



# Independent Special Fire Control District Performance Review

for the

## Sanibel Fire & Rescue District

Prepared by:

BJM CPA, Inc.  
1956 Bayshore Boulevard  
Dunedin, FL 34698

December 6, 2023



# CONTENTS

**Contents**..... 2

**Independent Accountant’s Report on Applying Agreed-Upon Procedures**..... 4

**Acknowledgments**..... 6

**Executive Summary** ..... 7

**SECTION I: INTRODUCTION AND BACKGROUND**..... 13

**Introduction** ..... 14

**Background** ..... 17

    Special Districts in Florida ..... 17

    Independent Special Fire Control Districts..... 18

    Performance Review Procedures and Process..... 22

**District Overview**..... 24

    History, Formation, and General Description of the District ..... 24

    Service Area Description, Population, and Demographics ..... 25

    Governance ..... 30

    Organizational Design..... 31

**Available Resources** ..... 33

    Personnel Resources..... 33

    Capital Resources ..... 37

    Facilities ..... 38

    Apparatus ..... 40

**Service Delivery**..... 42

    Data Source ..... 42

    Service Demand Analysis..... 43

    Resource Distribution Analysis..... 52

    Resource Reliability..... 53

    Fire-Related Property Loss and Fire Spread ..... 56

**SECTION II: FINANCIAL BEST PRACTICES** ..... 59

**Performance Management**..... 60

    Measurement..... 60

    Reporting: Communicating Performance Information ..... 61

    Performance Management Framework ..... 62

**Twelve Elements of the Budget Process** ..... 69

    Principle 1 - Establish Broad Goals to Guide Government Decision- Making..... 69

Principle 2 - Develop Approaches to Achieve Goals..... 69

Principle 3 - Develop a Budget Consistent with Approaches to Achieve Goals ..... 71

Principal 4 - Evaluate Performance and Make Adjustments ..... 72

**Other Considerations ..... 74**

    New Annual Report Reporting Requirements ..... 74

    Florida Auditor General Review of Local Governmental Entity ..... 74

    Florida Auditor General Financial Emergency Guidelines ..... 76

**Service Efforts and Accomplishments ..... 78**

**SECTION III: RESEARCH AND RESULTS ..... 80**

**Research Task # 1 Charter Review..... 81**

        Findings..... 81

**Research Task # 2 Goals and Objectives..... 83**

        Findings..... 83

**Research Task # 3 Delivery of Services ..... 100**

        Findings..... 100

**Research Task # 4 Similar Services Comparison ..... 102**

        Findings..... 102

**Research Task # 5 Revenues and Costs ..... 105**

        Findings..... 105

**Research Task # 6 Analysis of Goals And Objectives ..... 122**

        Findings..... 122

**Research Task # 7 Performance..... 131**

        Findings..... 131

**Research Task # 8 Factors Causing Failures..... 132**

        Findings..... 132

**Research Task # 9 Recommended Changes ..... 133**

        Findings..... 133

**SECTION IV: APPENDICES..... 136**

**Appendix A - Management Response..... 137**

**Appendix B - Table of Figures ..... 142**

**Appendix C - References..... 145**



1956 Bayshore Boulevard  
Dunedin, Florida 34698-2503  
Phone (727) 734-5437  
Fax (727) 733-3487

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Kevin Barbot, Fire Chief  
Sanibel Fire and Rescue District  
Sanibel, Florida

We have performed the procedures described in Schedule A, which were agreed to by the Sanibel Fire & Rescue District (District) and on the performance review of the District as of September 26, 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 September 26, 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  
December 6, 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 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 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 Sanibel Fire & Rescue 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

Jerry Muench  
Chair

Bruce Cochrane  
Vice Chair

Richard McCurry  
Secretary

### Fire Administration

Kevin Barbot  
Fire Chief

John DiMaria  
Deputy Chief

Chris Jackson  
Assistant Chief

*.....and all of the members of the Sanibel Fire and  
Rescue 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. Except for 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 September of 2022, BJM-CPA was engaged by the Sanibel Fire & Rescue District (SFRD) 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 SFRD.

Located in Lee County, Florida, the SFRD is a full-time, career, independent special district governed by an elected three-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 26 members. The nearly 17-square-mile District served a 2022 resident population of 6,411. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from two 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 2000-398, the District's charter, it appears that the programs, activities, and functions provided by the SFRD 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 SFRD 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.	Based on 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 this 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 SFRD, 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 SFRD.
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 SFRD, 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.
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 SFRD. 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.

As described above, the BJM-CPA team has provided recommendations based on best practices as related to findings during this performance review process. The recommendations are summarized below and are detailed in Research Task Nine.

*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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.*

*Recommendation # 2 – While a quality assurance program was reported to be in place, the District must ensure data completeness and accuracy for all NFIRS reports including items such as fire spread and loss data.*

*Recommendation # 3 – To ensure the quality of the data entered and used by SFRD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

*Recommendation # 4 – 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 # 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 – As a component of the Deputy Chief’s (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the fire training program through the utilization of Vector Solutions records. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

*Recommendation # 7 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

*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. While this is currently occurring on the part of the SFRD, it is not captured on every incident by Lee County making analyzation of this metric difficult.*

*Recommendation # 9 – In addition to total incident volume, ensure the inclusion of fire suppression response metrics — such as turnout times and response times — to the Deputy Chief’s (Call Volume Review) Report to the Board of Fire Commissioners.*

*Recommendation # 10 – As a component of the Deputy Chief's (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the Rescue and EMS training program. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

*Recommendation # 11 – Continue to work with Lee Control and ESO to ensure consistent 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 # 12 – In addition to total incident volume, ensure the inclusion of rescue and EMS response metrics — such as turnout times and response times — to the Deputy Chief's (Call Volume Review) Report to the Board of Fire Commissioners.*

*Recommendation # 13 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the SFRD.*

*Recommendation # 14 – As a component of the Fire Marshal's Report to the Board of Fire Commissioners, continue to provide reports defining the outputs of the fire prevention program. Ensure the inclusion of the total number of inspections, number of completed and reviewed pre-fire plans, and number of fire plans reviewed. Components of this information are also critical for future ISO reviews.*

*Recommendation # 15 – As a component of the Deputy Chief's (Community Involvement) Report to the Board of Fire Commissioners, provide reports 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 # 16 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each bank and investment account.*

*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 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review on an annual basis to show the continual achievement of the District's programs and activities.*

Like most fire districts, the SFRD continues to improve and change over time. This report is a snapshot of the SFRD at the time that 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 Sanibel Fire & Rescue 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. However, during the 2023 regular legislative session, Committee Substitute for Committee Substitute for Senate Bill No. 250 was passed and become Chapter No. 2023-304, Laws of Florida. This Law included the provision that notwithstanding the timeframe specified in s. 189.0695 (2)(c) and (d), Florida Statutes, an independent special fire control district located entirely or partially within 50 miles of where Hurricane Ian made landfall that was required to submit its final report of the performance review by July 1, 2023, may file such report no later than January 1, 2024.

The Sanibel Fire & Rescue District (SFRD) 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:

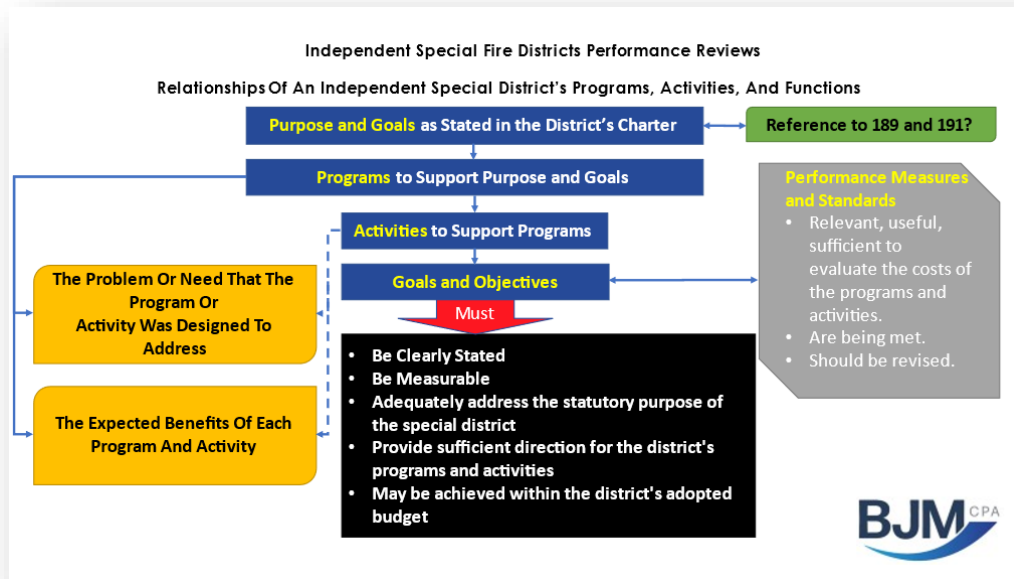
- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures 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 SFRD.

### 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 2022<sup>1</sup>**

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

<sup>1</sup> <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 services<sup>2</sup>. 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

---

<sup>2</sup>As opposed to case law precluding their use by dependent districts.

a benefit to real property as with any other improvement performed by a district, such as 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 <sup>1</sup>	Number <sup>2</sup>	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 SFRD 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 SFRD'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.

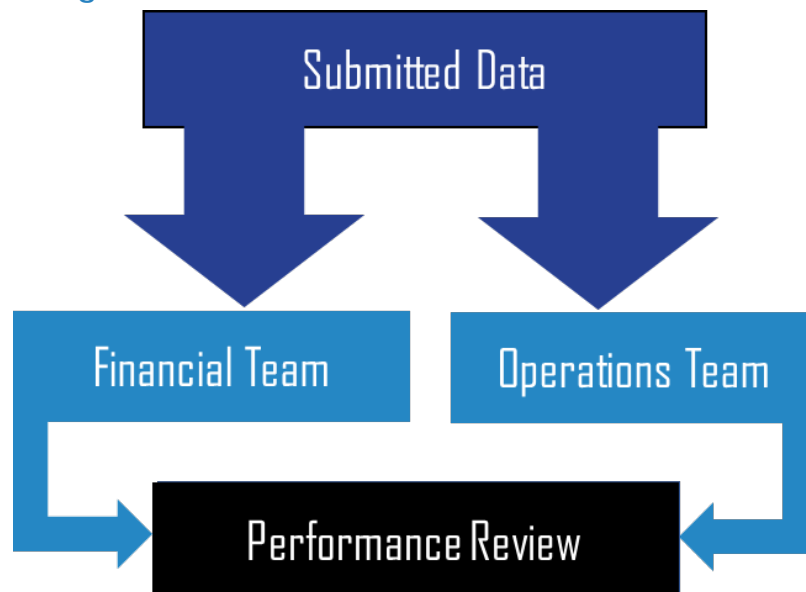
The analysis began with a baseline assessment of the District and its current service performance. BJM-CPA conducted a performance review of the District based on our understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison 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 SFRD 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 SFRD 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 SFRD is located on Sanibel Island, situated on the Florida Gulf Coast in Lee County. This part of Florida is informally referred to as the Lee Island Coast. The SFRD was legally established by an act of the Florida legislature in May 1955. In the original charter, the District's boundary ended at Bowman's Beach Road, with Captiva Island Fire Control District responsible for the north end of Sanibel Island. Response to the north end of Sanibel was given back to Sanibel Fire and Rescue in 1975 when Sanibel became an incorporated city.

J. M. (Martin) Hiers, O. (Pat) Murphy, and Tom Billheimer were the first three fire commissioners of the District. These dedicated individuals spearheaded the effort to create the SFRD and worked closely with Florida legislators to officially and legally form the District.

The first fire apparatus utilized by SFRD in 1955 was a surplus truck donated by the Fort Myers Fire Department. The truck was housed in the District's first fire station, built on Periwinkle Way at what is now the island's "Roadside Park". The station was built in the mid-1950s and also served as the island's voting precinct for many years. The building was moved in 1974 and was remodeled into a popular business on the island, known as The Bait Box, located on Periwinkle Way.

The longest dedicated member of the District, Allen Nave, served as a volunteer firefighter and volunteer fire chief, and retired as a commissioner with the District in 2006. Commissioner Nave gave 50 years of dedicated service to the District.

The District serves a population of 6,411 residents and has grown into a career fire service organization with 26 full-time employees. Firefighters are also emergency medical technicians (EMTs) or paramedics. In addition to fighting fires, Sanibel Fire and Rescue District 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 protection is 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. Dr. Benjamin Abo, D.O., provides medical direction for the ALS program.

Additional services that the District provides to the community include wildland fire suppression, rescue services, technical rescue (including confined space rescue), hazardous materials response at the operations level, marine response for fire and advanced water rescue, fire prevention/code enforcement, public fire and life safety education, life safety building plan review/code compliance, and disaster preparedness and response.



The District staffs two stations 24 hours a day. The stations are strategically located on the island, with Station 171 located mid-island and Station 172 located on the island's north end. Station 171 serves as the District's headquarters, with administrative staff offices and a minimum of three firefighters or EMTs/paramedics. The station houses a ladder truck, a brush wildland fire truck, a beach-access, off-road-capable utility terrain vehicle (UTV), and a fire/rescue marine unit. This station also provides first response to all medical calls, providing advanced life support response with paramedics and EMTs. When not in the station, the marine unit is docked strategically at the base of the Sanibel causeway.

The SFRD currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of Class 03. Insurance rates are based in combination on 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 03 rating is the third highest PPC rating that the ISO awards.

## Service Area Description, Population, and Demographics

### Service Area

The boundaries of the District are illustrated in Figure 6 and include all of the areas within the corporate limits of the city of Sanibel, along with all portions of the Sanibel Causeway up to the toll plaza. The Sanibel Causeway areas are not shown on the map.

The District is approximately 17 square land miles, with over 17 miles of beach frontage. Sanibel Island also boasts over 12,000 acres of conservation land consisting of parcels owned by the J. N. "Ding" Darling National Wildlife Refuge, the Sanibel/Captiva Conservation Foundation, and the city of Sanibel's public parks. Sanibel Island has a population of approximately 6,400 year-round residents, with populations exceeding 20,000 during winter months. A welcoming, warm climate makes the island especially inviting for tourists.

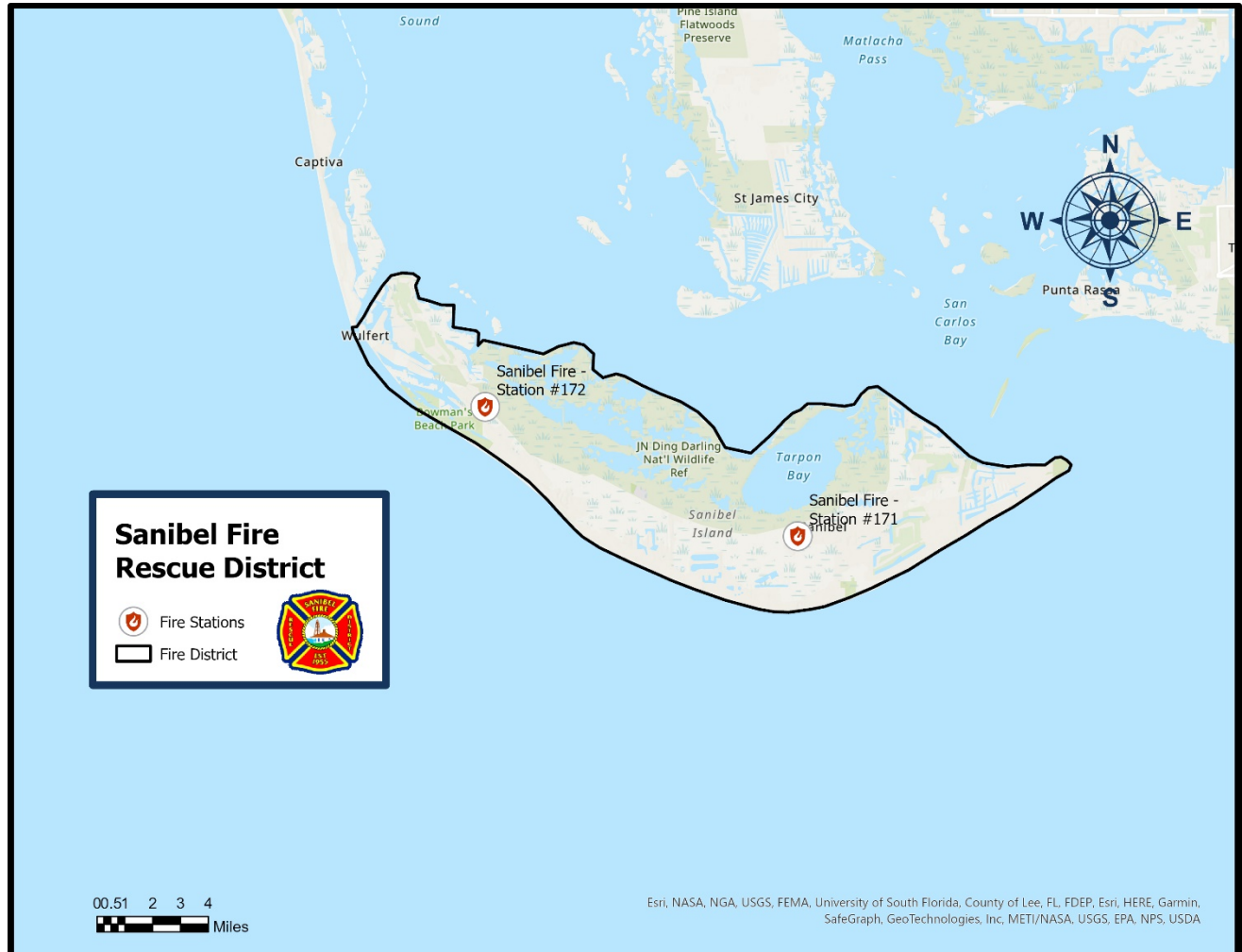
The District protects several popular businesses and restaurants, including the Sundial Resort, the Dunes Golf and Tennis Club, the Bailey-Matthews National Shell Museum, Timbers Restaurant and Fish Market, Doc Ford's Grille, Bailey's General Store, and areas along the gulf beaches including Bowman's Beach, Tarpon Bay Beach, and the Sanibel Lighthouse.

Hurricane Ian made landfall near Sanibel Island on September 28, 2022, as a Category 4 storm. Ian sustained winds of 150 m.p.h. and produced a 10–15 feet storm surge. While the SFRD planned and responded to citizens' needs efficiently and heroically, much of the island experienced extensive damage, and many businesses remain closed as of the time of this report.

The island is situated west of mainland Lee County. There is one main three-mile-long causeway on and off the island. The causeway experienced extensive damage from Hurricane Ian and was closed to vehicular traffic for three weeks. During the closure of the

causeway, assistance to the SFRD and residents of the island was extremely limited and was only available via helicopters, boats, and barges.

