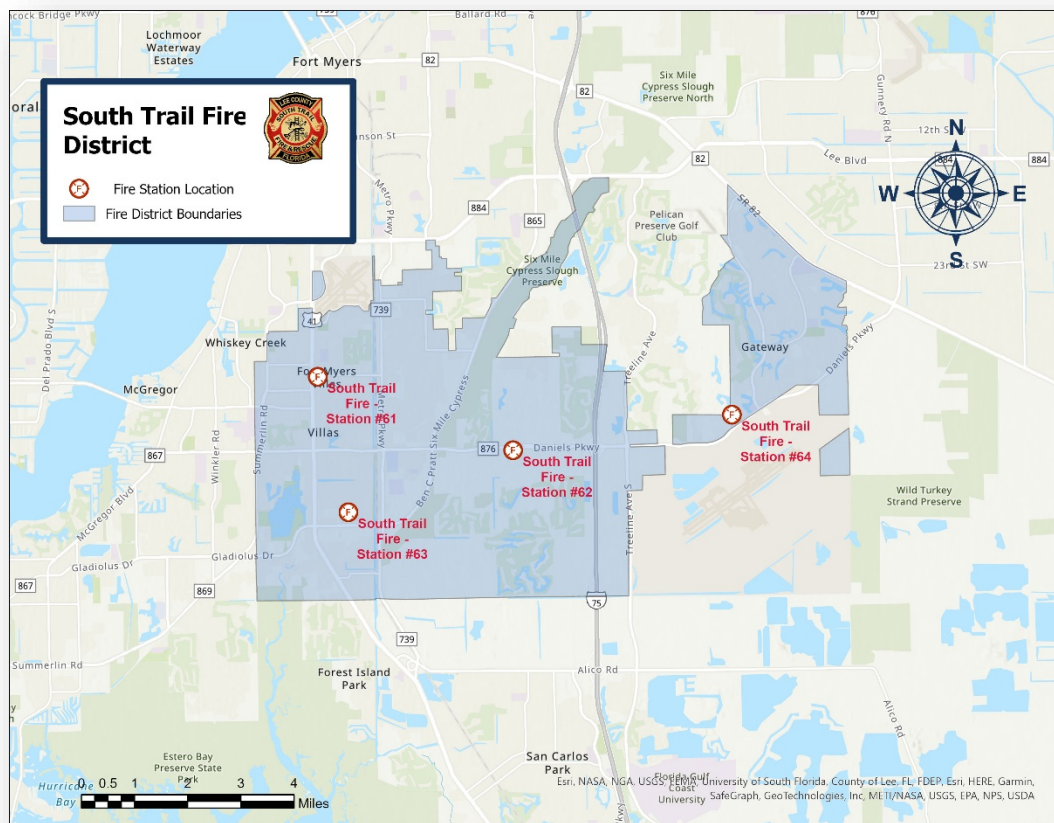
Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: the western boundary of the District runs generally along Summerlin Rd., while the northern boundary is the city of Fort Myers. The southern District line is Youngquist Rd. and San Carlos Park, and the eastern boundary is State Road 82 and Lehigh Acres. The District is approximately 37 square land miles in size. Within the District are the communities of The Villas, Pine Manor, Page Park, Seven Lakes, Jamaica Bay, Fiddlesticks Country Club, Cross Creek, Gateway, Eagle Ridge, Briarcliff, the Legends Golf and Country Club, Olde Hickory Golf and Country Club, and many other residential communities.

Major transportation routes within the District include three extremely busy and heavily traveled routes: U.S. 41, Interstate 75, and Daniels Parkway. The District also provides fire protection and life safety services for two Major League baseball spring training facilities: the Lee County Sports Complex, spring training home of the Minnesota Twins; and JetBlue Park, spring home of the Boston Red Sox. The District also responds as the first structural support units to Southwest Florida International Airport and to Page Field, a public airport categorized as a reliever airport.

Within the District are extensive suburban residential communities (including Riva Del Lago, a condominium complex with two 21-story high rises), industrial areas, and business and mercantile areas, including several strip-type shopping centers, mid-rise office buildings, Page Field Commons, and the Bell Tower Mall. Other facilities the District protects include Six Mile Cypress Slough Preserve; Lakes Regional Park; Gulf Coast Medical Center, a major hospital which houses the region's only Level 2 Trauma Center; 18 educational institutions which include Gateway High School; South Fort Myers High School; Evangelical Christian School; several elementary and middle schools; 12 nursing and assisted living facilities; and part of the campus of Florida Southwestern State College, which houses the Barbara B. Mann Performing Arts Center and the Suncoast Credit Union Arena.

Figure 6: STFD Service Area and Station Locations



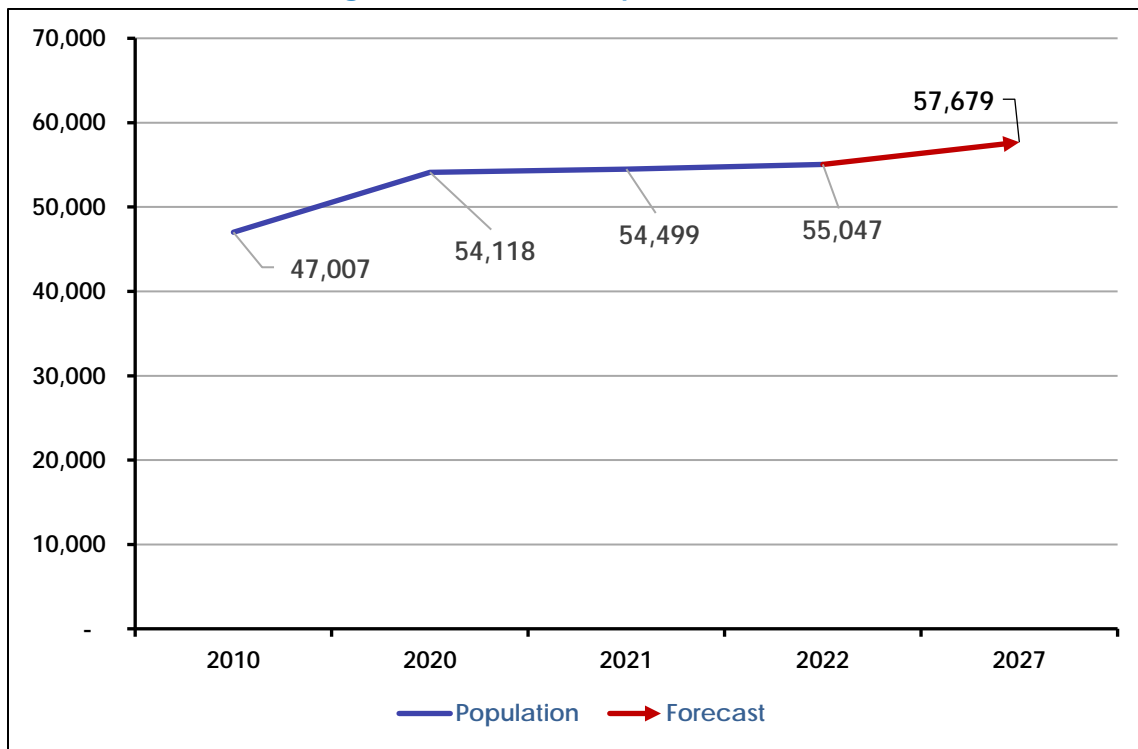
Population and Demographics

The population and demographics can influence the types of services provided in a community. For example, housing age and type can impact service demand and delivery.

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the STFD increased from 47,007 in 2010 to 54,118 in 2020. This trend is illustrated in Figure 7. In 2022, the resident population of the District was approximately 55,047. The population is forecasted to increase to 57,679 over the next five years.

Figure 7: Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. The STFD is located within Lee County, informally known as the Lee Island Coast, an area that is extremely popular with part-time seasonal residents from Northern states, baseball enthusiasts, and tourists seeking warm climates, golf, and leisure activities. While not specific to the District, the Lee County Tourist Development Council has estimated that there were 4,687,500 visitors to the Fort Myers/Lee County area in 2021, an increase of 38.2% over the previous year³. Many of these visitors traveled through, visited, shopped, dined, or lodged within the STFD.

Overall, the District has a population density of over 1,452 people per square mile. The population density varies, as illustrated in Figure 8, which shows the population density per square mile using block ranges. Population density has an impact on service demand as well.

³ <https://www.visitfortmyers.com/sites/default/files/2022-03/2021%20Visitor%20Tracking%20Report.pdf>

Figure 8: Population Density of the STFD

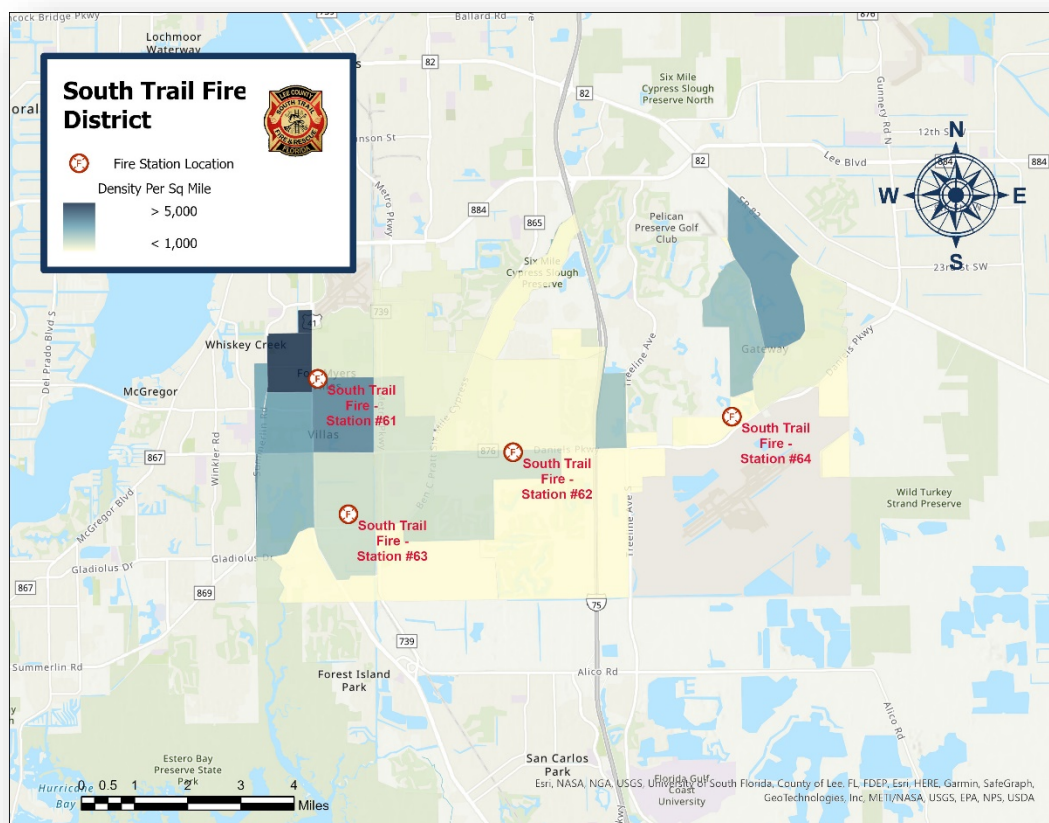


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the STFD

Demographic/Population	Value
Population	55,047
Households	25,052
Average Size of Household	2.16
Median Age	51.4
Median Household Income	76,301
Number of Businesses	5233
Total Employees	48,888

Age and Gender

Age and gender are factors in assessing risk and demand for services in a community. Figure 10 summarizes the age groups in the District compared to Lee County. Throughout the ranges, the age of the District residents is within 1 percent of that of Lee County.

Figure 10: Age of the STFD Population Compared with Lee County

Age Range	STFD	Lee County
0–4	4%	5%
5–9	4%	5%
10–14	5%	5%
15–19	4%	5%
20–24	5%	5%
25–29	6%	6%
30–34	5%	6%
35–39	5%	5%
40–44	5%	5%
45–49	5%	5%
50–54	5%	6%
55–59	6%	6%
60–64	7%	8%
65–69	8%	8%
70–74	9%	8%
75–79	6%	6%
80–84	5%	4%
85+	4%	3%

Figure 11 summarizes the gender breakdown for the District and for Lee County.

Figure 11: Gender Summary

Gender	STFD	Lee County
Male	48%	49%
Female	52%	51%

According to the NFPA report, *Home Fire Victims by Age and Gender*⁴, from 2015–2019, an estimated annual average of 2,620 civilians died and 11,070 were injured in reported U.S. home fires, accounting for 75 percent of the total U.S. civilian fire deaths and 72 percent of

⁴ 2021 National Fire Protection Association (NFPA). Retrieved from <https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Building-and-life-safety/oshomevictims.pdf>

civilian fire injuries. The following are some of the key findings from this report that are related to age and gender. Most home fire victims were male (57 percent of deaths and 55 percent of injuries).

- People aged 85 years and older had the highest fire death and injury rate per million. However, because they account for only 2 percent of the U.S. population, there are fewer victims in this age group than victims in many lower-risk age groups.
- The highest number of deaths in a single age group (20 percent) was for those aged 55 to 64. This age group makes up 13 percent of the population.
- Approximately half (48 percent) of fatal home fire victims were between 25 and 64 years of age. They included three of every five (62 percent) of the non-fatally injured. Over one-third (or 37 percent) of the fatalities were people aged 65 or older, while only 17 percent of the non-fatally injured fell in this age group.
- Children under 15 years of age accounted for 11 percent of home fire fatalities and 9 percent of injuries. Children under 5 years of age accounted for 5 percent of deaths and 4 percent of injuries. Adults of all ages had higher rates of non-fatal fire injuries than did children.

Housing

Figure 12 shows the count of STFD housing units and home values as average and median for 2022 and a projection for 2027. Again, this information is of value for planning processes.

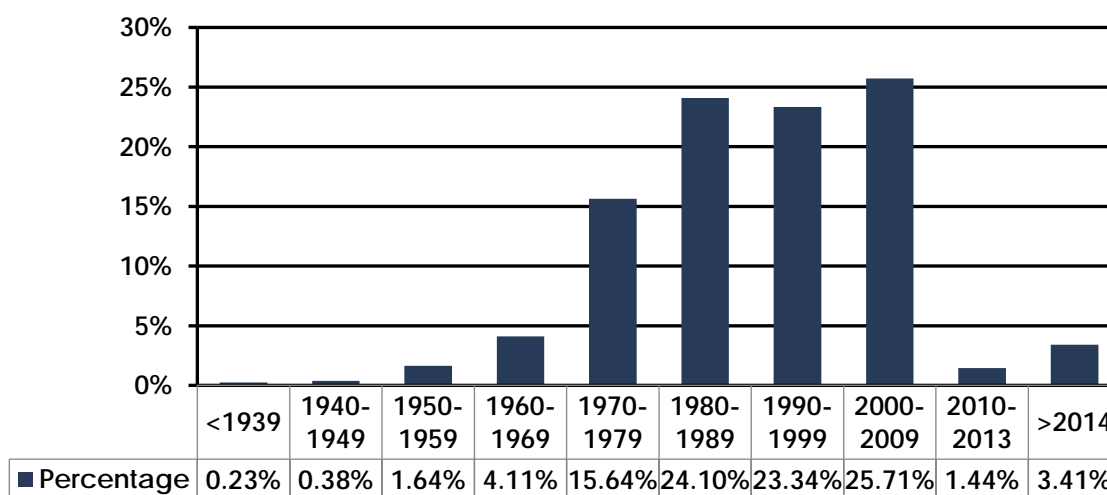
Figure 12: STFD Home Counts and Values

Demographic	2022	2027
Total Housing Units	31,090	32,475
Average Home Value	368,028	416,797
Median Home Value	293,497	337,263

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Seventy percent of the housing in the District was built prior to 2000.

Figure 13 provides the housing age in the District by decade.

Figure 13: Housing: Year Built



Governance

The governance of the District is outlined in Chapters 2000-484 (Codified) and 2003-312, Laws of Florida. The District was established by the adoption of its charter by the Florida Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District's charter can only be amended by special act of the Legislature.

The District is governed by its Board of Fire Commissioners, which consists of five resident electors of the District elected by a vote of the electors of the District according to the procedures set forth in Chapter 191, Florida Statutes, and Chapter 97-340, Laws of Florida, as well as other general laws and special laws, as said laws may be amended from time to time.

Annually, or within 60 days after the election of members of the board, the members shall meet and elect from the membership a chair, a vice chair, a secretary, and a treasurer; provided, however, that the same member may be both secretary and treasurer. The District shall have all of the duties and the board may exercise those general and special powers provided in Chapters 189 and 191, Florida Statutes, Chapter 97-340, Laws of Florida, and any other applicable general law or special law, as said laws may be amended from time to time.

The administrative duties of the Board are as provided in Section 191.005, Florida Statutes, as same may be amended.

The following information in Figure 14 regarding governance and revenue is provided by the South Trail Fire Protection and Rescue Service District to the Florida Department of

Economic Opportunity, Special District Accountability Program for inclusion on the Official List of Special Districts.

Figure 14: Official List of Special Districts

South Trail Fire Protection and Rescue Service District	
Active or Inactive:	Active
Status:	Independent
County:	Lee
Local Governing Authority:	Lee County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	June 25, 1976
Creation Documents:	Chapters 2000-484 (Codified) and 2003-312, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem, Agreement, Fees
Most Recent Update:	October 6, 2022

Recommendation # 1 – As described in NFPA 1710 – A 4.1.1, the governing body (Board of Fire Commissioners) should monitor the achievement of the management goals of the District, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should continue these processes and when possible expand as suggested in this report.

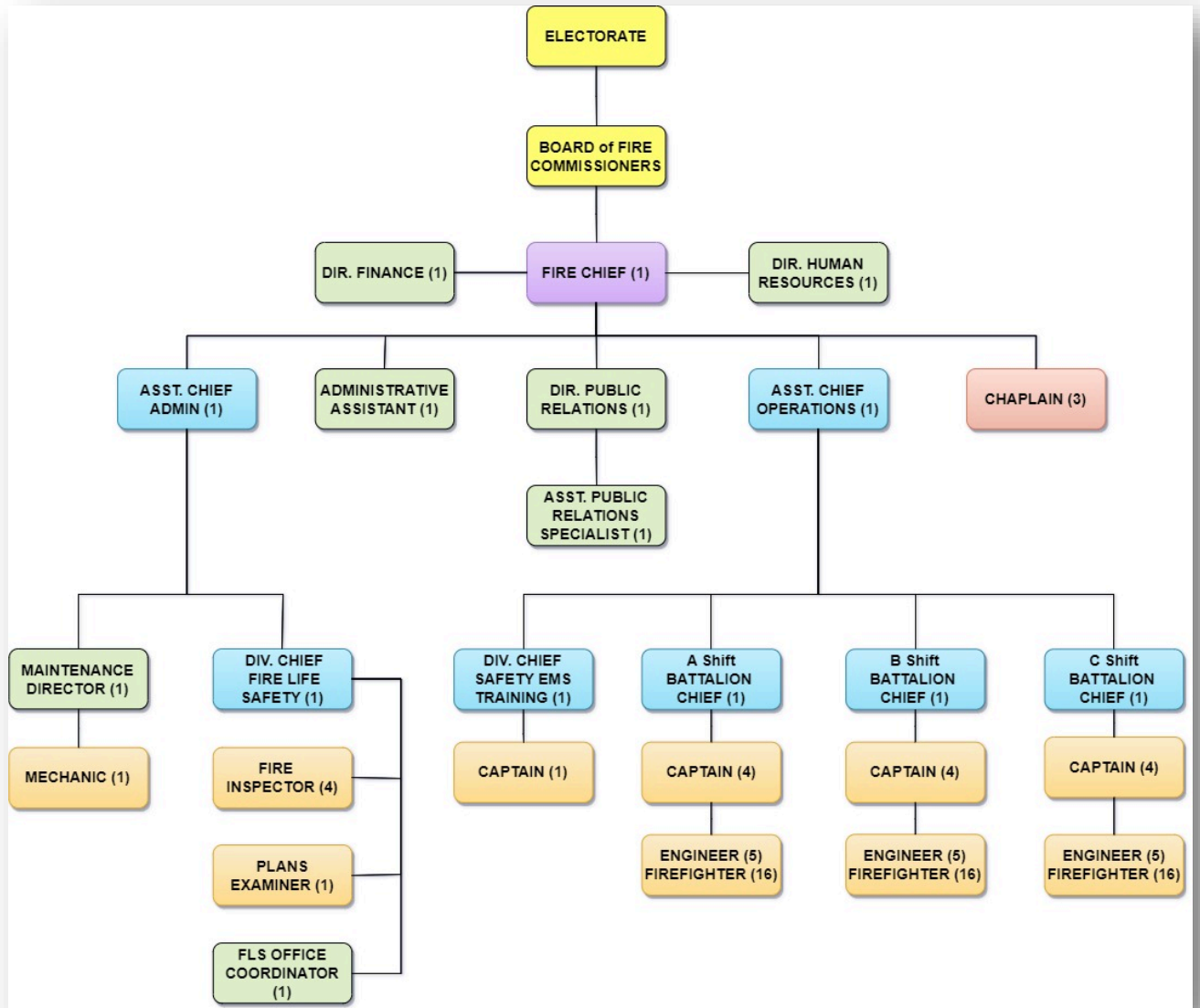
Organizational Design

The District has a well-defined scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority.

The STFD fire chief is hired through an employment contract by the Board of Fire Commissioners. The contract currently is in effect until September 30, 2023. In addition to the fire chief, the STFD employs 97 personnel, of which 78 are operational staff (including the three Battalion Chiefs), there are 13 uniformed administrative and Fire and Life Safety staff, and six are non-uniformed administrative/support staff. The 78 operational personnel are divided among three shifts that work a 24 hours on duty followed by 48 hours off duty schedule, which averages to a 56-hour workweek. Each shift is led by a battalion chief.

Figure 15 illustrates the organizational chart for the STFD at the time of this report.

Figure 15: STFD Organizational Chart



AVAILABLE RESOURCES

Personnel Resources

The greatest resource for any organization is its personnel. Therefore, managing an organization's human capital is essential in ensuring that maximum production is achieved while employees also enjoy a high level of job satisfaction. The size and structure of an organization's staffing depend on the organization's specific performance goals and objectives. Organizational priorities should correlate to the community that they serve. Several national organizations provide staffing guidance and recommendations, including the Occupational Health and Safety Administration (OSHA), the National Fire Protection Association (NFPA), and the Center for Public Safety Excellence (CPSE). This section provides an overview of the STFD's staffing configuration.

Two distinct groups of staff are common in most fire service organizations. The first group is the administrative and support staff that directly services internal customers by providing the management and support needed to deliver effective and efficient emergency services. The second group is the operational staff, or internal customers, who provide emergency services to the external customers and are typically the most recognized group to citizens. Ensuring a balance between these two groups is an essential component in providing effective and efficient emergency services and high-quality customer service.

Administrative and Support Staffing

Providing the operational staff with the means and ability to respond to and mitigate emergencies safely, effectively, and efficiently is the primary responsibility of administrative and support staff, with additional responsibilities including planning, organizing, directing, coordinating, and evaluating the various programs utilized within the STFD.

Figure 16 illustrates the administrative and support staffing structure for the STFD.

Figure 16: STFD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Assistant Chiefs	2	40
Division Chiefs	2	40
Administrative Captain	1	40
Fire Inspectors	4	40
Plan Reviewer	1	40
Public Educators	2	40
PIO	1 (combined position)	-
Fire Investigators	2 (combined position)	-
Executive Assistants	2	40
Administrative Assistants	2	40
Logistics Techs/Mechanics	2	40
Total	19 (combined not included)	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 19 percent of the total STFD personnel. The combined positions were not included in this analysis.

Operational Staffing

As previously discussed, the operational staff is typically the face of any fire service organization due to their increased interaction with the citizens that they serve. This group is involved with nearly every facet of the organization's operations. Figure 17 illustrates the operational staffing structure of the STFD.

Figure 17: STFD Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	3 (2 medics)	56	24/48
Captains	12 (7 medics)	56	24/48
Engineers/Apparatus Operators	15 (5 medics)	56	24/48
Firefighter/EMTs	29	56	24/48
Firefighter/Paramedics	19	56	24/48
Total	78 (FTEs)		

A three-platoon system working 24-hour shift rotations that yield an average 56-hour workweek accomplishes shift operations. The minimum staffing goal for the STFD is 17

personnel responding from four fire stations on seven apparatus. Figure 18 illustrates the current staffing model for the STFD.

