



Independent Special Fire Control District Performance Review

for the

Tice Fire Protection and Rescue Service District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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May 30, 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ted Ross, Fire Chief
Tice Fire Protection and Rescue Service District
Fort Myers, Florida

We have performed the procedures described in Schedule A, which were agreed to by the Tice Fire Protection and Rescue Service District ("the District") and on the performance review of the District as of July 5, 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 July 5, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BJM, CPA, Inc.
Dunedin, Florida
May 30, 2023
Date of Report

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



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

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

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

ACKNOWLEDGMENTS

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

Board of Fire Commissioners

T.J. Cannamela
Chairman

Ted Pickering
Vice Chair

James Burgess
Treasurer/Secretary

Tim Barrett
Commissioner

Carolyn Miller
Commissioner

Fire Administration

Ted Ross
Fire Chief

Michael Runk
Assistant Chief

Rena Smart
District Manager

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

EXECUTIVE SUMMARY

Performance Review – Introduction

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

In 2022, BJM-CPA was engaged by the Tice Fire Protection and Rescue Service District (TFD) 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 TFD.

Located in Lee County, Florida, the TFD is a full-time, career, independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 27 members. The 26-square-mile District served a 2022 resident population of 17,126. 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 2000-438, the District's charter, it appears that the programs, activities, and functions provided by the TFD 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 TFD 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 TFD 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 because of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	BJM-CPA completed an analysis of the TFD boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that, apart from Lee County, no additional county or municipal governments were located within the boundaries of the District. Based on this and additional analysis of services, it was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

Task #	Description	Findings
5	Analyze the revenues and costs of the programs and activities of the District, using data from the current year and the previous three (3) fiscal years.	The findings of the analysis of the revenues and costs of the programs and activities are summarized in the report.
6	Analyze the extent to which the District's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purpose of the District, provide sufficient direction for the District's programs and activities, and may be achieved within the District's adopted budget.	After an analysis of the District's goals and objectives for each of the programs and activities provided by TFD, 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 TFD.
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 TFD, 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 TFD. 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.

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 expand their processes as suggested in this report.

Recommendation # 2 – In so much as possible, ensure that the annual training plan (including pre-fire planning inspections) and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 3 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 4 – To ensure the quality of the data entered and used by the TFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 5 – In all cases of property or content loss, ensure the reporting of the property and content value that was exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the TFD's annual reporting.

Recommendation # 6 – 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 # 7 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 8 – 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 # 9 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

Recommendation # 10 – As a component of the Chief’s Report, provide details to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 11 – Work with the 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. This would allow for evaluation of this performance standard and be in-line with the TFD’s internal standard of accomplishing the application of water on the fire within 180 seconds once on-scene at least 90% of the time.

Recommendation # 12 – As a component of the Chief’s Report, ensure the inclusion of fire suppression response metrics, including turnout and response times.

Recommendation # 13 – As a component of the Chief’s Report, ensure the inclusion of the outputs of the rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 14 – Work with the Lee Control Emergency Dispatch Center to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated. This would allow for evaluation of this performance standard and be in-line with the TFD’s internal standard of accomplishing at patient times within 180 seconds once on-scene of a single story 1 or 2 family residential occupancy at least 90% of the time.

Recommendation # 15 – As a component of the Chief’s Report, ensure the inclusion of rescue and EMS response metrics, including turnout and response times.

Recommendation # 16 – As a component of the Chief’s Report, ensure the inclusion of the outputs of the fire prevention program, including items such as the number of inspections and the number of completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – As a component of the Chief’s Report, ensure the inclusion of the 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 # 18 – It is recommended that the District's reporting system present 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 cash and investment account.

Recommendation # 19 – 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 # 20 – To the extent possible, document and report on an annual basis to the Board of Fire Commissioners the outputs of the various goals and objectives that

resulted from this review to show the continual achievement of the District's programs and activities.