**Figure 6: SFRD Service Area and Station Locations**



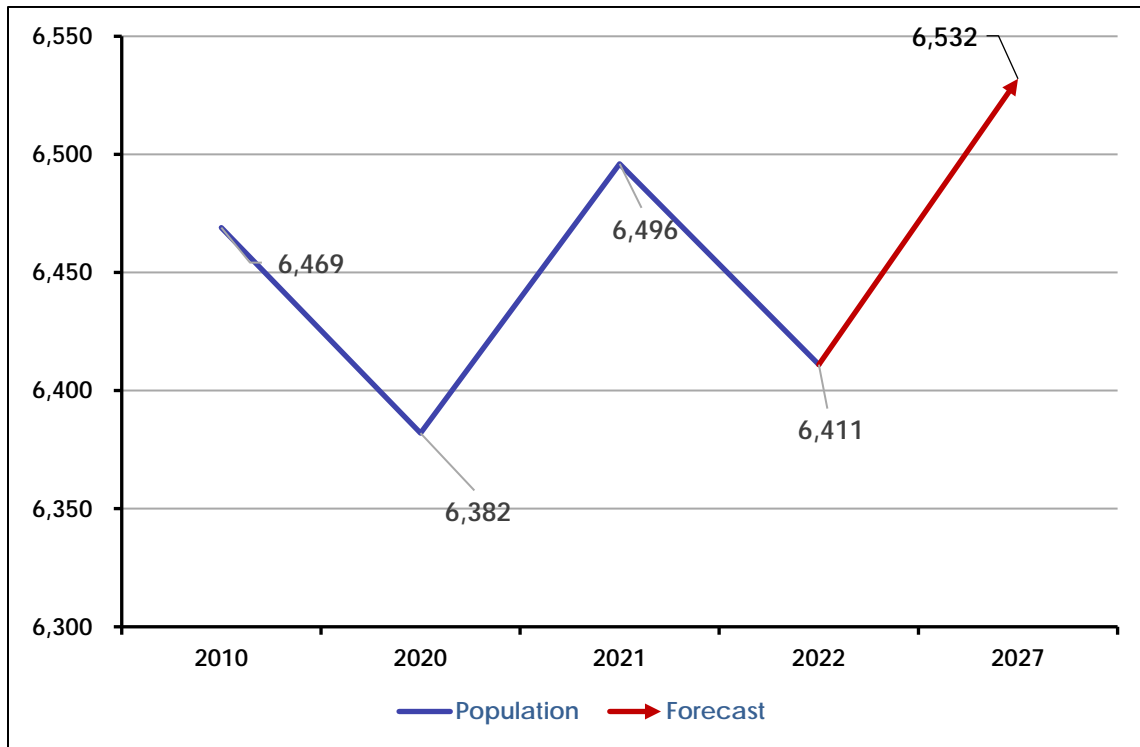
### Population and Demographics

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. Changes in population tend to impact service demand. The population of the District decreased from 6,469 in 2010 to 6,382 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 6,411. The population is forecasted to increase to 6,532 over the next five years.

Figure 7: SFRD Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. Sanibel Island is an extremely popular tourist destination with visitors seeking warm climates, fishing, and leisure activities. While not specific to the District, the Lee County Tourist Development Council 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 year<sup>3</sup>. Many of these visitors vacationed, visited, shopped, dined, or lodged on the island.

Overall, the District had a population density of approximately 305 people per square mile in 2022. Population density has an impact on service demand as well.

Figure 8 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.

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

**Figure 8: Selected Demographic and Population Values in the SFRD**

Demographic/Population	Value
Population	6,411
Households	3,324
Average Size of Household	1.92
Median Age	68.8
Median Household Income	\$129,450
Number of Businesses	630
Total Employees	4,331

### Age and Gender

Age and gender are factors in assessing risk and demand for services in a community. Figure 9 summarizes the age groups in the District compared to Lee County. Throughout the ranges, the age of the District residents is within 9 percent of that of Lee County. The largest differences are found in the populations between the ages of 60 and 79.

**Figure 9: Age of the SFRD Population Compared with Lee County**

Age Range	SFRD	Lee County
0-4	1%	5%
5-9	2%	5%
10-14	2%	5%
15-19	2%	5%
20-24	1%	5%
25-29	2%	6%
30-34	1%	6%
35-39	1%	5%
40-44	2%	5%
45-49	2%	5%
50-54	4%	6%
55-59	6%	6%
60-64	12%	8%
65-69	16%	8%
70-74	17%	8%
75-79	14%	6%
80-84	9%	4%
85+	6%	3%

Figure 10 summarizes the gender breakdown for the District and for Lee County.

**Figure 10: Gender Summary**

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

According to the NFPA report, *Home Fire Victims by Age and Gender*<sup>4</sup>, 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 total U.S. civilian fire deaths and 72 percent of 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 11 shows the count of SFRD 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.

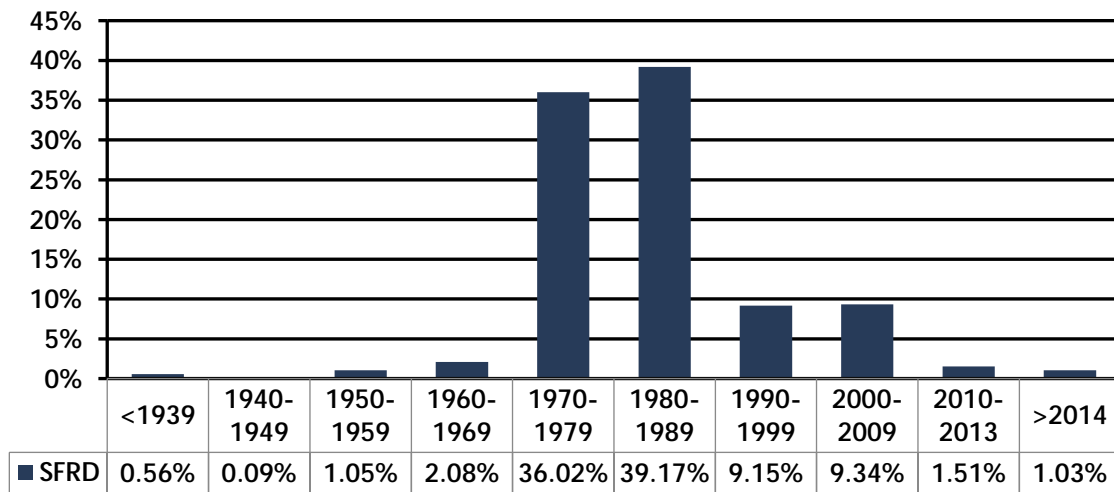
**Figure 11: SFRD Home Counts and Values**

Demographic	2022	2027
Total Housing Units	7,741	7,926
Average Home Value	916,461	953,735
Median Home Value	752,676	859,681

<sup>4</sup> 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>

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Over 88 percent of the housing in the District was built prior to 2000. Figure 12 provides the housing age in the District by decade.

**Figure 12: SFRD Housing: Year Built**



## Governance

The SFRD was created by a special act of the Florida Legislature. The governance of the District is outlined in Chapter 2000-398 (Codified), Laws of Florida. The District was established by the adoption of this charter by the 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 shall be governed by a board of commissioners which shall consist of three resident electors of the District, pursuant to Chapter 97-340, Laws of Florida, and elected by a vote of the electors of the District, pursuant to Section 191.005, Florida Statutes. Members shall be elected for four-year terms, elected on two-year staggered terms. Seats shall be numbered 1, 2, and 3, respectively, with seats 1 and 3 designated for election at the same time and seat 2 elected in the alternating election.

Annually, within 60 days after the newly elected members have taken office, the board shall organize by electing from its members a chair, a vice chair, a secretary, and a treasurer. The positions of secretary and treasurer may be held by a single member.

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

The following information in Figure 13 regarding governance and revenue was provided by the SFRD to the Florida Department of Economic Opportunity, Special District Accountability Program, for inclusion on the Official List of Special Districts.

**Figure 13: Official List of Special Districts**

Sanibel Fire and Rescue District	
Active or Inactive:	Active
Status:	Independent
County:	Lee
Local Governing Authority:	Lee County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	7/1/1955
Creation Documents:	Chapter 2000-398, Laws of Florida (Codified)
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	No
Revenue Source:	Ad Valorem
Most Recent Update:	October 5, 2023

---

*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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended 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.

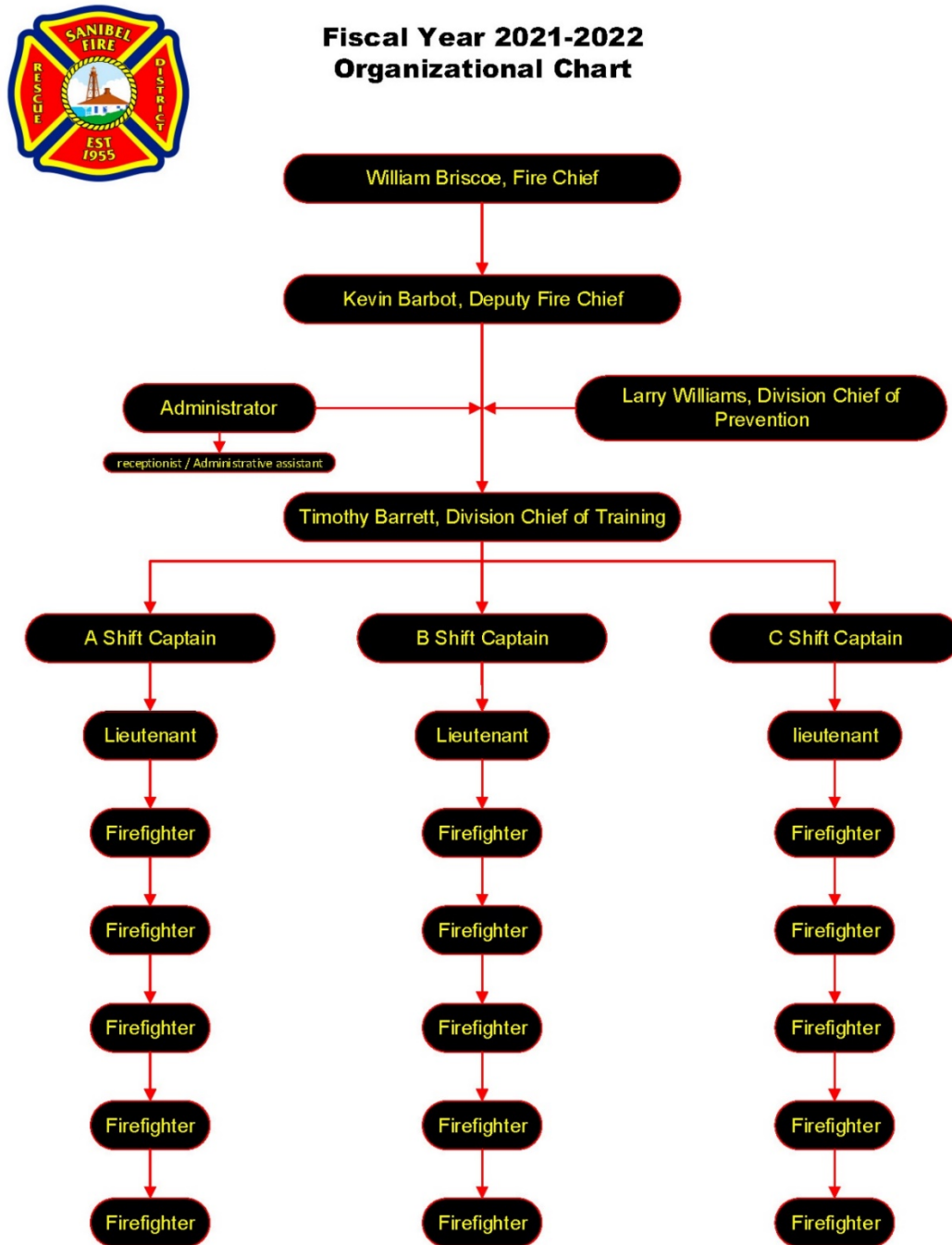
The Fire Chief is hired by the SFRD Board of Fire Commissioners. Including the fire chief, the SFRD employs 26 personnel, of which 21 are operational staff, four are uniformed administrative and support staff, and one is non-uniformed administrative and support staff. It should be noted that during the evaluation period for this report, an additional non-uniformed administrative and support staff employee was added, which is not reflected in the total personnel count. The operational personnel are divided equally among three



shifts that work a 24/48 shift schedule that averages to a 56-hour work week. Each shift is led by a captain.

Figure 14 illustrates the organizational chart for the SFRD at the time of this report.

Figure 14: SFRD 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 SFRD'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 SFRD.

Figure 15 illustrates the administrative and support staffing structure for the SFRD.

**Figure 15: SFRD Administrative and Support Staffing**

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Deputy Chief	1	40
Division Chief of Fire Prevention	1	40
Division Chief of Fire Training	1	40
Administrator	1	40
<b>Total</b>	<b>5</b>	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 19 percent of the total SFRD personnel.

### 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 16 illustrates the operational staffing structure of the SFRD.

**Figure 16: SFRD Operational Staffing**

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Captains	3	56	24/48
Lieutenants	3	56	24/48
Engineers/Apparatus Operators	6	56	24/48
Firefighters/EMTs	3	56	24/48
Firefighters/Paramedics	6	56	24/48
<b>Total</b>	<b>21 (FTEs)</b>		

A three-platoon system working 24-hour shift rotations that yield an average 56-hour work week accomplishes shift operations. The minimum staffing goal for the SFRD is six personnel responding from two fire stations on two apparatus.

Figure 17 illustrates the current staffing model for the SFRD.

**Figure 17: SFRD Current Staffing Model**

Station	Apparatus	Minimum Staffing
171	Ladder 171	3 personnel
172	Engine 172	3 personnel
	<b>Total</b>	<b>6 personnel</b>

### Comparison of Regional and National Operational Staffing

The National Fire Protection Association (NFPA<sup>5</sup>) issues the *United States Fire Department Profile*. This report provides valuable regional and national statistics to compare fire department organizations based on the populations that they serve. While other factors are considered, this information can be critical when determining the firefighters needed to serve a community based on current population counts. Unfortunately, the profile does not include communities with population counts under 25,000, such as the SFRD. However, the profile does address station, engine company, and aerial company averages for smaller communities, which are included in a subsequent section of this report.

### 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 a fire service organization could be exposed to liability. Well-trained personnel can also contribute to improved emergency incident outcomes and community services.

Figure 18 illustrates the results of this hours-based approach for the SFRD based on provided data from the District, which included the most recent final ISO review summary report from October 2020.

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

Figure 18: SFRD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
<b>Facility Training</b>		
For maximum credit, each firefighter should receive 18 hours per year in structure-fire-related subjects as outlined in NFPA 1001.	35	33.60
<b>Company Training</b>		
For maximum credit, each firefighter should receive 16 hours per month in structure-fire-related subjects as outlined in NFPA 1001.	25	24.02
<b>Officer Training</b>		
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	12
<b>New Driver/Operator Training</b>		
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
<b>Existing Driver/Operator Training</b>		
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
<b>Hazardous Materials Training</b>		
For maximum credit, each firefighter should receive six hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	1
<b>Recruit Training</b>		
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
<b>Pre-Fire Planning Inspections</b>		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type of 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	12

From an ISO review perspective, the SFRD received 8.79 of an available 9.0 for Training during the most recent review. Specifically, the SFRD lost points in the categories of Facility Training and Company Training. The greatest loss was in Facility Training, which requires that each firefighter receive 18 hours of structure-fire-related training annually at an ISO-approved training facility. It is important to note that the lack of an ISO approved training

facility within the district makes obtaining full credit in the category of Facility Training difficult for the SFRD. Due to many factors, building such a facility within the district is not likely to occur, but a regional approach could be an option to improve in this area.

## 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 SFRD. 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.

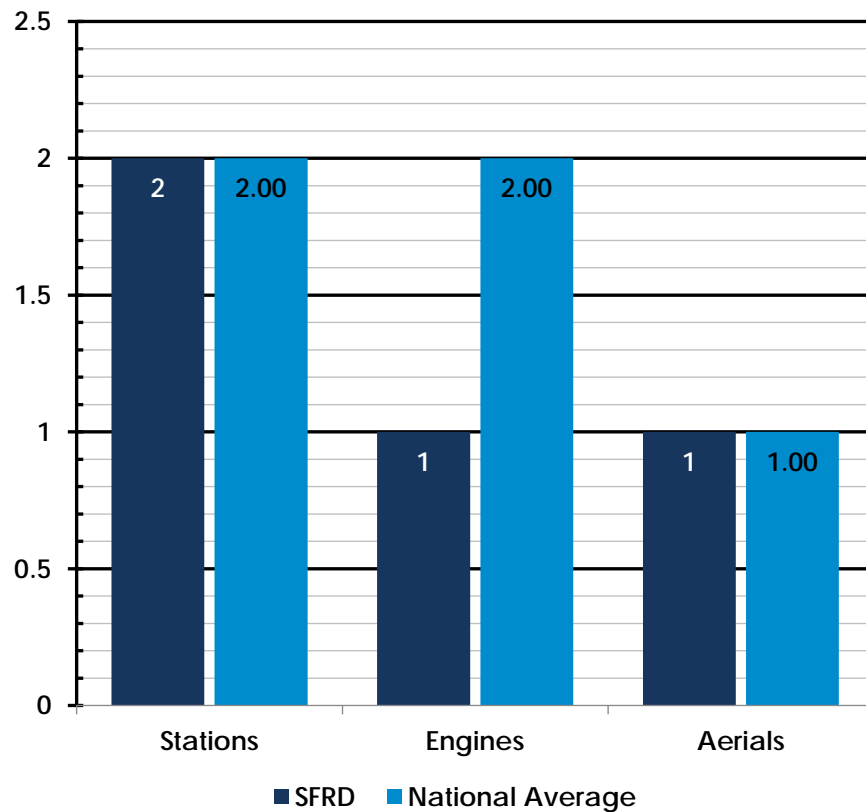
Regardless of an organization's financing, if appropriate capital facilities and equipment are not available for use by responders, it is impossible for an organization to deliver services efficiently and effectively. This section provides an overview of the capital facilities and apparatus of the SFRD.

Figure 19 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the SFRD compared to national averages from the *United States Fire Department Profile* issued by the NFPA<sup>6</sup>). The SFRD currently has one less pumper than the national average. However, it should be noted that Ladder 171 is pump capable but was counted only as an aerial unit for purposes of this figure.

---

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

**Figure 19: SFRD Stations and Apparatus per 1,000 Population**



From an ISO review perspective, the SFRD received full credit for Engine Companies (6.00 credits), Reserve Pumpers (0.50 credits), and Pumper Capacities (3.00 credits) during the most recent review. Regarding ladder (aerial) company credits, the SFRD received only 0.97 of an available 4 credits for Ladder Service. Deployment is dependent upon the number of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 g.p.m., and method of operations. The District also lost all credits (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 two SFRD stations range in age from 18 to 38 years. Figure 20 and Figure 21 provide pertinent information regarding each facility, based on information provided by the District and BJM-CPA research. It should be noted that at the time of this review, Station 172 had

been significantly damaged during Hurricane Ian and was unable to be occupied. The District was in the process of an RFQ for experienced architectural and/or engineering firms to provide full-service evaluation as well as design and construction administration services for Station 172. Currently, the SFRD Station 172 crew is responding from the same station location through the use of temporary housing.