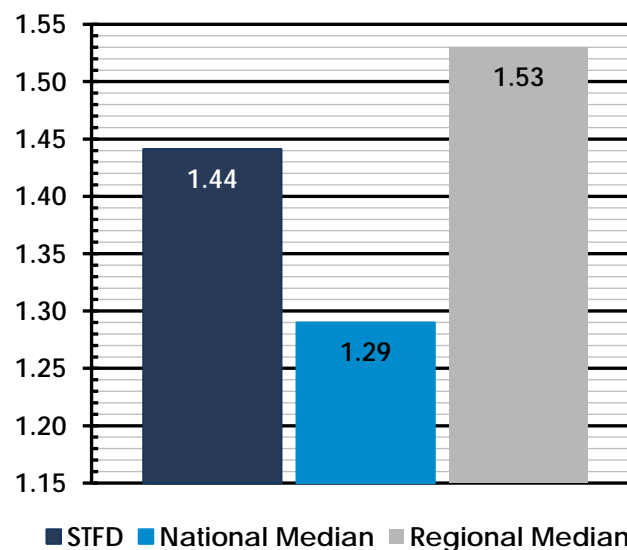
Figure 18: STFD Current Staffing Model

Station	Apparatus	Minimum Staffing
61	Engine 61	3 personnel
	Rescue 61	2 personnel
62	Truck 62	3 personnel
	Rescue 62	2 personnel
	Battalion 60	1 personnel
63	Squad 63	3 personnel
64	Engine 64	3 personnel
Total		17 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current comparison of the number of firefighters on staff per 1,000 population of the service region compared to national median from the United States Fire Department Profile issued by the NFPA⁵. The STFD currently has 0.09 fewer FTE operational positions compared to regional organizations.

Figure 19: STFD Firefighters per 1,000 Population



⁵ <https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

Training

A comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. Firefighters, officers, and EMS providers must acquire and maintain appropriate initial training, ongoing training, and continuing medical education (CME) to meet the mission of service effectiveness and safety. In the absence of necessary training, personnel and citizens could be exposed to preventable dangers and the fire service organization could be exposed to liability. Well-trained personnel can also contribute to improved emergency incident outcomes and community services.

Figure 20 illustrates the results of this hours-based approach for the STFD based on data provided from the District, which included the most recent final ISO review summary report from May 2018.

Figure 20: STFD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure fire-related subjects as outlined in NFPA 1001.	35	19.60
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	15.23
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	10.15
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Hazardous Materials Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	1
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	0.00

From an ISO review perspective, the STFD received 5.49 of an available 9.0 for Training during the most recent review. Specifically, the STFD lost points in the categories of Facility Training, Company Training, Officer Training, and Pre-Fire Planning Inspections. The greatest loss was in Facility Training, which requires that each firefighter receives 18 hours of structure fire-related training annually at an ISO-approved facility.

Recommendation # 2 – In so much as possible, ensure that the annual training plan, including Pre-Fire Planning Inspections, and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

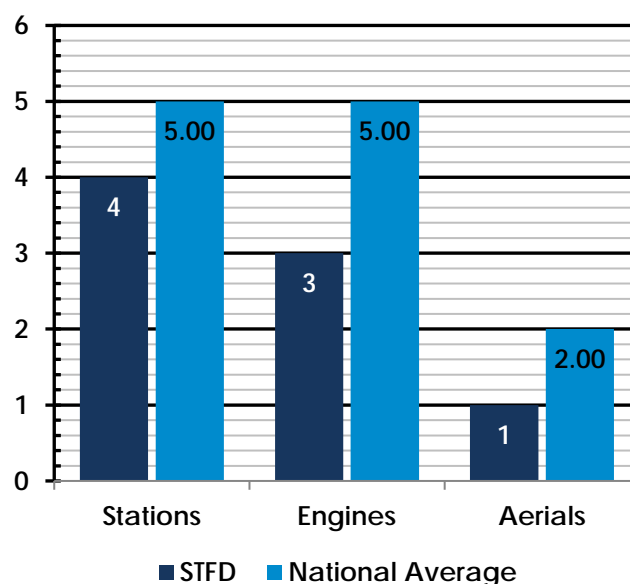
Capital Resources

Capital resources include all facilities, all rolling stock (apparatus), and the key support equipment used on the apparatus dedicated to achieving the performance goals and objectives of the STFD. No matter how competent or how many firefighters an organization staffs, the lack of sufficient facilities with operational apparatus distributed in an efficient manner will cause a fire and EMS organization to fail in the execution of its mission. In addition to the actual apparatus, organizations require support equipment on each apparatus to meet their mission. These support items can include self-contained breathing apparatus (SCBA), hoses, nozzles, and related equipment.

Regardless of an organization's financing, if appropriate capital facilities and equipment are not available for use by responders, it is impossible for an organization to deliver services efficiently and effectively. This section provides an overview of the capital facilities and apparatus of the STFD.

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the STFD compared to national averages from the United States Fire Department Profile published by the NFPA⁶. The STFD currently has one less station, two less engines, and one less aerial than the national average. However, it should be noted that Truck 62 is pump capable, which would increase the District's engine count to four.

⁶ <https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

Figure 21: STFD Stations and Apparatus per 1,000 Population

From an ISO review perspective, the STFD received full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.5 credits) during the most recent review. Regarding ladder (aerial) company credits, the STFD received 2.44 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. The District also lost credits of 0.13 out of 0.50 for Reserve Ladder and Service Truck.

Facilities

Fire stations play an integral role in the delivery of emergency services for several reasons. To a large degree, a station's location will dictate response times to emergencies. A poorly located station can mean the difference between confining a fire to a single room and losing a structure. Fire stations also need to be designed to adequately house equipment and apparatus and meet the needs of the organization and its personnel, including administrative support staff, where applicable.

The four STFD stations range in age from 12 to 55 years. Figure 22, Figure 23, Figure 24, and Figure 25 provide pertinent information on each facility based on information provided by the District and BJM-CPA research. The STFD also operates a Fire Safety House (2112 Crystal Drive, Fort Myers, FL 33907), which was built in 1966 as a component of its community risk reduction program.

Figure 22: STFD Station 61

Address/Physical Location:	2100 Crystal Dr., Fort Myers, FL 33907
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Summary

Date of Original Construction	1968			
Date(s) of Renovations	2007			
Number of Apparatus Bays	Drive-through Bays	1	Back-in Bays	1
Total Square Footage	3,018 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 61	3	
Rescue 61	2	
Total Min. Staffing:	5	

*Note in comments if cross-staffed.

Figure 23: STFD Station 62

Address/Physical Location:	13500 Sophomore Lane, Fort Myers, FL 33912
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Summary

Date of Original Construction	2011			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	7,949 sq./ft.			
Maximum Staffing Capability	9 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Truck 62	3	
Rescue 62	2	(Mini pumper)
Battalion 60	1	
Brush 62	-	Cross-staffed
Marine 60	-	Cross-staffed
Total Min. Staffing:	6	

*Note in comments if cross-staffed.

Figure 24: STFD Administration and Station 63

Address/Physical Location:	5531 Halifax Ave., Fort Myers, FL 33912
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Summary

Date of Original Construction	1991			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	12,691 sq./ft.			
Maximum Staffing Capability	15 Administrative, 7 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Squad 63	3	
Rescue 63	-	Staffed with 2 personnel if ALS services are possible
Brush 63	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 25: STFD Station 64

Address/Physical Location:	12780 Commonwealth Dr., Fort Myers, FL 33913
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Summary

Date of Original Construction	2001			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	2,225 sq./ft.			
Maximum Staffing Capability	4 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 64	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Apparatus

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. Such apparatus must be properly equipped and must function appropriately to ensure that the delivery of emergency services is not compromised.

In gathering information from the STFD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of the STFD is sufficient to meet the District's service needs and demands. The full inventory list of the STFD's apparatus, along with descriptions, is illustrated in Figure 26.

Figure 26: STFD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 61	Pumper	Sutphen	2018	Frontline
Squad 63	Pumper	Sutphen	2018	Frontline
Engine 64	Pumper	Sutphen	2017	Frontline
Engine 692	Pumper	Rosenbauer	2009	Reserve
Engine 69	Pumper	Rosenbauer	2009	Reserve
Aerials/Ladders				
Truck 62	Aerial/Ladder	Sutphen 100' Tower	2021	Frontline
Ladder 62	Aerial/Ladder	Rosenbauer 75' Stick	2011	Reserve
Rescues				
Rescue 61	Rescue	Chevy 2500HD	2018	Frontline
Rescue 62	Rescue	Fouts Brothers Mini-Pumper	2021	Frontline
Rescue 63	Rescue	Chevy 2500HD	2018	Frontline
Reserve 67	Utility Off-Road	Carryall 1700 4x4	2016	Reserve
Rescue 68	Utility Off-Road	Carryall 1700 4x4	2016	Reserve
Rescue 69	Rescue	Chevy Suburban	2017	Reserve
Brush Units				
Brush 62	Brush Unit	LMTV Military	1998	Frontline
Brush 63	Brush Unit	Dodge 5500	2002	Frontline

Apparatus	Type	Make	Year	Status
Staff/Specialty Vehicles				
Battalion 60	Battalion Chief	Chevy Tahoe	2022	Frontline
Battalion 69	Battalion Chief	Chevy Tahoe	2015	Reserve
Marine 60	Vessel	Carolina Skiff	2017	Frontline
ST-01	Chief	Chevy Tahoe	2018	Staff
ST-02	Assistant Chief	Chevy Tahoe	2018	Staff
ST-03	Assistant Chief	Ford Explorer	2017	Staff
ST-05	Division Chief	Ford Explorer	2016	Staff
ST-06	Division Chief	Ford F-150	2022	Staff
ST-09	Training	Ford Explorer	2017	Staff
ST-10	Inspector	Ford Explorer	2016	Staff
ST-11	Inspector	Ford Explorer	2017	Staff
ST-12	Inspector	Ford Explorer	2017	Staff
ST-13	Inspector	Ford Explorer	2017	Staff
ST-18	Public Relations	Chevy Traverse	2021	Staff
ST-19	Public Relations	Chevy 2500HD	2018	Staff
Maintenance Vehicle #1	Support	Ford F-550	2022	Support
Maintenance Vehicle #2	Support	Ford F-350	2004	Reserve
Utility 63	Support	Ford F-250	2008	Reserve
Utility 64	Support	Ford Expedition	2008	Reserve

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The STFD must balance fiscal responsibility with performance expectations for the delivery of emergency services. In this section, BJM-CPA reviewed the current service delivery and performance for the STFD. BJM-CPA analyzed the operational components of service delivery and performance from multiple perspectives, including:

- service demand
- resource distribution
- resource reliability

To provide the highest level of service to the citizens and visitors of the STFD's service area, the sum of all of these components must be effective and efficient. The District will achieve this through efficient notifications of incidents and rapid responses from effectively located facilities with appropriately typed apparatus, staffed with an adequate number of well-trained personnel.

Data Source

The data obtained from the STFD for this study came from the District's RMS. The District previously utilized Firehouse software, but currently utilizes software from ESO for their National Fire Incident Reporting System (NFIRS). These sources provided data for the time period FY2019 (10/1/2018–9/30/2019) through the first nine months of FY2022 (10/1/2021–6/30/2022).

Figure 27 provides a summary of the incident data available for analysis.

Figure 27: Summary of Data Sources

Source	FY2019	FY2020	FY2021	FY2022
NFIRS All	10,463	10,744	13,589	12,002
NFIRS Single	8,911	8,878	10,783	8,536
NFIRS Single (ESO Only)	1,474	8,878	10,783	8,536

In terms of NFIRS data, it is critical to ensure that the data collected is complete and accurate because this information is used at all levels — from local budget development to the identification of national preparedness initiatives. Accurate fire incident reports are very important, and they can impact a local department just as much as the entire United States. When incidents are documented for the NFIRS, there is the potential for data entry errors — mistakes that can alter the intended meaning of the information. Several mistakes

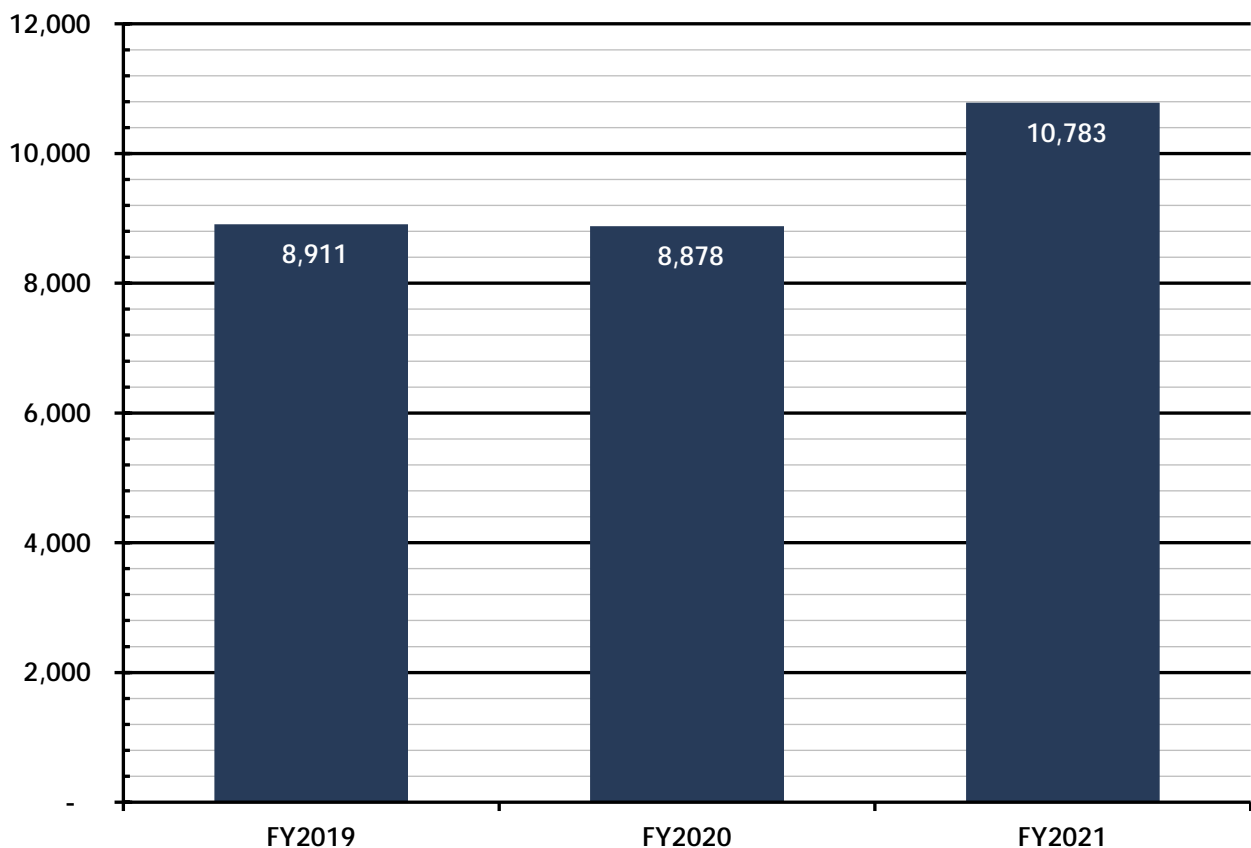
across a region may not be significant, but many mistakes in the same region — or worse, across the entire country — can dramatically affect the meaning of the data. The same result occurs when data is generalized, such as the overuse of the codes for “unknown”, “none” or “other”.

Service Demand Analysis

The service demand analysis reviews current and historical service demand by incident type and temporal variation. The use of geographic information systems (GIS) software provides a geographic display of demand.

Figure 28 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, service demand increased by 21 percent from FY2019 to FY2021. This change represents an average annual increase of just over 7 percent.

Figure 28: Historical Service Demand (FY2019–FY2021)



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, the agency can better determine the demand for service and the training that may be a priority for their

responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 29.

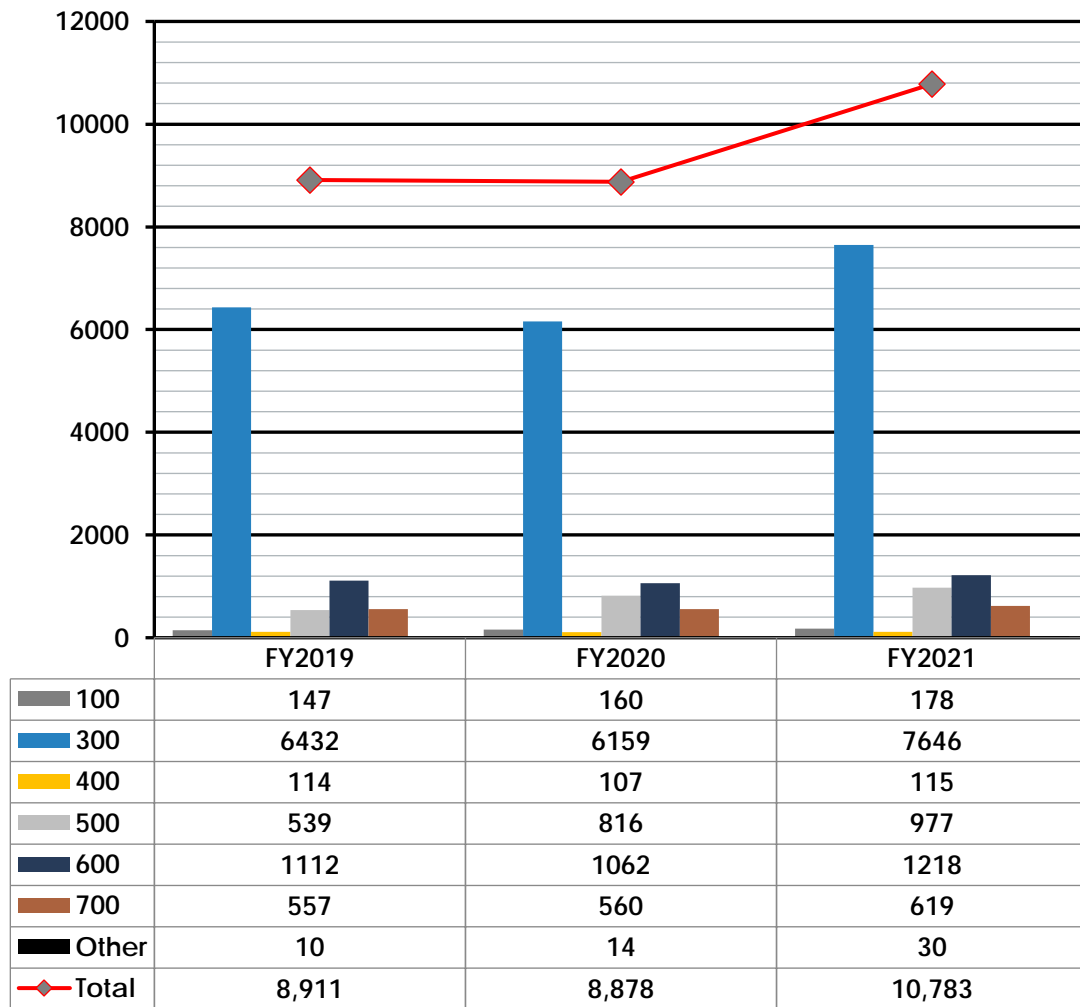
Figure 29: NFIRS Incident Types

Incident Type Code	Incident Description
100 Series	Fires
200 Series	Overpressure Rupture, Explosion, Overheat (No Fire)
300 Series	Rescue and Emergency Medical Service (EMS) Incidents
400 Series	Hazardous Condition (No Fire)
500 Series	Service Call
600 Series	Canceled, Good Intent
700 Series	False Alarm, False Call
800 Series	Severe Weather, Natural Disaster
900 Series	Special Incident Type

Incidents typed as Fires (NFIRS 100s) include all types of fires such as structure, wildland, vehicle, etc. False Alarms (NFIRS 700s) include manual and automatic fire alarms in which no fire problem was identified. The category titled Other includes NFIRS codes such as Overpressure Rupture (No Fire) (NFIRS 200s), Severe Weather and Natural Disaster (NFIRS 800s), and Special Incidents (NFIRS 900s). Hazardous Condition (NFIRS 400s), Service Call (NFIRS 500s), and Canceled or Good Intent (NFIRS 600s) incidents in which the STFD's services were not needed after units were dispatched comprised the balance of the incidents.

Figure 30 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding three full fiscal years. Outside of incidents coded as Other, the most significant increase in service demand was calls coded as Service Calls, with a 81 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represent the highest percentage of overall volume for the STFD, it's important to note the increase of 19 percent for the period noted.

Figure 30: Annual Demand by Incident Type (FY2019–FY2021)



While Figure 30 analyzes the overall demand for services, it is also essential to analyze how the various types of incidents compared to the overall number. As illustrated in Figure 31, the majority of demand for services was within the category of EMS and Rescue, at 71 percent. This service was followed by Good Intent incidents at 12 percent, and Service Call incidents at 8 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 31: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

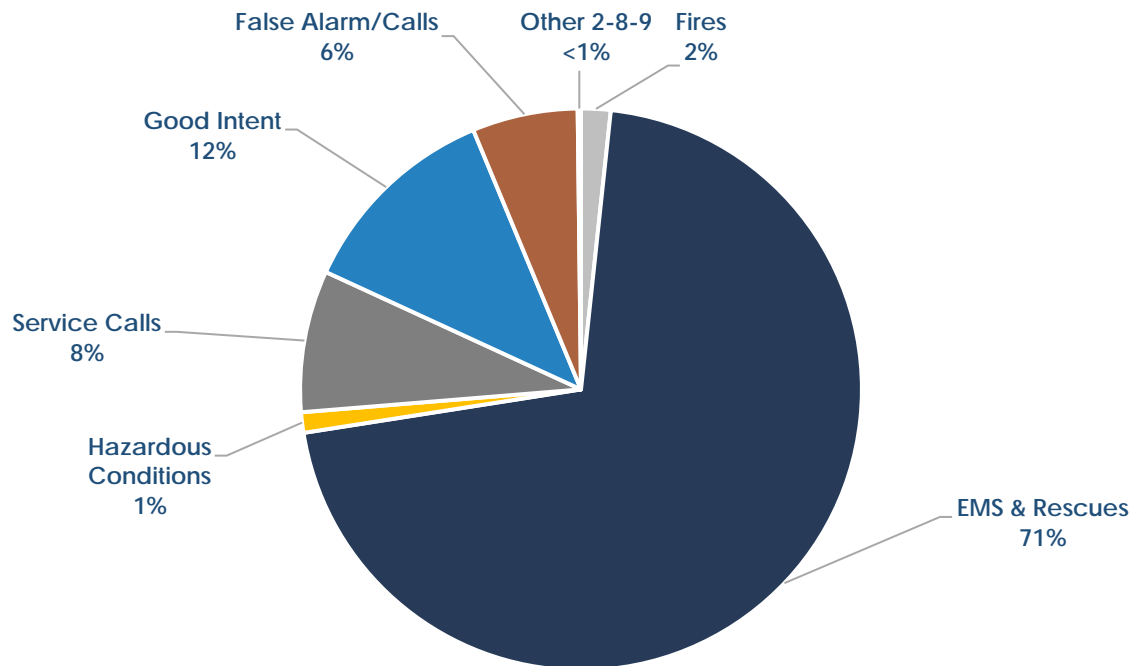


Figure 32 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 32: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)

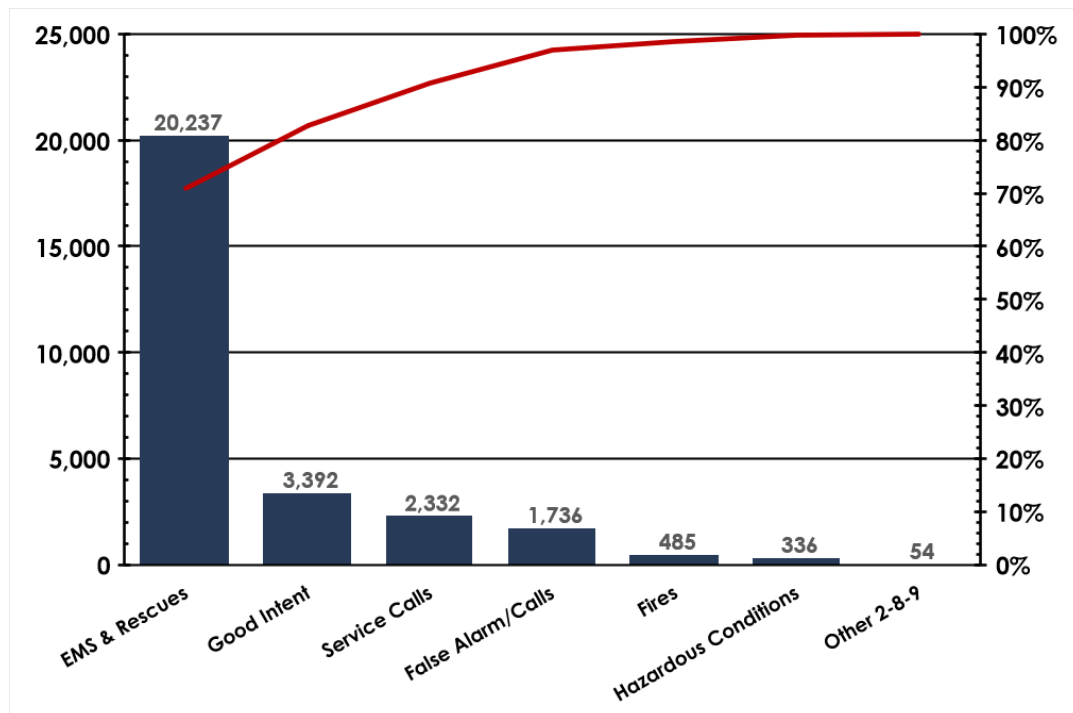


Figure 33 illustrates service demand for the STFD based on property type. Except for incidents coded as Fires, residential occupancies accounted for the highest demand within all other reported incident type categories. Outside properties were the most common property use category for fire incidents.