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

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

Section I: Introduction and Background

INTRODUCTION

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

The Tice Fire Protection and Rescue Service District ("the District" or "TFD") 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

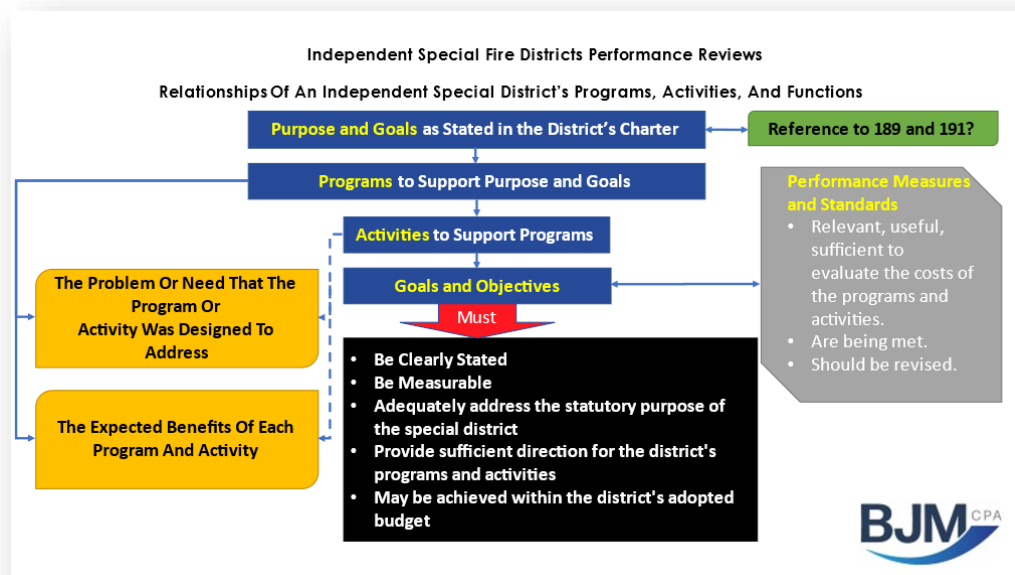
direction for the district's programs and activities, and may be achieved within the district's adopted budget.

- 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 TFD.

Special Districts in Florida

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

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

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

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

Independent Special Fire Control Districts

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

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

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

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

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

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

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

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

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

Non-Ad Valorem Assessments

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

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

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

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

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

User Charges

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

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

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

Impact Fees

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

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

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

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

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

Figure 4: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

Performance Review Procedures and Process

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

This project examined the current conditions at the TFD 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 TFD'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.

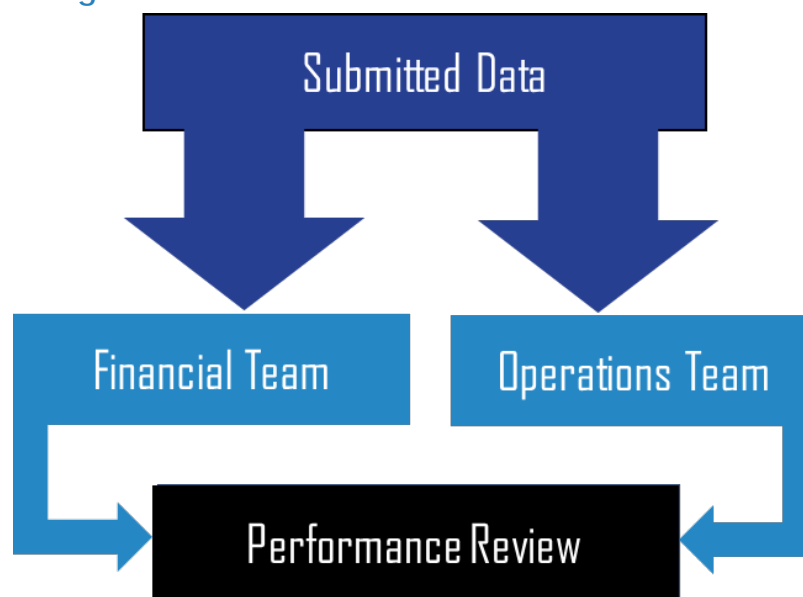
BJM-CPA developed and produced an electronic version of the draft report for review by TFD staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

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 TFD 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 TFD is located close to the city of Fort Myers in eastern Lee County, Florida, near the west coast. Before the TFD was created, fire protection in the area was provided through a contract with the City of Fort Myers. In 1971, the Lee County Board of Commissioners created a fire department known as Lee County Fire Control, which served unincorporated areas of the county. This department had three (3) stations with paid personnel located at Page Field (the only airport in Lee County at the time), in south Fort Myers, and in Tice.