**Figure 20: SFRD Administration and Station 171**

<b>Address/Physical Location:</b>		2351 Palm Ridge Rd., Sanibel, FL 33957			
					
<b>Summary</b>					
Date of Original Construction		2005			
Date(s) of Renovations		N/A			
Number of Apparatus Bays		Drive-through Bays		Back-in Bays	
		3		0	
Total Square Footage		8,579 sq./ft.			
Maximum Staffing Capability		5 Admin, 21 Operations (shift personnel)			
<b>Assigned Apparatus/Vehicles</b>					
Apparatus/Vehicle	Minimum Unit Staffing*	Comments			
Ladder 171	3				
Marine 171	-	Cross-Staffed			
Brush 171	-	Cross-Staffed			
Utility 171	-	Cross-Staffed			
<b>Total Min. Staffing:</b>	3				
<b>*Note in comments if cross-staffed.</b>					

**Figure 21: SFRD Station 172**

<b>Address/Physical Location:</b>	5171 Sanibel Captiva Rd., Sanibel, FL 33957
-----------------------------------	---



Summary				
Date of Original Construction	1985			
Date(s) of Renovations	2004			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	2,607 sq./ft.			
Maximum Staffing Capability	3 Operations (shift personnel)			

Assigned Apparatus/Vehicles		
Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 172	3	
Utility 172	-	Cross-Staffed
<b>Total Min. Staffing:</b>	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 SFRD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of the SFRD is sufficient to meet the District’s service needs and demands. The full inventory list of the SFRD’s apparatus, along with descriptions, is illustrated in Figure 22.



Figure 22: SFRD Vehicle Inventory

Apparatus	Type	Make	Year	Status
<b>Pumpers</b>				
Engine 172	Pumper	Sutphen Shield S3	2019	Frontline
Engine 179	Pumper	Sutphen Shield S3	2013	Reserve
<b>Aerials/Ladders</b>				
Ladder 171	Aerial/Ladder	Sutphen SL75	2018	Frontline
<b>Brush Units</b>				
Brush 171	Brush Unit	Stewart-Stevenson LMTV	1995	Frontline
<b>Staff/Specialty Vehicles</b>				
Marine 171	Vessel	26' MetalCraft Interceptor	2021	Frontline
Utility 171	Support	Can Am (side by side) 8MNF	2023	Frontline
Utility 172	Support	John Deer Gator HPX	2015	Frontline
SFRD Vehicle 1	Staff	Chevy Tahoe	2022	Staff
SFRD Vehicle 2	Staff	Ford F-250 Crew Cab	2023	Staff
SFRD Vehicle 3	Staff	Chevy Tahoe	2015	Staff
SFRD Vehicle 6	Staff	Ford F-150	2022	Staff

## SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The SFRD 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 of the SFRD. 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 SFRD 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 SFRD for this study came from the District's RMS. The District currently utilizes Emergency Reporting software from ESO for National Fire Incident Reporting System (NFIRS) software. Prior to changing to ESO during FY2020, the District utilized FIREHOUSE (FH) software. These sources provided data for the time period from FY2019 (10/1/2018–9/30/2019) through the first nine months of FY2022 (10/1/2021–6/30/2022).

Figure 23 provides a summary of the incident data available for analysis. It should be noted that invalid incident numbers from FIREHOUSE data caused some FY2020 incidents to be removed from further analysis.

**Figure 23: Summary of Data Sources**

Source	FY2019	FY2020	FY2021	FY2022
Single All	1,638	1,447	1,653	1,300
NFIRS All	-	1,265	1,995	1,512
NFIRS Single (FH)	1,638	364	-	-
NFIRS Single (ESO)	-	1,083	1,653	1,300

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.”

---

*Recommendation # 2 – While a quality assurance program was reported to be in place, the District must ensure data completeness and accuracy for all NFIRS reports including items such as fire spread and loss data.*

---

---

*Recommendation # 3 – To ensure the quality of the data entered and used by SFRD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

Some training resources include:

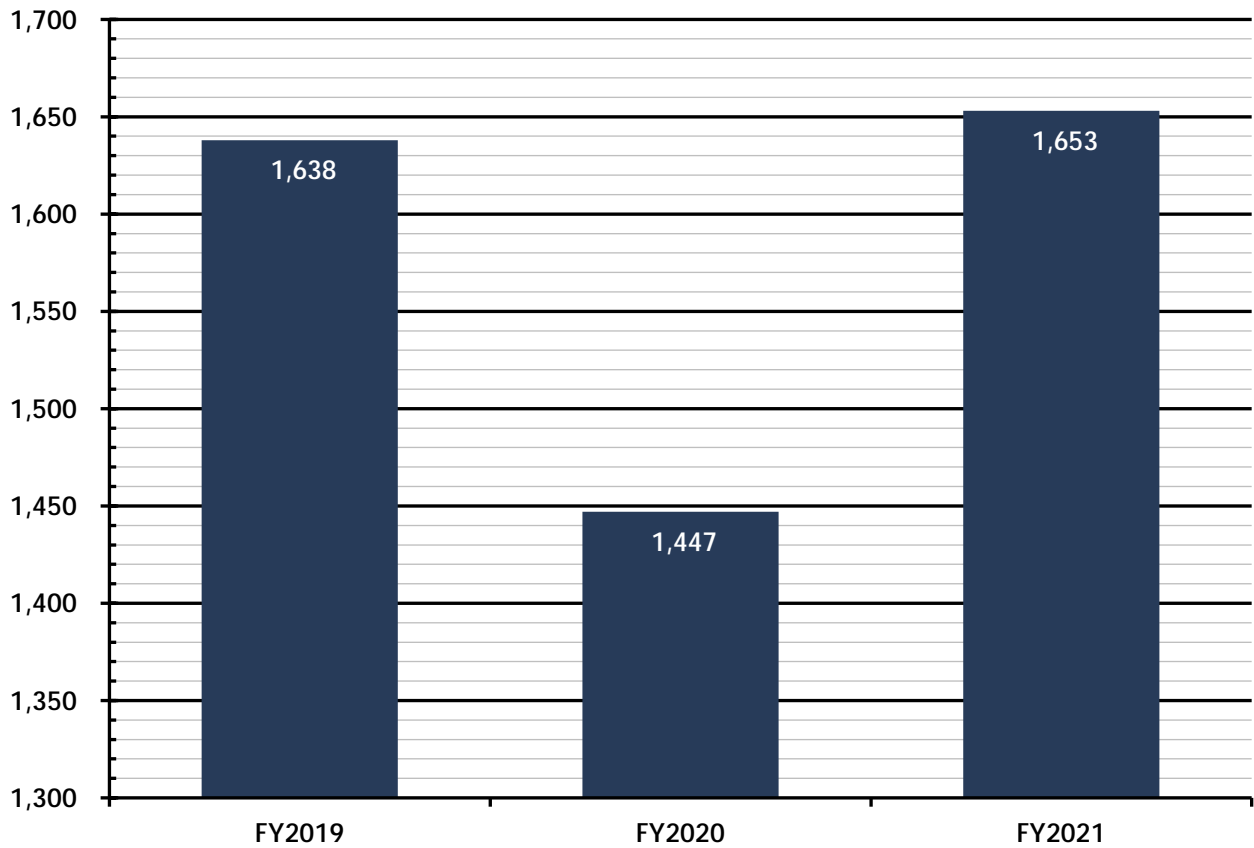
- *In-house developed program based on specific internal issues*
  - *National Fire Academy Courses:*
    - *Introduction to NFIRS 5.0, on-campus and off-campus*
    - *NFIRS 5.0 Self-Study Online*
    - *NFIRS Data Analysis and Problem-Solving Techniques, on-campus and off-campus*
    - *NFIRS Program Manager 6-day, on-campus*
- 

## **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 24 illustrates historical service demand based on NFIRS data for the previous three full fiscal years. Overall, service demand increased by 1 percent from FY2019 to FY2021. This change represents an average annual increase of 0.33 percent.

Figure 24: SFRD 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, an 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 25.

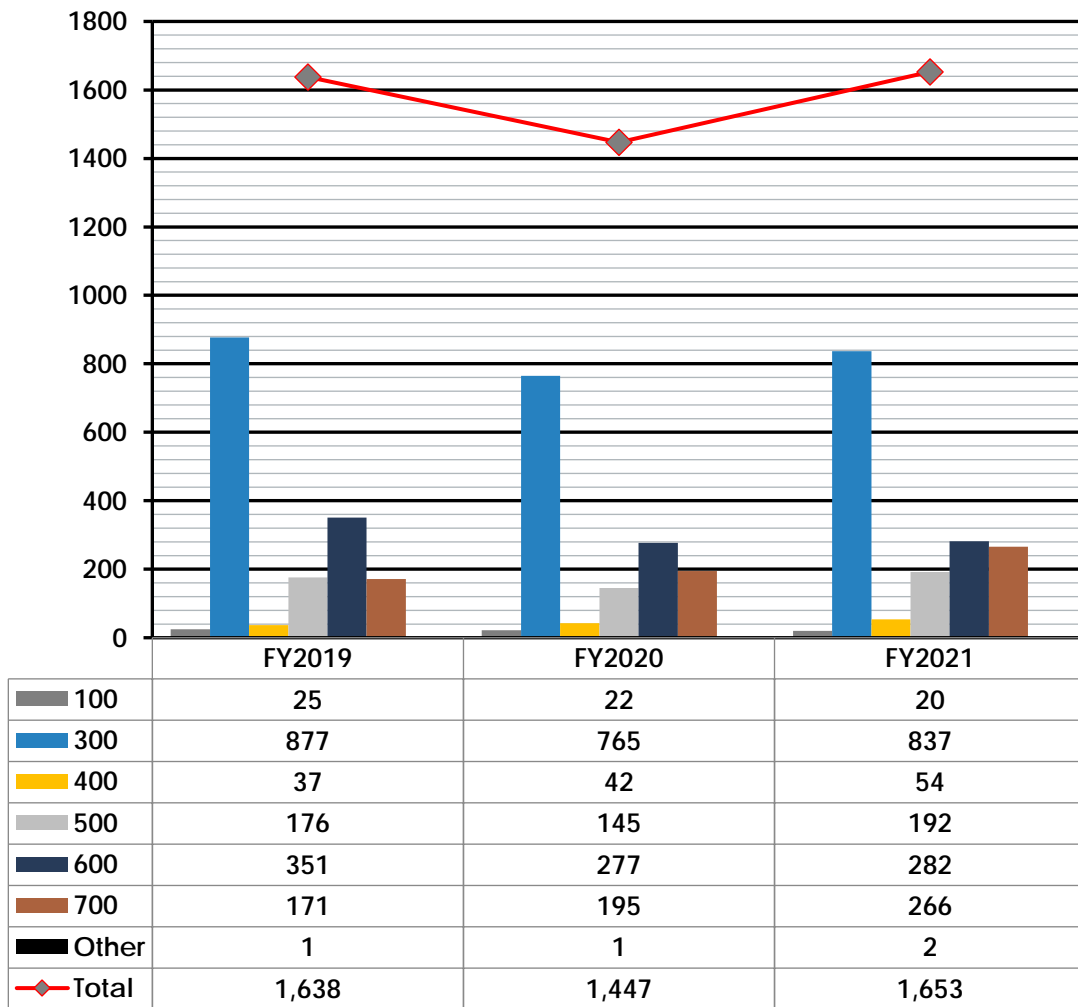
Figure 25: NFIRS Incident Types

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 SFRD's services were not needed after units were dispatched comprised the balance of the incidents.

Figure 26 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. The most significant increase in service demand was False Alarm/False Call incidents, with a 56 percent increase for the period noted. Since Rescue and EMS incidents represented the highest percentage of overall volume for the SFRD, it's important to note the decrease of 4.6 percent for the period noted.

Figure 26: SFRD Annual Demand by Incident Type (FY2019–FY2021)



While Figure 26 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 27 and as previously noted, the majority of demand for services was within the category of EMS and Rescue, at 52 percent. This service was followed by Good Intent incidents at 19 percent and False Alarm/False Call incidents at 13 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

**Figure 27: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)**

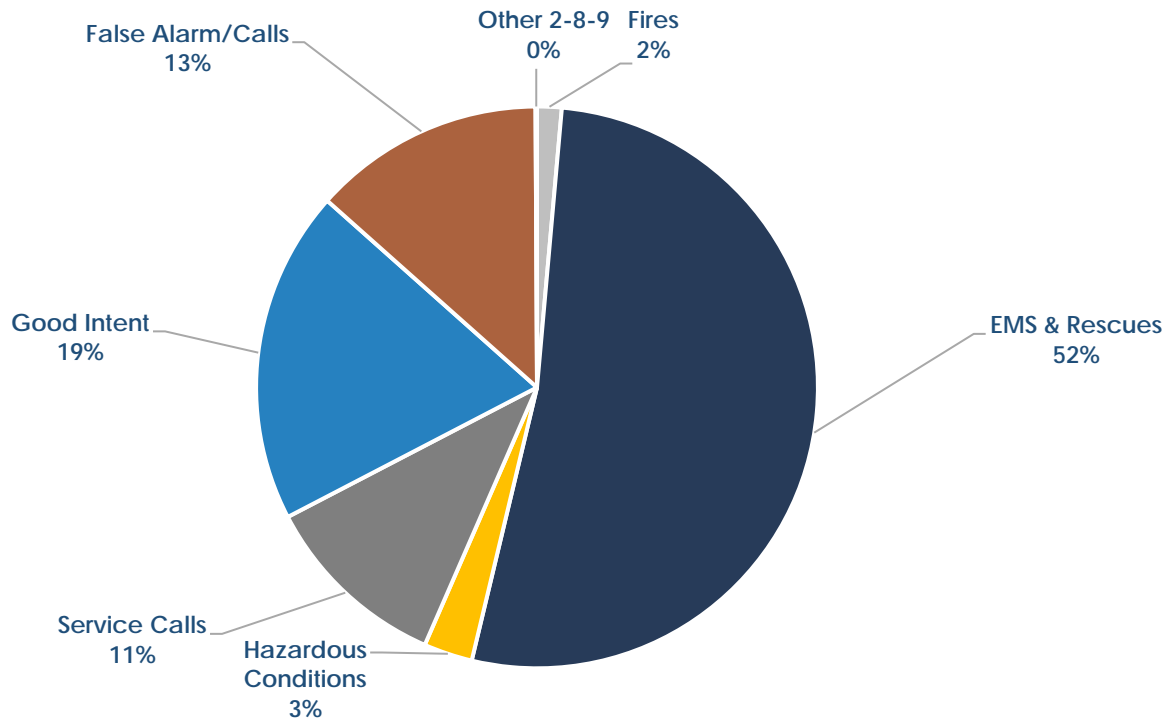


Figure 28 illustrates the relationship between counts and cumulative percentage by incident type.

**Figure 28: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)**

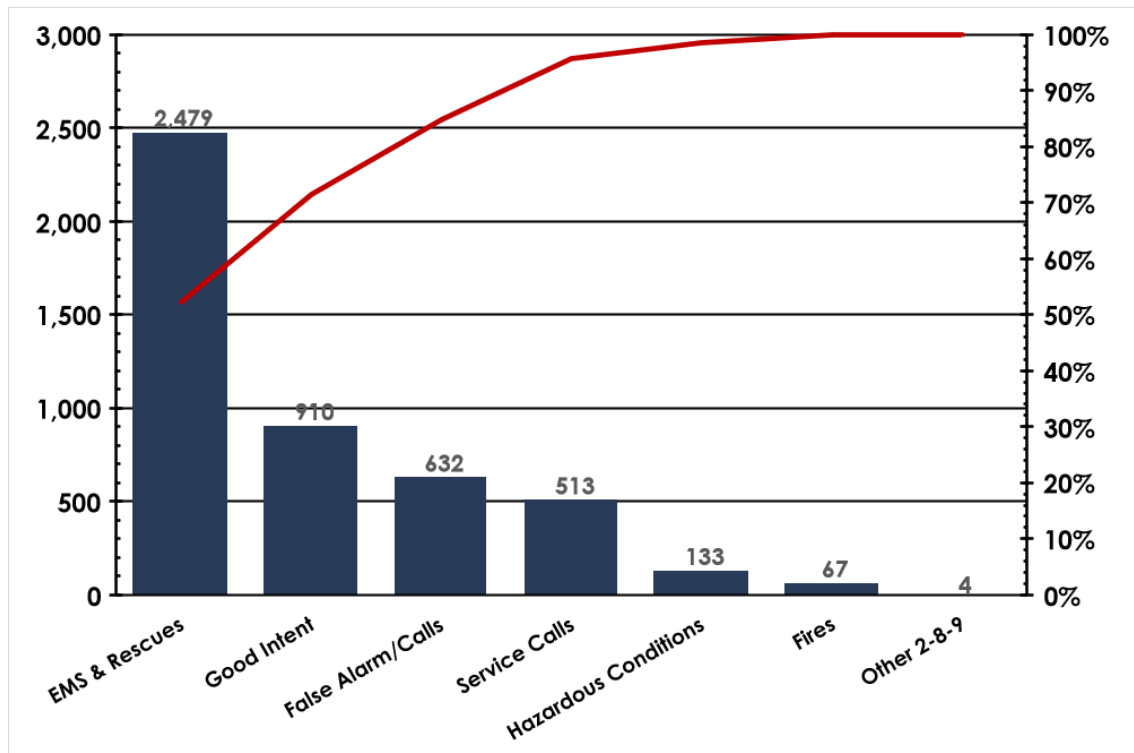


Figure 29 illustrates service demand for the SFRD based on property type. With the exception of incidents coded as Fires, residential occupancies accounted for the highest demand within all other reported incident type categories. Outside properties were the most common property use category for fire incidents.