Figure 33: Service Demand by NFIRS Property Type (FY2019-FY2021)

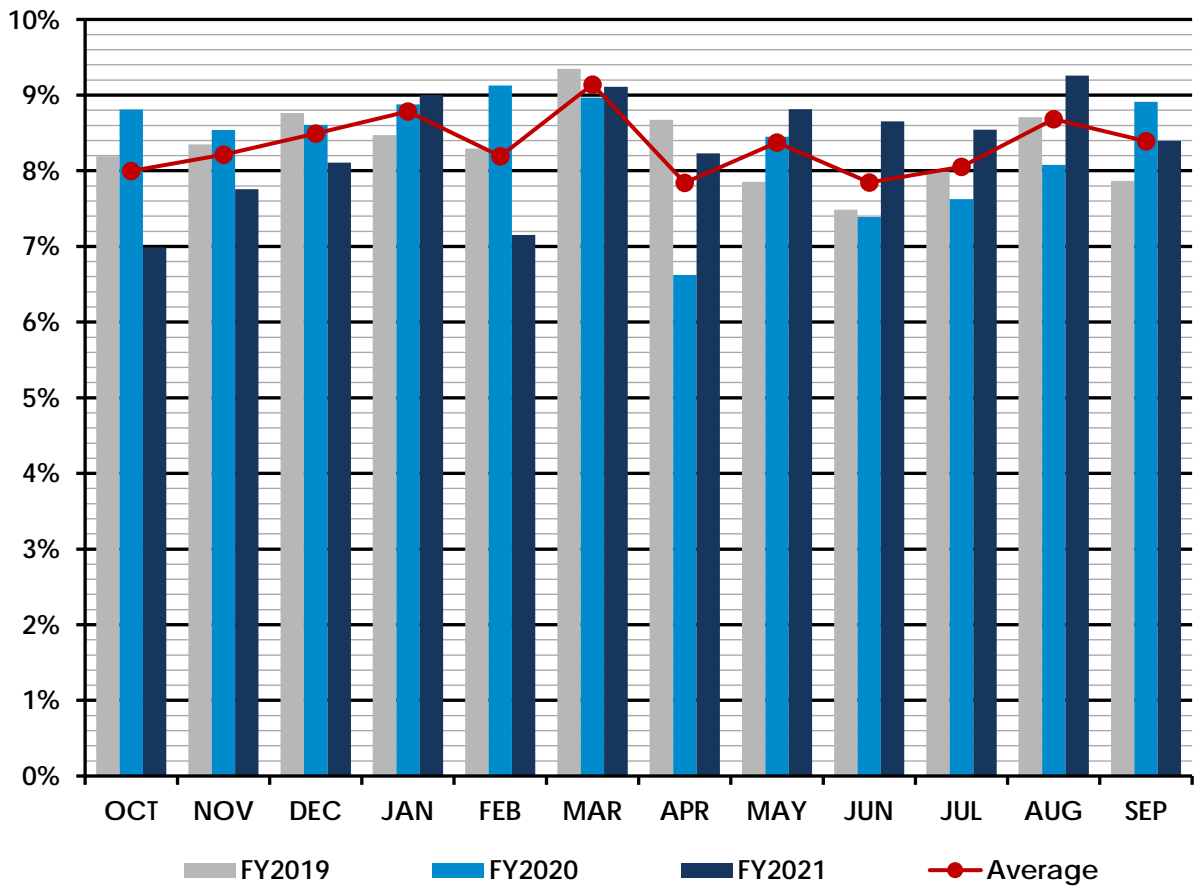
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.00%	0.01%	0.06%	0.00%
1–Assembly (restaurant, bar, theater, library, church, airport)	2.75%	4.01%	10.81%	3.31%
2–Educational (school, daycare center)	0.00%	0.51%	4.24%	0.49%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	1.83%	24.24%	11.95%	10.27%
4–Residential (private residence, hotel/motel, residential board)	34.55%	43.72%	45.58%	48.40%
5–Mercantile, Business (grocery store, service station, office, retail)	4.81%	5.43%	19.35%	6.10%
6–Industrial, Utility, Agriculture, Mining	1.14%	0.14%	0.36%	0.42%
7–Manufacturing	0.23%	0.10%	2.09%	0.13%
8–Storage	2.06%	0.96%	4.42%	5.88%
9–Outside Property, Highway, Street	52.63%	20.87%	1.14%	25.01%

Temporal Analysis

After analyzing the types of incidents, the next step is to consider temporal analysis. The temporal component becomes essential when leadership plans for the current and future delivery of services. With this knowledge, the STFD can better determine staffing needs and non-response activities such as hose testing and hydrant testing, incident pre-plans, training, and apparatus maintenance. Each temporal component is presented as a percentage relative to the total service demand during the three most recent full fiscal years.

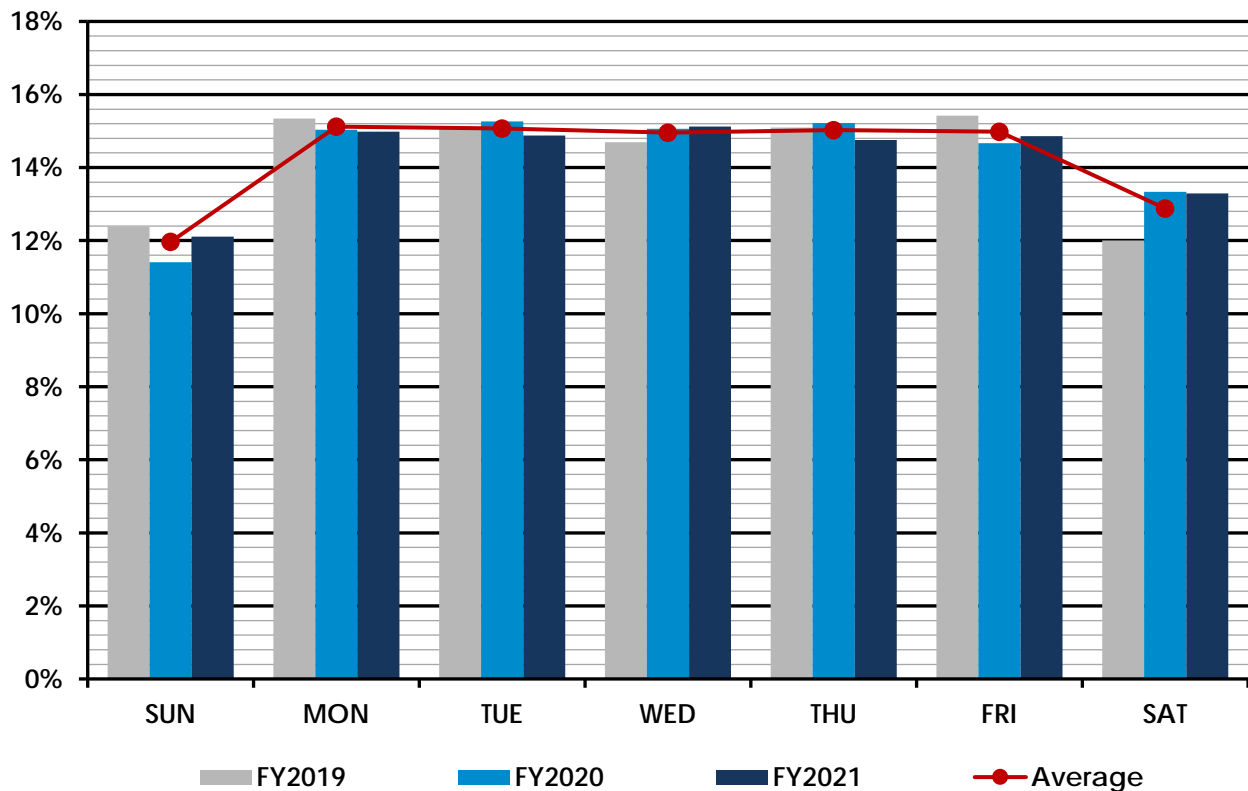
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 34, service demand was cyclical throughout the year, with a difference of only 1.30 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in June, increasing to a peak in March — the month with the most significant average demand for services.

Figure 34: NFIRS Service Demand by Month (FY2019–FY2021)



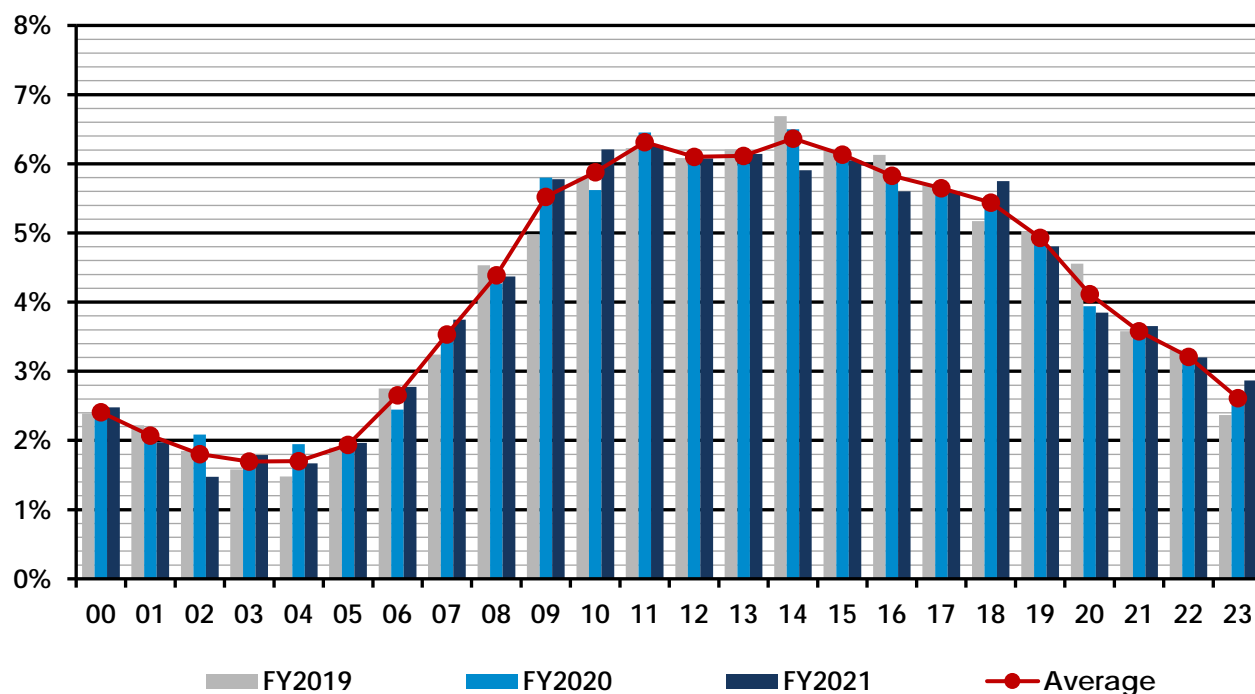
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the workweek, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the workweek. As illustrated in Figure 35 and as expected, Sundays exhibited the lowest percentage of service demand for the STFD. The weekdays showed the highest demand figures, with a peak on Mondays. The difference between the busiest day and the slowest day was 3.16 percent.

Figure 35: NFIRS Service Demand by Week (FY2019–FY2021)



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 36, the average demand for services begins to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continues to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reaches a transient peak at 2 p.m. and then begins a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continues until reaching its lowest point at 3 a.m.

Figure 36: NFIRS Service Demand by Hour of the Day (FY2019–FY2021)



While service demand is lowest during early morning hours, notably, according to the National Fire Data Center⁷, fatal residential fires occur most frequently late at night or in the very early morning hours when most people are sleeping, which is a significant factor contributing to fatalities. From 2017 to 2019, fatal fires were highest from midnight to 4 a.m. Fatal fires were most prevalent when residential fire incidence was generally at its lowest, making nighttime fires the deadliest. The eight-hour peak period (11 p.m. to 7 a.m.) accounted for 46 percent of fatal residential fires and 49 percent of deaths.

Charting the temporal demands for service by both day and time is valuable. Figure 37 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

⁷ *Civilian Fire Fatalities in Residential Buildings (2017-2019)*, Topical Fire Report Series Volume 21, Issue 3/June 2021, U.S. Department of Homeland Security, U.S. Fire Administration, National Fire Data Center.

Figure 37: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

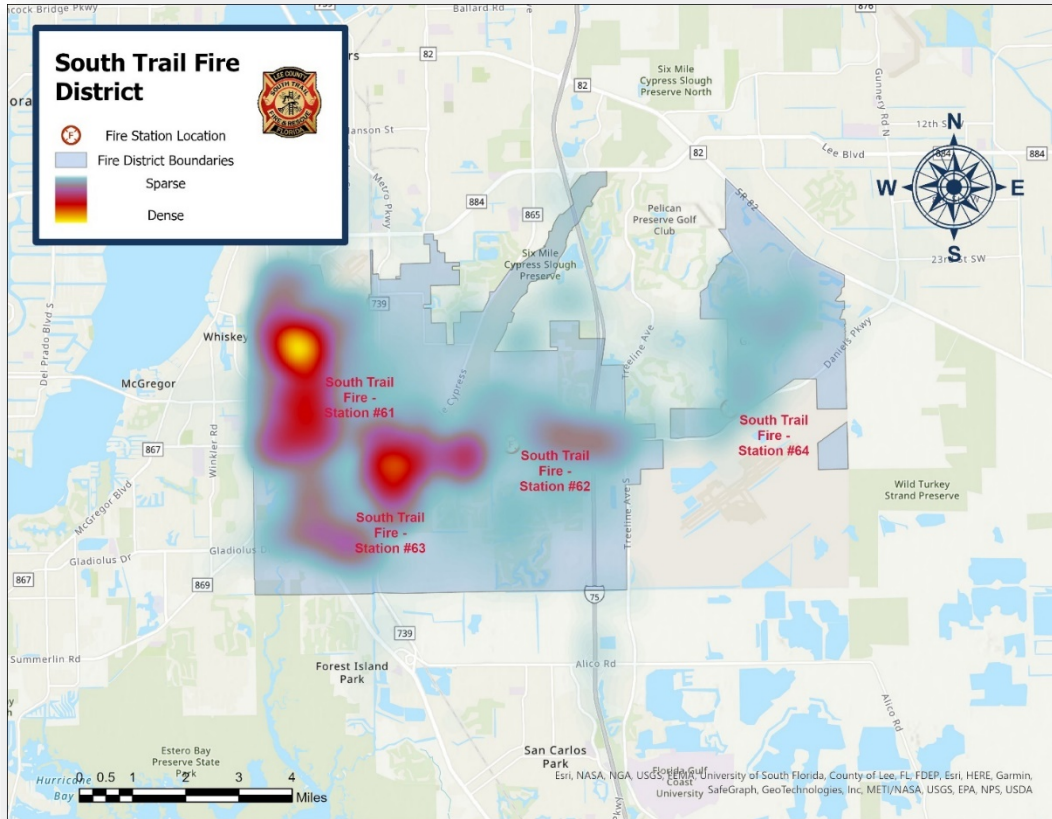
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	3.42%	2.43%	2.07%	2.03%	2.47%	2.01%	2.71%
01	2.66%	2.11%	1.93%	1.78%	1.70%	2.06%	2.39%
02	1.90%	1.64%	1.84%	1.50%	1.82%	1.64%	2.22%
03	2.05%	1.60%	1.58%	1.68%	1.56%	1.50%	2.06%
04	1.90%	1.44%	1.60%	1.57%	1.91%	1.45%	2.12%
05	2.57%	1.92%	1.44%	1.87%	2.26%	1.82%	1.79%
06	2.43%	2.92%	2.37%	2.57%	2.78%	3.18%	2.31%
07	3.16%	3.85%	3.49%	4.07%	3.43%	3.74%	2.96%
08	3.48%	5.07%	4.35%	4.61%	4.74%	4.39%	3.82%
09	5.41%	5.68%	5.42%	5.66%	5.69%	5.35%	5.53%
10	5.38%	6.30%	6.14%	6.24%	5.78%	6.03%	5.23%
11	5.64%	6.74%	7.16%	6.06%	6.32%	6.50%	5.51%
12	5.32%	6.56%	6.62%	6.10%	6.16%	6.40%	5.23%
13	5.44%	6.23%	6.39%	6.03%	6.34%	6.57%	5.61%
14	6.37%	6.39%	6.44%	6.69%	6.41%	6.80%	5.07%
15	5.76%	5.61%	6.18%	6.31%	6.11%	6.62%	6.27%
16	5.06%	5.88%	6.35%	5.82%	5.69%	5.73%	6.05%
17	5.85%	5.19%	5.53%	6.17%	5.55%	5.28%	6.05%
18	5.38%	5.54%	5.18%	5.87%	5.71%	5.19%	5.32%
19	5.17%	4.75%	4.72%	5.00%	4.85%	4.79%	5.26%
20	4.79%	3.82%	4.32%	3.58%	3.90%	3.79%	4.72%
21	4.47%	3.17%	3.05%	3.48%	3.10%	3.62%	4.50%
22	3.57%	2.69%	3.28%	3.04%	3.38%	2.97%	3.69%
23	2.84%	2.48%	2.56%	2.25%	2.31%	2.57%	3.58%

As noted, 2 p.m. coincided with the highest average daily demand, as shown in Figure 36. The additional analysis in Figure 37 depicts that the 2 p.m. demand was highest on Wednesdays, relative to the other days and times.

Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within the STFD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 38, the highest density of calls for service occurred in the northwest region of the STFD's service area along U.S. 41. Another area of noticeable increase density occurred in the general area of the Gulf Coast Medical Center and Hammond Stadium, which both likely factor into the increased service demand.

Figure 38: Density – All Incident Types (FY2021–June 30, 2022)



Resource Reliability

The workload of emergency response units can be a factor in response time performance. If a response unit is unavailable, a unit from a more distant station (or mutual/automatic aid department) must respond. The use of a more distant responder can increase the overall response time. Although fire stations and units may be distributed to provide quick response, that level of performance can only be obtained when the response unit is available in its primary service area.

Call Concurrency

Concurrent incidents and the time that individual units are committed to an incident can affect a jurisdiction's ability to muster sufficient resources to respond to other emergencies. In addition, high numbers of simultaneous calls can drastically stretch available responses, thus leading to extended response times from more distant resources.

Figure 39 examines incidents within the STFD calculated from the NFIRS reports.

Figure 39: STFD Incident Concurrency (FY2019–FY2022)

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 ¹	Average
One Incident	70%	70%	62%	60%	64%
Two Incidents	26%	24%	29%	29%	27%
Three or More Incidents	4%	6%	9%	11%	9%

¹ Through June 30, 2022

On average, during the preceding three and three-quarter fiscal years, single incidents accounted for 64 percent of the overall incidents for the STFD. Two incidents occurred in the District 27 percent of the time. This indicates that the District was mitigating three or more incidents at the same time 9 percent of the time, on average.

Commitment Time

Commitment time, sometimes referred to as unit hour utilization (UHU), describes the amount of time a unit is unavailable for response because it is committed to another incident. The larger the number, the higher its utilization, and the less available it is for assignment to subsequent calls for service. Commitment rates are expressed as a percentage of the total hours in a year.

Figure 40 illustrates the total times that STFD apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 40: STFD Unit Commitment (FY2019–FY2022¹)

FY2019					FY2020			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
Engine 61	235	78:16:16	0:19:59	5.35%	1405	415:54:42	0:17:46	4.73%
Rescue 61	429	111:15:52	0:15:34	7.60%	2445	705:29:32	0:17:19	8.03%
Truck 62/Engine 62	196	58:13:25	0:17:49	3.98%	861	268:34:53	0:18:43	3.06%
Rescue 62	247	75:59:11	0:18:27	5.19%	1529	490:56:44	0:19:16	5.59%
Squad 63/Engine 63	234	124:38:17	0:31:58	8.51%	1515	523:57:28	0:20:45	5.96%
Engine 64	183	53:05:06	0:17:24	3.63%	830	286:29:52	0:20:43	3.26%
Battalion 60	72	22:44:01	0:18:57	1.55%	558	164:38:13	0:17:42	1.87%
FY2021					FY2022			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
Engine 61	1530	478:52:55	0:18:47	5.47%	1257	360:07:20	0:17:11	5.52%
Rescue 61	3116	966:48:39	0:18:37	11.04%	2349	690:38:46	0:17:38	10.58%
Truck 62/Engine 62	1190	383:36:00	0:19:20	4.38%	913	291:26:21	0:19:09	4.46%
Rescue 62	1861	581:36:55	0:18:45	6.64%	1464	492:18:02	0:20:11	7.54%
Squad 63/Engine 63	1785	581:58:01	0:19:34	6.64%	1327	455:20:12	0:20:35	6.98%
Engine 64	867	315:13:20	0:21:49	3.60%	803	295:59:40	0:22:07	4.53%
Battalion 60	633	198:57:42	0:18:52	2.27%	514	166:52:13	0:19:29	2.56%

Note: August 1, 2019 through June 30, 2022

The average time that each STFD apparatus was committed to an incident during the last full preceding fiscal year (FY2021) was 19 minutes and 23 seconds. In FY2021, the commitment factors for the STFD primary response units ranged from a high of 11.04 percent for Rescue 61 to a low of 2.27 percent for Battalion 60.

BJM-CPA has found that commitment rates in the range of 25 percent to 30 percent for units deployed on a 24-hour shift can negatively affect response performance and possibly lead to personnel burnout issues. Commitment rates higher than 30 percent tend to cause system failure in other areas, such as response time performance and fire effective response force (ERF) delivery degradation. When commitment times approach and exceed 30 percent, the implication is that units are unavailable at least 70 percent of the time in their first-due areas. Notably, this analysis only includes incident activity and does not measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department's EMS workload.⁸ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for STFD in the same way as did the Henrico County article.

Figure 41 summarizes these findings as they relate to commitment factors.

Figure 41: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016

Factor	Indication	Description
0.16–0.24	Ideal Commitment Range	Personnel can maintain training requirements and physical fitness, and can consistently achieve response time benchmarks. Units are available to the community more than 75 percent of the day.
0.25	System Stress	Community availability and unit sustainability are not questioned. First-due units are responding to their assigned community 75 percent of the time, and response benchmarks are rarely missed.
0.26–0.29	Evaluation Range	The community served will experience delayed incident responses. Just under 30 percent of the day, first-due ambulances are unavailable; thus, neighboring responders will likely exceed goals.
0.30	"Line in the Sand"	Not Sustainable: Commitment Threshold—the community has a less than 70 percent chance of timely emergency service, and immediate relief is vital. Personnel assigned to units at or exceeding 0.3 may show signs of fatigue and burnout and may be at increased risk of errors. Required training and physical fitness sessions are not completed consistently.

The commitment for STFD units is currently not a problem. However, the commitment factor for nearly all frontline units increased over the first three-quarters of FY2022 and should be monitored by STFD's leadership.

Mutual Aid/Automatic Aid Systems

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that,

⁸ *How Busy Is Busy?* Retrieved from <https://www.fireengineering.com/articles/print/volume-169/issue-5/departments/fireems/how-busy-is-busy.html>

under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 42 summarizes the mutual and automatic aid given and received by the STFD for the FY2019–FY2021 period. The source of this information was NFIRS response data provided by the STFD.

Figure 42: Mutual/Automatic Aid Summary (FY2019–FY2021)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	71	109	0
Mutual Aid Received	27	25	0
Automatic Aid Given	342	410	1217
Automatic Aid Received	169	147	353
Other Aid Given	0	1	10
Net (Given/Received)	217	348	874

All mutual aid agreements should be reviewed and modified to ensure that all parties receive the maximum benefit to provide optimal customer service without compromising coverage within each jurisdiction. Mutual and automatic aid operations are an integral part of emergency operations for the District by increasing the concentration of resources available to mitigate incidents. The best use of mutual and automatic aid depends on the departments working well together. The STFD and its mutual/automatic aid partners should consider the following in order to be most effective:

- Firefighters must know how to work in concert with personnel from other agencies based on standard training programs and procedures.
- Dispatch procedures should be in place to clearly define which response types and locations are to receive automatic aid responses.
- Procedures for requesting and providing mutual aid should be clearly established in the Mutual/Automatic Aid Agreement.
- Personnel should be fully trained on mutual and automatic aid practices and should remain informed on changes.

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 43 summarizes fire property and contents loss from the NFIRS reports. On average since FY2019, the STFD has saved 96% of the property and contents exposed to fire throughout the District.