In the 1960s and 1970s, the Insurance Services Office (ISO) helped shape the creation of the Tice Fire District. Insurance rates are based in combination on the ISO Public Protection classification (PPC) rating of the local fire department, water department, and emergency communications center. The ISO's PPC ratings range from 1 to 10, with 1 being the best possible rating, and a rating of 10 being indicative of an area with no fire protection. The area surrounding the Tice station had a PPC class 8 rating, while the nearby communities of Dunbar and Buckingham were rated as class 10. Accordingly, with the support of voters, in 1976 the Tice Fire Protection and Rescue Services District was created by the Florida state legislature. The District originally encompassed approximately 44 square miles. Immediately after its creation, the TFD requested an updated ISO rating review, and the area surrounding the Tice and Dunbar stations improved to a Class 6 ISO PPC rating, while the Buckingham area was improved to an ISO PPC class 9 rating.

The city of Fort Myers has historically annexed significant tracts of vacant land from the Tice Fire District, which has shaped the District lines as well as its budget. In March 2003, the voters of the Dunbar and Bell Vue enclaves voted to become part of the city of Fort Myers. This removed two public schools and one fire station from the District's jurisdiction.

The District currently serves a population of approximately 17,000 residents and staffs two fire stations. All firefighters are emergency medical technicians, and the District provides first response basic life support (BLS) services. In addition, the TFD provides fire prevention/code enforcement, fire and life safety education, disaster preparedness and response, specialized rescue (including high angle rope rescue and confined space rescue), hazardous materials response, and fire and arson investigations.

The TFD currently boasts an ISO PPC rating of 2. As previously noted, a class 2 rating is the second 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 can be described as follows: the northern boundary of the District runs along the Caloosahatchee River, the western boundary is the city of Fort Myers, the southern District line runs north of State Road 82 and at the jurisdictional lines of the city of Fort Myers, and the eastern boundary is the unincorporated community of Lehigh Acres. The District is approximately 26 square miles in area.

Within the District are the communities of Buckingham, Pine Needles, Country Lakes, and Crystal Lakes, as well as several mobile home and RV parks, including Flamingo Mobile Home Resort, Lazy J Mobile Home & RV Park, Siesta Mobile Home Park, Sun N Fun Mobile Home Village, Palm Lane Mobile Home Park, Cypress Woods RV Resort, and Cypress Trails RV Resort. The District also provides fire protection and rescue services to Buckingham Field, a private-use airport owned by the Lee County Mosquito Control District.

The District provides fire protection and life safety for a wide variety of occupancies, including residential, industrial, business, and mercantile areas, as well as several strip-type shopping centers. The District also provides fire protection for the Lee County landfill and the \$200,000,000 resource recovery incinerator and recycling facility. Major transportation routes within the District include two extremely busy and heavily traveled routes: Interstate 75 and Palm Beach Boulevard.