**Figure 29: 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%	0.78%	0.33%	0.78%
1–Assembly (restaurant, bar, theater, library, church, airport)	4.84%	4.31%	9.67%	4.31%
2–Educational (school, daycare center)	0.00%	0.24%	0.82%	0.24%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.00%	0.16%	0.00%	0.16%
4–Residential (private residence, hotel/motel, residential board)	40.32%	60.71%	80.66%	60.71%
5–Mercantile, Business (grocery store, service station, office, retail)	4.84%	5.10%	4.10%	5.10%
6–Industrial, Utility, Agriculture, Mining	0.00%	0.00%	0.16%	0.00%
7–Manufacturing	1.16%	0.00%	0.00%	0.03%
8–Storage	0.00%	0.63%	0.16%	0.63%
9–Outside Property, Highway, Street	48.39%	28.08%	4.10%	28.08%

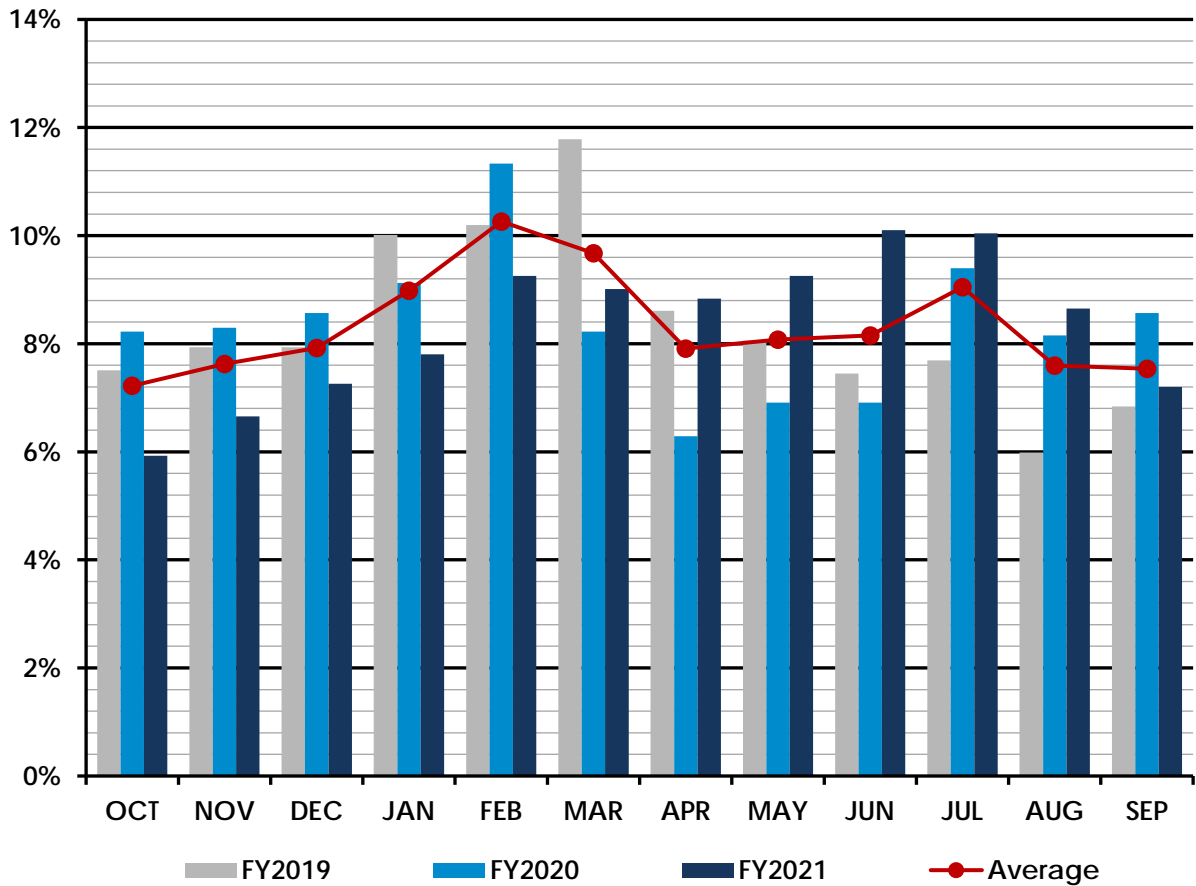
### Temporal Analysis

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 SFRD can better determine staffing needs and non-response activities such as hose 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 30, service demand was cyclical throughout the year, with a difference of 3.04 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in October, increasing to a peak in February — the month with the most significant average demand for services.

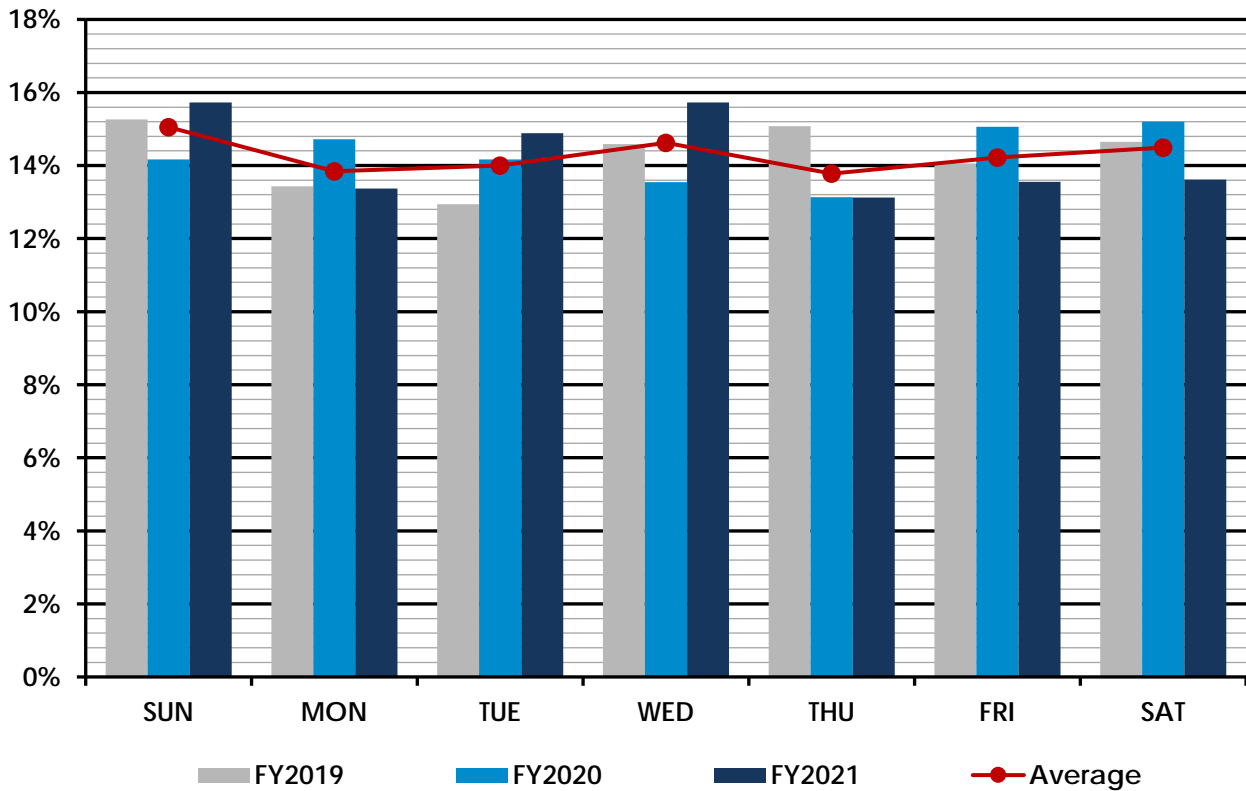


Figure 30: NFIRS Service Demand by Month (FY2019–FY2021)



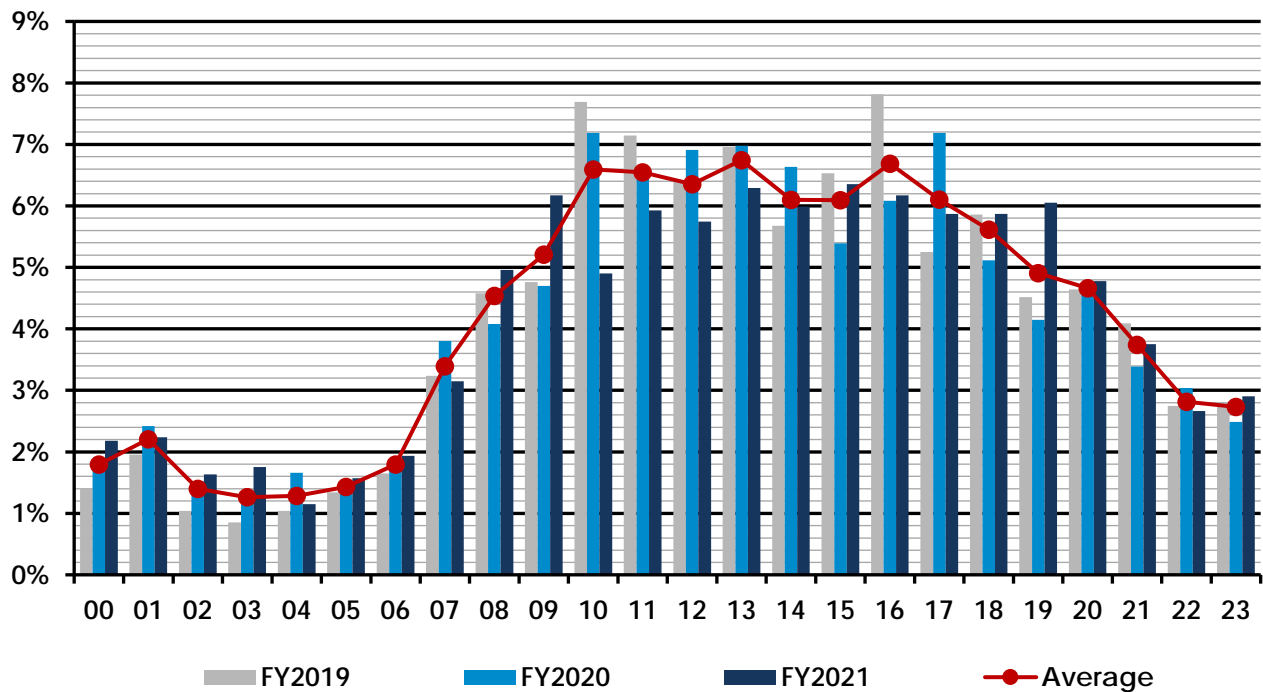
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. However, the SFRD did not see the typical reduction in service demand on the weekends, which is possibly due to the high degree of tourism and day-trippers the general area experiences. As illustrated in Figure 31, Thursdays exhibited the lowest percentage of service demand for the SFRD. The weekends showed some of the highest demand figures, with a peak on Sundays. The difference between the busiest day and the slowest day was 1.27 percent.

Figure 31: 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 32, the average demand for services began to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continued to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reached a transient peak at 1 p.m. and then began a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continued until reaching its lowest point at 3 a.m.

Figure 32: 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 Center<sup>7</sup>, 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 between 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 33 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.

<sup>7</sup> *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 33: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	2.24%	1.83%	2.11%	1.44%	1.38%	2.23%	1.31%
01	3.22%	3.06%	1.81%	1.29%	2.14%	1.93%	1.90%
02	0.98%	1.07%	1.36%	1.29%	1.68%	2.08%	1.31%
03	1.40%	0.92%	2.26%	0.86%	1.38%	1.19%	0.88%
04	1.26%	1.07%	1.81%	1.15%	1.22%	1.64%	0.73%
05	1.96%	1.38%	1.06%	1.01%	1.07%	1.34%	2.19%
06	1.82%	1.53%	2.87%	1.44%	1.53%	1.79%	1.61%
07	2.52%	3.82%	3.62%	2.88%	3.82%	3.57%	3.50%
08	4.20%	5.05%	4.07%	4.89%	3.98%	5.06%	4.67%
09	4.48%	5.66%	6.18%	5.90%	5.96%	4.17%	4.38%
10	6.43%	6.73%	6.94%	6.47%	6.42%	6.25%	6.72%
11	8.11%	4.59%	6.79%	7.63%	5.96%	7.89%	4.67%
12	7.83%	5.96%	6.79%	4.60%	6.42%	5.65%	7.01%
13	5.17%	8.41%	7.54%	7.91%	5.81%	6.70%	5.69%
14	4.90%	5.96%	4.98%	6.76%	7.19%	6.40%	6.42%
15	5.73%	6.12%	4.98%	7.34%	5.66%	6.70%	6.28%
16	6.29%	6.88%	7.69%	6.04%	7.95%	5.95%	6.28%
17	6.71%	6.12%	6.18%	4.89%	6.88%	4.91%	6.72%
18	5.73%	5.66%	4.52%	6.76%	4.89%	5.36%	6.42%
19	5.31%	5.05%	4.37%	6.19%	5.66%	3.72%	4.23%
20	4.34%	4.89%	3.47%	4.75%	4.59%	5.95%	4.67%
21	4.20%	3.52%	3.17%	4.32%	2.45%	3.57%	4.96%
22	3.36%	2.45%	2.41%	2.30%	2.91%	2.98%	3.21%
23	1.82%	2.29%	3.02%	1.87%	3.06%	2.98%	4.23%

As noted, 1 p.m. coincided with the highest average daily demand, as shown in Figure 32. The additional analysis in Figure 33 depicts that the 1 p.m. demand was highest on Mondays, 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 SFRD service area and calculate the mathematical density of incidents relative to each other.

Due to data limitations, including the lack of latitude and longitude information for incidents, BJM-CPA was unable to analyze resource distribution for the District.

## 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.

Due to data limitations, BJM-CPA was unable to analyze call concurrency for the District.

## 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 34 illustrates the total times that SFRD apparatus were committed to an incident, calculated from the NFIRS reports.

**Figure 34: SFRD Unit Commitment (FY2020–FY2022)**

Unit	FY2020				FY2021				FY2022			
	Count	Total	Average Com	Com	Count	Total	Average Com	Com	Count	Total	Average Com	Com
Engine 172	455	158:59:02	0:20:58	2.44%	528	193:53:16	0:22:02	2.21%	363	112:43:21	0:18:44	1.73%
Ladder 171	594	207:34:29	0:21:02	3.18%	1204	406:17:03	0:20:18	4.64%	932	308:50:02	0:20:05	4.73%

Note: January 3, 2020 Through June 30, 2022 - ESO Only

The average time that each SFRD apparatus was committed to an incident during the preceding fiscal year (FY2021) was 21 minutes and 10 seconds. The commitment time for the two primary response units — Engine 172 and Ladder 171 — were 2.21 percent and 4.64 percent, respectively.

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 30 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.<sup>8</sup> As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for the SFRD in the same way as did the Henrico County article.

Figure 35 summarizes these findings as they relate to commitment factors.

**Figure 35: 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 factors for SFRD units are currently not a problem. However, commitment factors for all units should be continually monitored by SFRD leadership.

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

## 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, 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 36 summarizes the mutual and automatic aid given and received by the SFRD for FY2019–FY2021 period. The source of this information was NFIRS response data provided by the SFRD.

**Figure 36: SFRD Mutual/Automatic Aid Summary (FY2019–FY2021)**

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	55	34	58
Mutual Aid Received	6	25	35
Automatic Aid Given	95	80	118
Automatic Aid Received	137	171	224
Other Aid Given	-	-	-
<b>Net (Given/Received)</b>	<b>7</b>	<b>-82</b>	<b>-83</b>

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 SFRD and its mutual/automatic aid partners should consider the following to be most effective:

- Firefighters must know how to work in concert with personnel from other agencies based on standard training programs and procedures. The SFRD currently maintains a Mutual Aid Joint Training Committee with partner agencies and has a defined goal to train quarterly with these agencies.
- 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 37 summarizes fire property and contents loss from the NFIRS reports. On average since FY2019, the SFRD has saved 90% of the property and contents exposed to fire throughout the District.

**Figure 37: SFRD Summary of Property Loss FY2019–FY2022**

Measure	FY2019	FY2020	FY2021	FY2022 <sup>1</sup>	Total
Property Loss	\$92,600	\$3,500	\$36,000	\$0	\$132,100
Contents Loss	\$125,550	\$3,500	\$23,500	\$0	\$152,550
<b>Total Loss</b>	<b>\$218,150</b>	<b>\$7,000</b>	<b>\$59,500</b>	<b>\$0</b>	<b>\$2,814,432</b>
Property Value (Exposed to Fire)	\$505,000	\$0	\$2,309,432	\$0	\$2,814,432
Contents Value (Exposed to Fire)	\$100,000	\$0	\$0	\$0	\$100,000
<b>Total Value</b>	<b>\$605,000</b>	<b>\$0</b>	<b>\$2,309,432</b>	<b>\$0</b>	<b>\$2,914,432</b>
<b>Total Value Saved</b>	<b>\$386,850</b>	<b>(\$7,000)</b>	<b>\$2,249,932</b>	<b>\$0</b>	<b>\$2,629,782</b>
<b>Percent Saved</b>	<b>64%</b>	<b>-</b>	<b>97%</b>	<b>-</b>	<b>90%</b>
Property Loss N=	-	-	-	-	-
Contents Loss N=	-	-	-	-	-
<b>Civilian Injuries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Civilian Deaths</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup> FY2022 – through June 30, 2022, only

Fire spread is the degree to which flame damage has extended. The extent of flame damage is the area that is 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 Association<sup>9</sup> 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 38, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

**Figure 38: 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 39 illustrates the reported fire spread for the country, state, and Lee County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Fire spread data was not available and as such BJM-CPA was unable to complete this analysis for the SFRD.

<sup>9</sup> Source: National Fire Protection Association, *Home Structure Fire Supporting Tables*, October 2021.

**Figure 39: Summary of Fire Spread (FY2019–FY2022)**

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

---

## 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.

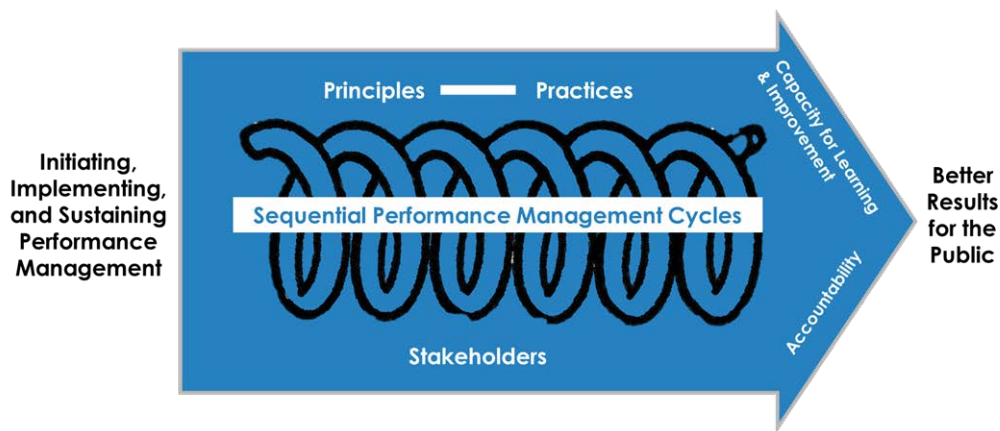
## Reporting: Communicating Performance Information

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 40: Performance Management Framework



### What is performance management?

As shown in Figure 40 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:

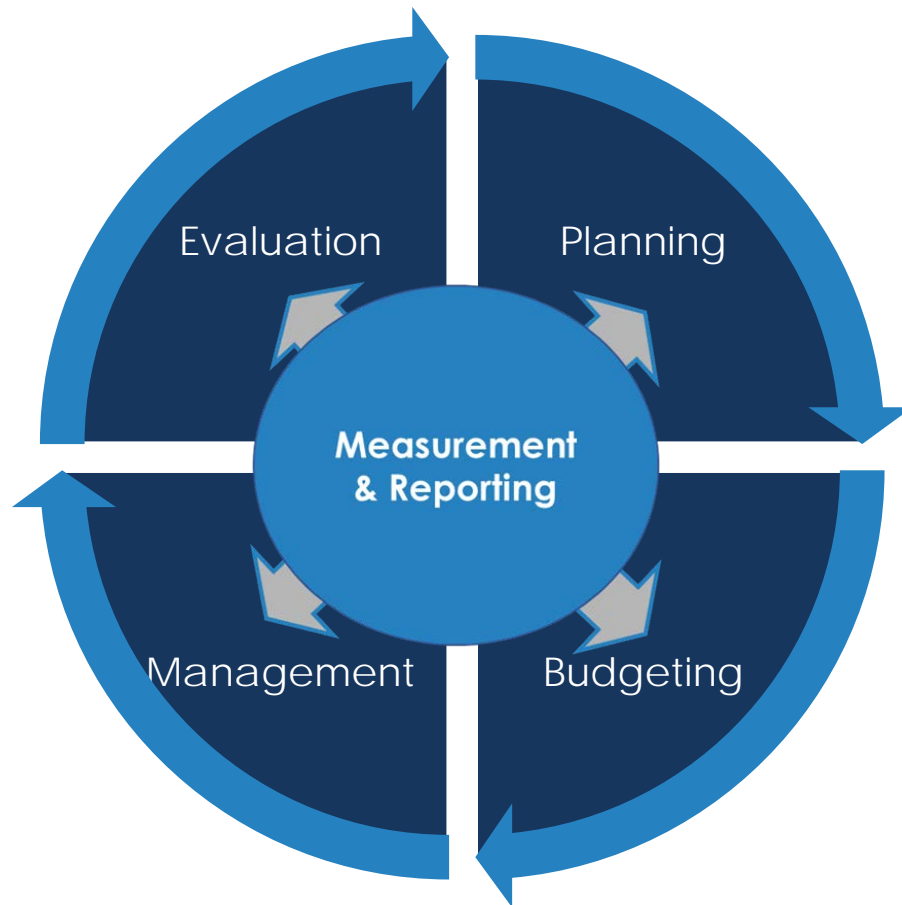
- 1) **A planning process that defines the organizational mission and sets organizational priorities that will drive performance.** This is the planning phase of the performance management cycle. Once strategic priorities are established that are consistent with the mission, long-term objectives, annual 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 41.