Figure 43: STFD Summary of Property Loss (FY2019–FY2022)

Measure	FY2019	FY2020	FY2021	FY2022 ¹	Total
Property Loss	\$147,850	\$672,400	\$2,047,650	\$1,126,422	\$3,994,322
Contents Loss	\$12,600	\$393,885	\$4,262,350	\$255,275	\$4,924,110
Total Loss	\$160,450	\$1,066,285	\$6,310,000	\$1,381,697	\$8,918,432
Property Value (Exposed to Fire)	\$5,415,599	\$104,232,547	\$64,952,728	\$53,249,635	\$227,850,509
Content Value (Exposed to Fire)	\$83,700	\$6,720,850	\$6,891,400	\$5,488,345	\$19,184,295
Total Value	\$5,499,299	\$110,953,397	\$71,844,128	\$58,737,980	\$247,034,804
Total Value Saved	\$5,338,849	\$109,887,112	\$65,534,128	\$57,356,283	\$238,116,372
Percent Saved	97%	99%	91%	98%	96%
Property Loss N=	14	59	53	50	176
Contents Loss N=	9	49	39	39	136
Civilian Injuries	4	3	1	2	10
Civilian Deaths	0	0	0	0	0

¹ FY2022 - through June 30th only

Fire spread is the degree to which flame damage has extended. The extent of flame damage is the area that was burned or charred, and does not include the area receiving only heat, smoke, or water damage.

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or the effectiveness of fire suppression forces relative to the conditions faced. The confinement and extinguishment of a fire are influenced by many factors. Fire spread

indicates the combined effect of these conditions. Furthermore, the analysis of fire spread over many fires can reveal the effects of individual factors.

The National Fire Protection Association⁹ found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post flashover). As illustrated in Figure 44, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 44: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires

Extent of Flame Spread	Rate Per 1,000 Fires		Average Dollar Loss Per Fire
	Civilian Deaths	Civilian Injuries	
Confined to object of origin	2.5	26.6	\$7,637
Confined to room of origin	6.4	58.8	\$14,779
Confined to floor of origin	17.0	75.0	\$41,591
Confined to building of origin	25.4	54.7	\$72,542
Extended beyond building of origin	30.1	61.1	\$98,319

Figure 45 illustrates the extent of fire spread during working incidents in the STFD's service area since FY2019. Also provided is the reported fire spread for the country, state, and Lee County for calendar year 2021 from the NFIRS records as a source of comparison. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since FY2019 and through the first three-quarters of FY2022, most fires were confined to the room of origin by the STFD.

Figure 45: STFD Summary of Fire Spread (FY2019–FY2022¹)

Fire Spread	FY2019-2022	National	Florida	Lee
Confined to object of origin	7.81%	20.76%	23.53%	34.22%
Confined to room of origin	53.13%	30.46%	38.73%	39.04%
Confined to floor of origin	3.13%	8.72%	6.15%	4.28%
Confined to building of origin	32.81%	32.36%	26.46%	19.79%
Beyond building of origin	3.13%	7.69%	5.14%	2.67%
N =	64			

⁹ Source: National Fire Protection Association, *Home Structure Fire Supporting Tables*, October 2021

¹ Through June 30 Only

Section II: Financial Best Practices

PERFORMANCE MANAGEMENT

In general, the primary motives driving the state of Florida's public sector performance review is the conviction that fire districts must improve their focus on producing results that benefit the public, as well as give the public confidence that districts have produced those results. The emphasis on process and compliance that has typified traditional public sector management has not been sufficient to achieve this. Therefore, governments must change their approach. Public sector management must become synonymous with performance management.

The framework illustrated below shows the dynamic nature of performance management. Ideally, when performance management principles are incorporated into traditional governmental processes—planning, budgeting, operational management, and evaluation, for example—these processes are transformed in the form of better services, effective programs, focused policies, and ultimately, improved community conditions. Performance improves through successive management cycles as an organization's capacity for learning and improving increases.

The desired result of performance management is shown in the illustration as "better results for the public." This raises the question of who decides what these results should be. In this framework, the government uses information regarding public needs and expectations to identify the desired results.

In addition, it is important to keep in mind that the framework is a means to an end, not an end in itself. Simply superimposing a performance management process onto a traditionally managed organization may theoretically seem appropriate, but in practice, it is not likely to achieve the necessary goals. To make real improvements, organizational culture must also be addressed.

Finally, while benefits do accrue from the beginning of the process, those benefits increase over a period of years as performance management principles and practices become embedded in an organization's culture. Consequently, organizations that sustain performance management reap greater benefits.

Measurement

Performance measurements provide factual information to be used in making decisions for the planning, budgeting, management, and evaluation of government services. Measures can inform decision-makers on a wide variety of topics, including quantity, efficiency, quality, effectiveness, and impacts. Credible, timely performance data are essential to achieving an effective performance management system and to accomplishing much of what is described in this report. Organizations should also ensure that the measures they develop are:

- **Informative.** Measurement information must add value to the discussion. The focus of performance management systems is on using performance information to make decisions. Therefore, it is critical that managers and decision-makers have confidence in the information, and that it can be used to make well-informed decisions.
- **Well understood.** Measurement definitions must be transparent, such that data collectors, managers, and policy-makers are clear on the data's meaning and are able to use the information appropriately.
- **Relevant.** Measurement information must be appropriate for the audience for which it is intended: department managers, budget directors, elected officials, and/or citizens. Often, what is useful to one group may not be useful to or understood by another. If measures are not relevant to the situation at hand and meaningful to the audience, they will not be employed. Measures serve multiple audiences, including management and staff, who require information in order to improve performance; policy-makers, who require data in order to make good decisions; and constituents, who require current information on the community services and conditions that are important to them. To accommodate this diversity of interests, many governments have developed measures that serve multiple stakeholder groups.

When developing measures, simplicity is best. There is no advantage to tracking hundreds of performance measures that will never be utilized. Thus, it is imperative to collect data on the right measures. All service areas can measure performance in a way that helps staff, managers, elected officials, and/or citizens either make decisions or evaluate the effectiveness of provided services. A good set of measures provides a complete picture of an organization's performance.

It is impossible to overstate the importance of measurement in the operations of government. While reporting to the public is an important element of accountability, it would be impossible to fulfill the promise of performance management for improving results without the existence of measures needed for internal use. Such measures must be relevant to specific processes, programs, and/or policies; collected with sufficient frequency to enable the governmental entity to monitor and make adjustments; and easy to access, not only for managers but for all employees involved in a particular process or program.

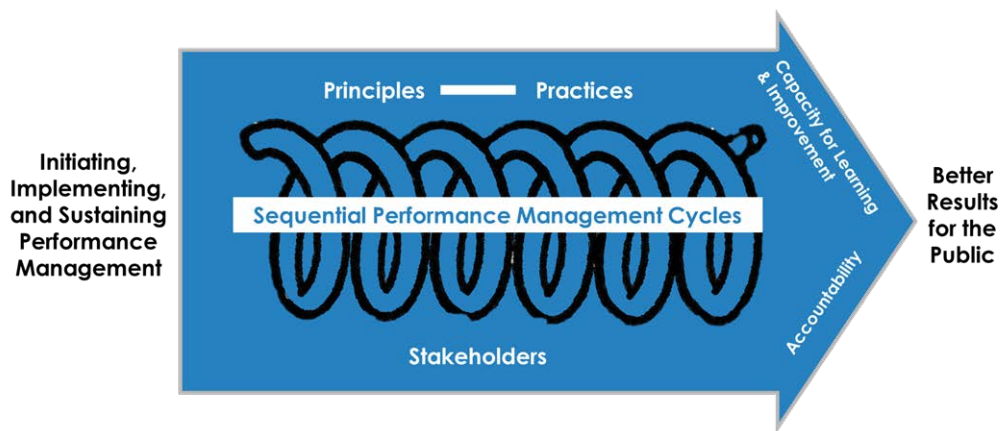
Reporting: Communicating Performance Information

Collecting performance data will not yield satisfactory results unless the information provided is communicated effectively. Effective communication requires that the target audience has access to and understands the message and/or information contained in the data, which requires more than merely distributing reports. Providing this information is essential to engaging managers, policy-makers, and staff in improving results and in keeping stakeholders informed and actively interested in their government. The creation

and distribution of performance information can provide the vehicle for understanding results and can trigger discussion and debate on how to improve results.

Performance Management Framework

Figure 46: Performance Management Framework



What is performance management?

As shown in Figure 46 performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning, and a focus on accountability for performance. Performance management is integrated into all aspects of an organization's management and policy-making processes, transforming an organization's practices so that they are focused on achieving improved results for the public.

Performance measurement and performance management are often used interchangeably; however, they are distinctly different. For decades, some governmental entities have measured *outputs and inputs, and, less commonly, efficiency and effectiveness*. *Performance measurement helps governments monitor performance*. Many government entities have tracked and reported key statistics at regular intervals and communicated them to stakeholders. Although measurement is a critical component of performance management, measuring and reporting alone have rarely led to organizational learning and improved outcomes. Performance management, on the other hand, encompasses an array of practices designed to improve performance. *Performance management systematically uses measurement and data analysis as well as other tools to facilitate learning and improvement, and strengthen a focus on results*.

Addressing Challenges

Performance management has the potential to help governments address the performance challenges they face. Some of the most important are listed below.

The need to focus the organization on results that are important for stakeholders.

Performance management begins with setting objectives and targets that are relevant to stakeholders' needs and expectations. It focuses an organization's resources and efforts toward achieving results that will provide the greatest benefit to its jurisdiction and its stakeholders. Management and staff also need to gain expertise in understanding and incorporating the public's needs into decisions by *engaging with citizens about what they want and need*.

The need to improve results within resource constraints. Governments are constantly challenged to provide high-quality services and improved outcomes with limited resources. Performance management addresses this challenge by promoting the use of evidence about effective and efficient approaches, and by fostering a culture of continuous improvement in pursuit of the best results for the least amount of money.

The need to engage all public employees, not only top officials and managers, in finding ways to better serve the public in an era of complexity and rapid changes in the environment. "Business as usual" is an inadequate guide for governing in the current environment. Narrow expertise or only basic skills in planning and budgeting will not insulate management from the need to know how to do more with less. Managers and employees must gain expertise in analysis and process improvement, performance measurement, and the application of technology to solve business problems.

The need to gain and keep the public's trust and confidence. Performance management improves accountability and supports confidence in government not only by enhancing government entities' ability to *communicate performance information* but also by giving governments the right tools for improving results.

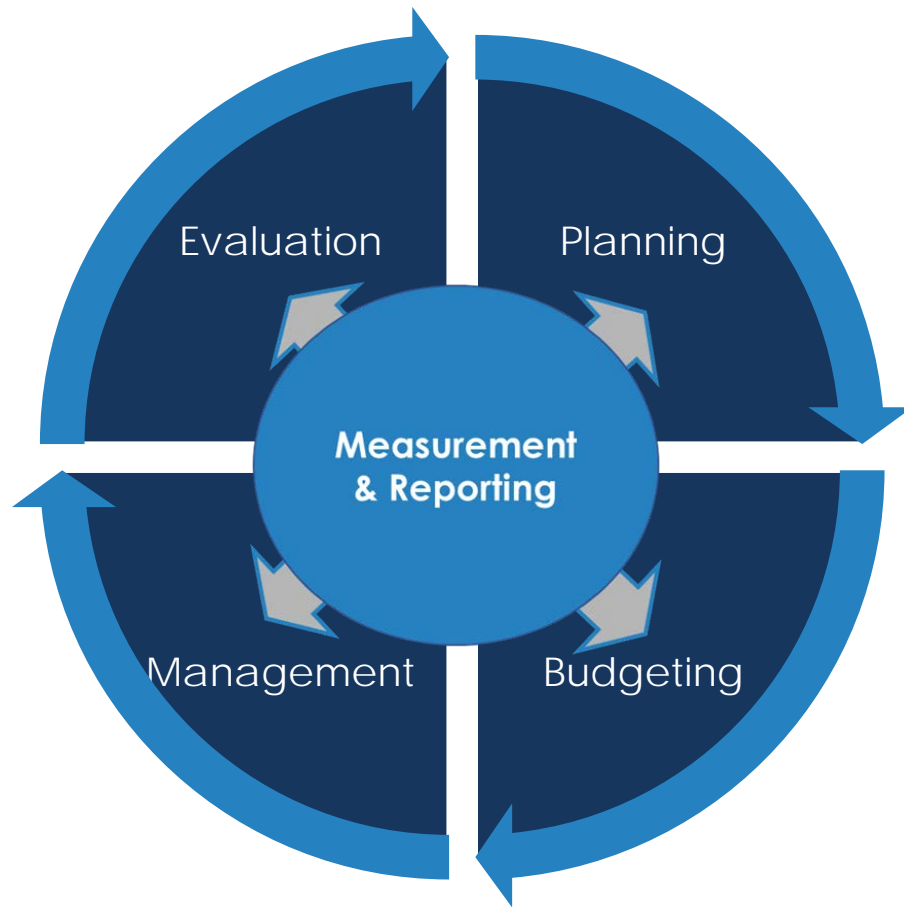
Regardless of the specific approach, performance management typically includes the following elements:

- 1) **A planning process that defines the organizational mission and sets organizational priorities that will drive performance.** This is the planning phase of the performance management cycle. Once strategic priorities are established that are consistent with the mission, long-term objectives, annual targets, and strategies can be set.
- 2) **A process for engaging the public and identifying community needs.** Without such a process, it is difficult or impossible to fulfill the promise of performance management to produce results that satisfy the public's needs. When establishing the process, government entities should identify the purpose for engaging the public, points in the process where the public will be involved, how and when information gained from the public will be used in the performance management system, and the specific public involvement methods that will be used.

- 3) **A budget process that allocates resources according to priorities.** A complete performance management system *must include a performance approach to budgeting. Rather than developing budgets from the previous year's expenditures, funding is allocated according to priorities and information about which actions are effective in achieving the desired results.*
- 4) **A measurement process that supports the entire performance management system.** A key challenge in this step is integrating measures both horizontally (across organizational processes and boundaries) and vertically (from a community condition level all the way down to the work of individual departments and employees in support of improved conditions).
- 5) **Accountability mechanisms.** Accountability refers to the obligation a person, group, or organization assumes for the execution of authority and/or the fulfillment of responsibility. This obligation includes answering, which involves providing an explanation or justification for the execution of that authority and/or fulfillment of that responsibility; reporting on the results of that execution and/or fulfillment; and assuming responsibility for those results.
- 6) **A mechanism for collecting, validating, organizing, and storing data.** This process ensures data reliability and availability.
- 7) **A process for analyzing and reporting performance data.** An organization requires the capacity to analyze data—not to merely collect and report it—so that data can be interpreted and useful information can be provided to management, policy-makers, and the public.
- 8) **A process for using performance information to drive improvement.** At this stage, information is used as evidence to help an organization make decisions regarding whether to continue programs or activities, prompt and test new strategies, use data to establish improvement incentives, or try other methods. The capacity for using performance information to drive improvement includes the ability to compare current performance to past performance, established standards, or the performance of other organizations.

The performance management cycle is illustrated in Figure 47.

Figure 47: Performance Management Cycle



While the processes shown in Figure 47 constitute a cycle, each process typically operates on its own timeline. *Planning* may be long term or medium term (two, three, five, or more years). *Budgeting* is usually short term (one or two years). *Operational management* occurs day to day. Thus, although each process informs the next, in reality the decision timeframe for the next process is shorter than the last, and evaluation informs each of the other processes.

There are several critical implications regarding these processes. First, management must recognize these inherent differences and decide how to address the challenges they present (for example: have a flexible five-year plan that is updated annually based on the governmental entity's experience in the most recent fiscal year). Second, management must ensure that the processes in the cycle remain aligned, which requires constant attention. Third, different measures, targets, and feedback/analysis frequencies are required for each process, and operational management requires the most frequent feedback and analysis.

Planning: Defining the Results to Be Achieved

Strategic Planning

Strategic planning must systematically address an organization's purpose, internal and external environment, and value to stakeholders. It must also be used to establish an organization's long-term course. In addition to setting direction, performance-driven strategic planning enables a government to evaluate performance in relation to objectives such that information on past performance can inform and help improve future performance.

Planning in a performance management context includes articulating an organization's vision and mission, establishing measurable organization-wide objectives and/or priorities, and identifying strategies for achieving the objectives. *Although these elements may be developed without conducting a formal strategic planning process, a formal process helps ensure that key stakeholders are appropriately consulted and/or involved and that the resulting objectives and strategies are recognized as the accepted future direction of the organization.*

Operational Planning

Operational plans (often referred to as business plans or action plans) translate high-level objectives into policies, programs, services, and activities aimed at achieving these objectives. Operational plans must clearly explain the connection between activities and results, and provide specific measures such that progress can be evaluated. Operational plans typically cover a two- or three-year period and are updated annually.

Linking Strategic Planning and Long-Range Financial Planning

A strategic plan and the objectives and strategies that emerge from it must be grounded in fiscal reality. An inadequate plan can create citizen, political, and staff expectations that may not be realistic or attainable. It is therefore imperative that a long-range financial plan (typically not more than three years) be developed concurrently and in association with the strategic plan.

Performance Budgeting: Achieving Results through Effective Resource Allocation

Performance budgeting begins where the strategic plan and/or operational plan ends, using the objectives and strategies from the planning process as the *basis for developing a spending plan*. The primary purpose of performance budgeting is to allocate funds to activities, programs, and services in a manner most likely to achieve desired results. A performance approach to budgeting *emphasizes accountability for outcomes (that is, what constituents need and expect from their government), whereas line-item budgeting focuses on accountability for spending from legally authorized accounts. Spending from appropriate accounts is also important in performance budgeting, but it does not drive the process.* There are many valid approaches to performance budgeting, yet they all share the goal of ensuring that funding is directly linked to achieving high-priority results. *Performance budgeting has three essential elements: 1) The desired results must be*

articulated; 2) Strategies for achieving results must be developed; and 3) The budget must explain how an activity will help accomplish the desired result. Including performance measures in a line-item budget does not constitute performance budgeting. Performance budgeting requires a new approach that includes:

- **A shift of emphasis from budgetary inputs to outcomes.** Inputs—dollars, people, supplies, and equipment—are justified based on how they are anticipated to contribute to the achievement of desired results.
- **The integration of budgeting and strategic planning and an associated focus on long-term results.** Performance budgets are developed within the context of long-term objectives and strategies established in strategic plans. *Traditional budgeting focuses much more on tactical approaches and a short-time horizon.*
- **Greater attention to the needs of residents and businesses.** *Traditional budgeting, due to its focus on inputs and its tactical nature, tends to look inward on the priorities of departments and agencies. In contrast, performance budgeting practices, by emphasizing the relationship between spending and results, focuses greater attention outward, on what is relevant to the community.*

Important Aspects of Successful Implementation of a Performance Measurement System

The following aspects are important in the successful implementation of a performance measurement system:

- Adequate technology for collecting, analyzing, and reporting performance measures;
- Citizen, client/customer, and/or stakeholder interest in government program performance;
- Communication to employees of the purpose for using performance measurement;
- A link of performance measures to budget decisions;
- A list of performance measures for the strategic financial plan;
- Performance measures that help staff monitor progress toward intended program/service results;
- Staff participation in the process of developing performance measures;
- Additional or modified staffing for collecting, analyzing, and reporting the performance measures;
- Training management and staff about performance measurement development and selection;
- Regular use of performance measures by elected officials;
- Regular use of performance measures by executive leadership.

Recommendation # 3 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services.

This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 4 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 48, as part of their approach to their budgeting process.

Principle 1 - Establish Broad Goals to Guide Government Decision-Making

Element 1 Assess Community Needs, Priorities, Challenges, and Opportunities

Practices

- 1.1 Identify stakeholder concerns, needs, and priorities
- 1.2 Evaluate community conditions, external factors, opportunities, and challenges

Element 2 Identify Opportunities and Challenges for Government Services, Capital Assets, and Management

Practices

- 2.1 Assess services and programs, and identify issues, opportunities, and challenges
- 2.2 Assess capital assets and identify issues, opportunities, and challenges
- 2.3 Assess governmental management systems and identify issues, opportunities, and challenges

Element 3 Develop and Disseminate Broad Goals

Practices

- 3.1 Identify board goals
- 3.2 Disseminate goals and review with stakeholders

Principle 2 - Develop Approaches to Achieve Goals

Element 4 Adopt Financial Policies

A government should develop a comprehensive set of financial policies. Financial policies should be an integral part of the development of service, capital, and financial plans and the budget.

Practices

- 4.1 Develop policy on stabilization funds
- 4.2 Develop policy on fees and charges
- 4.3 Develop policy on debt issuance and management
 - 4.3a Develop policy on debt level and capacity
- 4.4 Develop policy on use of one-time revenues
 - 4.4a Evaluate the use of unpredictable revenues
- 4.5 Develop policy on balancing the operating budget
- 4.6 Develop policy on revenue diversification
- 4.7 Develop policy on contingency planning

Element 5 Develop Programmatic, Operating, and Capital Policies and Plans

A government should develop policies and plans to guide service provision and capital asset acquisition, maintenance, replacement, and retirement.

Practices

- 5.1 Prepare policies and plans to guide the design of programs and services
- 5.2 Prepare policies and plans for capital asset acquisition, maintenance, replacement, and retirement

Element 6 Develop Programs and Services that are Consistent with Policies and Plans

Practices

- 6.1 Develop programs and evaluate delivery mechanisms
- 6.2 Develop options for meeting capital needs, and evaluate acquisition alternatives
- 6.3 Identify functions, programs, and/or activities of organizational units
- 6.4 Develop performance measures
- 6.5 Develop performance benchmarks

Element 7 Develop Management Strategies

Practices

- 7.1 Develop strategies to facilitate maintenance of programs and financial goals

7.2 Develop mechanisms for budgetary compliance

7.3 Develop the type, presentation, and time period of the budget

Principle 3 - Develop a Budget Consistent with Approaches to Achieve Goals

Element 8 Develop a Process for Preparing and Adopting Budget Practices

8.1 Develop a budget calendar

8.2 Develop budget guidelines and instructions

8.3 Develop mechanisms for coordinating budget preparation and viewing

8.4 Develop procedures to facilitate budget review, discussion, modification, and adoption

8.5 Identify opportunities for stakeholder input

Element 9 Develop and Evaluate Financial Options

A government should develop, update, and review long-range financial plans and projections.

Practices

9.1 Conduct long-range financial planning

9.2 Prepare revenue projections

9.2a Analyze major revenues

9.2b Evaluate the effects of changes to revenue source rates and bases

9.2c Analyze tax and fee exemptions

9.2d Achieve consensus on a revenue forecast

9.3 Document revenue sources in a revenue manual

9.4 Prepare expenditure projections

9.5 Evaluate revenue and expenditure options

9.6 Develop a capital improvement plan

Element 10 Make Choices Necessary to Adopt a Budget**Practices****10.1 Prepare and present a recommended budget**

10.1a Describe key policies, plans, and goals

10.1b Identify key issues

10.1c Provide a financial overview

10.1d Provide a guide to operations

10.1e Explain the budgetary basis of accounting

10.1f Prepare a budget summary

10.1g Present the budget in a clear, easy-to-use format

10.2 Adopt the budget**Principal 4 - Evaluate Performance and Make Adjustments****Element 11 Monitor, Measure, and Evaluate Performance**

A government should monitor and analyze the performance of its service programs, capital programs, and financial performance. Performance should be based on stated goals and budget expectations.

Practices**11.1 Monitor, measure, and evaluate program performance**

11.1a Monitor, measure, and evaluate stakeholder satisfaction

11.2 Monitor, measure, and evaluate budgetary performance**11.3 Monitor, measure, and evaluate financial conditions****11.4 Monitor, measure, and evaluate external factors****11.5 Monitor, measure, and evaluate capital program implementation****Element 12 Make Adjustments as Needed**

From time to time, a government may need to adjust programs, strategies, performance measures, the budget, and goals based on the review and assessment of programs, budget, financial condition measures, stakeholder satisfaction, and external factors.