Figure 6: TFD Service Area and Station Locations



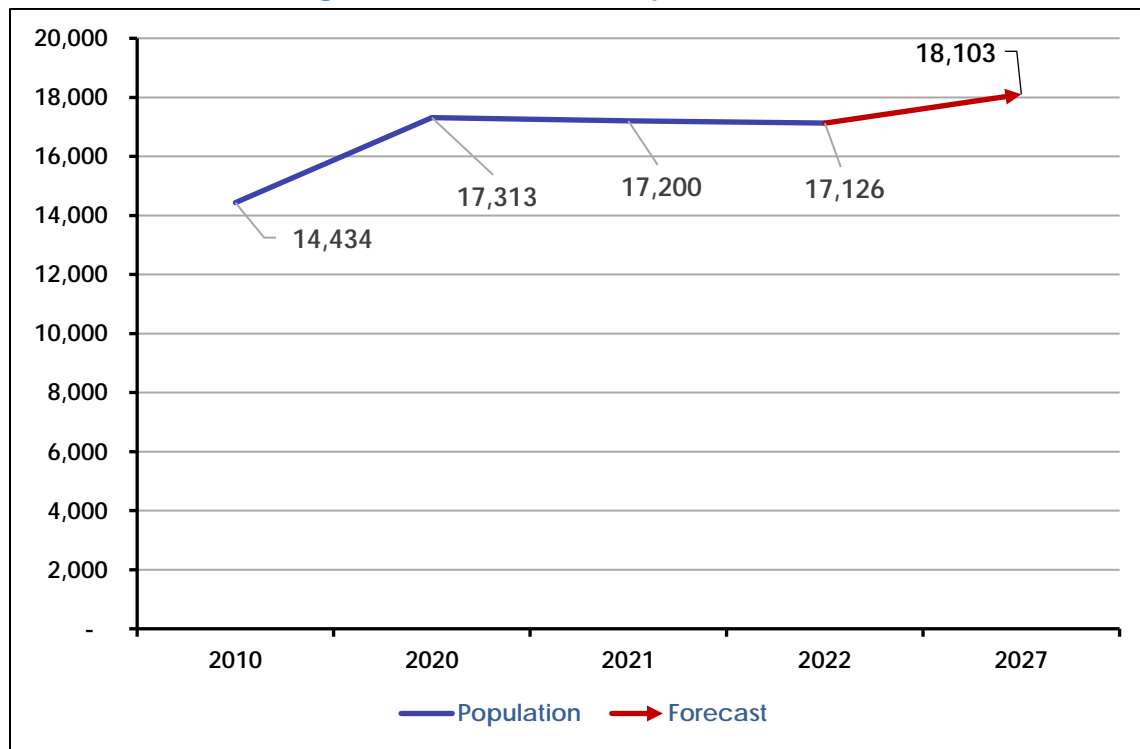
Population and Demographics

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

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the District increased from 14,434 in 2010 to 17,313 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 17,126. The population is forecasted to increase to 18,103 over the next five years.

Figure 7: TFD Historical Population Trends



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

Overall, the District has a population density of almost 668 people per square mile. The population density varies, as illustrated in Figure 8, which shows the population density per square mile using block ranges. Population density has an impact on service demand as well.

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

Figure 8: Population Density of the TFD

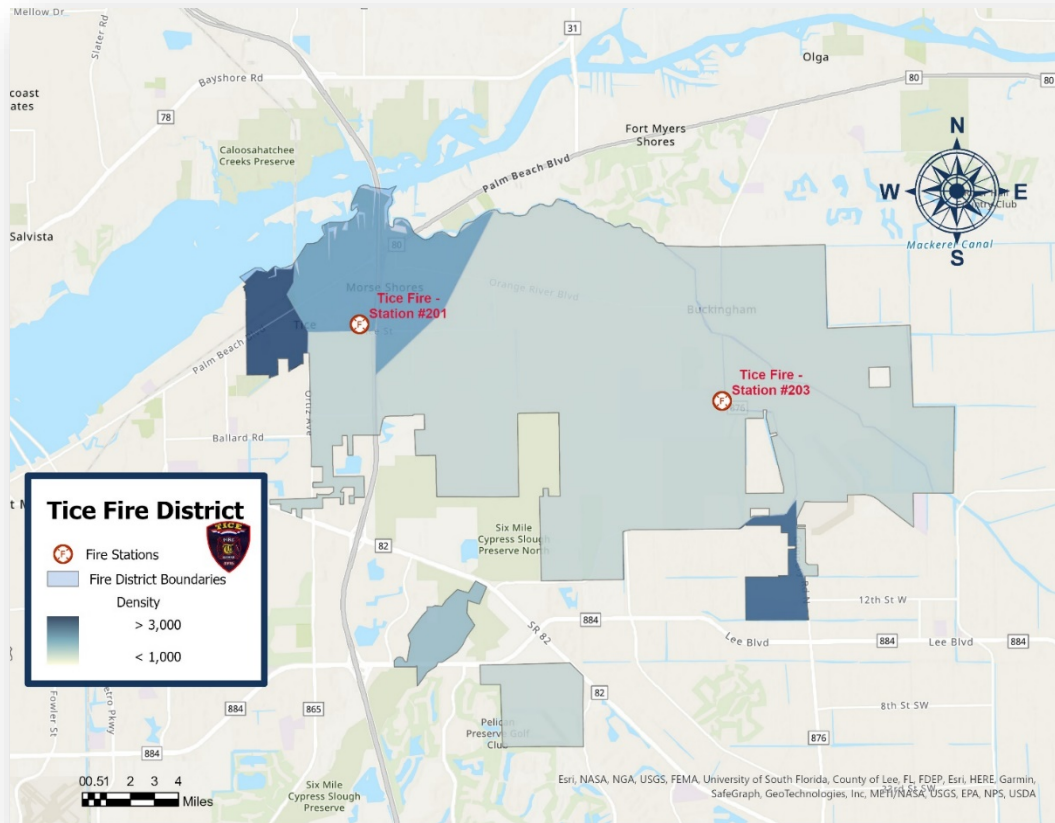


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the TFD

Demographic/Population	Value
Population	17,126
Households	6486
Average Size of Household	2.64
Median Age	40.7
Median Household Income	59,354
Number of Businesses	767
Total Employees	7413

Age and Gender

Age and gender are factors in assessing risk and demand for services in a community. Figure 10 summarizes the age groups in the District compared to Lee County. Throughout the ranges, the age of the District residents is within 2 percent of that of Lee County.