Figure 41: Performance Management Cycle



While the processes shown in Figure 41 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 # 4 – 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.*

---

## 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 42, 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.



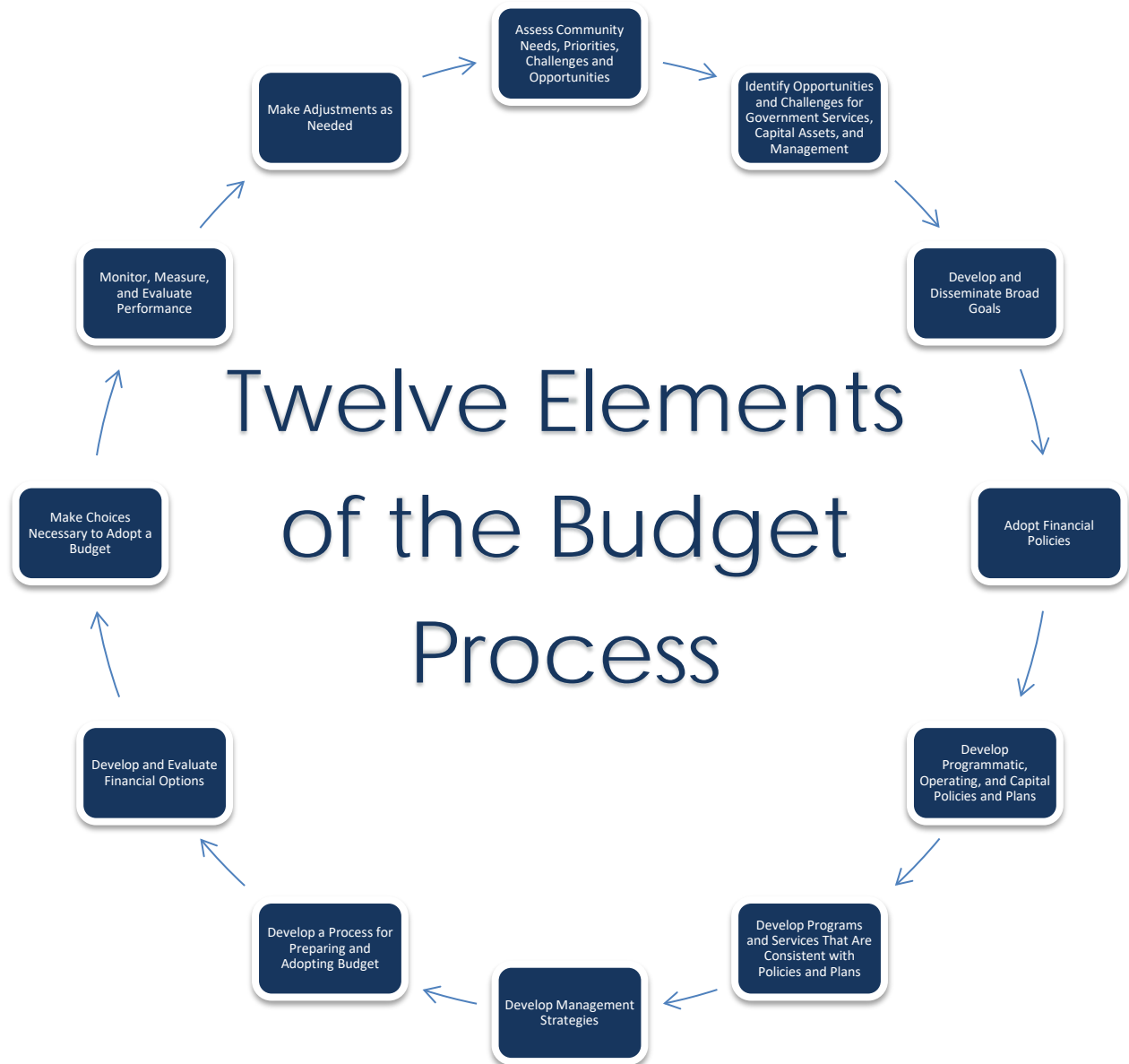
### Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 42: 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 SFRD):

**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.

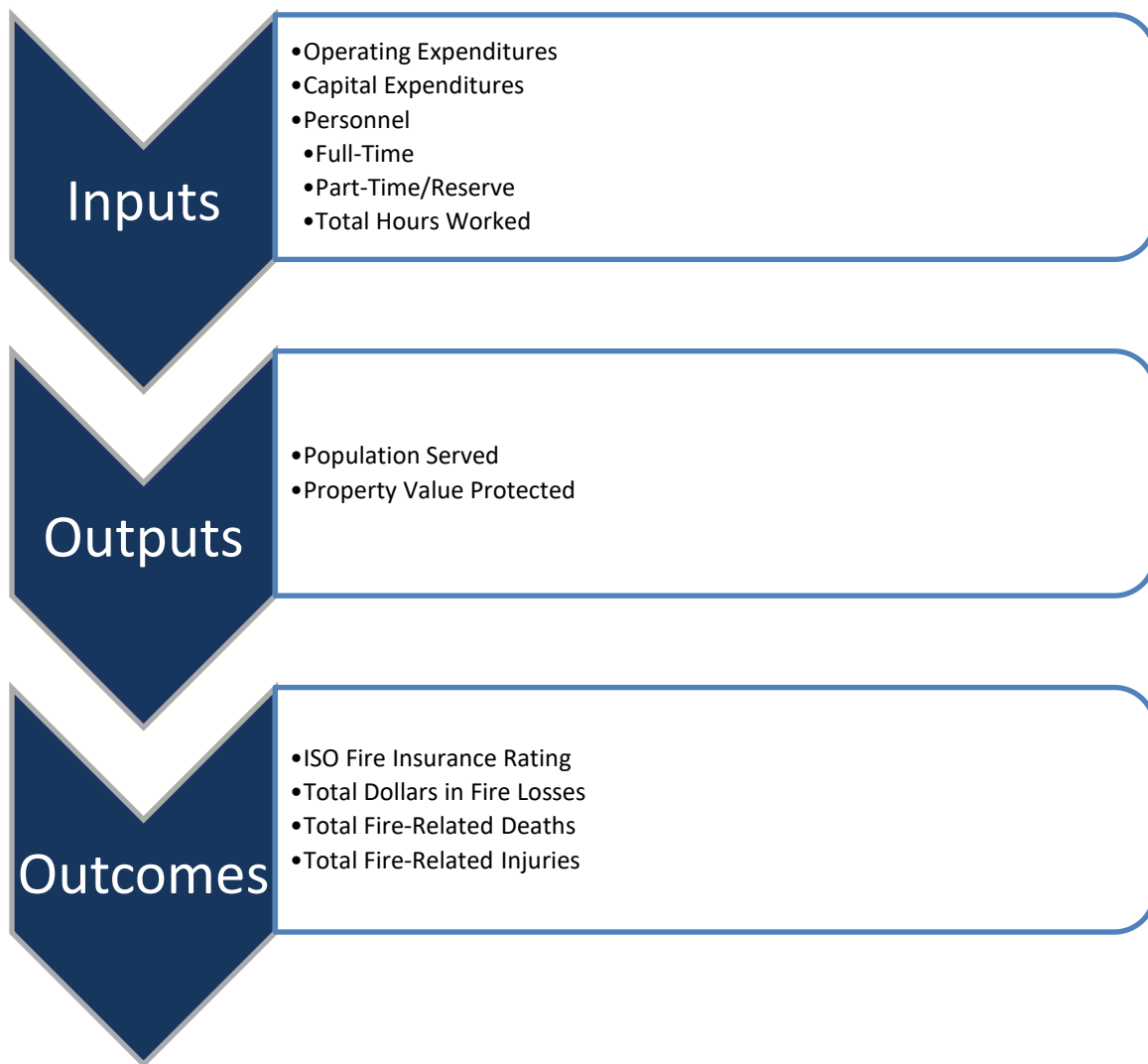
### Uses of SEA Data

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 43. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*<sup>10</sup>.

**Figure 43: Examples of SEA Data for Overall Performance**



<sup>10</sup>

[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=](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 SFRD.

### Findings

After reviewing the purpose and goals provided for in Chapter 2000-398, the District's charter, it appears that the programs, activities, and functions provided by the SFRD meet the purpose and goals of the District.

As part of this performance review, SFRD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 1955 by a Special Act. In 2000, the Florida Legislature passed House Bill 925, which codified previous laws relating to the District. This bill became Chapter 2000-398, Laws of Florida.

Section 5 of Chapter 2000-398, Laws of Florida, was reviewed for the documented purpose and goals of the District. According to this section, the District is an independent special fire control district organized and existing for all purposes set forth in Chapter 2000-398, Laws of Florida, and Chapter 191, Florida Statutes, as they may be amended from time to time.

Additionally, Section 4 of Chapter 2000-398, Laws of Florida, provides that the District shall have, and the Board of Fire Commissioners may exercise by majority vote, all powers that an independent special fire control district is authorized by law to have, specifically including, without limitation, all powers set forth in Chapter 97-340, Laws of Florida, and in Sections 191.006, 191.008, 191.009, 191.011, 191.012, and 191.013, Florida Statutes. Without limiting any general or special powers otherwise granted by law, the District shall also have the power to establish and maintain fire suppression and control services; to provide emergency medical services and rescue response services; to acquire and maintain fire stations and equipment pursuant to law; and to 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.

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to Section 191.008<sup>11</sup>, 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

---

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

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 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 SFRD 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 SFRD 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 SFRD provides the following programs and activities to the residents and visitors of the District:

- Fire Suppression
- Rescue and Emergency Medical Services – Advanced Life Support (ALS) Level (non-transport) First Response (including water rescue and confined space rescue)
- All-Hazards (Disaster Response)
- Fire Prevention (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 SFRD 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. For the SFRD, this includes only full-time paid firefighters as the district is a fully career fire organization.

### **Activities Supporting the Fire Suppression Program**

The following activities are provided by the SFRD. 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 22 of this performance review provides the current SFRD vehicle inventory with details.

#### ***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 18 of this performance review illustrates the contact hour-based results of the SFRD's most recent ISO review.

---

*Recommendation # 6 – As a component of the Deputy Chief's (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the fire training program through the utilization of Vector Solutions records. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

---

### **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 SFRD currently responds from two strategically located fire 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 SFRD 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.

---

*Recommendation # 7 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

---

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 that a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** Response time is 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 a scene to initiate an action or intervenes to control an incident. The SFRD does not timestamp the beginning of intervening action and it therefore was not analyzed for this report. This measurement is also indicative of a 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.

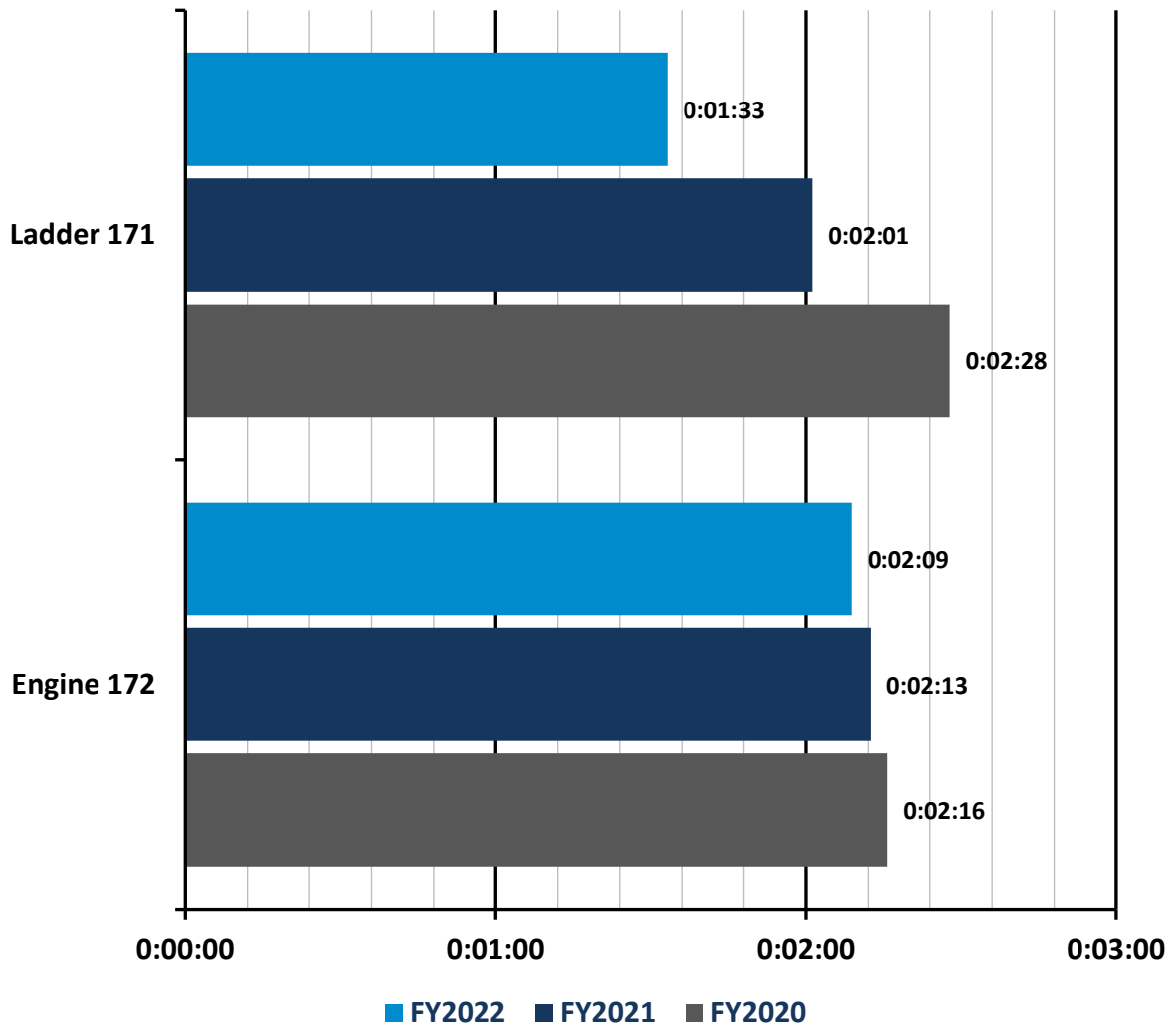
---

*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. While this is currently occurring on the part of the SFRD, it is not captured on every incident by Lee County making analyzation of this metric difficult.*

---

Figure 44 illustrates the turnout times for SFRD units responding to emergency fire suppression-related incidents.

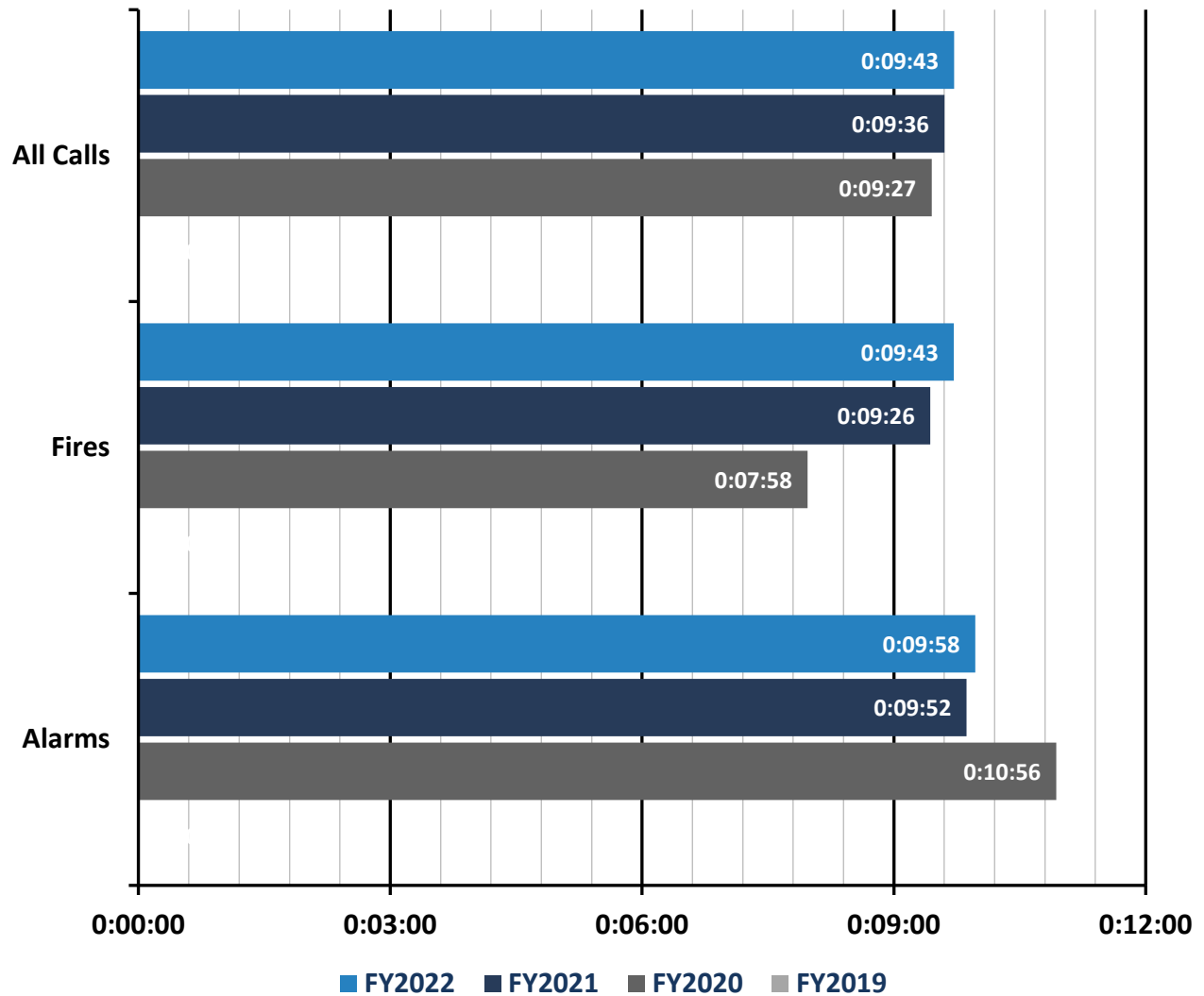
Figure 44: Turnout Times, Fire Suppression-Related Incidents (FY2020–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for the SFRD’s primary units to fire-related incidents — fires and fire alarms — were 0:01:33 for Ladder 171 and 0:02:09 for Engine 172 at the 90<sup>th</sup> percentile. From the perspective of emergency fire suppression incidents, the District’s turnout performance exceeded the NFPA benchmark of 0:01:20. However, it should be noted that the performance of both units is trending closer to the NFPA benchmark.