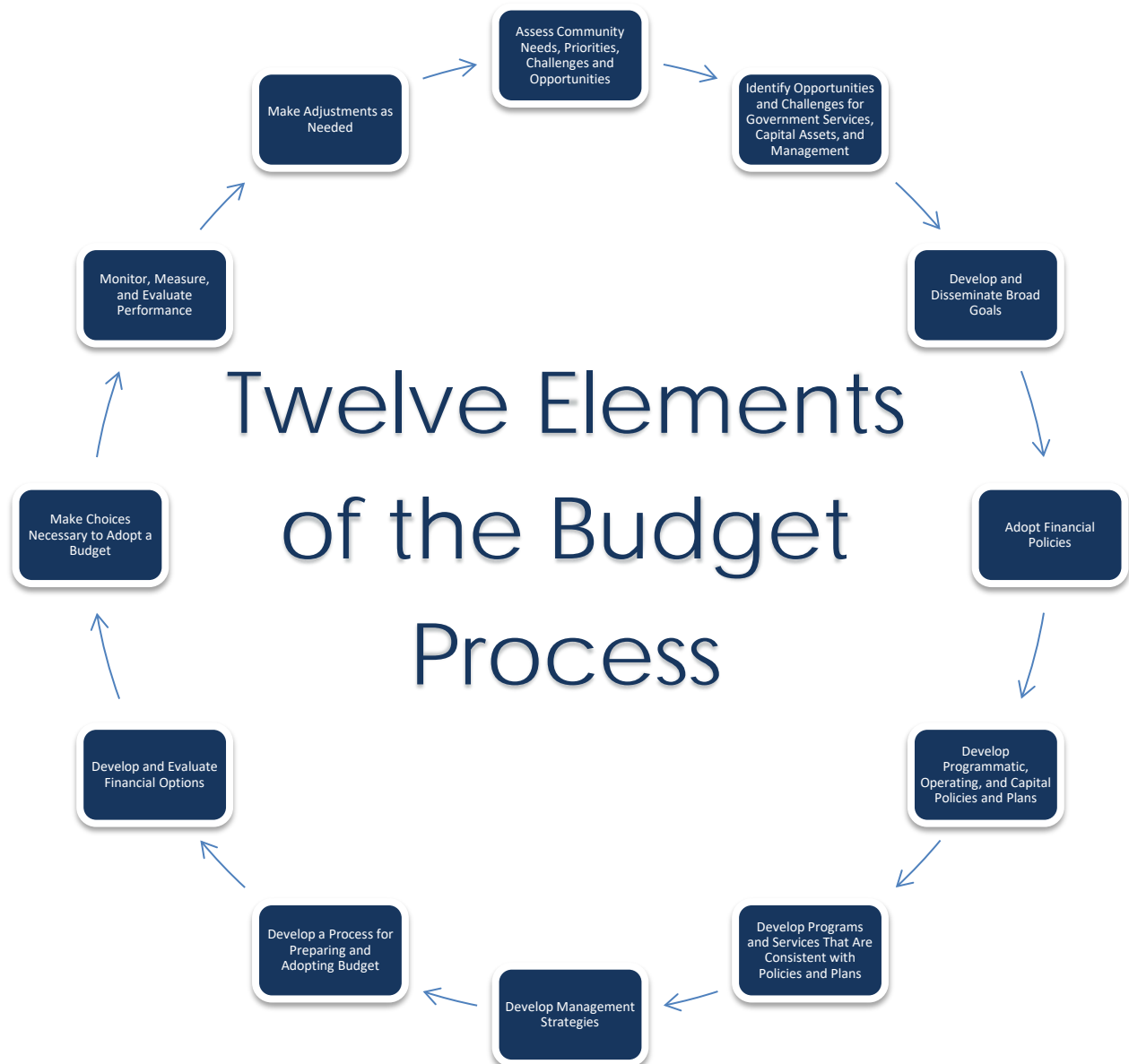
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 48: Twelve Elements of the Budget Process



OTHER CONSIDERATIONS

New Annual Report Reporting Requirements

During the 2018 Legislative Session, changes were made to Section 218.32, Florida Statutes, that affect the annual financial reports of local governments. The changes, which were made effective as of July 1, 2018, require the Chief Financial Officer to create an interactive repository of financial statement information, referred to as the Florida Open Financial Statement System. This system must have standardized taxonomies for state, county, municipal, and special district financial filings.

For fiscal years ending after September 1, 2022, local governments are to report financial data required by Section 218.32, Florida Statutes, using extensible business reporting language (XBRL).

The Division of Accounting and Auditing has partnered with the Office of Information Technology to build the new Florida Open Financial Statement System. Local governments will have the option to provide their financial data in the same manner they currently utilize, where it will then be tagged and converted into XBRL format for their validation and submission, or they may choose to submit it in XBRL format.

Recommendation # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Florida Auditor General Review of Local Governmental Entity

This report provides the results of the review of local governmental entity financial audit reports conducted by independent certified public accountants. The review included 1,565 local governmental entity audit reports for the fiscal year that were filed with the Auditor General through July 31, 2021.

These reports include counties, municipalities, and special districts.

It has been concluded that, overall, the information in the audit reports was presented in accordance with generally accepted accounting principles (GAAP) and complied with generally accepted government auditing standards (GAGAS) and Rules of the Auditor General, and that the auditors' reports were prepared by properly licensed independent CPAs.

Below are the instances of noncompliance with certain audit report filing or preparation requirements (*These are instances of noncompliance but do not apply to the STFD*):

Finding 1: As of November 14, 2021, 82 local governmental entities had not filed audit reports with the Auditor General's office for the 2019–20 fiscal year. This included 34 special

districts required to file audit reports, and an additional 23 special districts that may have been required to file.

Recommendation from Auditor General in regard to Finding 1:

Management personnel of local governmental entities should ensure that audits are completed in a timely manner and that audit reports are filed in accordance with Florida state law.

Finding 2: The completeness reviews of the 1,565 local governmental entity audit reports identified noncompliance with certain requirements, primarily related to financial statement note disclosures and independent accountant reports.

Recommendation from Auditor General in regard to Finding 2:

Local governmental entities and their auditors should ensure that audit reports contain all required information presented in accordance with applicable requirements.

Finding 3: The comprehensive review of selected local governmental entity audit reports disclosed noncompliance with the requirements of GAAP, GAGAS, Rules of the Auditor General, Federal Uniform Guidance, and the Florida Single Audit Act.

Florida state law establishes several requirements that independent CPAs must follow when conducting financial audits of local governmental entities. The CPAs performing these financial audits must:

- Prepare a management letter that is included as part of the financial audit report.
- Discuss with the appropriate officials all findings that will be included in the financial audit report.
- Conduct the audits in accordance with Rules of the Auditor General.

Additionally, Florida state law requires an entity's officer to provide a written statement of explanation or a rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the entity's governing body within 30 days after delivery of the findings.

Pursuant to Florida state law, the Auditor General's office has developed rules to assist auditors in complying with the requirements of generally accepted government auditing standards, and applicable laws, rules, and regulations.

In addition, the Auditor General's office has developed audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. Guidelines were also developed to assist auditors in determining whether a local governmental entity met one or more of the

financial emergency conditions described in Florida state law and identifying any specific conditions met. The rules were adopted in consultation with the Board of Accountancy.

Recommendation from Auditor General in regard to Finding 3:

Management of local governmental entities should ensure that financial statement note disclosures and RSI, including pension and OPEB disclosures, are presented in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that all information required by federal and state audit reporting requirements is properly presented, and that federal awards program and state project thresholds are properly calculated.

Florida Auditor General Financial Emergency Guidelines

Financial Emergency Definition

Section 218.503(1), Florida Statutes, states that local governmental entities shall be subject to review and oversight by the Governor when any one of the following conditions occurs:

(a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service of other long-term payments when due, as a result of a lack of funds.

(b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.

(c) Failure to transfer at the appropriate time, due to lack of funds:

1. Taxes withheld on the income of employees; or
2. Employer and employee contributions for
 - a. Federal social security; or
 - b. Any pension, retirement, or benefit plan of an employee

(d) Failure for one pay period to pay, due to lack of funds:

1. Wages and salaries owed to employees; or
2. Retirement benefits owed to former employees.

A local governmental entity, whenever it is determined that one or more of the above conditions have occurred or will occur if action is not taken to assist the local governmental entity, shall notify the Governor and the Legislative Auditing Committee.

Potential Financial Emergency Conditions – Reporting in Management Letter

In accordance with Rules of the Auditor General, management letters issued in conjunction with audits performed of local governmental entities are required to include a statement describing the results of the auditor's determination regarding whether or not the local governmental entity met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met if the local governmental entity met one or more of the conditions described in Section 218.503(1), Florida Statutes. The management letter should also indicate whether such condition(s) resulted from a deteriorating financial condition.

Financial Condition Assessment – Detecting Deteriorating Financial Condition

The Rules of the Auditor General require that the scope of the audits of a local governmental entity include the use of financial condition assessment procedures, based upon the auditor's professional judgment, to assist the auditor in the detection of deteriorating financial condition pursuant to Section 218.39(5), Florida Statutes. The financial condition assessment procedures should be performed as of the fiscal year end; however, the auditor shall give consideration to subsequent events through the date of the audit report that could significantly impact the financial condition. The financial condition assessment procedures to be used are left to the discretion of the auditor. Auditors may wish to examine the local governmental entity example financial condition assessment procedures available on the Auditor General website for guidance.

Pursuant to Sections 10.554(1)(c) and 10.554(1)(i)5., Rules of the Auditor General, the auditor must include the following information regarding the auditor's application of financial condition assessment procedures:

- A statement that the auditor applied financial condition assessment procedures pursuant to Sections 10.556(7) and 10.556(8), Rules of the Auditor General, must be included in the management letter.

Additionally, pursuant to Section 218.39(5), Florida Statutes, the auditor must notify each member of the governing body for which (1) deteriorating financial conditions exist that may cause a condition described in Section 218.503(1), Florida Statutes, to occur if actions are not taken to address such conditions or (2) a fund balance deficit in total or a deficit for that portion of a fund balance not classified as restricted, committed, or nonspendable, or a total or unrestricted net deficit, as reported on the fund financial statements of entities required to report under governmental financial reporting standards.

SERVICE EFFORTS AND ACCOMPLISHMENTS

Many district financial report users have sought information on the economy and effectiveness of a district's fire protection and prevention activities. A district's financial reporting should provide information to assist users in (1) assessing accountability and (2) making economic, social, and political decisions. A system of performance measures must give considerable weight to the concept of accountability; that is, of being obligated to explain the district's actions in order to justify what the district does, and of being required to answer to the citizenry in order to justify the raising of public resources and the purposes for which they are used. In linking financial reporting to accountability, we recommend that districts recognize that the use of a fraud concept of accountability for financial reporting will extend financial reporting beyond current practices. Financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of a district.

Information about service efforts and accomplishments (SEA) is an essential element of accountability. The SEA information is needed for setting goals and objectives, planning program activities to accomplish these goals and objectives, allocating resources to these programs, monitoring and evaluating the results to determine if they are making progress in achieving the established goals and objectives, and modifying program plans to enhance performance. The SEA information is therefore useful to management, elected officials, and the citizenry in making resource allocation decisions and in assessing a district's performance.

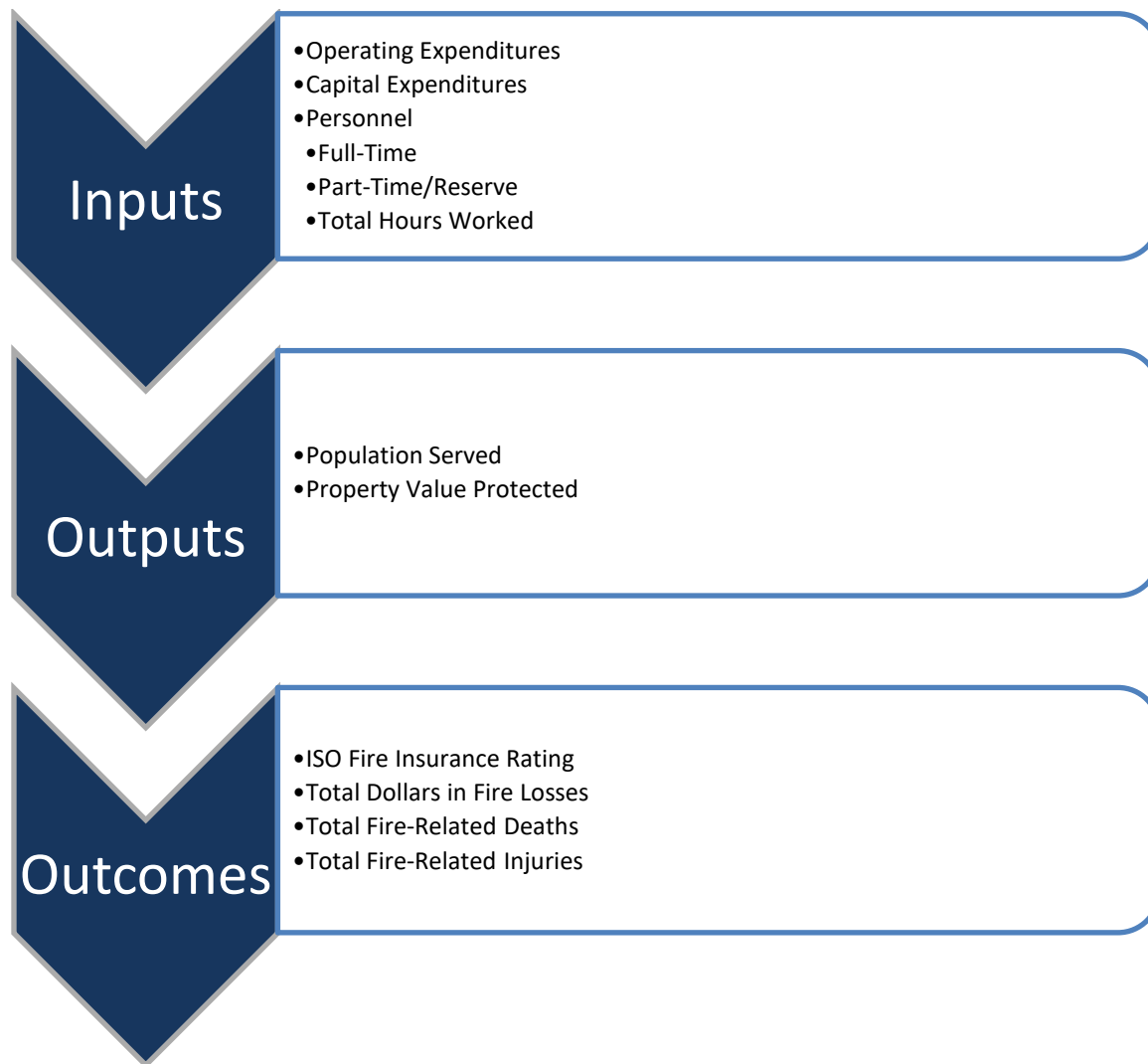
Uses of SEA Data

1. The SEA indicators can provide much greater accountability for governmental entities in their use of funds, permitting consideration of not only whether the funds are being used legally and for the purposes for which they were intended, but also whether the funds are being used efficiently and with the desired results.
2. The reporting of SEA indicators provides public agencies with an opportunity to encourage managers to set goals and targets for themselves on each indicator and with periodic feedback on actual performance, to determine whether the targeted performance has been achieved. The SEA indicators can be used as a major basis for motivating public employees, such as by providing incentives, rewards, and sanctions.
3. External reporting of SEA indicators can stimulate the public to take greater interest in and provide more encouragement to district officials to provide quality services.
4. The SEA indicators help explain the need for and value of public service programs and should thus be used for budgetary decisions.
5. With SEA indicators available, public policy issues discussions may be more likely to focus on issues concerned with program results and to have a more factual basis. In the past, those discussions often have been concerned with inputs and process issues, and have relied heavily on personal perceptions and feelings.

6. Finally, a main purpose of SEA indicators is to encourage improvement in public programs and policies.

Examples of SEA data applicable to fire department programs overall are shown in Figure 49. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*¹⁰.

Figure 49: Examples of SEA Data for Overall Performance



¹⁰

https://gasb.org/page/ShowDocument?path=GASBRR_1991_FireDepartmentPrograms%28SEA%29.pdf&acceptedDisclaimer=true&title=GASB+RESEARCH+REPORT%E2%80%94SERVICE+EFFORTS+AND+ACCOMPLISHMENTS+REPORTING%3A+FIRE+DEPARTMENT+PROGRAMS&Submit=

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

As provided for in Section 189.0695, Florida Statutes, research and analysis of the District's purpose and goals as stated in its charter was the first task undertaken by BJM-CPA in the completion of the performance review for the STFD.

Findings

After reviewing the purpose and goals provided for in Chapter 2000-484, the District's charter, it appears that the programs, activities, and functions provided by the STFD meet the purpose and goals of the District.

As part of this performance review, STFD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 1976 by Special Act. In 2000, the Florida state Legislature passed House Bill 1803, which codified previous laws relating to the District. This bill became Chapter 2000-484, Laws of Florida.

As part of this review, Section 3(3) of Chapter 2000-484, Laws of Florida, was reviewed for the documented purpose and goals of the District. According to this section, the District shall have all the duties and the Board may exercise those general and special powers provided in Chapters 189 and 191, Florida Statutes, Chapter 97-340, Laws of Florida, and any other applicable general law or special law, as said laws may be amended from time to time.

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to Section 191.008¹¹, Special Powers, an independent special fire control district shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting and fire protection equipment deemed necessary to prevent or fight fires. In addition, the District's Board of Fire Commissioners shall have and may exercise any or all of the following special powers relating to facilities and duties authorized by this act:

1. Establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued thereunder.
2. Employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as are necessary to accomplish the duties of the District. The Board of Fire Commissioners may employ and fix the compensation of a fire chief or chief administrator. The board shall prescribe the duties of such person, which shall include supervision and management of the operations of the District and its

¹¹ <https://www.flsenate.gov/Laws/Statutes/2022/191.008>. Retrieved September 1, 2022.

employees, and maintenance and operation of its facilities and equipment. The fire chief or chief administrator may employ or terminate the employment of such other persons, including, without limitation, professional, supervisory, administrative, maintenance, and clerical employees, as are necessary and authorized by the board. The compensation and other conditions of employment of the officers and employees of the District shall be provided by the Board of Fire Commissioners.

3. Conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.
4. Adopt and enforce fire safety standards and codes and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, Florida Statutes, with respect to fire suppression, prevention, and fire safety code enforcement.
5. Conduct arson investigations and cause-and-origin investigations.
6. Adopt hazardous materials safety plans and emergency response plans in coordination with the county emergency management agency.
7. Contract with general-purpose local government for emergency management planning and services.

RESEARCH TASK # 2 GOALS AND OBJECTIVES

The next research task in the completion of the performance review for the STFD was to analyze the District's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the District to determine if the program or activity achieves the District's goals and objectives.

Findings

Based on the charter review, it was determined that the goals and objectives used by the STFD are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.

To fulfill their mission, and under the authority of Chapter 191, Florida Statutes, the STFD provides the following programs and activities to the residents and visitors of the District:

- Fire Suppression
- Rescue and Emergency Medical Services – Advanced Life Support Level First Response (including water and technical rescue)
- All-Hazards Response
- Fire Life Safety (Community Risk Reduction)

Each program is supported with relevant goals and objectives and is described in detail in the following section.

Fire Suppression

Independent special fire control districts shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting and fire protection equipment deemed necessary to prevent or fight fires.

Fire suppression involves the prevention of fire and its spread, and the extinguishment of fires involving, but not limited to, structures (houses, buildings, businesses, etc.), vehicles and machinery, equipment, and wildland interfaces. The act of fire suppression, also known as firefighting, is performed by firefighters who utilize a variety of methodologies for suppression and extinguishment of fire. Some of the methodologies include, but are not limited to, the utilization of water, the removal of fuel/oxidants, and the utilization of chemicals designed specifically to inhibit flame (i.e., utilization of fire extinguishers). All STFD firefighters are highly trained individuals who have undergone the technical training required to be certified by the state of Florida as firefighters.

Problem or Need that the Program Was Designed to Address

The District provides firefighting services to attempt to prevent the spread of and extinguish significant unwanted fires in buildings, vehicles, and woodlands. This is provided to satisfy the need to protect lives, property, and the environment.

The Expected Benefits of the Program

The expected benefits of the fire suppression program are to reduce the loss of life and property and minimize damage to the environment when a fire occurs. To provide this benefit and as required in the Florida Administrative Code 69A-62.006, Requirements for Recognition as a Fire Department, the District has the capability to provide fire protection 24 hours a day, seven days a week, with a sufficient number of qualified firefighters who are employed full- or part-time or serve as volunteers, and who shall have successfully completed an approved firefighting course and are certified by the Florida Bureau of Fire Standards and Training.

Activities Supporting the Fire Suppression Program

The following activities are provided by the STFD. Each is essential in supporting the fire suppression program.

Maintenance of Apparatus Readiness

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. In addition, such apparatus must be adequately equipped and must function appropriately to ensure that the delivery of emergency services is not compromised. The NFPA's standards 1901, 1911, and 1912 are the applicable standards for purchasing, refurbishing, maintaining, and retiring fire apparatus. Annex D of Standard 1911 consists of the replacement schedules for heavy fire apparatus (engines, tankers, and ladder trucks). Generally, Annex D recommends a maximum of fifteen years of frontline service, followed by a maximum of ten years in reserve status, and then retirement of the unit from service. Figure 26 of this performance review provides the current STFD vehicle inventory with details. The STFD currently has an adopted replacement schedule for all vehicles and apparatus.

Equipment Readiness (Maintenance)

Fire suppression equipment, including power tools, personal protective equipment, hand tools, and hose lines, with related accessories, all must be readily available when an incident occurs. This requires that the equipment be maintained, tested, and replaced based on use, best practices, and related standards.

Personnel Readiness (Training)

A comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. Firefighters and officers must acquire and maintain appropriate initial training and ongoing training, to meet the mission of service effectiveness and safety. Without necessary training, personnel and citizens could be

exposed to preventable dangers. Well-trained personnel also can contribute to improved emergency incident outcomes and community services.

The industry standard for training delivery is typically based on contact hours. The fundamental objective is to deliver 240 hours of training annually per firefighter, a measure used by the ISO for the purposes of fire department ratings. Other minimums are in place, including those related to maintaining state certifications and to specialized functions such as driver training, officer training, and hazardous materials response training. Figure 20 of this performance review illustrates the contact hour-based results of the STFD's most recent ISO review.

Recommendation # 6 – Ensure that annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 7 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining the outputs of the fire training program. While physical fitness versus non-physical fitness hours are noted, further define the training topics completed, including the number and types of programs delivered. When possible and applicable, report the outcomes of the programs delivered.

Ensure Personnel Safety and Health

Fire service organizations function in an inherently hazardous environment, forcing the need to take all reasonable precautions to limit exposure to hazards and provide consistent medical monitoring. Therefore, wellness programs must include education on various topics, including healthy lifestyles, illness and injury prevention, and most recently, an emphasis on cancer prevention and mental health support.

Deployment and Response (Efficiency)

The STFD currently responds from four strategically located stations, with specific apparatus and equipment assigned. Accepted firefighting and EMS procedures call for the arrival of the entire initial assignment (apparatus and personnel to effectively deal with an emergency based on its level of risk) within a reasonable amount of time. This analysis ensures that sufficient personnel and equipment arrive rapidly enough to safely control a fire or mitigate emergencies before substantial damage or injury.

In analyzing response performance, a percentile measurement of response time performance of the STFD was generated. Using percentile calculations for response performance follows industry best practices and is considered a more accurate performance measure than "average" calculations. The "average" measure, also called the mean of a dataset, is commonly used as a descriptive statistic. The reasoning for not using averages for performance standards is that they may not accurately reflect the performance for the entire dataset and might be skewed by outliers. For example, one particularly large outlier could skew the average for an entire set. Percentile measurements

are a better measure of performance because they show the level of performance represented by the majority of a dataset.

The response time continuum — the time between when a caller dials 911 and assistance arrives — comprises several components. The following are the individual components analyzed by BJM-CPA for this review, including a description and rationale for each:

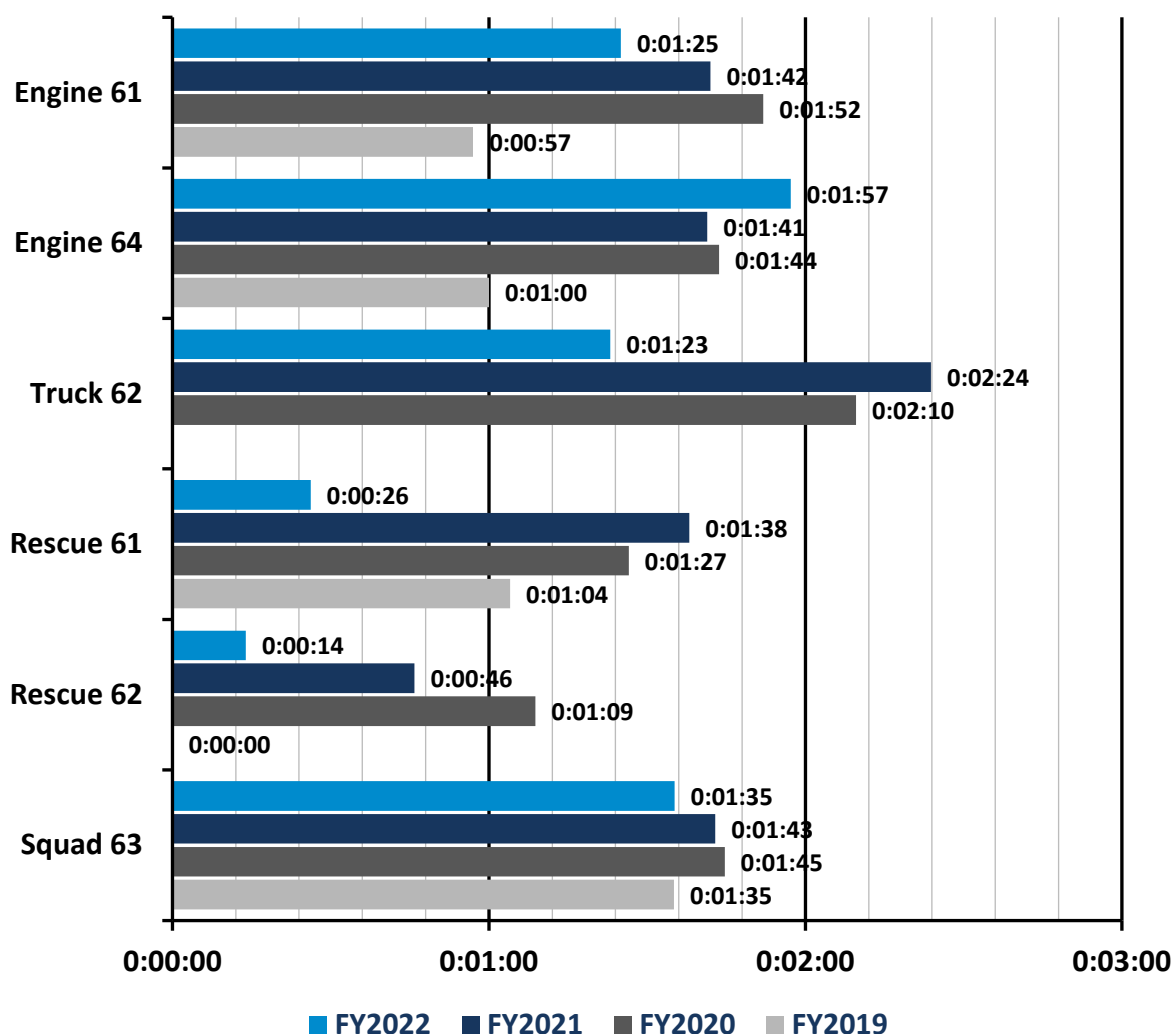
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** A combination of turnout time and travel time (the latter being the amount of time a responding unit spends on the road to an incident). This measurement is indicative of a system's capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel's knowledge of the area or dispatcher instructions for efficient travel. This is often utilized as the measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of total response time is the interval between the time of receipt of an alarm at dispatch and when a unit arrives on the scene to initiate an action or intervenes to control the incident. This measurement is also indicative of the system's capability to adequately staff, locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions. While the STFD does report "water of the fire" to Lee Control and tracks it in the District's RMS, data limitations did not allow for an analysis for this report.