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

Age Range	TFD	Lee County
0–4	7%	5%
5–9	7%	5%
10–14	6%	5%
15–19	5%	5%
20–24	5%	5%
25–29	6%	6%
30–34	7%	6%
35–39	6%	5%
40–44	6%	5%
45–49	5%	5%
50–54	6%	6%
55–59	6%	6%
60–64	6%	8%
65–69	6%	8%
70–74	6%	8%
75–79	5%	6%
80–84	3%	4%
85+	2%	3%

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

Figure 11: Gender Summary

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

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

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

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

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

Housing

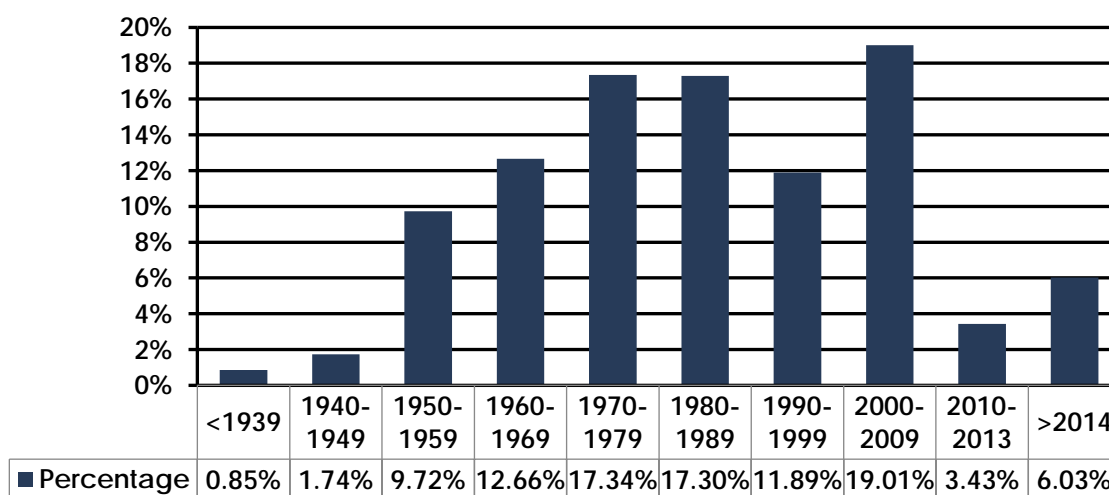
Figure 12 shows the count of TFD housing units and home values as average and median for 2022 and a projection for 2027. Again, this information is of value for planning processes.

Figure 12: TFD Home Counts and Values

Demographic	2022	2027
Total Housing Units	7,681	8,194
Average Home Value	267,730	338,522
Median Home Value	218,677	283,526

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Over 70 percent of the housing in the District was built prior to 1999. Figure 13 provides the housing age in the District by decade.

Figure 13: TFD Housing: Year Built



Governance

The governance of the District is outlined in Chapters 2000-438, Laws of Florida (codified). 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 business affairs of the District are conducted by its five-member Board of Fire Commissioners whose members are elected in nonpartisan elections by the electors of the District for a term of four (4) years, and each member serves until the member's successor assumes office. s. Each board member is required to meet all qualifications to hold office continually throughout his or her term. Each elected member assumes office 10 days following their election. The Board of Fire Commissioners is established and elected, and operates, organizes, and functions in accordance with the provisions of Section 191.005, Florida Statutes. The names of all candidates qualifying for election to a seat on the board must be included on the ballot in such a way as to clearly indicate the respective seat for which each qualified candidate is running. However, all board seats are at large, and election to the board is districtwide.

Annually, or within sixty (60) days after the election of members of the board, the members meet and elect from the membership a chair, a vice chair, a secretary, and a treasurer. In accordance with their charter, the TFD has chosen to elect the same commissioner to serve as both secretary and treasurer.

The funds of the District may be disbursed only upon the order or pursuant to resolution of the board, and may be used only for the administration of the affairs and business of the District relating to fire control, prevention, investigation, education, rescue, hazardous

materials, emergency medical services, and other similar services pursuant to Chapter 191, Florida Statutes.

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

The following information in Figure 14 regarding governance and revenue was provided by the District to the Florida Department of Economic Opportunity, Special District Accountability Program, for inclusion on the Official List of Special Districts.