Figure 45 illustrates the response performance for SFRD units responding to emergency fire suppression-related incidents.

Figure 45: Response Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for SFRD’s unit to fire-related incidents ranged from a 90<sup>th</sup> percentile high of 0:09:58 for alarm calls to a 90<sup>th</sup> percentile low of 0:09:43 for fire calls. From a fire incident perspective, the District’s response performance exceeded the NFPA benchmark of 320 seconds (00:05:20).

---

*Recommendation # 9 – In addition to total incident volume, ensure the inclusion of fire suppression response metrics — such as turnout times and response times — to the Deputy Chief’s (Call Volume Review) Report to the Board of Fire Commissioners.*

---

**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 allow for communication with mutual aid and automatic aid responders.

### **Rescue and Emergency Medical Services – Advanced Life Support (ALS) Level (Non-Transport) First Response (including water and confined space rescue)**

The Sanibel Fire and Rescue District's firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. The SFRD provides first-response advanced life support (ALS) level (non-transport) services from two fire stations utilizing dual-purpose fire suppression apparatus for the emergency medical services (EMS) program. 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 SFRD operates a 26-foot MetalCraft Interceptor marine rescue vessel (Marine 171) and provides a consistent training schedule to personnel to enhance their knowledge on operations relating to water rescue emergencies.

#### **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 SFRD. 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 vehicle (Marine 171) 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.

---

*Recommendation # 10 – As a component of the Deputy Chief's (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the Rescue and EMS training program. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

---

### **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.

### **Deployment and Response (Efficiency)**

The SFRD currently provides first-response (non-transport) advanced life support (ALS) services from two fire stations utilizing dual-purpose fire suppression apparatus.

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 emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both) and the time that a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** Response time is 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. The SFRD does not timestamp the beginning of intervening action and therefore it was not analyzed for this report. 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.

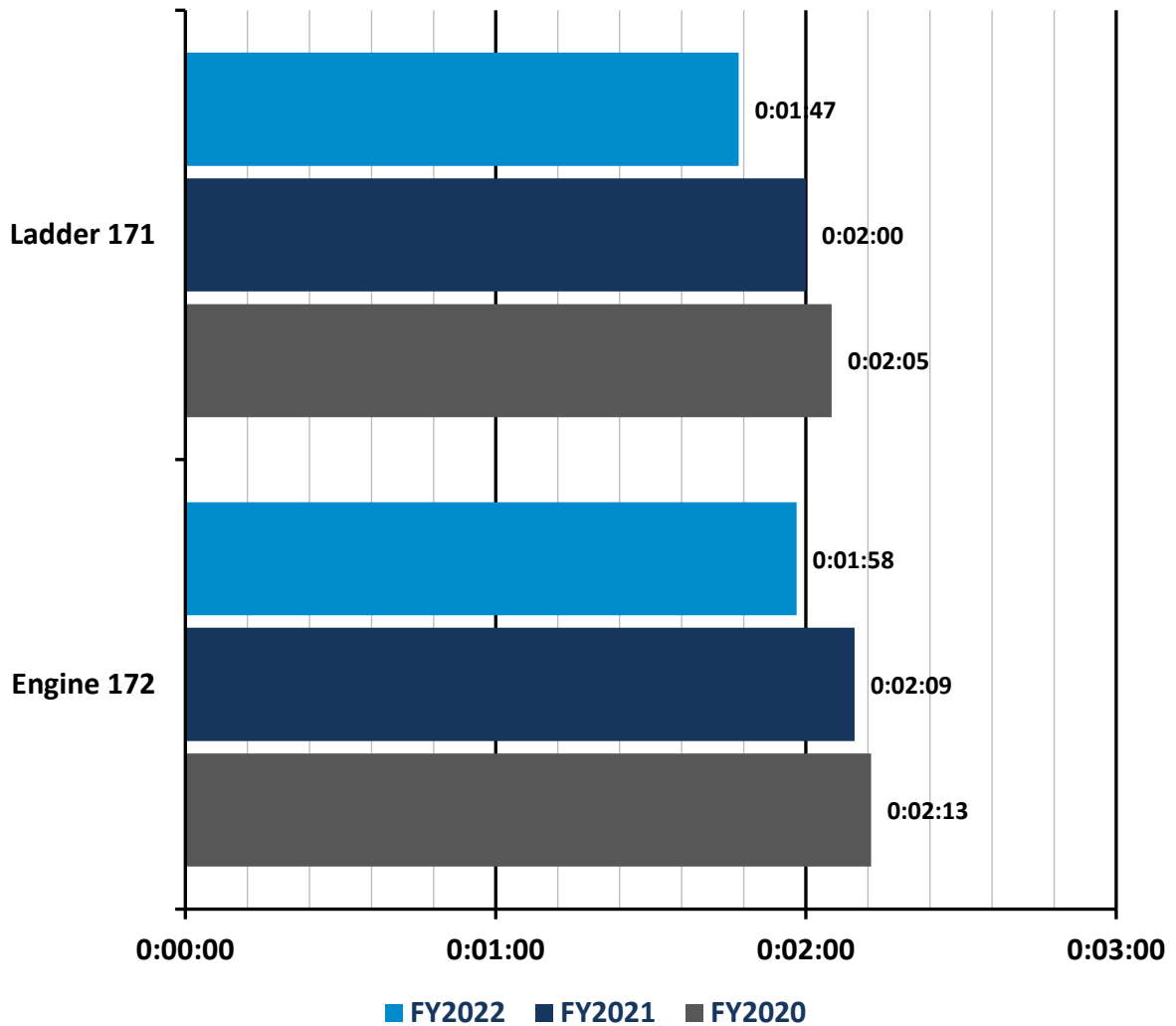
---

*Recommendation # 11 – Continue to work with Lee Control and ESO to ensure consistent 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.*

---

Figure 46 illustrates the turnout time for SFRD units responding to emergency EMS-related incidents.

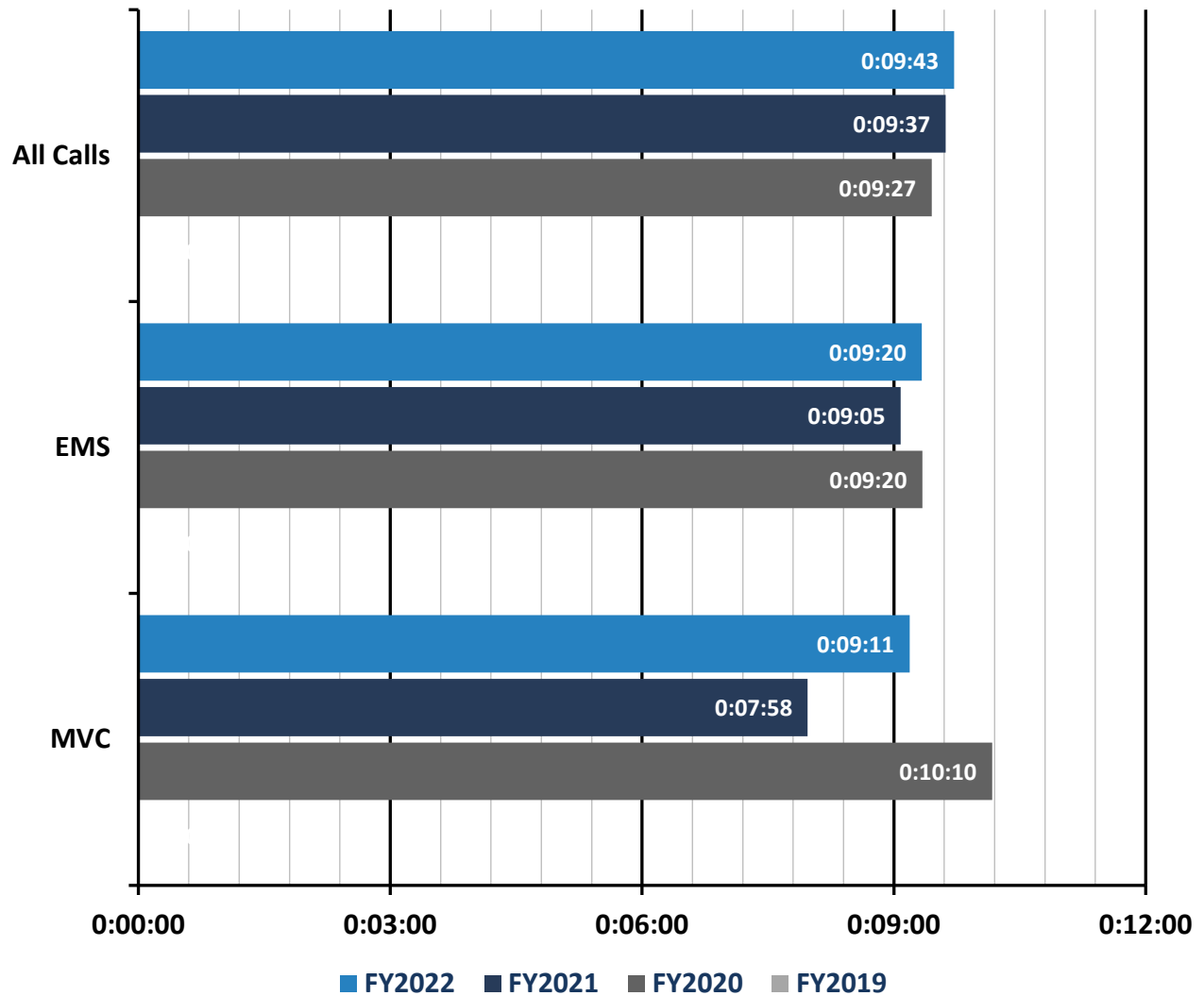
Figure 46: Turnout Time, EMS-Related Incidents (FY2020–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for SFRD’s primary unit responding to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — was 0:01:47 for Ladder 171 and 0:01:58 for Engine 172 at the 90<sup>th</sup> percentile. From an EMS incident perspective, the District’s turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents. Like the turnout times for fire-related incidents, it should be noted that both units’ performance is trending closer to the NFPA benchmark.

Figure 47 illustrates the response times for SFRD units responding to emergency EMS-related incidents.

Figure 47: Response Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for SFRD’s primary unit to EMS-related incidents ranged from a 90<sup>th</sup> percentile high of 0:09:20 for EMS calls to a 90<sup>th</sup> percentile low of 0:09:11 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 # 12 – In addition to total incident volume, ensure the inclusion of rescue and EMS response metrics — such as turnout times and response times — to the Deputy Chief’s (Call Volume Review) Report to the Board of Fire Commissioners.*

---

**Quality Improvement (QI) / Quality Assurance (QA)**

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

determined by the agency and the 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 aid and automatic aid responders.

### **All-Hazards (Disaster Response)**

The SFRD covers an island community of approximately 17 square miles of land area located on the coastal areas of the Gulf of Mexico, with over 17 miles of beach frontage. It is home to large residential structures, businesses, hotels, resorts, and conservation land, and it is in a location favored by tourists and seasonal visitors, making the SFRD unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with a significant population increase during the winter season, to summer seasonal natural disasters such as hurricanes.

### **Problem or Need that the Program was Designed to Address**

The SFRD must take an all-hazards approach to preparedness and coordination with the county emergency management agency<sup>12</sup> (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 be utilized for all-hazards response.

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 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, in essence, serves as a field EOC or a multi-coordination entity for the assigned geographic division. The SFRD is in the Sanibel-Captiva geographic division.

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

---

<sup>12</sup> <https://leegov.com/publicsafety/emergencymanagement>

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 # 13 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the SFRD.*

---

### **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 SFRD. Each is essential in supporting the all-hazards response program.

#### ***Equipment Readiness (Maintenance)***

Equipment, such as fire and EMS equipment, needed for a wide variety of potential hazards 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 are critical. Equipment may include protective/isolation gear, generators, chainsaws, 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 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 the 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***

Communications needs for all-hazards response 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 aid 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 Prevention (Community Risk Reduction)**

This program addresses the need to reduce the safety risks faced by the SFRD community through engagement with citizens, evaluation and identification of the public safety risks the District faces, and targeted training and public education.

### **Problem or Need that the Program Was Designed to Address**

The CRR program is designed to 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 SFRD conducts public education programs to promote awareness of methods to prevent destructive fires and reduce the loss of life and property from fires or other public safety concerns.

The SFRD's Fire Prevention Bureau is responsible to the citizens and visitors of Sanibel Island with the assurance of safe places to eat, drink, sleep, and relax. Fire prevention ensures that all commercial buildings are up to date with all fire safety codes developed by the state of Florida, as well as national standards.



## The Expected Benefits of the Program

The 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 CRR programs may also help to improve the Insurance Services Office Public Protection Classification rating, which potentially could save in insurance premiums.

## Activities Supporting the Community Risk Reduction Program

The following activities are provided by the SFRD. Each is essential in supporting the community risk reduction program.

### *Fire Inspections*

There is a need to minimize the effects of unwanted fires. Fire prevention is a part of the much larger community risk reduction 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 # 14 – As a component of the Fire Marshal’s Report to the Board of Fire Commissioners, continue to provide reports defining the outputs of the fire prevention program. Ensure the inclusion of the total number of inspections, number of completed and reviewed pre-fire plans, and number of fire plans reviewed. Components of this information are also critical for future ISO reviews.*

---

### *Fire Plan Review (Permitting)*

There is a need to minimize the effects of unwanted fires. Construction plan review is part of the much larger CRR 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. 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. Currently, permitting for the District is contracted to the city of Sanibel.

### **Public Fire and Life 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 CRR 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.

For the SFRD, community outreach includes the following programs:

- CPR/first aid training
- General community and life safety education
- CERT training and coordination
- Wildland interface education cooperative
- Fire extinguisher training
- Annual open house
- Residential KnoxBox program

---

*Recommendation # 15 – As a component of the Deputy Chief's (Community Involvement) Report to the Board of Fire Commissioners, provide reports 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 CRR activities. Extra credit points are provided within the ISO's Fire Suppression Rating Schedule (FSRS) for CRR 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 with the potential 5.5 extra points. The breakdown of the 5.5 extra point potential based on CRR activities 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 October 2020, the SFRD earned all available credits (5.50 credits) for community risk reduction, indicating a strong commitment to this critical function.

## RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for the SFRD 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 District is improved because of these partnerships.

Several emergency services functions are handled by Lee County's Department of Public Safety<sup>13</sup>. 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 response. Lee County Emergency Medical Services (LCEMS) is responsible for providing advanced life support (ALS) pre-hospital emergency healthcare utilizing both ground and air ambulance transport throughout the county. While the SFRD provides first-response ALS as previously discussed, transportation to the hospital is handled by LCEMS.

From a complex special operations perspective, the SFRD 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 team<sup>14</sup>, 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 with personnel from the South Trail, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, North Collier, and Iona McGregor fire districts.

The SFRD has automatic and/or mutual aid agreements with several organizations including the Captiva Island Fire Control District. The previously presented Figure 36 illustrates the net benefit of the automatic and mutual aid programs for the SFRD. The results indicate that the SFRD aided the surrounding partner agencies at a higher level than the District received aid in FY2019. In FY2020 and FY2021, this trend reversed and the SFRD

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

<sup>14</sup> <https://swfusar.org>

received a higher level of aid. This shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

The analysis of SFRD'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 SFRD 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.

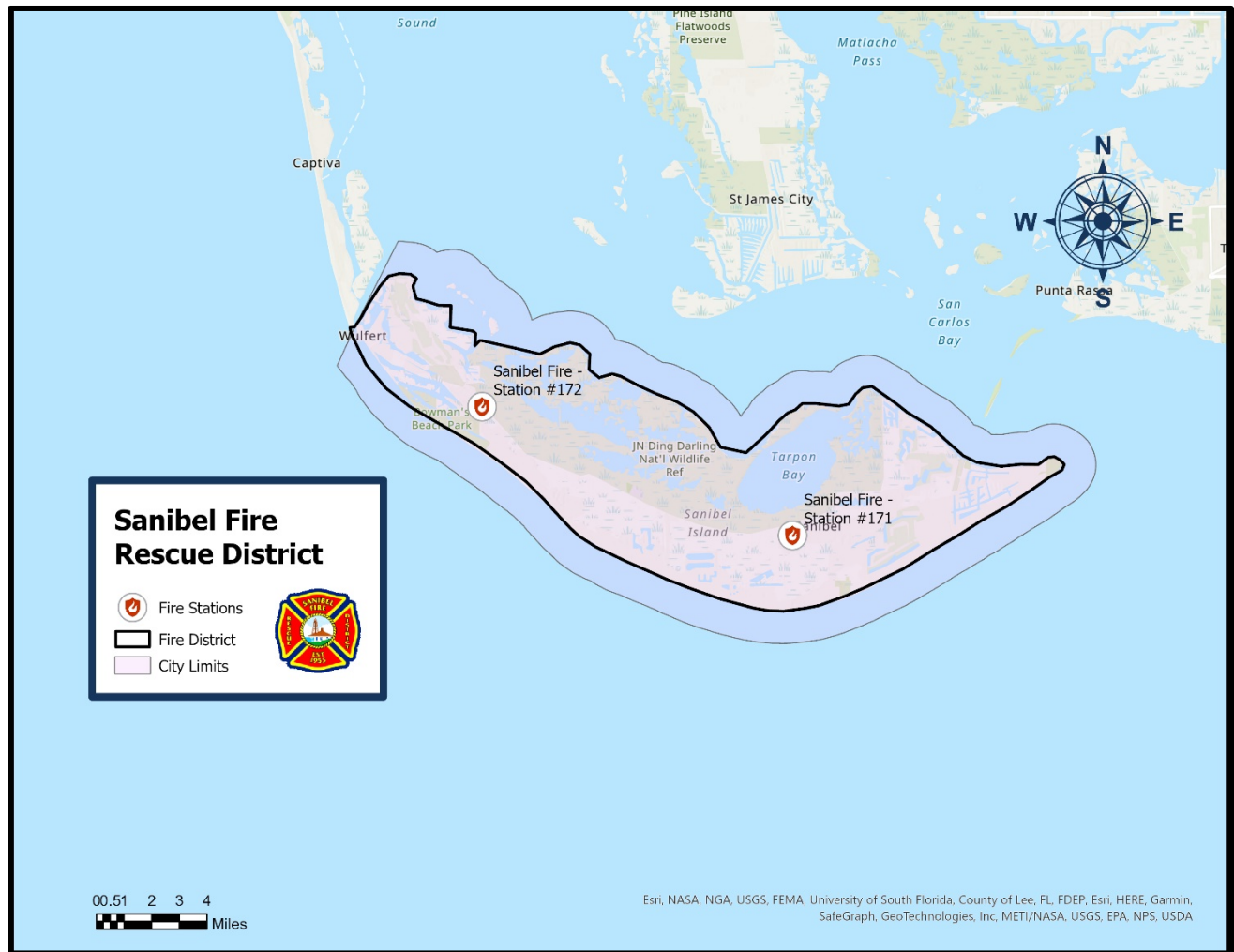
### Findings

After an analysis of the District's boundaries in relation to adjoining county and municipal governments, it was determined that the District's boundaries are wholly within Lee County and are coterminous with the corporate limits of the city of Sanibel (with an additional portion of the Sanibel causeway). The city of Sanibel does not provide any services similar to those provided by the SFRD.