Recommendation # 8 Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

It should be noted that only data from after August 1, 2019, from ESO software was utilized for this analysis due to the previous Firehouse software not having seconds noted in the dataset. In addition, Squad 63's data includes data from Engine 63.

Figure 50 illustrates the turnout times for STFD units responding to emergency fire suppression-related incidents.

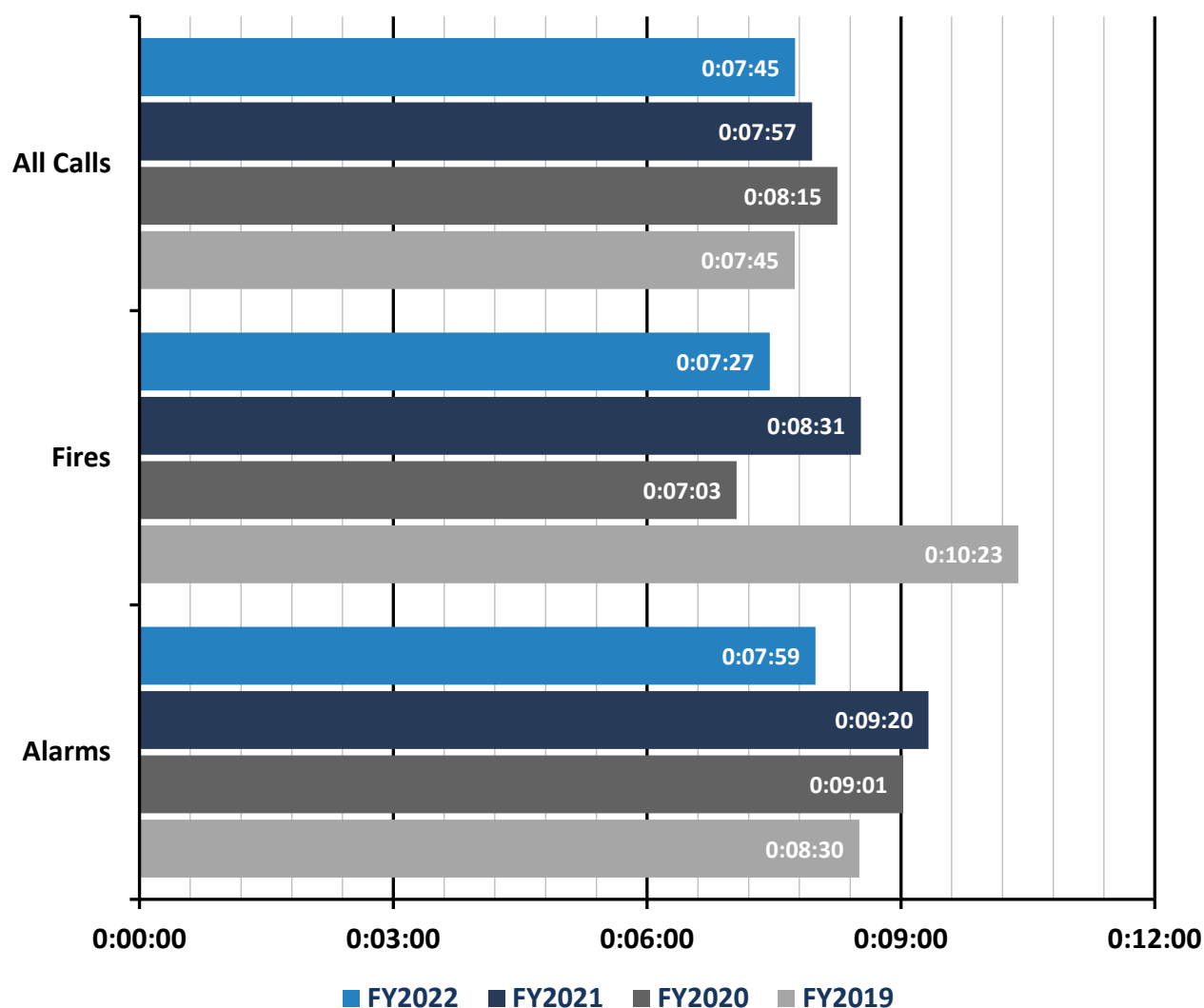
Figure 50: Turnout Times, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all of the STFD's primary units to fire-related incidents — fires and fire alarms— ranged from a 90th percentile high of 0:01:57 for Engine 64 to a 90th percentile low of 0:00:14 for Rescue 62 (with a limited dataset for fire incidents. Rescues are not initially dispatched to fires). From the perspective of emergency fire suppression incidents, the District's turnout performance was greater than the NFPA benchmark of 0:01:20 for several frontline units, while other units accomplished the benchmark.

Figure 51 illustrates the response performance for STFD units responding to emergency fire suppression-related incidents.

Figure 51: Response Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for STFD units to fire-related incidents ranged from a 90th percentile high of 0:07:59 for alarm calls to a 90th percentile low of 0:07:27 for fire calls. From a fire incident perspective, the District's response performance was greater than the NFPA benchmark of 320 seconds (00:05:20).

Recommendation # 9 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of fire suppression response metrics, including turnout and response time performance.

Communications

Effective communications as related to fire suppression are essential to successful and safe operations. This requires the appropriate communications equipment and the proper training of the members that must use it. To provide effective supervision and controls,

incident commanders must be able to receive and transmit information, obtain reports to maintain an awareness of a situation, and communicate with all members involved in an incident with all component parts of the incident management system. The communications system must also allow for communication with mutual aid and automatic aid responders.

Rescue and Emergency Medical Services – Advanced Life Support Level First Response (Includes Water and Technical Rescue)

The STFD firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. Since 1999, the STFD has provided first response advanced life support (ALS) / non-transport services from all four fire stations utilizing dual-purpose fire suppression apparatus and three quick-response rescue units for the emergency medical services (EMS) program. In addition, water rescue services are provided through the use of a Carolina Skiff marine vessel (Marine 60), which is cross-staffed by personnel from Fire Station 62. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401 and any certificate of public convenience and necessity or its equivalent issued thereunder. This program addresses the need to maintain the minimum standard of emergency medical services (EMS) performance through academic and physical training.

As a component of the Rescue and EMS program, the STFD has personnel assigned to the Southwest Florida Urban Search and Rescue Team, designated as Florida USAR Task Force 6 (FL-TF 6). The FL-TF 6 is a multi-agency, multi-discipline search-and-rescue task force that is capable of responding to a variety of incidents within the region and in the state of Florida. A number of personnel from the STFD are members of FL-TF 6, along with personnel from the Iona McGregor, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, and North Collier fire districts.

Problem or Need that the Program Was Designed to Address

This program addresses the need to maintain the minimum standard of EMS performance through academic and physical training. This is further accomplished by the establishment and maintenance of emergency medical and rescue response services, along with the acquisition and maintenance of rescue, medical, and other emergency equipment.

It is necessary to deliver emergency care to sick and injured persons in a timely manner. In medical and traumatic emergencies, minutes matter; thus, a rapid first response is essential. Cardiac arrest is the most significant life-threatening medical event in emergency medicine today. A cardiac arrest victim has mere minutes to receive lifesaving care if there is any hope for resuscitation. The American Heart Association (AHA) issued a set of cardiopulmonary resuscitation guidelines designed to streamline emergency procedures for heart attack victims and increase the likelihood of survival. The AHA guidelines include

goals for the application of defibrillation to cardiac arrest victims. Cardiac arrest survival chances fall by 7 to 10 percent for every minute between collapse and defibrillation. Consequently, the AHA recommends cardiac defibrillation within five minutes of cardiac arrest.

The Expected Benefits of the Program

The expected benefits of the rescue and emergency medical services program are that trained responders will arrive and provide lifesaving interventions, at both the basic and advanced life support levels. The basic life support skills include evaluation of the patient's condition; maintaining airway, breathing, and circulation; controlling external bleeding; preventing shock; and preventing further injury by immobilizing potential spinal or other bone fractures. The benefits of advanced life support skills are also provided as defined in Florida Statute 401, including endotracheal intubation, the administration of drugs or intravenous fluids, telemetry, cardiac monitoring, cardiac defibrillation, and other techniques described in the EMT-Paramedic National Standard Curriculum or the National EMS Education Standards of the United States Department of Transportation.

Activities Supporting the Rescue and Emergency Medical Services Program

The following activities are provided by the STFD. Each is essential in supporting the rescue and emergency medical services program.

Maintenance of Apparatus Readiness

The apparatus readiness activities that support the fire suppression program are also applicable to the rescue and emergency medical services program, along with the specialty vehicles, including Marine 60, as previously mentioned.

EMS Equipment Readiness (Maintenance)

EMS equipment, like fire equipment, must be maintained, tested, and replaced based on use, best practices, and related standards.

Personnel Readiness (Training)

As described with the fire suppression program, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. For EMS program providers, this training must include continuing medical education (CME) and mandated recertification requirements. For the STFD, this includes continually working with the District's medical director and Lee County EMS to improve the EMS-related training program.

Recommendation # 10 – Ensure that annual training plan and documentation are aligned with the requirements defined by the Florida Department of Health (DOH) and other applicable regulatory agencies.

Recommendation # 11 – As a component of the Monthly Chiefs’ Report, continue to provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training program. Similar to fire-related training, the number and types of programs delivered should be included. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

In addition to the member health and safety activities in the fire suppression program, there are health and safety concerns that are specific to the rescue and EMS program. These include mental health support programs and compliance with a number of standards and regulations; for example, infection control.

Deployment and Response (Efficiency)

The STFD currently provides first response (non-transport) advanced life support (ALS) services from all four fire stations utilizing dual-purpose fire suppression apparatus and several specialty vehicles.

As with fire suppression response, the following time components are applicable to the rescue and EMS program:

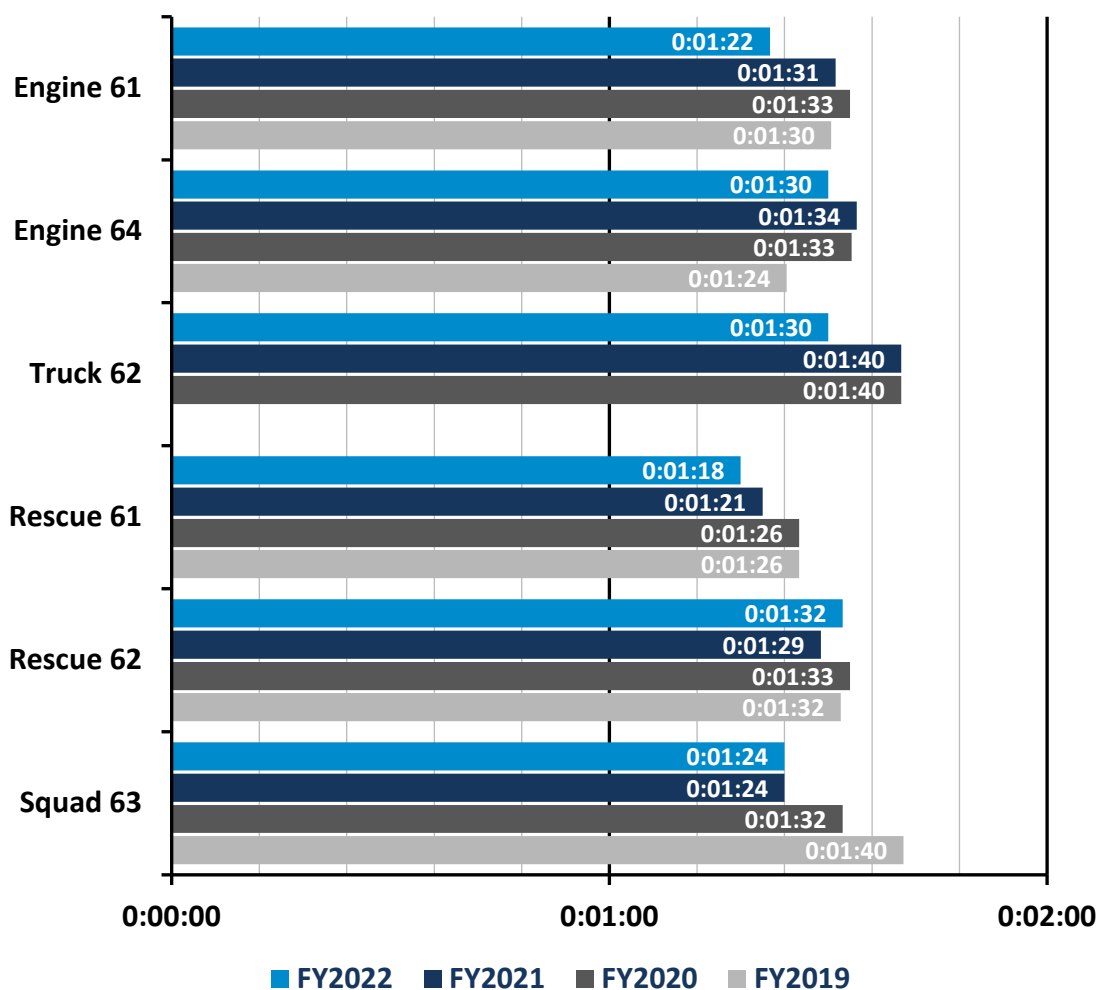
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and an emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both) and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** A combination of turnout time and travel time (the latter being the amount of time a responding unit spends on the road to an incident). This measurement is indicative of a system’s capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel’s knowledge of the area or dispatcher instructions for efficient travel. This is often utilized as the measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of total response time is the interval between the time of receipt of an alarm at dispatch and when a unit arrives on the scene to initiate an action or intervenes to control the incident. This measurement is also indicative of a system’s capability to adequately staff, locate, and deploy response resources, as well as crew training and skills proficiency for initial actions. The STFD does not timestamp the beginning of intervening action and therefore it was not analyzed for this report.

Recommendation # 12 – Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

It should be noted that only data after August 1, 2019, from ESO software was utilized for this analysis due to the previous Firehouse software not having seconds noted in the dataset. In addition, Squad 63's data includes data from Engine 63.

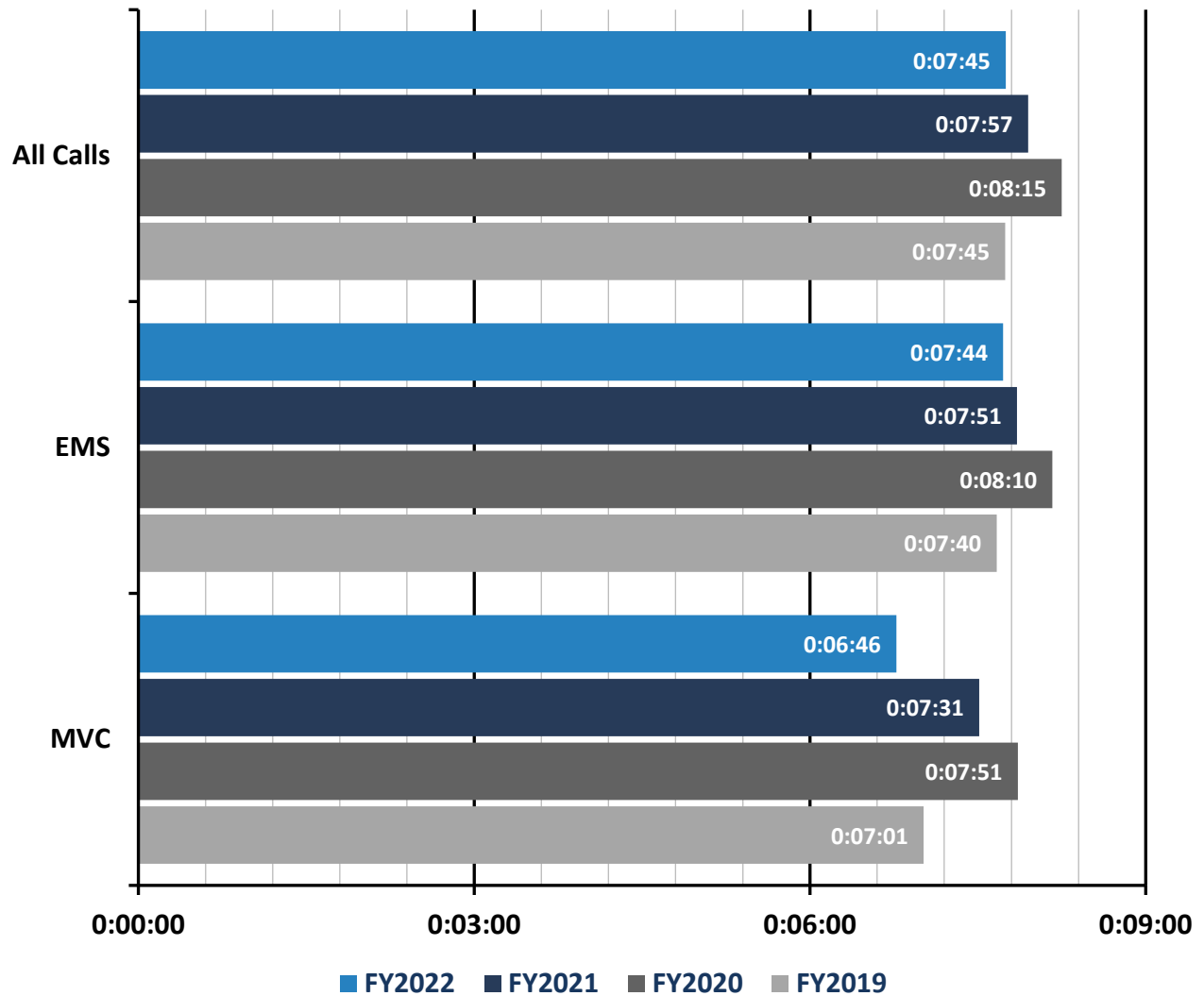
Figure 52 illustrates the turnout times for STFD units responding to emergency EMS-related incidents.

Figure 52: Turnout Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all STFD primary units responding to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — ranged from a 90th percentile high of 0:01:32 for Rescue 62 to a 90th percentile low of 0:01:18 for Rescue 61. From an EMS incident perspective, the District's turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents.

Figure 53 illustrates the response times for STFD units responding to emergency EMS-related incidents.

Figure 53: Response Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)

Through the first three-quarters of fiscal year 2022, the response times for the STFD's primary units to EMS-related incidents ranged from a 90th percentile high of 0:07:44 for EMS calls to a 90th percentile low of 0:06:46 for motor vehicle crash (MVC) calls. From an EMS incident perspective, the District's response performance exceeded the NFPA benchmark of 300 seconds (00:05:00).

Recommendation # 13 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of rescue and EMS response metrics, including turnout and response time performance.

Quality Improvement (QI) / Quality Assurance (QA)

Agencies providing EMS services have a commitment to providing quality care to patients who are injured or ill. This process is typically guided by protocols and policies as

determined by the agency and medical director. To ensure this commitment, QI or QA programs are typically in place that are often linked to patient care report reviews for compliance with established protocols and policies.

Communications

As with fire suppression, effective communications related to EMS are essential to successful and safe operations. This requires the appropriate communications equipment and the proper training of the members that must use it. While likely more critical on large-scale incidents, in order to provide effective supervision and controls, incident commanders must be able to receive and transmit information, obtain reports to maintain an awareness of a situation, and communicate with all members involved in an incident with all component parts of the incident management system. The communications system must also allow for communication with mutual and automatic aid responders.

All-Hazards Response

The STFD covers a community of approximately 37 square miles located near the coastal areas of the Gulf of Mexico and near several additional large bodies of water, including Estero Bay and the Caloosahatchee River. It is home to residential structures, businesses, hotels, resorts, golf courses, major thoroughfares (Interstate 75 and U.S. 41), and preserves (Six Mile Cypress Slough Preserve), and it is in a location favored by tourists and seasonal visitors, making the STFD unique in its coverage area and rich in target hazards. These hazards include brush fires, the life hazards associated with a significant population increase during the winter season, and summer seasonal natural disasters such as hurricanes.

Problem or Need that the Program was Designed to Address

The STFD must take an all-hazards approach to preparedness and coordination with the county emergency management agency¹² (Lee County). Lee County's Comprehensive Emergency Management Plan (CEMP) explains the processes, procedures, and tools put in place to prevent, prepare for, respond to, recover from, and mitigate against the hazards identified in the Hazard Identification and Risk Assessment (HIRA), but is also utilized for all hazards. The CEMP provides for the establishment of up to ten Geographic Divisions which may be activated to manage certain response and recovery activities in a catastrophic disaster situation. When a Geographic Division is established, under these disaster conditions, some Operations Section Activities (Section 7) may be directed from the Geographic Division. A field command post or multi-agency coordination center (MACC) can be established which serves in essence as a field EOC or a multi-coordination entity for the assigned Geographic Division. The STFD falls within the Central Lee Geographic Division.

¹² <https://leegov.com/publicsafety/emergencymanagment>

The county's emergency management division maintains mandated programs and plans required by state statutes and federal law, such as the special needs citizens program, the local mitigation strategy (LMS), the CEMP, and the post-disaster redevelopment plan. During emergency operations center (EOC) activations, the division facilitates the multi-jurisdictional response and recovery activities. The EOC provides the central location for multiple levels of government and agencies to coordinate decisions, resources, and public information on a strategic level.

Recommendation # 14 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the STFD.

The Expected Benefits of the Program

The expected benefits of the all-hazards program are to be fully prepared for response to disaster emergencies and hazards, supported by prevention, protection, mitigation, response, and recovery plans. Because of the complexities of being prepared for all potential hazards a community could face, the Federal Emergency Management Agency (FEMA) explains the critical need for partnerships between national agencies and state and local governments. In addition, there must be available coordinated emergency operations plans (EOPs) that describe what agency will do what, as well as when, with what resources, and by what authority. These must include time periods before, during, and immediately following an emergency.

Activities Supporting the All-Hazards Response Program

The following activities are provided by the STFD. Each is essential in supporting the all-hazards response program.

Equipment Readiness (Maintenance)

Equipment needed for a wide variety of potential hazards, such as fire and EMS equipment, must be maintained, tested, and replaced based on use, best practices, and related standards. With the potential of specialized equipment not being utilized on a regular basis, maintenance and testing is critical. Such equipment could include protective/isolation gear, generators, and drones.

Personnel Readiness (Training)

As described with the fire suppression and EMS programs, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. To prepare for a wide variety of potential hazards outside of typical fire suppression and EMS-related incidents, training programs must include elements such as technical rescue, National Incident Management Systems (NIMS) and Incident Command Systems (ICS), hazardous materials, and water rescue.

Deployment and Response (Efficiency)

In most cases, all-hazards response is like that of both the fire suppression and EMS programs. However, complex and extended operational incidents require resource response from several partner agencies. In addition, the availability of specific operating guidelines, such as for aircraft emergencies, carbon monoxide incidents, hazmat incidents, technical rescue incidents, and hurricane events, is critical.

Ensure Personnel Safety and Health

In addition to member health and safety activities in the fire suppression and EMS programs, there are health and safety concerns that are specific to all-hazards response programs. These include mental health support programs specifically designed to address atypically stressful events, such as complex and extended incidents.