Figure 14: Official List of Special Districts

Tice Fire Protection and Rescue Service District	
Status	Active
County	Lee
Local Governing Authority	Lee County
Special Purpose(s)	Fire Control and Rescue
Date Created/Established	September 7, 1976
Creation Documents	Chapter 200-438, Laws of Florida (Codified)
Statutory Authority	Chapter 191, Florida Statutes
Governing Body	Elected
Authority to Issue Bonds	Yes
Revenue Source	Ad Valorem
Most Recent Update	December 8, 2022

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

Organizational Design

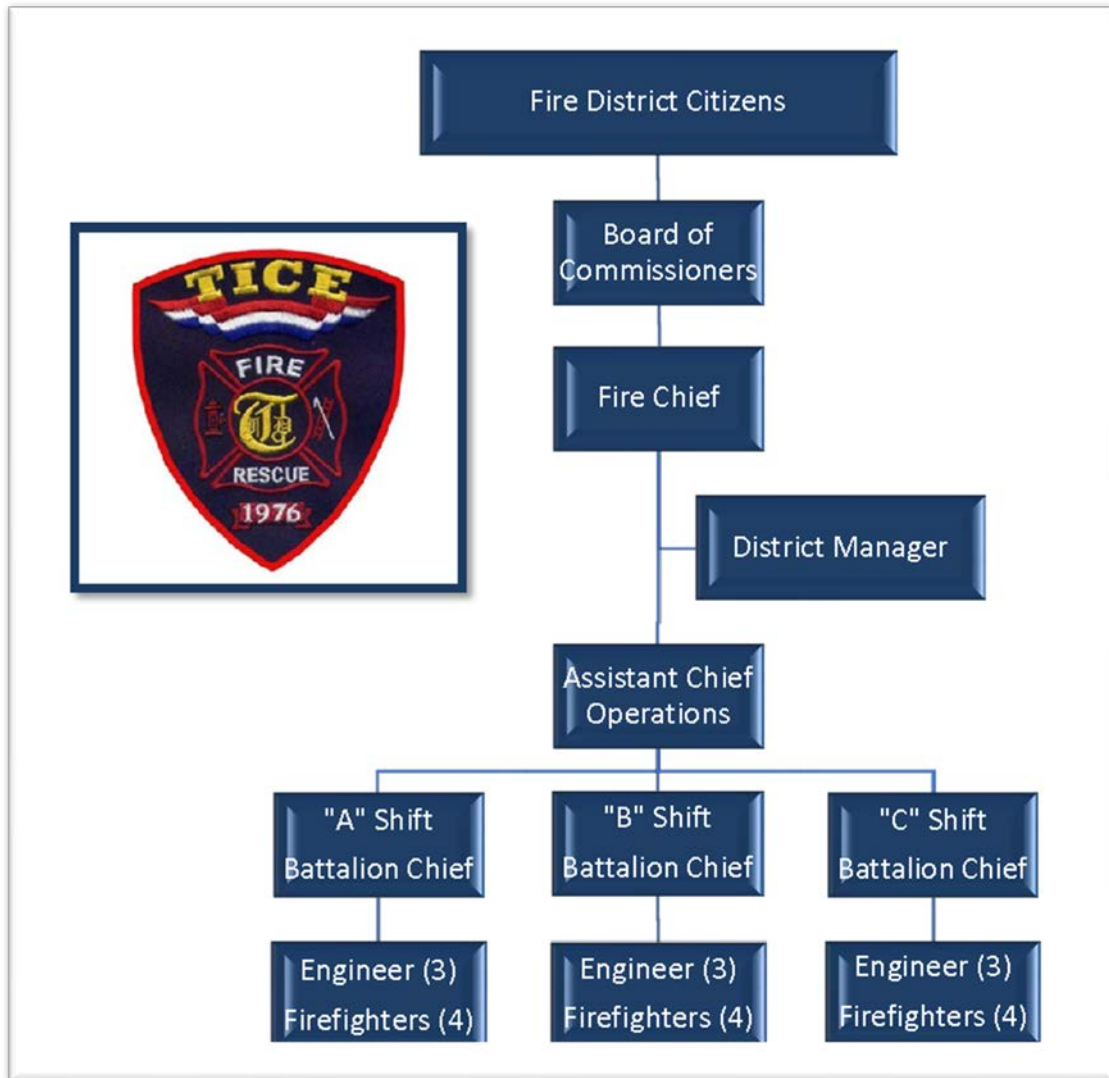
The District has a well-defined, scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority.