While both Lee County and the SFRD 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 level as well, but also provides patient transport services.

BJM-CPA completed an analysis of the SFRD boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that, apart from Lee County, no additional county or municipal governments that are located within the boundaries of the District provide similar services. 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. Figure 48 illustrates the District's boundaries in relation to the city of Sanibel.

Figure 48: SFRD and Municipal Boundaries



Providing EMS has become an essential component of fire service in the United States. A critical reason for this is the fact that American fire service, including the SFRD, 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 49 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations between 5,000 and 9,999, over 60 percent offer EMS services at the BLS or ALS level.

**Figure 49: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019<sup>15</sup>**

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%
<b>5,000 to 9,999</b>	<b>38%</b>	<b>43%</b>	<b>18%</b>	<b>100%</b>
2,500 to 4,999	40%	47%	12%	100%
Under 2,500	45%	49%	6%	100%
<b>Nationwide</b>	<b>38%</b>	<b>46%</b>	<b>17%</b>	<b>100%</b>

<sup>15</sup> 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 SFRD 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 50: Schedule of Revenues, Expenditures, and Changes in Fund Balance****SANIBEL FIRE & RESCUE 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**

	<u>UNAUDITED</u>		<b>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</b>
	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
REVENUES			
Property taxes	\$ 7,507,433	\$ 7,253,682	\$ (253,751)
Intergovernmental revenue	25,520	13,333	(12,187)
Permits and fees	10,350	25,817	15,467
Interest	-	20,932	20,932
Miscellaneous	5,510	108,191	102,681
	<u>7,548,813</u>	<u>7,421,955</u>	<u>(126,858)</u>
TOTAL REVENUES			
EXPENDITURES			
Public Safety:			
Personal services	4,717,897	4,662,807	55,090
Operating expenditures	1,415,281	722,329	692,952
Capital outlay	342,856	154,388	188,468
Debt service	254,082	254,081	1
	<u>6,730,116</u>	<u>5,793,605</u>	<u>936,511</u>
TOTAL EXPENDITURES			
NET CHANGE IN FUND BALANCE	818,697	1,628,350	809,653
FUND BALANCE, OCTOBER 1	<u>5,296,292</u>	<u>5,296,292</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	\$ <u><u>6,114,989</u></u>	\$ <u><u>6,924,642</u></u>	\$ <u><u>809,653</u></u>

Figure 51: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

SANIBEL FIRE & RESCUE 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									
Property taxes	\$ 6,141,456	\$ 5,959,013	\$ (182,443)	\$ 5,987,329	\$ 5,815,074	\$ (172,255)	\$ 5,900,497	\$ 5,731,910	\$ (168,587)
Intergovernmental revenue	24,920	215,217	190,297	24,800	10,920	(13,880)	24,800	10,200	(14,600)
Permits and fees	10,350	16,943	6,593	10,350	16,259	5,909	10,350	43,461	33,111
Interest	-	6,609	6,609	-	11,527	11,527	-	3,404	3,404
Miscellaneous	5,510	85,575	80,065	3,610	64,758	61,148	3,270	65,109	61,839
TOTAL REVENUES	6,182,236	6,283,357	101,121	6,026,089	5,918,538	(107,551)	5,938,917	5,854,084	(84,833)
EXPENDITURES									
Public Safety:									
Personal services	4,564,537	4,223,226	341,311	4,410,336	4,029,508	380,828	4,126,291	3,864,290	(262,001)
Operating expenditures	1,063,933	712,470	351,463	993,520	590,225	403,295	945,484	607,645	(337,839)
Capital outlay	289,997	105,293	184,704	400,966	270,527	130,439	879,595	667,025	(212,570)
Debt service	254,082	254,082	-	254,082	254,084	(2)	254,082	254,082	-
TOTAL EXPENDITURES	6,172,549	5,295,071	877,478	6,058,904	5,144,344	914,560	6,205,452	5,393,042	812,410
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,687	988,286	978,599	(32,815)	774,194	807,009	(266,535)	461,042	727,577
OTHER FINANCING SOURCES									
Sale of surplus capital assets	-	-	-	-	-	-	-	75,000	75,000
NET CHANGES IN FUND BALANCE	9,687	988,286	978,599	(32,815)	774,194	807,009	(266,535)	536,042	802,577
FUND BALANCE, OCTOBER 1	4,308,006	4,308,006	-	3,533,812	3,533,812	-	2,997,770	2,997,770	-
FUND BALANCE, SEPTEMBER 30	\$ 4,317,693	\$ 5,296,292	\$ 978,599	\$ 3,500,997	\$ 4,308,006	\$ 807,009	\$ 2,731,235	\$ 3,533,812	\$ 802,577

**Figure 52: Assessed Value and Actual Value of Taxable Property<sup>16</sup>**

SANIBEL FIRE & RESCUE DISTRICT

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY (IN THOUSANDS)  
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	\$ 5,999,582	\$ 602,527	\$ 625,663	\$ 1,910,357	\$ 5,317,415	1.1089
2020	5,921,585	731,672	861,865	2,139,316	5,375,806	1.1089
2021	6,087,326	771,348	684,136	2,028,378	5,514,432	1.1089

<sup>16</sup> Source: Lee County Property Appraiser's Office

**Figure 53: Property Tax Rates – Direct and all Overlapping Governments (Per \$1,000)<sup>17</sup>**

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>			
<b>PROPERTY TAX RATES -</b>			
<b>DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Sanibel Fire & Rescue District			
Operating	1.1089	1.1089	1.1089
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:			
-County MSTU	0.8398	0.8398	0.8398
- Other Districts	0.5649	0.5649	0.5649
Total Countywide millage	<u>11.8563</u>	<u>11.6023</u>	<u>11.5133</u>
<b>TOTAL</b>	<b><u><u>12.9652</u></u></b>	<b><u><u>12.7112</u></u></b>	<b><u><u>12.6222</u></u></b>

<sup>17</sup> Source: Lee County Property Appraiser's Office

**Figure 54: Fire-Taxable Valuations, Millage Taxes Levied and Collected<sup>18</sup>****SANIBEL FIRE & RESCUE DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED  
AND COLLECTED (IN THOUSANDS)  
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 5,317,415	\$ 5,375,806	\$ 5,514,432
Millage	<u>1.1089</u>	<u>1.1089</u>	<u>1.1089</u>
Total taxes levied	\$ 5,896,482	\$ 5,985,520	\$ 6,136,249
Less Adjustments and discounts	<u>164,572</u>	<u>170,446</u>	<u>177,236</u>
Net taxes levied	\$ <u>5,731,910</u>	\$ <u>5,815,074</u>	\$ <u>5,959,013</u>
Net collected	\$ <u>5,731,910</u>	\$ <u>5,815,074</u>	\$ <u>5,959,013</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.

<sup>18</sup> Source: Lee County Property Appraiser's Office

**Figure 55: Property Tax Levies and Collections<sup>19</sup>**

**SANIBEL FIRE & RESCUE DISTRICT**

**PROPERTY TAX LEVIES AND COLLECTIONS (IN THOUSANDS)**

**LAST THREE FISCAL YEARS**

<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>Amount</u>	<u>Percentage</u> <u>of Levy</u>
2019	\$ 7,227,822	\$ 5,317,415	\$ 5,896,482	\$ 5,731,910	97%
2020	7,515,122	5,375,806	5,985,520	5,815,074	97%
2021	7,542,810	5,514,432	6,136,249	5,959,013	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.

<sup>19</sup> 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.<sup>20</sup>

## 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 56: Net Position by Component**

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>			
<b>NET POSITION BY COMPONENT</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
<b>(accrual basis of accounting)</b>			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 3,789,110	\$ 3,779,227	\$ 3,885,294
Restricted	97,756	93,261	82,085
Unrestricted	<u>(833,693)</u>	<u>(2,944,358)</u>	<u>(2,714,637)</u>
 Total governmental activities net position	 \$ <u>3,053,173</u>	 \$ <u>928,130</u>	 \$ <u>1,252,742</u>
 Primary government:			
Invested in capital assets, net of related debt	\$ 3,789,110	\$ 3,779,227	\$ 3,885,294
Restricted	97,756	93,261	82,085
Unrestricted	<u>(833,693)</u>	<u>(2,944,358)</u>	<u>(2,714,637)</u>
 Total primary government net position	 \$ <u>3,053,173</u>	 \$ <u>928,130</u>	 \$ <u>1,252,742</u>

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



**Figure 57: Changes in Net Position****SANIBEL FIRE & RESCUE 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	\$ 4,162,809	\$ 6,254,326	\$ 5,656,726
Total governmental activities expenses	<u>4,162,809</u>	<u>6,254,326</u>	<u>5,656,726</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ 16,943	\$ 16,259	\$ 43,461
Operating grants and contributions	<u>215,217</u>	<u>10,920</u>	<u>10,200</u>
Total governmental activities program revenues	<u>232,160</u>	<u>27,179</u>	<u>53,661</u>
NET (EXPENSE) REVENUE	<u>(3,930,649)</u>	<u>(6,227,147)</u>	<u>(5,603,065)</u>
General revenues:			
Property taxes	5,959,013	5,815,074	5,731,910
Impact fees	4,458	11,145	13,762
Unrestricted investment earnings	6,646	11,558	3,408
Miscellaneous revenue	85,575	64,758	65,109
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>75,000</u>
Total general revenues	<u>6,055,692</u>	<u>5,902,535</u>	<u>5,889,189</u>
CHANGE IN NET POSITION	<u>\$ 2,125,043</u>	<u>\$ (324,612)</u>	<u>\$ 286,124</u>

### Figure 58: Fund Balances

#### SANIBEL FIRE & RESCUE DISTRICT

#### FUND BALANCES

#### GOVERNMENTAL FUNDS

#### LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GOVERNMENTAL FUNDS			
Nonspendable	\$ -	\$ -	\$ -
Restricted	97,756	93,261	82,085
Committed	1,383,289	1,275,521	1,825,627
Assigned	-	-	32,815
Unassigned	<u>3,913,003</u>	<u>3,032,485</u>	<u>1,675,370</u>
 TOTAL GOVERNMENTAL FUNDS	 <u>\$ 5,394,048</u>	 <u>\$ 4,401,267</u>	 <u>\$ 3,615,897</u>

### Figure 59: Changes in Fund Balances

#### SANIBEL FIRE & RESCUE 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	\$ 5,959,013	\$ 5,815,074	\$ 5,731,910
Permits and fees	16,943	16,259	43,461
Investment earnings	6,646	11,558	3,408
Impact fees	4,458	11,145	13,762
Miscellaneous	85,575	64,758	65,109
Intergovernmental revenue	<u>215,217</u>	<u>10,920</u>	<u>10,200</u>
TOTAL REVENUES	<u>6,287,852</u>	<u>5,929,714</u>	<u>5,867,850</u>
EXPENDITURES			
Public safety:			
Personnel service	4,223,226	4,029,508	3,864,290
Operating expenditures	712,470	590,225	607,645
Capital outlay	105,293	270,527	667,025
Debt service:			
Principal	236,079	230,367	224,791
Interest	<u>18,003</u>	<u>23,717</u>	<u>29,291</u>
TOTAL EXPENDITURES	<u>5,295,071</u>	<u>5,144,344</u>	<u>5,393,042</u>
Excess of revenues over expenditures	992,781	785,370	474,808
OTHER FINANCING SOURCES:			
Sale of capital assets	<u>-</u>	<u>-</u>	<u>75,000</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>75,000</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<u>\$ 992,781</u>	<u>\$ 785,370</u>	<u>\$ 549,808</u>

## 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 60: Unrestricted Fund Balance**

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>UNRESTRICTED FUND BALANCE</b>				
	<b>September 30, 2022</b>	<b>September 30, 2021</b>	<b>September 30, 2020</b>	<b>September 30, 2019</b>
<b>FUND BALANCE:</b>				
Committed	2,954,216	1,383,289	1,275,521	1,825,627
Assigned	-	-	-	32,815
Unassigned	3,970,427	3,913,003	3,032,485	1,675,370
<b>TOTAL FUND BALANCE</b>	<b>6,924,643</b>	<b>5,296,292</b>	<b>4,308,006</b>	<b>3,533,812</b>
<b>EXPENDITURES:</b>				
Public Safety:				
Personal services	4,662,807	4,223,226	4,029,508	3,864,290
Operating expenditures	722,329	712,470	590,225	607,645
Capital outlay	154,388	105,293	270,527	667,025
Debt Service:				
Principal	241,933	236,079	230,367	224,791
Interest	12,148	18,003	23,717	29,291
<b>TOTAL EXPENDITURES</b>	<b>5,793,605</b>	<b>5,295,071</b>	<b>5,144,344</b>	<b>5,393,042</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>6,924,642</b>	<b>5,296,292</b>	<b>4,308,006</b>	<b>3,533,812</b>
Minimum amount of Unrestricted Fund				
Balance recommended	984,912	900,162	874,538	916,817

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

Figure 61: Cash Needs

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>				
<b>GENERAL FUND CASH NEEDS</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
<b>CURRENT CASH AND INVESTMENTS:</b>				
Cash and cash equivalents	\$ 4,053,187	\$ 2,758,331	\$ 1,959,868	\$ 4,053,187
Investments	<u>116,145</u>	<u>2,978,062</u>	<u>2,971,877</u>	<u>116,145</u>
<b>TOTAL CURRENT CASH AND INVESTMENTS</b>	4,169,332	5,736,393	4,931,745	4,169,332
<b>CURRENT LIABILITIES</b>				
Accounts payable	<u>545,316</u>	<u>452,723</u>	<u>629,811</u>	<u>638,958</u>
<b>TOTAL CURRENT LIABILITIES</b>	545,316	452,723	629,811	638,958
<b>CASH NEEDS:</b>				
Total expenditures	5,793,605	5,295,071	5,144,344	5,393,042
Total monthly expenditures	482,800	441,255	428,695	449,420
<b>TOTAL OPERATING EXPENDITURES*</b>	722,329	712,470	590,225	607,645
*Per month	60,194	59,372	49,185	50,637

---

*Recommendation # 16 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each bank and investment account.*

---

Figure 62: Managing and Projecting Cash Flow

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>MANAGING AND PROJECTING CASH FLOW</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL CURRENT LIABILITIES	\$ 545,316	\$ 452,723	\$ 629,811	\$ 638,958
TOTAL REVENUES:				
Property taxes	7,253,682	5,959,013	5,815,074	5,731,910
Interest	20,932	6,609	11,527	3,404
Permit fees	25,817	16,943	16,259	43,461
Intergovernmental revenue	13,333	215,217	10,920	10,200
Miscellaneous income	108,191	85,575	64,758	65,109
TOTAL REVENUES	7,421,955	6,283,357	5,918,538	5,854,084
Current Liabilities/ Total Revenues	7.30%	7.20%	10.60%	10.90%

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

**Figure 63: Percentage of Revenue Available for Future Emergencies**

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL REVENUES	\$ 7,421,955	\$ 6,283,357	\$ 5,918,538	\$ 5,854,084
TOTAL EXPENDITURES	<u>5,793,605</u>	<u>5,295,071</u>	<u>5,144,344</u>	<u>5,393,042</u>
Excess of Revenues over (under) Expenditures	1,628,350	988,286	774,194	461,042
Excess of Revenues over (under) Expenditures/Total Revenues	21.9%	15.7%	13.0%	7.8%

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

Figure 64: Per Capita Calculations

<b>SANIBEL FIRE &amp; RESCUE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>PER CAPITA CALCULATIONS</b>				
	<u>September 30,</u> <u>2022</u>	<u>September 30,</u> <u>2021</u>	<u>September 30,</u> <u>2020</u>	<u>September 30,</u> <u>2019</u>
FUND BALANCES	\$ 6,924,642	\$ 5,296,292	\$ 4,308,006	\$ 3,533,812
TOTAL REVENUES	7,421,955	6,283,357	5,918,538	5,854,084
TOTAL EXPENDITURES	5,793,605	5,295,071	5,144,344	5,393,042
POPULATION	6,411	6,496	6,382	6,388
PER CAPITA REVENUES	1,157.00	967.00	927.00	916.00
PER CAPITA EXPENDITURES	903.00	815.00	806.00	844.00
PER CAPITA PERSONAL SERVICES	727.00	650.00	631.00	604.00
PER CAPITA OPERATING EXPENDITURES	112.00	109.00	92.00	95.00
PER CAPITA CAPITAL OUTLAY	24.00	16.00	42.00	104.00

---

*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 65: Principal Property Taxpayers<sup>21</sup>

**SANIBEL FIRE & RESCUE 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
Lee County Electric Co-op	\$ 29,560,923	0.53%	\$ 28,647,272	0.53%	\$ 28,074,326	0.53%
Casa Ybel Beach + Racquet CLU	26,947,100	0.49%	25,091,110	0.46%	24,588,287	0.46%
Sanibel Island Hospitality LLC	24,478,758	0.44%	22,253,416	0.41%	21,808,347	0.41%
RLR Investments LLC	21,319,867	0.39%	19,867,069	0.37%	19,469,727	0.37%
Bre/Sanibel Inn Owner LLC	20,450,418	0.37%	18,646,375	0.35%	18,273,447	0.34%
West Wind Assoc of Sanibel LLC	15,742,198	0.28%	14,311,089	0.27%	14,024,867	0.26%
Tortuga Beach Club	14,526,000	0.26%	15,353,280	0.28%	15,046,214	0.28%
Sanibel Cottages	14,240,800	0.26%	16,529,520	0.31%	16,198,929	0.30%
Dahlmann Periwinkle Place LP	14,201,892	0.26%	13,714,295	0.25%	13,440,009	0.25%
Hook Judith D TR	10,567,445	0.19%	10,605,669	0.20%	10,393,555	0.20%

<sup>21</sup> 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 SFRD 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 SFRD, 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 SFRD.

BJM-CPA completed an analysis of the SFRD-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 SFRD'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 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review on an annual basis to show the continual achievement of the District's programs and activities.*

---

Figure 66 provides a summary of the SFRD's goals and objectives, along with the performance measure associated with each.