Communications

All-hazards response communications needs are like those of both the fire suppression program and EMS program descriptions. Specifically, there is a critical need to ensure that communication systems are in place that allow for mutual and automatic aid partners to communicate with local responders as potential hazardous events exceed the capabilities of first-responding agencies.

Recovery

Recovery operations are determined by the type, complexity, severity, and duration of each specific event. Regardless, EOPs should be customizable to address any needed recovery efforts post event; for example, post-hurricane planning to account for rescue, hazards control, and property conservation.

Fire and Life Safety (Community Risk Reduction)

The fire and life safety program addresses the need to reduce the safety risks faced by the STFD community through engagement with citizens, evaluation and identification of the public safety risks the District faces, and targeted training and public education. All aspects of the STFD's fire and life safety program are managed by the Fire Prevention Bureau.

Problem or Need that the Program Was Designed to Address

The fire and life safety program must adopt and enforce fire safety standards and codes, and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, with respect to fire suppression, prevention, and fire safety code enforcement. The STFD must also conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns. Specifically, the STFD's fire and life safety program was designed to reduce the risk of fire to life and property, thereby enhancing the safety of the residents and visitors of the District.

The Expected Benefits of the Program

The fire and life safety program, or community risk reduction (CRR) program, in full has the benefit of reducing the negative consequences from various risks that are present in a community. These include the loss of life and property related to fires. Functions that are part of fire and life safety programs may also help to improve the Insurance Services Office Public Protection Classification rating, which potentially could save in insurance premiums.

Activities Supporting the Fire Life Safety Program

The following fire and life safety program activities are provided by the STFD. Each is essential in supporting the fire life safety program.

Fire Inspections

There is a need to minimize the effects of unwanted fires. Fire prevention is a part of the much larger fire life safety program functions. Fire prevention includes the measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires.

There are many benefits to fire prevention. Preventing future fires and their related injuries and deaths are the top two priorities. There are additional benefits, such as reducing the effects of property loss, both residential and commercial.

Recommendation # 15 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Plan Review

There is a need to minimize the effects of unwanted fires. Construction plan review is part of the much larger fire and life safety program functions. Plan review is one of the measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires. The function is a necessary one and is important not only for the safety of occupants, but for firefighter safety and to ensure their ability to perform emergency operations at a building. Preventing future fires and their related injuries or deaths and property loss through the adoption and enforcement of fire codes are the goal and benefits of the plan review process. There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of a building.

Fire Investigation

Sometimes referred to as origin and cause investigation, fire investigation is the analysis of fire-related incidents after a situation has been mitigated to determine the origin and

cause of such an event. The overall goal is to obtain valuable information to reduce future occurrences of fires and explosions. Typically, these investigations are based on the guidelines established by NFPA Standard 921 and Florida Administrative Code 69D-4.

Public Safety Education

There is a need to educate the public in the subjects of fire and life safety. This process is part of the much larger fire and life safety program functions. The public must have an awareness of the risks associated with their community and the mitigation effects that they can take. Fire and life safety education is an effective means for establishing fire-safe behavior among people of all ages and abilities. It also promotes understanding and acceptance of regulations and technologies that can improve safety within homes, businesses, and institutions. Likewise, educating the public about how to prevent fires can contribute significantly to reducing firefighter injuries and deaths. Furthermore, fighting extremely dangerous fires will become a less frequent necessity as individuals assume personal responsibility for maintenance of smoke alarms and as they adopt early suppression technologies such as fire sprinklers.

The STFD's fire and life safety public education programs include:

- Child Car Seat Inspections
- Fire Safety Puppet Show
- Fire Station and Fire Truck Tours
- Bunker Gear Demonstrations
- 911 Call Simulator
- LCFMIA Fire Safety House Trailer
- EDITH (Exit Drills in the Home) Practice
- Hazard House Simulator
- Home Safety Skills
- Youth Firestarter Educational Intervention Program

Recommendation # 16 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Insurance Services Office

The Insurance Services Office (ISO) places a high degree of focus on an agency's fire and life safety (community risk reduction) activities. Extra credit points are provided within the ISO's Fire Suppression Rating Schedule (FSRS) for community risk reduction programs

recognizing community efforts to reduce risks and injuries through comprehensive fire prevention and code enforcement, public fire safety education, and fire investigation activities. The importance of these programs and activities is reflected within the potential 5.5 extra points. The breakdown of the 5.5 extra point potential based on programs is:

- Fire Prevention Code Adoption and Enforcement (2.2 points)
- Public Fire Safety Education (2.2 points)
- Fire Investigation Programs (1.1 points)

During the most recent ISO evaluation in May 2018, the STFD earned an additional 5.30 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Minimal credits were reduced in the categories of Fire Prevention and Code Enforcement (CPCE), in which the STFD earned 2.08 out of a possible 2.2 credits, and Public Fire Safety Education (CFSE), in which the STFD earned 2.12 out of a possible 2.2 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for the STFD was to analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.

Findings

The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS transport, special operations, and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the special District is improved because of these partnerships.

Several emergency services functions are handled by Lee County's Department of Public Safety¹³. Emergency communications are provided by the Lee Control Emergency Dispatch Center. Lee Control is the Primary Public Safety Answering Point (PSAP) for Lee County and is responsible for providing a county-wide radio network and dispatch center that handles 911 and emergency requests for fire, emergency medical, and emergency management. Lee County Emergency Medical Services (LCEMS) is responsible for providing advanced life support (ALS) pre-hospital emergency healthcare utilizing both ground and air ambulance support throughout the county. While the STFD provides first response ALS as previously discussed, transportation to a hospital is handled by LCEMS.

From a complex special operations perspective, the STFD relies on a regional approach for both hazardous materials response and technical rescue services. For hazardous materials (hazmat), Lee County is served by the Region 6 Hazmat Team operated by the Fort Myers Fire Department. Technical rescue services are provided by the Southwest Florida Urban Search and Rescue team¹⁴, designated as Florida USAR Task Force 6 (FL-TF 6). The FL-TF 6 is a multi-agency, multi-discipline search-and-rescue task force that is capable of responding to a variety of incidents within the region and the State of Florida. A number of personnel from the STFD are members of FL-TF 6, along with personnel from the Iona McGregor, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, and North Collier fire districts.

The STFD has automatic and/or mutual aid agreements with several partner organizations. The previously presented Figure 42 illustrates the net benefit of the automatic and mutual aid programs for the STFD. While the results indicate that the STFD aided the surrounding partner agencies at a higher level than the District received aid, this shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

¹³ <https://www.leegov.com/publicsafety>

¹⁴ <https://swfusar.org>

The analysis of the STFD's delivery of services completed as a component of this performance review did not reveal an alternative method of providing services that would reduce costs and/or improve performance.

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

The next research task in the completion of the performance review for the STFD was to analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District, including similarities and differences in services, relative costs and efficiencies, and possible service consolidations.

Findings

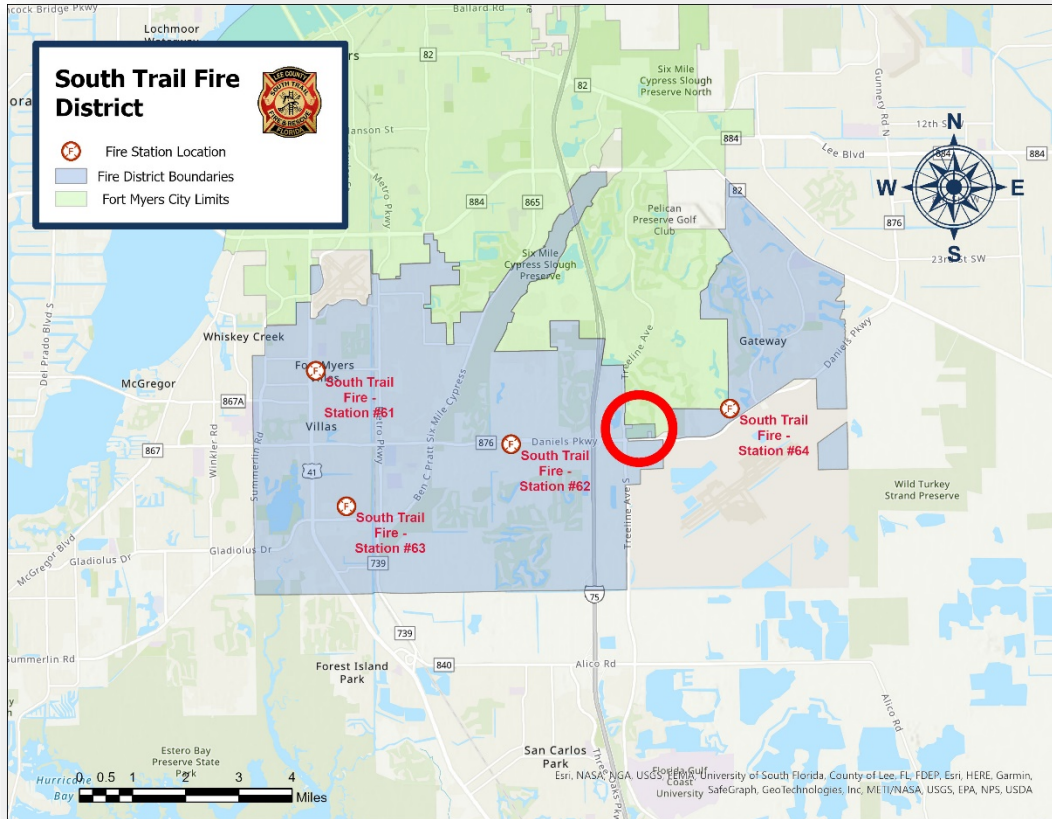
After an analysis of the District boundaries in relation to adjoining county and municipal governments, it was determined that the District boundaries are wholly within Lee County and that while both Lee County the STFD both provide EMS response, the types and levels of EMS services provided differ. The District's EMS services include rescue and first response at the ALS level, while Lee County's EMS system provides care at the ALS as well, but also provides patient transport services.

BJM-CPA completed an analysis of the STFD boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that, apart from Lee County, no additional county or municipal governments were located within the boundaries of the District. Based on this and additional analysis of services, it was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

Section 171.093, Florida Statutes, provides for an orderly transition of special district service responsibilities in an annexed area from an independent special district which levies ad valorem taxes to a municipality following the municipality's annexation of property located within the jurisdictional boundaries of an independent special district, if the municipality elects to assume such responsibilities.

Figure 54 illustrates the District's boundaries in relation to the City of Fort Myers. The overlapping area indicated in the red circle is an area within the fire district's boundaries that has been annexed by the City of Fort Myers. Both parties are working through the process defined in Section 171.093, Florida Statutes.

Figure 54: STFD and Municipal Boundaries



Providing EMS has become an essential component to fire service in the United States. A critical reason for this is the fact that American fire service, including the STFD, is strategically and geographically well-positioned to deliver time-critical response and effective patient care rapidly.

Another advantage of a fire-based EMS model is that firefighters are trained in multiple disciplines. Thus, a single person can perform multiple functions, as opposed to hiring one person to perform a single function. Firefighters, in addition to being trained to handle fires and medical emergencies, can also mitigate hazardous materials events, perform technical and complicated rescues, and perform fire prevention and education services.

To further the conversation on similar and different services offered, Figure 55 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations between 50,000 and 99,000, over 50 percent offer EMS services at the ALS level, which the STFD currently does.

Figure 55: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹⁵

Population Protected	No EMS	BLS	ALS	Total
1,000,000 or more	0%	6%	94%	100%
500,000 to 999,999	0%	23%	77%	100%
250,000 to 499,999	2%	29%	69%	100%
100,000 to 249,999	3%	34%	63%	100%
50,000 to 99,999	7%	38%	55%	100%
25,000 to 49,999	16%	37%	47%	100%
10,000 to 24,999	26%	42%	32%	100%
5,000 to 9,999	38%	43%	18%	100%
5,000 to 9,999	40%	47%	12%	100%
Under 2,500	45%	49%	6%	100%
Nationwide	38%	46%	17%	100%

¹⁵ U.S. Fire Department Profile-2019, Supporting Tables, NFPA Research, Quincy, MA, December 2021-
<https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

RESEARCH TASK # 5 REVENUES AND COSTS

The next research task in the completion of the performance review for the STFD was to analyze the revenues and costs of programs and activities of the District, using data from the current year and the previous three (3) fiscal years.

Findings

The findings of the analysis of the revenues and costs of the programs and activities are summarized in the tables below.

Figure 56: Schedule of Revenues, Expenditures, and Changes in Fund Balance**SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL - GENERAL FUND****FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	SEPTEMBER 30, 2022		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 18,818,774	\$ 18,351,755	\$ (467,019)
Charges for services	994,000	1,047,064	53,064
Interest	5,000	107,497	102,497
Miscellaneous income	171,000	361,029	190,029
TOTAL REVENUES	19,988,774	19,867,345	(121,429)
EXPENDITURES			
Public Safety:			
Personal services	15,911,000	15,327,981	583,019
Operating expenditures	2,453,700	2,305,406	148,294
Capital outlay	179,500	111,847	67,653
Debt service	300,000	298,283	1,717
TOTAL EXPENDITURES	18,844,200	18,043,517	800,683
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,144,574	1,823,828	679,254
OTHER FINANCING SOURCES			
Insurance claims proceeds	-	62,667	62,667
Proceeds from sale of fixed assets	-	18,700	18,700
	-	81,367	81,367
NET CHANGES IN FUND BALANCE	1,144,574	1,905,195	760,621
FUND BALANCE, OCTOBER 1	14,844,120	14,844,120	-
FUND BALANCE, SEPTEMBER 30	\$ 15,988,694	\$ 16,749,315	\$ 760,621

Figure 57: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Property taxes	\$ 17,656,445	\$ 17,306,450	\$ (349,995)	\$ 16,877,485	\$ 16,357,032	\$ (520,453)	\$ 15,781,752	\$ 15,361,917	\$ (419,835)
Charges for services	766,000	1,135,529	369,529	866,000	1,154,626	288,626	945,483	1,198,443	252,960
Interest	5,000	53,234	48,234	5,000	83,231	78,231	5,000	86,321	81,321
Miscellaneous income	5,000	40,438	35,438	5,000	59,745	54,745	5,000	199,588	194,588
Grant revenue	-	486,447	486,447	-	94,064	94,064	-	138,083	138,083
TOTAL REVENUES	18,432,445	19,022,098	589,653	17,753,485	17,748,698	(4,787)	16,737,235	16,984,352	247,117
EXPENDITURES									
Public Safety:									
Personal services	15,140,100	14,529,203	610,897	14,470,114	13,511,705	958,409	13,751,946	12,620,651	(1,131,295)
Operating expenditures	2,184,100	1,941,381	242,719	1,831,850	1,760,910	70,940	1,725,350	1,585,030	(140,320)
Capital outlay	174,500	124,042	50,458	142,000	1,489,619	(1,347,619)	-	8,873	8,873
Debt service:									
Principal	322,000	287,975	34,025	425,400	298,283	127,117	135,400	250,676	115,276
Interest	-	10,308	(10,308)	-	-	-	-	-	-
TOTAL EXPENDITURES	17,820,700	16,892,909	927,791	16,869,364	17,060,517	(191,153)	15,612,696	14,465,230	1,147,466
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	611,745	2,129,189	1,517,444	884,121	688,181	(195,940)	1,124,539	2,519,122	1,394,583
OTHER FINANCING SOURCES (USES)									
Debt proceeds	-	-	-	-	1,450,000	1,450,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	1,450,000	1,450,000	-	-	-
NET CHANGES IN FUND BALANCE	611,745	2,129,189	1,517,444	884,121	2,138,181	1,254,060	1,124,539	2,519,122	1,394,583
FUND BALANCE, OCTOBER 1	12,714,931	12,714,931	-	10,576,750	10,576,750	-	8,057,628	8,057,628	-
FUND BALANCE, SEPTEMBER 30	\$ 13,326,676	\$ 14,844,120	\$ 1,517,444	\$ 11,460,871	\$ 12,714,931	\$ 1,254,060	\$ 9,182,167	\$ 10,576,750	\$ 1,394,583

Figure 58: Assessed Value and Actual Value of Taxable Property¹⁶**SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY****LAST THREE FISCAL YEARS**

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ 5,110,867,021	\$ 1,715,075,095	\$ 949,839,795	\$ 1,491,201,645	\$ 6,284,580,266	2.5000
2020	5,288,830,868	1,178,446,194	1,658,331,447	1,499,752,464	6,625,856,045	2.5000
2021	5,471,889,225	2,104,233,668	1,187,989,285	1,646,173,192	7,117,938,986	2.5000

¹⁶ Source: Lee County Property Appraiser's Office

Figure 59: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁷

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT			
PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000) <u>LAST THREE FISCAL YEARS</u>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
South Trail Fire Protection & Rescue Service District: Operating	2.5000	2.5000	2.5000
Lee County School Board: Operating	6.4010	6.1470	6.0580
Lee County: Operating	4.0506	4.0506	4.0506
Countywide millage set by other taxing authorities:			
-Lee County MSTU	0.8398	0.8398	0.8398
-Lee County Library	0.4956	0.4956	0.4956
- Other Districts	<u>0.6898</u>	<u>0.6651</u>	<u>0.6422</u>
Total Countywide millage	<u>12.4768</u>	<u>12.1981</u>	<u>12.0862</u>
TOTAL	<u><u>14.9768</u></u>	<u><u>14.6981</u></u>	<u><u>14.5862</u></u>

¹⁷ Source: Lee County Property Appraiser's Office

Figure 60: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁸**SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 6,284,580,266	\$ 6,625,856,045	\$ 7,117,938,986
Millage	<u>2.5000</u>	<u>2.5000</u>	<u>2.5000</u>
Total taxes levied	\$ 15,711,451	\$ 16,564,640	\$ 17,794,847
Less Adjustments and discounts	<u>349,534</u>	<u>207,608</u>	<u>488,397</u>
Net taxes levied	\$ <u>15,361,917</u>	\$ <u>16,357,032</u>	\$ <u>17,306,450</u>
Net collected	\$ <u>15,361,917</u>	<u>16,357,032</u>	\$ <u>17,306,450</u>
Percent	<u>97%</u>	<u>97%</u>	<u>97%</u>

- Florida Statutes provide for a discount up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates. The District, after all tax certificates are sold, has fully collected all ad valorem taxes.
- Net collected includes penalties or late payments.
- Florida Statutes provide for a three percent maximum increase in annual property values.

¹⁸ Source: Lee County Property Appraiser's Office

Figure 61: Property Tax Levies and Collections¹⁹

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT								
PROPERTY TAX LEVIES AND COLLECTIONS								
<u>LAST THREE FISCAL YEARS</u>								
<u>Fiscal Year</u> <u>September 30</u>	<u>Total</u> <u>Assessed</u> <u>Valuation</u>	<u>Taxable</u> <u>Assessed</u> <u>Valuation</u>	<u>Levy</u>	<u>Collections within the</u> <u>Fiscal Year of the Levy</u>		<u>Collections</u> <u>in</u> <u>Subsequent</u> <u>Years</u>	<u>Collections to Date</u>	
				<u>Amount</u>	<u>Percentage</u> <u>of Levy</u>		<u>Amount</u>	<u>Percentage</u> <u>of Levy</u>
2019	\$ 7,775,781,906	\$ 6,284,580,266	\$ 15,711,451	\$ 15,361,917	97%	-	\$ 15,361,917	97%
2020	8,125,608,509	6,625,856,045	16,564,640	16,357,032	97%	-	16,357,032	97%
2021	8,764,112,179	7,117,938,986	17,794,847	17,306,450	97%	-	17,306,450	97%

- Florida Statutes provide for a discount up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates. The District, after all tax certificates are sold, has fully collected all ad valorem taxes.

¹⁹ Source: Lee County Property Appraiser's Office

Statistical Section

This part of the performance review presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.²⁰

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

Figure 62: Net Position by Component

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

NET POSITION BY COMPONENT			
<u>LAST THREE FISCAL YEARS</u>			
(accrual basis of accounting)			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets,			
net of related debt	\$ 8,612,489	\$ 8,644,556	\$ 9,086,652
Restricted for interlocal agreements	660,713	779,236	656,334
Unrestricted	<u>(8,091,775)</u>	<u>(11,095,759)</u>	<u>(9,121,491)</u>
Total governmental activities			
net position	\$ <u>1,181,427</u>	\$ <u>(1,671,967)</u>	\$ <u>621,495</u>
Primary government:			
Invested in capital assets,			
net of related debt	\$ 8,612,489	\$ 8,644,556	\$ 9,086,652
Restricted for interlocal agreements	660,713	779,236	656,334
Unrestricted	<u>(8,091,775)</u>	<u>(11,095,759)</u>	<u>(9,121,491)</u>
	\$ <u>1,181,427</u>	\$ <u>(1,671,967)</u>	\$ <u>621,495</u>

²⁰ Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 63: Changes in Net Position

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

CHANGES IN NET POSITION
LAST THREE FISCAL YEARS
 (accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ 16,349,193	\$ 20,191,517	\$ 18,061,759
Total governmental activities expenses	<u>16,349,193</u>	<u>20,191,517</u>	<u>18,061,759</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ 1,135,529	\$ 1,154,626	\$ 1,198,443
Capital grants and contributions	<u>486,447</u>	<u>94,064</u>	<u>138,083</u>
Total governmental activities program revenues	<u>1,621,976</u>	<u>1,248,690</u>	<u>1,336,526</u>
NET (EXPENSE) REVENUE	<u>(14,727,217)</u>	<u>(18,942,827)</u>	<u>(16,725,233)</u>
General revenues:			
Property taxes	17,306,450	16,357,032	15,361,917
Impact fees	180,489	158,818	237,785
Loss on disposal of capital assets	-	(9,461)	(140,316)
Unrestricted investment earnings	53,234	83,231	86,321
Miscellaneous revenue	<u>40,438</u>	<u>59,745</u>	<u>199,588</u>
Total general revenues	<u>17,580,611</u>	<u>16,649,365</u>	<u>15,745,295</u>
CHANGE IN NET POSITION	<u>\$ 2,853,394</u>	<u>\$ (2,293,462)</u>	<u>\$ (979,938)</u>

Figure 64: Expenses by Function/Program**SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT****EXPENSES BY FUNCTION/PROGRAM****LAST THREE YEARS****(accrual basis of accounting)**

FUNCTION/PROGRAM	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Public safety	\$ 18,051,451	\$ 20,191,517	\$ 18,061,759
Interest on long- term debt	<u>10,308</u>	<u>-</u>	<u>-</u>
Total general governmental activities	<u>\$ 18,061,759</u>	<u>\$ 20,191,517</u>	<u>\$ 18,061,759</u>

Figure 65: Fund Balances

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund:			
Nonspendable	\$ -	\$ -	\$ 113,101
Committed	3,000,000	3,000,000	2,700,000
Assigned	7,273,943	4,828,017	3,576,824
Unassigned	<u>4,570,177</u>	<u>4,886,914</u>	<u>4,186,825</u>
Total General Fund	\$ <u>14,844,120</u>	\$ <u>12,714,931</u>	\$ <u>10,576,750</u>
Special Revenue Fund:			
Restricted for interlocal agreements	\$ <u>660,713</u>	\$ <u>779,236</u>	\$ <u>656,334</u>
Total Special Revenue Fund	\$ <u>660,713</u>	\$ <u>779,236</u>	\$ <u>656,334</u>

Figure 66: Changes in Fund Balances**SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT****CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 17,306,450	\$ 16,357,032	\$ 15,361,917
Charges for services	1,135,529	1,154,626	1,198,443
Impact fees	180,489	158,818	237,785
Interest	53,234	83,231	86,321
Miscellaneous income	40,438	59,745	199,588
Grant revenue	<u>486,447</u>	<u>94,064</u>	<u>138,083</u>
Total revenues	19,202,587	17,907,516	17,222,137
EXPENDITURES			
Public safety			
Personnel service	14,529,203	13,511,705	12,620,651
Operating expenditures	1,941,381	1,760,910	1,585,030
Debt service	298,283	298,283	250,676
Capital outlay	<u>423,054</u>	<u>1,525,535</u>	<u>47,921</u>
Total expenditures	<u>17,191,921</u>	<u>17,096,433</u>	<u>14,504,278</u>
Excess of revenues over expenditures	2,010,666	811,083	2,717,859
Other Financing Sources:			
Loan proceeds	<u>-</u>	<u>1,450,000</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>1,450,000</u>	<u>-</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<u>\$ 2,010,666</u>	<u>\$ 2,261,083</u>	<u>\$ 2,717,859</u>

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, the property assessment.

Figure 67: Revenues by Source

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

**REVENUES BY SOURCE
GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
(modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Taxes</u>
2021	\$ 17,306,450
2020	16,357,032
2019	15,361,917

Auditor General's Financial Emergency Guidelines

The following includes the data related to the Florida Auditor General's Financial Emergency Guidelines as described earlier in this report.