The TFD fire chief is hired through an employment contract by the Board of Fire Commissioners. The contract currently in effect has a five-year term. In addition to the fire chief, the District employs 27 personnel, of whom 24 are operational staff, two are uniformed administrative employees, and one is non-uniformed administrative staff. The 24

operational personnel are divided equally among three shifts that work 24 hours on duty, followed by 48 hours off duty for a shift schedule which averages to a 56-hour work week. Each shift is led by a battalion chief.

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

Figure 15: TFD 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 TFD'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 TFD.

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

Figure 16: TFD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Assistant Chief (Operations)	1	40
District Manager	1	40
Total	3	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 11 percent of the total TFD 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 17 illustrates the operational staffing structure of the TFD.

Figure 17: TFD Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	3	56	24/48
Engineers/Apparatus Operators	9	56	24/48
Firefighters	12	56	24/48
Total	24 (FTEs)		

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 TFD is 8 personnel responding from two fire stations on four apparatus.

Figure 18 illustrates the current staffing model for TFD.

Figure 18: TFD Current Staffing Model

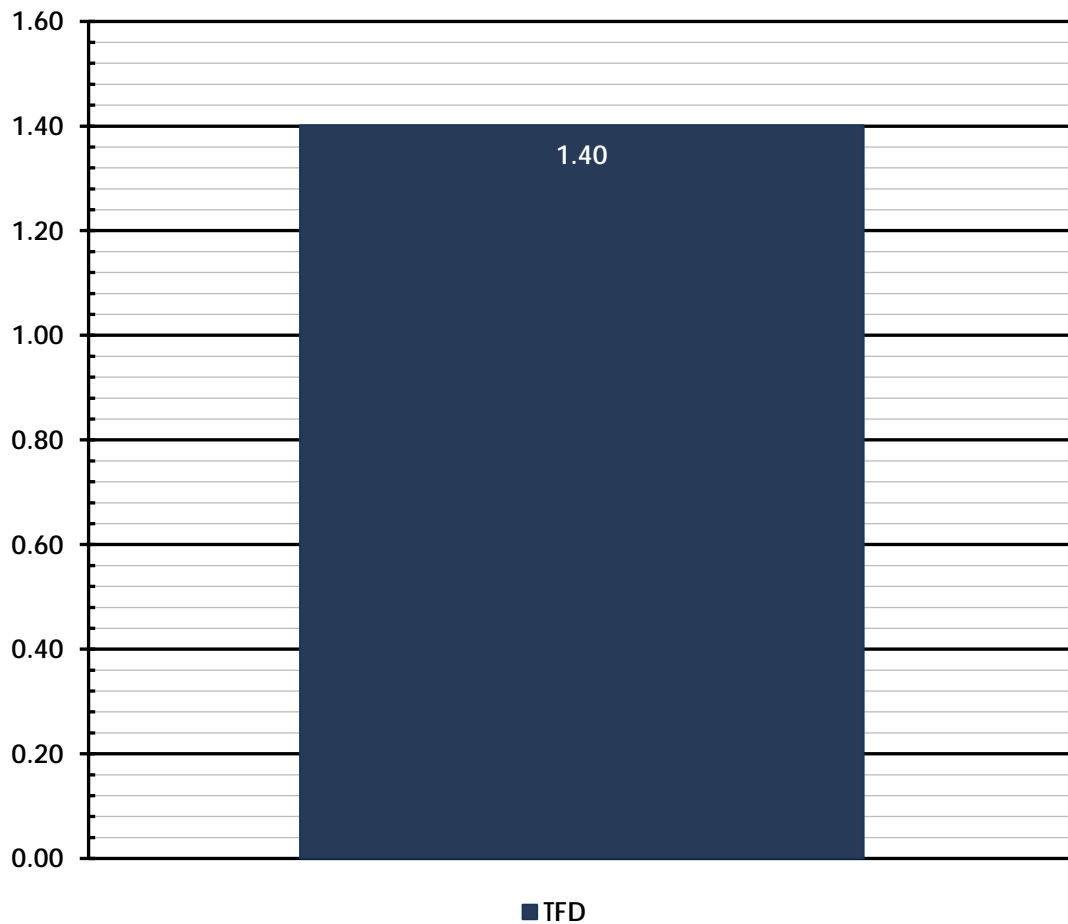
Station	Apparatus	Minimum Staffing
201 (Tice)	Engine 211	3 personnel
	Ladder 218 / Rescue 217	2 personnel
203 (Buckingham)	Engine 210	3 personnel
	Total	8 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current number of firefighters on staff per 1,000 population of the TFD. A comparison to national and regional medians was not possible since the *United States Fire Department Profile* published by the NFPA⁵ does not provide this data for career departments serving a population of less than 25,000.