Figure 66: Summary of SFRD 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.	District-adopted standards, NFPA 1710, industry best practices	X	X		
Manage fleet maintenance of all District vehicles and apparatus to ensure reliability, longevity, and optimal performance. Replace fleet vehicles on an adopted replacement schedule.	District-adopted standards (replacement schedule), NFPA 1911, Florida DOT	X	X		
Maintain a District-specific apparatus committee.	District-adopted standards, industry best practices	X	X		
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training, driver training, officer training, hazmat training, facility training, tactics and strategies, survival skills, nighttime emergencies, high-rise emergencies, communications, and equipment familiarization.	District-adopted standards; ISO; NFPA 472, 1001, 1002, 1021, 1402, 1410, 1451, & 1802; Vector Solutions	X	X	X	
Continue to accomplish training documentation and online educational programs through the utilization of Vector Solutions.	District-adopted standards, ISO, Vector Solutions	X			

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure that all personnel complete EVOC (annually) and pump ops class requirements before being permitted to operate District apparatus in emergency mode.	District-adopted standards, NFPA 1002 & 1451	X	X		
Ensure that detailed weekly/daily readiness inspections are completed on vehicles, fire pumps, physical inventory, small engine equipment, and SCBAs, including air cylinders.	District-adopted standards, NFPA 1852	X			
Ensure that structural PPE is visually inspected daily, logged in Vector Solutions on a monthly inspection, and maintained, cleaned, and advance inspected annually at a minimum for optimal use (two sets provided per firefighter).	District-adopted standards, NFPA 1851	X			
Test and maintain all fire pumps, hoses, ladders, and extrication equipment annually, with outdated and damaged equipment being replaced as needed.	District-adopted standards, NFPA 1932 & 1962	X			
Ensure that all personnel are knowledgeable and trained on the Incident Management System and utilize such with common fireground standard operating guidelines.	District-adopted standards, NFPA 1710, FEMA, NIMS	X	X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure that the District’s radio communication system is updated as required to maintain currency with technologies and replaced as needed.	District-adopted standards, NFPA 1802, Lee Control PSAP requirements	X	X	X	
Ensure 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		
Ensure completion of EMT/paramedic training in compliance with regulatory agencies’ renewal requirements utilizing web-based training. Ensure completion of EMS skills maintenance and improvement training with hands-on, in-person formats. Ensure that training is recorded within Vector Solutions software.	District-adopted standards (Training Calendar), FDOH (Florida Chapter 401.23, 401.23(7), and 401.27(6a), American Heart Association (BLS, PALS, ACLS), National standards		X		
Empower personnel and community members in lifesaving capabilities such as CPR and becoming a CPR Instructor (for personnel).	District-adopted standards (CBA), AHA, industry best practices		X		X
Conduct monthly quality improvement (QI) / quality assurance (QA) process and EMS protocol reviews by the SFRD medical director and the deputy chief.	District-adopted standards, FDOH (Florida Chapter 401, 64J-1), industry best		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
	practices, medical direction				
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.	District-adopted standards (daily duty assignment and monthly medical supply check), FDOH (Florida Chapter 401, 64J-1), NFPA 1581, 1910, & 1999		X		
Ensure that all chiefs officers and fire inspectors are state-certified first responders, EMTs, or paramedics. Ensure that all staff vehicles carry AED and BLS medical supplies.	District and state-adopted standards, AHA, industry best practices		X		
Ensure that the District’s Hurricane Operations Plan is reviewed and updated each year prior to hurricane season.	District-adopted standards, industry best practices			X	
Empower community members to utilize fire extinguishers appropriately (provide training to organizations as requested).	District-adopted standards, industry best practices				X
Aid with smoke detector installations within the District as needed.	District-adopted standards (CBA), AHA, industry best practices				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Annually bring awareness to drivers with a presence in school zones during back-to-school events.	District-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
Continue to conduct educational and community risk reduction programs in nearly all of the District’s recreational centers, schools, daycares, and child and adult educational and care facilities.	District-adopted standards, industry best practices				X
Continue to engage the public through a positive presence on social media networks, positive relationships with local media, and ongoing community involvement in local organizations.	District-adopted standards, NFPA 1305				X
Eliminate the risk of commercial structure fires through annual fire and life safety inspections.	District-adopted standards, Florida Fire Prevention Code (FAC69A)				X
Through an established standard, continue to ensure that occupancies in the District comply with NFPA through a goal of annual periodic inspections for preventative oversight. The District	District-adopted standards, NFPA 1730, ESO, First Due				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
utilizes ESO and First Due software for efficient recordkeeping and monthly report tracking, which illustrates the overall impact and outreach of the Fire and Life Safety Division.					
Continue cooperative coordination with the Lee County Division of Code Enforcement and the city of Sanibel 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
Make initial cause-and-origin investigations of any known fires or explosions which have occurred within the District and have resulted in an injury or property damage.	District-adopted standards, Florida Administrative Code (69D-4.001)				X
Ensure the review of plans submitted to the District for the purposes of fire and life safety as part of the building permitting process.	District-adopted standards, NFPA 1 & 101, Lee County Building Code(s)/Land Use				X
Maintain facilities to ensure reliability, longevity, and optimal performance.	District-adopted standards	X	X	X	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	X	X	X
Maintain relevant and current recommended operating guidelines and policies through continual review (annually) and open communication. The Collective Bargaining Agreement will be negotiated annually with the bargaining unit.	District-adopted standards (Strategic Plan), industry best practices, CBA IAFF Local 1826	X	X	X	X
Ensure the safety and health of all personnel through programs such as a safety committee meeting quarterly to discuss related items. These shall include random drug testing, the EAP, annual compensation/health insurance reviews, case-study review of worldwide injuries/fatalities, and annual mental health training.	District-adopted standards; NFPA 1521 & 1582; Florida Administrative Code 69A-62.042 & 69A-62.043; Florida Chapter 633	X	X	X	X
Maintain a healthy working relationship between labor and management that presents many avenues to provide real solutions to local challenges and ensure that working conditions faced by responders and staff follow best practices.	District-adopted standards, CBA IAFF Local 1826	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure that personnel data and District facilities are secured using locks and/or passwords that are updated annually.	Florida Statute (Title X, Chapter 119)	X	X	X	X
Update and secure all IT resources and infrastructure as well as take appropriate measures to secure the IT infrastructure from harm and penetration.	District-adopted standards, industry best practices	X	X	X	X

## RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the SFRD 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 SFRD'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 and 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 SFRD'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 SFRD 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 SFRD'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 SFRD, 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 SFRD 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 SFRD. 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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.*

*Recommendation # 2 – While a quality assurance program was reported to be in place, the District must ensure data completeness and accuracy for all NFIRS reports including items such as fire spread and loss data.*

*Recommendation # 3 – To ensure the quality of the data entered and used by SFRD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

*Recommendation # 4 – 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 # 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 – As a component of the Deputy Chief's (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the fire training program through the utilization of Vector Solutions records. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

*Recommendation # 7 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

*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. While this is currently occurring on the part of the SFRD, it is not captured on every incident by Lee County making analyzation of this metric difficult.*

*Recommendation # 9 – In addition to total incident volume, ensure the inclusion of fire suppression response metrics — such as turnout times and response times — to the Deputy Chief's (Call Volume Review) Report to the Board of Fire Commissioners.*

*Recommendation # 10 – As a component of the Deputy Chief's (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the Rescue and EMS training program. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.*

*Recommendation # 11 – Continue to work with Lee Control and ESO to ensure consistent 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 # 12 – In addition to total incident volume, ensure the inclusion of rescue and EMS response metrics — such as turnout times and response times — to the Deputy Chief's (Call Volume Review) Report to the Board of Fire Commissioners.*

*Recommendation # 13 – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the SFRD.*

*Recommendation # 14 – As a component of the Fire Marshal's Report to the Board of Fire Commissioners, continue to provide reports defining the outputs of the fire prevention program. Ensure the inclusion of the total number of inspections, number of completed and reviewed pre-fire plans, and number of fire plans reviewed. Components of this information are also critical for future ISO reviews.*

*Recommendation # 15 – As a component of the Deputy Chief's (Community Involvement) Report to the Board of Fire Commissioners, provide reports 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 # 16 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each bank and investment account.*

*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 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review on an annual basis to show the continual achievement of the District’s programs and activities.*

---

## Section IV: Appendices

---



## APPENDIX A - MANAGEMENT RESPONSE



### Sanibel Fire & Rescue District

Phone: 239-472-5525  
Fax: 239-472-2422  
[www.SanibelFire.com](http://www.SanibelFire.com)

Sanibel Fire & Rescue District  
2351 Palm Ridge Rd  
Sanibel, FL 33957

December 6, 2023.

Richard Cristini  
CPA BJM COA, Inc,  
1956 Bayshore Boulevard  
Dunedin, FL 34698

Dear Mr. Cristini,

The Sanibel Fire & Rescue District (SFRD) is in receipt of the performance review, from BJM-CPA. This review was completed for SFRD to comply with section 189.0695, Florida Statutes, 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 Auditor General, the President of the Senate, and the Speaker of the House of Representatives, no later than December 31<sup>st</sup>, 2023.

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

We understand that BJM-CPA will submit the Final Report to the State Auditor General, 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.

Respectfully,

A handwritten signature in black ink, appearing to read "K Barbot", is written over a light blue horizontal line.

Kevin Barbot  
Fire Chief

Serving proudly since 1955

Fire Chief: Kevin Barbot | Fire Commissioners: Jerry Muench | Bruce Cochrane | Richard McCurry



## Sanibel Fire & Rescue District

Phone: 239-472-5525  
 Fax: 239-472-2422  
 www.SanibelFire.com

Sanibel Fire & Rescue District  
 2351 Palm Ridge Rd  
 Sanibel, FL 33957

### Recommendations and District Responses

**Page 29 - 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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

**SFRD response:** *all the components listed are discussed in all board meetings. Our meeting minutes post storm and after new leadership has been more comprehensive and detailed.*

**Recommendation # 2** – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

**SFRD response:** **The District has reviewed this recommendation and additional quality control measures have been implemented.**

**Recommendation # 3** – To ensure the quality of the data entered and used by SFRD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

**SFRD response:** **The District is implementing further staff training on call reporting to ensure completeness and quality of data entered.**

**Page 66 - Recommendation # 4** – 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.

**SFRD response:** *The uniformed chart of accounts referenced is and has been in use with district financials. This is in accordance with Uniform Accounting*

*System Manual which can be found on the My Florida CFO site.*

Serving proudly since 1955

Fire Chief: Kevin Barbot | Fire Commissioners: Jerry Muench | Bruce Cochrane | Richard McCurry



## Sanibel Fire & Rescue District

Phone: 239-472-5525  
 Fax: 239-472-2422  
[www.SanibelFire.com](http://www.SanibelFire.com)

Sanibel Fire & Rescue District  
 2351 Palm Ridge Rd  
 Sanibel, FL 33957

**Page 73 - 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.

**SFRD response is the district attends FGFOA meetings, has an private CPA firm assists with issues on as needed basis, along with financial auditor assistance throughout the fiscal year.**

**Page 84 - Recommendation # 6** – As a component of the Deputy Chief’s (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the fire training program through the utilization of Vector Solutions records. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.

**SFRD response: The BOFC is made aware of all training throughout the month which includes target solutions and hands on physical training. This reporting has been consistent with BJM’s recommendation.**

**Recommendation # 8** – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

**SFRD response: The District has added “Water on the Fire” time recording to our call reporting software.**

**Recommendation # 9** – In addition to total incident volume, ensure the inclusion of fire suppression response metrics — such as turnout times and response times — to the Deputy Chief’s (Call Volume Review) Report to the Board of Fire Commissioners.

**SFRD response: The district reviews call volumes with the board at all general monthly meetings. Turnout times and response times will be added to this report beginning with the next commission meeting.**

**Page 89 - Recommendation # 10** – As a component of the Deputy Chief’s (Personnel Training) Report to the Board of Fire Commissioners, continue to provide reports defining outputs of the Rescue and EMS training program. When possible and applicable, ensure the inclusion of the number and types of programs delivered, along with the outcomes of each program.

**SFRD response: This reporting has been common practice when disseminating training report to the Board of Fire Commissioners.**

**Recommendation # 11** – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

**SFRD response: The District has added “Patient Contact” time recording to our call reporting software.**

**Recommendation # 12** – In addition to total incident volume, ensure the inclusion of rescue and EMS response metrics — such as turnout times and response times — to the Deputy Chief’s (Call Volume Review) Report to the Board of Fire

Serving proudly since 1955

**Fire Chief:** Kevin Barbot | **Fire Commissioners:** Jerry Muench | Bruce Cochrane | Richard McCurry



## Sanibel Fire & Rescue District

Phone: 239-472-5525  
 Fax: 239-472-2422  
 www.SanibelFire.com

Sanibel Fire & Rescue District  
 2351 Palm Ridge Rd  
 Sanibel, FL 33957

Commissioners.

**SFRD response:** *The district reviews call volumes with the board at all general monthly meetings. Turnout times and response times will be added to this report beginning with the next commission meeting.*

**Recommendation # 13** – Ensure that the Lee County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the SFRD.

**SFRD response:** *The District completes this annually, and will be documented as part of our annual requirements.*

**Page 96 - Recommendation # 14** – As a component of the Fire Marshal’s Report to the Board of Fire Commissioners, continue to provide reports defining the outputs of the fire prevention program. Ensure the inclusion of the total number of inspections, number of completed and reviewed pre-fire plans, and number of fire plans reviewed. Components of this information are also critical for future ISO reviews.

**SFRD response:** *This reporting has been common practice when disseminating fire prevention reports to the Board of Fire Commissioners.*

**Page 97 - Recommendation # 15** – As a component of the Deputy Chief’s (Community Involvement) Report to the Board of Fire Commissioners, provide reports 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.

**SFRD response:** *This reporting has been common practice when disseminating community involvement to the Board of Fire Commissioners - CPR classes, community outreach, where, when, topic, amount of people served.*

**Page 115 - Recommendation # 16** – The District should continue to report a monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each bank and investment account.

**SFRD response:** *This reporting has been common practice when disseminating financial records to the Board of Fire Commissioners. All records listed above are emailed individually to the Board prior to all monthly general meetings.*

**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.

**SFRD response:** *The District has reviewed this recommendation and these reports will be delivered beginning with our next Commission Meeting.*

**Recommendation # 18** – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review on an annual basis to show the continual achievement of the District’s programs and activities.

Serving proudly since 1955

Fire Chief: Kevin Barbot | Fire Commissioners: Jerry Muench | Bruce Cochrane | Richard McCurry





## Sanibel Fire & Rescue District

---

Phone: 239-472-5525  
Fax: 239-472-2422  
[www.SanibelFire.com](http://www.SanibelFire.com)

Sanibel Fire & Rescue District  
2351 Palm Ridge Rd  
Sanibel, FL 33957

***SFRD response: The District has reviewed this recommendation and these reports will be delivered beginning with our next Commission Meeting.***

---

Serving proudly since 1955

**Fire Chief:** Kevin Barbot | **Fire Commissioners:** Jerry Muench | Bruce Cochrane | Richard McCurry

## APPENDIX B - TABLE OF FIGURES

Figure 1: Relationship Flow Programs→Activities→Functions .....	16
Figure 2: Special Districts in Florida – July 2022 .....	17
Figure 3: Florida Chapter 191 Contents .....	19
Figure 4: Florida Independent Fire District Revenue Sources .....	22
Figure 5: Fire District Performance Review Workflow .....	23
Figure 6: SFRD Service Area and Station Locations .....	26
Figure 7: SFRD Historical Population Trends.....	27
Figure 8: Selected Demographic and Population Values in the SFRD.....	28
Figure 9: Age of the SFRD Population Compared with Lee County.....	28
Figure 10: Gender Summary .....	29
Figure 11: SFRD Home Counts and Values .....	29
Figure 12: SFRD Housing: Year Built .....	30
Figure 13: Official List of Special Districts.....	31
Figure 14: SFRD Organizational Chart .....	32
Figure 15: SFRD Administrative and Support Staffing.....	34
Figure 16: SFRD Operational Staffing.....	34
Figure 17: SFRD Current Staffing Model.....	35
Figure 18: SFRD Training Goals (Based on ISO) .....	36
Figure 19: SFRD Stations and Apparatus per 1,000 Population .....	38
Figure 20: SFRD Administration and Station 171 .....	39
Figure 21: SFRD Station 172.....	40
Figure 22: SFRD Vehicle Inventory .....	41
Figure 23: Summary of Data Sources .....	42
Figure 24: SFRD Historical Service Demand (FY2019–FY2021) .....	44
Figure 25: NFIRS Incident Types.....	45
Figure 26: SFRD Annual Demand by Incident Type (FY2019–FY2021) .....	46
Figure 27: NFIRS Service Demand in Percentage by Type (FY2019–FY2021).....	47
Figure 28: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021) .....	47
Figure 29: Service Demand by NFIRS Property Type (FY2019–FY2021).....	48
Figure 30: NFIRS Service Demand by Month (FY2019–FY2021) .....	49
Figure 31: NFIRS Service Demand by Week (FY2019–FY2021) .....	50

Figure 32: NFIRS Service Demand by Hour of the Day (FY2019–FY2021) ..... 51

Figure 33: NFIRS Service Demand by Day and Hour (FY2019–FY2021) ..... 52

Figure 34: SFRD Unit Commitment (FY2020–FY2022)..... 53

Figure 35: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016  
..... 54

Figure 36: SFRD Mutual/Automatic Aid Summary (FY2019–FY2021) ..... 55

Figure 37: SFRD Summary of Property Loss FY2019–FY2022 ..... 56

Figure 38: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure  
Fires ..... 57

Figure 39: Summary of Fire Spread (FY2019–FY2022) ..... 58

Figure 40: Performance Management Framework ..... 62

Figure 41: Performance Management Cycle ..... 65

Figure 42: Twelve Elements of the Budget Process ..... 73

Figure 43: Examples of SEA Data for Overall Performance ..... 79

Figure 44: Turnout Times, Fire Suppression-Related Incidents (FY2020–3rd Quarter FY2022).. 87

Figure 45: Response Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022) 88

Figure 46: Turnout Time, EMS-Related Incidents (FY2020–3rd Quarter FY2022) ..... 92

Figure 47: Response Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)..... 93

Figure 48: SFRD and Municipal Boundaries..... 103

Figure 49: Departments Providing Emergency Medical Service by Community Size  
(Percent): 2017–2019 ..... 104

Figure 50: Schedule of Revenues, Expenditures, and Changes in Fund Balance..... 106

Figure 51: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–  
FY2021 ..... 107

Figure 52: Assessed Value and Actual Value of Taxable Property ..... 108

Figure 53: Property Tax Rates – Direct and all Overlapping Governments (Per \$1,000) ..... 109

Figure 54: Fire-Taxable Valuations, Millage Taxes Levied and Collected ..... 110

Figure 55: Property Tax Levies and Collections ..... 111

Figure 56: Net Position by Component ..... 112

Figure 57: Changes in Net Position ..... 113

Figure 58: Fund Balances ..... 114

Figure 59: Changes in Fund Balances..... 115

Figure 60: Unrestricted Fund Balance ..... 116

Figure 61: Cash Needs..... 117

Figure 62: Managing and Projecting Cash Flow ..... 118

Figure 63: Percentage of Revenue Available for Future Emergencies ..... 119

Figure 64: Per Capita Calculations..... 120

Figure 65: Principal Property Taxpayers..... 121

Figure 66: Summary of SFRD Goals and Objectives..... 123



## APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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