Figure 68: Unrestricted Fund Balance

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GOVERNMENTAL FUNDS				
UNRESTRICTED FUND BALANCE				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCE:				
Nonspendable	\$ -	\$ -	\$ -	\$ 113,101
Restricted	660,713	660,713	779,236	656,334
Committed	3,000,000	3,000,000	3,000,000	2,700,000
Assigned	7,273,943	7,273,943	4,828,017	3,576,824
Unassigned	5,284,226	4,570,177	4,886,914	4,186,825
TOTAL FUND BALANCE	16,218,882	15,504,833	13,494,167	11,233,084
EXPENDITURES:				
Public Safety:				
Personal services	15,327,977	14,529,203	13,511,705	12,620,651
Operating expenditures	2,305,410	1,941,381	1,760,910	1,585,030
Capital outlay	111,847	423,054	1,525,535	47,921
Debt Service:				
Principal	298,283	287,975	298,283	250,676
Interest	-	10,308	-	-
TOTAL EXPENDITURES	18,043,517	17,191,921	17,096,433	14,504,278
UNRESTRICTED FUND BALANCE	15,558,169	14,844,120	12,714,901	10,576,750
Minimum amount of Unrestricted Fund				
Balance recommended	3,067,398	2,922,626	2,906,393	2,465,727

- Increases for unassigned fund balance were planned for capital outlay costs.
- The District has maintained its unrestricted fund balance by a planned appropriation of unrestricted expenditures.
- The results indicate that the District will not have difficulty maintaining a stable assessment and revenue structure and adequate levels of services.

Figure 69: Cash Needs

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GOVERNMENTAL FUNDS				
CASH NEEDS				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents,	\$ 12,503,894	\$ 12,933,212	\$ 11,164,757	\$ 8,596,203
Other	224,765	180,693	150,032	361,034
Investments	5,147,323	2,905,734	2,855,041	2,659,022
TOTAL CURRENT CASH AND INVESTMENTS	17,875,982	16,019,639	14,169,830	11,616,259
CURRENT LIABILITIES				
Accounts payable	157,830	120,920	295,516	99,729
Accrued expenses	-	393,886	380,147	283,446
TOTAL CURRENT LIABILITIES	157,830	514,806	675,663	383,175
CASH NEEDS:				
Total expenditures	18,043,517	17,191,921	17,096,433	14,504,278
Total monthly expenditures	1,503,626	1,432,660	1,424,703	1,208,690
TOTAL OPERATING EXPENDITURES*	2,603,723	1,941,381	1,760,910	1,585,030
*Per month	216,977	161,782	146,742	132,086

Figure 70: Managing and Projecting Cash Flow

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

GOVERNMENTAL FUNDS
MANAGING AND PROJECTING CASH FLOW

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 157,830	\$ 514,806	\$ 675,663	\$ 383,175
TOTAL REVENUES:				
Property taxes	18,351,755	17,306,450	16,357,032	15,361,917
Impact Fees	258,933	180,489	158,818	237,785
Interest Income	107,497	53,234	83,231	86,321
Charges for services	1,047,064	1,135,529	1,154,626	1,198,443
Grant revenue	-	486,447	94,064	138,083
Miscellaneous income	442,396	40,438	59,745	199,588
TOTAL REVENUES	20,207,645	19,202,587	17,907,516	17,222,137
Current Liabilities/ Total Revenues	0.78%	2.68%	3.77%	2.22%

- Accounts payable are not being postponed to cope with revenue shortfalls or overexpenditures.
- Techniques for managing and projecting cash flow appear accurate and efficient.

Figure 71: Percentage of Revenue Available for Future Emergencies

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GOVERNMENTAL FUNDS				
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL REVENUES	\$ 20,207,645	\$ 19,202,587	\$ 17,907,516	\$ 17,222,137
TOTAL EXPENDITURES	<u>18,043,517</u>	<u>17,191,921</u>	<u>17,096,433</u>	<u>14,504,278</u>
Excess of Revenues over (under) Expenditures	2,164,128	2,010,666	811,083	2,717,859
Excess of Revenues over (under) Expenditures/Total Revenues	0.78%	2.68%	3.77%	2.22%

- The surpluses were anticipated during budget preparation, and reserves were allocated to future capital outlay, emergencies, or unexpected events.

Figure 72: Per Capita Calculations

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GOVERNMENTAL FUNDS PER CAPITA CALCULATIONS				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 16,219,882	\$ 15,504,833	\$ 13,494,167	\$ 11,233,084
TOTAL REVENUES	20,207,645	19,202,587	17,907,516	17,222,137
TOTAL EXPENDITURES	18,043,517	17,191,921	17,096,433	14,504,278
POPULATION	55,047	54,499	54,118	53,367
PER CAPITA REVENUES	367.10	352.35	330.90	322.71
PER CAPITA EXPENDITURES	327.78	315.45	315.91	271.78
PER CAPITA PERSONAL SERVICES	238.58	266.60	249.67	236.49
PER CAPITA OPERATING EXPENDIT	47.30	35.62	32.54	29.70
PER CAPITA CAPITAL OUTLAY	2.03	7.76	28.19	0.89

Recommendation # 17 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Figure 73: Principal Property Taxpayers²¹

SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

PRINCIPAL PROPERTY TAXPAYERS
Years ended 2021, 2020, and 2019

Principal Property Taxpayers	2021		2020		2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Quadrum Lakes Park LLC	\$ 80,143,058	17.01%	\$ 89,591,887	18.98%	-	-
Bell Tower Shops LLC	61,695,334	13.10	70,018,771	14.83	69,461,521	18.00
Northland Ashlar LLC	62,833,729	11.22	52,800,129	11.18	52,308,860	13.56
Jamaica Bay West Associates LT	49,951,762	10.60	49,816,762	10.55	48,673,279	12.61
Cricit Fort Myers LLC	45,788,014	9.72	42,915,633	9.09	40,948,877	10.61
Continental 332 Fund LLC	42,781,687	9.01	40,131,799	8.50	35,356,766	9.16
Birds Fountains Forestwood LLC	40,641,362	8.63	37,707,407	7.99	32,758,679	8.49
CF Park Crest Associates LLC	34,767,339	7.38	31,606,672	6.69	28,766,338	7.45
CHICOS Retail Services Inc	32,824,462	6.97	30,642,269	6.49	30,082,587	7.80
Brantley Pines FL LLC	29,604,847	6.29	26,913,497	5.68	24,466,815	6.84
Northland Reflections Lakes LLC	-	-	-	-	23,049,457	5.97

²¹ Source: Lee County Property Appraiser's Office

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

The next research task in the completion of the performance review for the STFD was to analyze the extent to which the District's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purpose of the District, provide sufficient direction for the District's programs and activities, and may be achieved within the District's adopted budget.

Findings

After an analysis of the District's goals and objectives for each of the programs and activities provided by the STFD, it was determined that overall, the District's purpose as stated in its charter is being achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of the STFD.

BJM-CPA completed an analysis of the STFD-provided goals and objectives for each of the programs and activities provided to accomplish the overall purpose as stated in the District's charter. As a component of this process, performance measures were assigned to each goal and objective and the program(s) with which they are associated. Further, the analysis of the information and data provided by the District has determined that the performance measures associated with each goal and objective are appropriately tied to well-documented industry best practices, national standards, state of Florida administrative codes, national organizations' recommendations, county guidelines, and/or adopted District standards.

While not all of the District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of the STFD's provided reports, including the most recent ISO review, completed data worksheets, approved board meeting minutes, annual reporting, and budget documents. Attainment of the District's goals and objectives has been accomplished through the appropriate identification, management, and budgeting processes by District leadership.

Recommendation # 18 – After the creation of this review and to the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Figure 74 provides a summary of the STFD's goals and objectives, along with the performance measure associated with each.

Figure 74: Summary of STFD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure quick, effective, and efficient operations with established benchmarks for turnout and response times, while also ensuring station facilities and personnel are placed in correct geographical locations.	NFPA 1710, Industry best practices, District-adopted standards, Standard of Cover report (future project)	X	X	X	
Manage fleet maintenance on all vehicles and apparatus (scheduled preventative maintenance) to ensure reliability, longevity, and optimal performance. This shall include an adopted replacement schedule for all vehicles and apparatus.	NFPA 1901 and 1911; District-adopted standards; FL DOT	X	X		X
Maintain facilities to ensure reliability, longevity, and optimal performance.	District-adopted standards	X	X	X	X
Maintain a district-specific apparatus committee.	District-adopted standards, industry best practice	X	X		
Ensure that all personnel complete EVOC and Pump Ops class requirements prior to being permitted to operate any apparatus in emergency mode.	NFPA 1002 and 1451; District-adopted standards	X	X		
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192	ISO; NFPA 1001, 1021, 1402 1410, and 1802;	X		X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours). Additional training will include the topics of tactics and strategies, survival skills, nighttime emergencies, high-rise emergencies, communications, and equipment familiarization. Training documentation and online programs will be accomplished utilizing the Vector Solutions software program, with records populated monthly and presented to elected officials.	District-adopted standards				
Ensure that detailed weekly/daily readiness inspections are completed on vehicles, fire pumps, physical inventory, small-engine equipment, and SCBAs, including air cylinders.	NFPA 1852, District-adopted standards	X			
Ensure that structural PPE is visually inspected daily, and maintained, cleaned, and advanced inspected at a minimum annually, for optimal performance (two sets assigned to each member).	NFPA 1581, District-adopted standards	X			
Test and maintain all fire pumps, hoses, and ladders annually, with outdated and damaged equipment being replaced as needed.	NFPA 1932 and 1962; District-adopted standards	X			

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure the completion of an annual physical inventory of capital items.	District-adopted standards	X			
Ensure data completeness and accuracy of NFIRS reports through a quality review process and training program.	District-adopted standards and policies, industry best practices, NFIRS, FEMA	X	X		
Ensure that all personnel are knowledgeable and trained on the incident command system (ICS) and utilize such with common fireground Standard Operating Guidelines.	NFPA 1710, FEMA, NIMS, ICS	X	X	X	
Ensure that the District's radio communication system is updated as required to maintain currency with technologies, and replaced as necessary.	NFPA 1802, District-adopted standards, Lee County PSAP requirements	X	X	X	
Maintain relevant and current ROG's and policies through continual review (annually) and open communication. The CBA contract will be negotiated annually with the bargaining unit.	District-adopted standards, industry best practices, District Strategic Plan	X	X	X	X
Ensure the safety and health of all personnel through programs such as a quarterly safety committee meeting to discuss related items. These items shall include random drug testing, the EAP, mid-year workers' compensation /	NFPA 1521 and 1582; Florida Administrative Code 69A-62.042 and 69A-62.043; Florida	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
health insurance reviews, case-study review of worldwide injuries/fatalities, and annual mental health training.	Chapter 633; District-adopted standards				
Maintain a healthy working relationship between labor and management that provides many avenues to provide real solutions to local challenges and ensure that working conditions faced by responders and staff follow industry best practices.	District-adopted standards	X	X	X	X
Ensure that personnel data and District facilities are secured using locks and passwords that are updated annually.	Florida Statute (Title X, Chapter 119)	X	X	X	X
Provide a comprehensive monthly report to the Board of Fire Commissioners to report the outputs and, when possible, outcomes from all District programs.	District-adopted standards, industry best practices	X	X	X	X
Ensure that all IT resources and infrastructure are secure from harm and unauthorized penetration.	District-adopted standards	X	X	X	X
Ensure the optimal performance and state compliance of the advanced life support (ALS) first response non-transport program, independent ALS license, and Certificate of Public Need and Convenience.	Florida Statutes 395.4001, 401.23, and 401.107; Florida Administrative Code 64J-1		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure the completion of EMT/paramedic training in compliance with regulatory agencies' renewal requirements, utilizing web-based training. Ensure the completion of EMS skills maintenance and improvement training with the utilization of hands-on / in-person formats.	FDOH (Florida Chapter 401.23, 401.23(7), and 401.27(6a); American Heart Association (BLS, PALS, ACLS); national standards, District-adopted standards (training calendar)		X		
Conduct Quality improvement (QI) / Quality Assurance (QA) process and EMS protocol reviews monthly and during EMS quarterly meetings.	District-adopted standards (CBA), industry best practices, District medical direction, EMSTARS		X		
Maintain, test, clean, and replace all EMS-related equipment (including medications) and PPE as necessary and/or required. This includes daily visual inspections and monthly inventories. Preventative maintenance shall be completed annually and/or as needed.	NFPA 1581, 1910, and 1999; FDOH, District-adopted standards (daily duty assignments and monthly medical supply checks)		X		
Ensure the continued readiness of personnel in relation to Technical Rescue Team (Florida USAR Task Force 6) through quarterly training and annual requirements.	District-adopted standards (membership with FL-TF 6)		X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Empower personnel and community members in life-saving capabilities such as CPR.	AHA, industry best practices		X		X
Empower community members to utilize fire extinguishers appropriately (provide training to organizations as requested).	District-adopted standards, industry best practices				X
Provide assistance with smoke detector installations within the District as needed.	District-adopted standards, industry best practices				X
Annually bring awareness to drivers with a presence in school zones during back-to-school events.	District-adopted standards, industry best practices				X
Ensure that all fire inspectors are state-certified Fire Inspectors, Investigators, and EMS first responders equipped to mitigate initial BLS and/or ALS incidents.	District-adopted standards, State-adopted standards, industry best practices				X
Create additional public education dialogue within the community (solicit and employ feedback from public education events).	District-adopted standards, industry best practices, CERT				X
Conduct educational and community risk reduction programs in as many schools, daycares, and child/adult educational and care facilities as possible.	District-adopted standards				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Eliminate the risk of commercial structure fires through annual fire and life safety inspections. Continue with the use of the MobileEyes software program for efficient recordkeeping and monthly report tracking, which illustrates the overall impact and outreach of the Fire and Life Safety Division.	Florida Fire Prevention Code (FAC69A), District-adopted standards, NFPA 1730, MobileEyes				X
Ensure the investigation of any known fire or explosion which has occurred and has resulted in an injury or property damage.	Florida Administrative Code 69D-4.001				X
Ensure the review of all building plans submitted for the purposes of fire and life safety as part of the permit process.	NFPA 1 and 101; Lee County Building Codes and Land Use				X
Through cooperative coordination with Lee County Division of Code Enforcement, continue to provide uniform and consistent interpretation and effective enforcement of fire and life safety items such as applicable standards and fire-flow requirements.	District-adopted standards, Lee County Division of Code Enforcement				X
Engage the public through a positive presence on social media networks, positive relationships with local media, and ongoing community involvement in local organizations.	NFPA 1305, District-adopted standards				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
To ensure a high percentage of the district's population is reached, continue to utilize techniques such as a robust social media presence with diversified public fire and life safety education messaging and programs.	NFPA fire safety education/messaging, district-adopted standards	X	X	X	X

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the STFD was to analyze any performance measures and standards of the District's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:

- Are relevant, useful, and sufficient to evaluate the costs of the programs and activities;
- Are being met;
- Should be revised.

Findings

An analysis was performed of the STFD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to answer the questions of whether the performance measures and standards are relevant, useful, are sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.

After the completion of this analysis, BJM-CPA has determined that there were no significant findings to suggest that the performance measures were not relevant, useful, and sufficient to evaluate the costs of the programs and activities. Each was being met at least to some degree. As previously discussed in Research Task # 6, all were appropriately tied to well-documented industry best practices, national standards, Florida state administrative codes, national organizations' recommendations, county guidelines, and/or adopted District standards. Further, many were able to be independently confirmed through a comprehensive review of the STFD's provided reports, including the most recent ISO review, completed data worksheets, approved Board of Fire Commissioners meeting minutes, annual reporting, and budget documents. Any suggested revisions and additions are found in the recommendations of this report.

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the performance review for the STFD was to analyze the factors that have contributed to any failure to meet the District's performance measures and standards or achieve the District's goals and objectives, including a description of efforts taken by the District to prevent such failure in the future.

Findings

An analysis was performed of the STFD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to identify factors that may have contributed to any failure of the District to meet the performance measures and standards or achieve the goals and objectives.

As documented throughout this performance review and the many research tasks, while several recommendations are provided to enhance the overall operations of the STFD, no significant failures of the District's performance measures and/or the goals and objectives were observed that would require efforts to correct such failures in the future.

RESEARCH TASK # 9 RECOMMENDED CHANGES

The final research task in the completion of the performance review for the STFD was to provide recommendations for statutory or budgetary changes to improve the District's program operations, reduce costs, or reduce duplication, including the potential benefits to be achieved and the potential adverse consequences of the proposed changes.

Findings

After the completion of this comprehensive performance review, several recommendations are suggested to enhance the operations of the STFD. While not specifically requiring statutory or budgetary changes, these recommendations are based on best practices and national standards as they relate to District operations and services provided.

These recommendations are presented throughout this report and are summarized below.

Recommendation # 1 – As described in NFPA 1710 – A 4.1.1, the governing body (Board of Fire Commissioners) should monitor the achievement of the management goals of the District, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should continue these processes and when possible expand as suggested in this report.

Recommendation # 2 – In so much as possible, ensure that the annual training plan, including Pre-Fire Planning Inspections, and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 3 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 4 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's

general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 6 – Ensure that annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 7 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining the outputs of the fire training program. While physical fitness versus non-physical fitness hours are noted, further define the training topics completed, including the number and types of programs delivered. When possible and applicable, report the outcomes of the programs delivered.

Recommendation # 8 Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 9 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of fire suppression response metrics, including turnout and response time performance.

Recommendation # 10 – Ensure that annual training plan and documentation are aligned with the requirements defined by the Florida Department of Health (DOH) and other applicable regulatory agencies.

Recommendation # 11 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training program. Similar to fire-related training, the number and types of programs delivered should be included. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 13 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of rescue and EMS response metrics, including turnout and response time performance.

Recommendation # 14 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the STFD.

Recommendation # 15 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Recommendation # 16 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Recommendation # 18 – After the creation of this review and to the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE



SOUTH TRAIL FIRE PROTECTION & RESCUE SERVICE DISTRICT

Established 1965

"Compassion, Commitment, Courage"

May 2, 2023

Board of Commissioners

Larry Hirshman
Chairman

Jeff Haugh
Vice-Chairman

Robert McDonnell
Secretary-Treasurer

Ron Tarantino
Commissioner

Ken Brown
Commissioner

Administration

Gene Rogers
Fire Chief

David Bollen
Assistant Chief

Todd Anderson
Assistant Chief

Mr. Richard Cristini, CPA
BJM CPA, Inc.
1956 Bayshore Boulevard
Dunedin, Florida 34698

Mr. Cristini, CPA:

The South Trail Fire Protection & Rescue Service District (District) is in receipt of the Independent Special Fire Control District Performance Review document prepared by BJM CPA, Inc. This review was completed for the District and is in compliance with FS 189.0695, which requires all independent special fire control districts to have a performance review conducted by an independent entity. Section 189.0695, Florida Statutes, requires that this Performance Review be filed with the independent special fire control district's governing board, the Florida Auditor General, the President of the Senate, as well as the Speaker of the House of Representatives, no later than July 1, 2023.

The District has reviewed the draft report and commented as necessary. The District's comments were included in the final report in which we find to be accurate in describing the District's operations, finances, and performance.

The District understands that BJM CPA, Inc. will submit the Final Report to the Florida Auditor General, President of the Florida Senate, and the Speaker of the Florida House of Representatives no later than seven days from the presentation to the District's Board of Fire Commissioners, if requested, or submission of the Final Report to the District, whichever is later.

Respectfully,

A handwritten signature in black ink, appearing to read "Gene Rogers".

Gene Rogers
Fire Chief

5531 Halifax Ave. Fort Myers, Florida 33912-4403
Administration: 239.433.0080 • Fire & Life Safety: 239.482.8030
WWW.SOUTHTRAILFIRE.ORG

Recommendation # 1 – As described in NFPA 1710 – A 4.1.1, the governing body (Board of Fire Commissioners [Board]) should monitor the achievement of the management goals of the District, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should continue these processes and when possible expand as suggested in this report.

Management Response - The District has reviewed this recommendation and believes that it is in compliance with this recommendation by following the District's Board-directed and approved *Strategic Plan* and accompanying *Strategic Work Plan* document. Both the *Strategic Plan* as well as the *Strategic Work Plan* were created during publicly advertised workshops with cooperation and input from District's staff, Board, and the community.

Recommendation # 2 – In so much as possible, ensure that the annual training plan, including Pre-Fire Planning Inspections, and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Management Response - The District has reviewed this recommendation and will work toward implementation.

Recommendation # 3 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Management Response - The District has reviewed this recommendation and will work toward implementation.

Recommendation # 4 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Management Response - The District has reviewed this recommendation and will work toward implementation.

Recommendation # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Management Response – The District has reviewed this recommendation and believes that it is educated and familiar with any changes/requirements to annual financial reporting. The District's financial auditing firm conducts annual in-person, on-site, meetings with the District's management for this specific purpose. The District's financial auditing firm offers an annual in-person financial audit review with the District's management and the Board of Fire Commissioners. Lastly, the District's financial auditing firm conducts ongoing training related to the subject of this recommendation. The District's management and current Board Secretary/Treasurer actively participate in those trainings and/or seminars. The District is an active member the Government Finance Officers Association (GFOA). This association provides updates and training to the District's Management and Fire Commissioners regarding financial reporting requirements as they relate to special government.

Recommendation # 6 – Ensure that annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review.

Management Response - The District has reviewed this recommendation and will work toward implementation.

Recommendation # 7 – As a component of the Monthly Chiefs' Report, continue to provide reports to the Board of Fire Commissioners defining the outputs of the fire training program. While physical fitness versus non-physical fitness hours are noted, further define the training topics completed, including the number and types of programs delivered. When possible and applicable, report the outcomes of the programs delivered.

Management Response - The District has reviewed this recommendation and these reports will be delivered beginning with the District's next Board of Fire Commissioners meeting.

Recommendation # 8 - Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Management Response - The District has reviewed this recommendation and will verify that the local Public Safety Answering Point (PSAP) is timestamping this performance indicator and (if captured by the PSAP), the District will inquire as to the availability of the data to the District for future decision-making, documentation, and reporting purposes.

Recommendation # 9 – As a component of the Monthly Chiefs’ Report and in addition to total incident volume, ensure the inclusion of fire suppression response metrics, including turnout and response time performance.

Management Response - The District has reviewed this recommendation and these reports and will resume delivery of these reports with the District's next Board of Fire Commissioners Meeting.

Recommendation # 10 – Ensure that annual training plan and documentation are aligned with the requirements defined by the Florida Department of Health (DOH) and other applicable regulatory agencies.

Management Response - The District has reviewed this recommendation and believes that it is in compliance through the continued use of Vector Solutions (The District's training database) which encompasses the DOH requirements for the District's EMT and paramedic re-certification process. The District will review this recommendation further and work to improve any deficiencies, if any are found.

Recommendation # 11 – As a component of the Monthly Chiefs’ Report, continue to provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training program. Similar to fire-related training, the number and types of programs delivered should be included. When possible and applicable, report outcomes of the programs delivered.

Management Response - The District has reviewed this recommendation and these reports and will resume delivery of these reports with the District's next Board of Fire Commissioners Meeting.

Recommendation # 12 – Continue to work with Lee County (Lee Control Emergency Dispatch Center) to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Management Response - The District has reviewed this recommendation and will immediately recommend to the local Public Safety Answering Point (PSAP), as well as the Lee County Chief's Association, to request that this critical benchmark be captured at the PSAP level, and be added to available CAD data, thereby providing for a more verifiable statistic.

Recommendation # 13 – As a component of the Monthly Chiefs' Report and in addition to total incident volume, ensure the inclusion of rescue and EMS response metrics, including turnout and response time performance.

Management Response - The District has reviewed this recommendation and these reports and will resume delivery of these reports with the District's next Board of Fire Commissioners Meeting.

Recommendation # 14 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the STFD.

Management Response - The District has reviewed this recommendation and will work toward implementation.

Recommendation # 15 – As a component of the Monthly Chiefs' Report, provide reports to the Board of Fire Commissioners defining outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Management Response - The District has reviewed this recommendation and these reports and will resume delivery of these reports with the District's next Board of Fire Commissioners Meeting.

***Recommendation # 16** – As a component of the Monthly Chiefs’ Report, provide reports to the Board of Fire Commissioners defining outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.*

Management Response - The District has reviewed this recommendation and these reports and will resume delivery of these reports with the District's next Board of Fire Commissioners Meeting.

***Recommendation # 17** – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.*

Management Response – The District has reviewed this recommendation and believes that it is in compliance with this recommendation as a matter of a long-standing past practice that spans over two decades. The District will work toward memorializing this long-standing past practice/best practice with the creation, adoption, and implementation of a written Board policy that encompasses the spirit of this recommendation.

***Recommendation # 18** – After the creation of this Performance Review, to the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District’s programs and activities.*

Management Response - The District has reviewed this recommendation and will implement beginning with the District’s next Board of Fire Commissioners Meeting.

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

Organization	Link
Center for Public Safety Excellence (CPSE)	https://www.cpse.org/
Florida Special District Accountability Program	https://floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program
Generally Accepted Government Auditing Standards (GAGAS)	https://www.gao.gov/yellowbook
Governmental Accounting Standards Board (GASB)	https://gasb.org
Insurance Service Office (ISO)	https://www.isomitigation.com/ppc/
National Fire Protection Association (NFPA)	https://www.nfpa.org/