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

Figure 19: TFD Firefighters per 1,000 Population



Training

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

Figure 20 illustrates the results of this hours-based approach for the TFD based on data provided from the District, which included the most recent final ISO review summary report from November 2022.

Figure 20: TFD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure fire-related subjects as outlined in NFPA 1001.	35	26.95
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	7.16
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	10.81
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	4.33
Hazardous Materials Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	0.72
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	9.00

From an ISO review perspective, the TFD received 6.21 of an available 9.0 credits for Training during the most recent review. Specifically, the District lost points in the categories of Facility Training, Company Training, Officer Training, Existing Driver/Operator Training, Hazardous Materials Training, and Pre-Fire Planning Inspections. The greatest loss was in

Company Training, which requires that each firefighter receive 16 hours per month of structure fire-related training subjects, as outlined in NFPA 1001.

Recommendation # 2 – In so much as possible, ensure that the annual training plan (including pre-fire planning inspections) and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

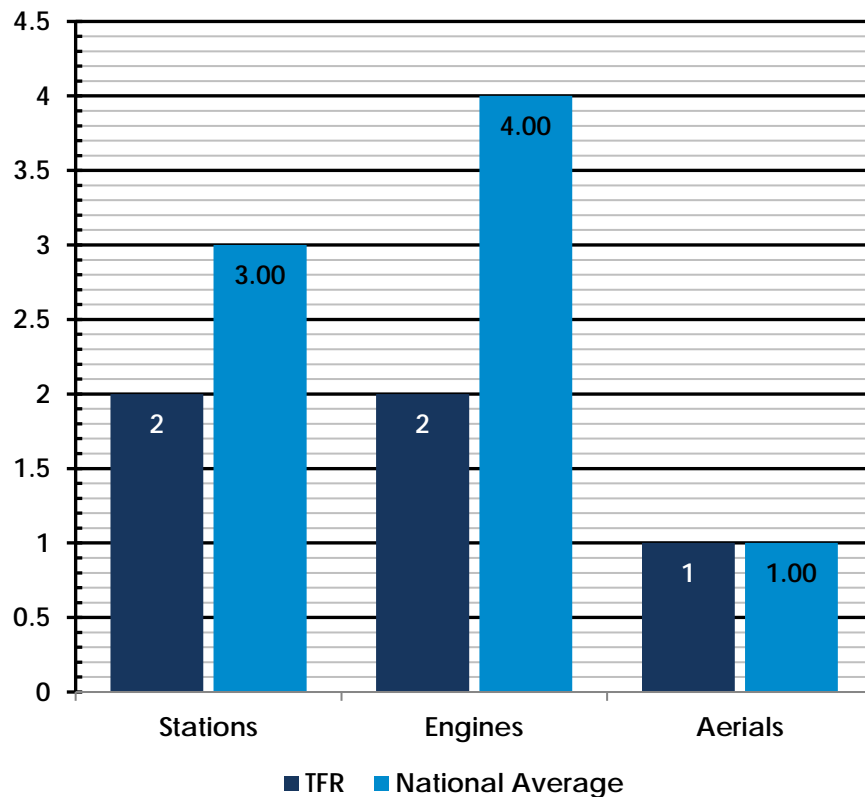
Capital Resources

Capital resources include all facilities, all rolling stock (apparatus), and the key support equipment used on the apparatus dedicated to achieving the performance goals and objectives of the TFD. 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 TFD.

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the TFD compared to national averages from the *United States Fire Department Profile* published by the NFPA⁶. The TFD currently has one fewer station and two fewer engines than the national average.

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

Figure 21: TFD Stations and Apparatus Compared to the National Average

From an ISO review perspective, the TFD received full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.5 credits) during the most recent review. Regarding ladder (aerial) company credits for Ladder Service, the District also received full credit (4 credits). However, the District lost all available credits (0.50 credits) for Reserve Ladder and Service Truck. Currently, the District does not have access to a reserve ladder truck when its primary one is out of service.

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 TFD stations range in age from 19 to 39 years. However, numerous renovations have occurred throughout the years, which are noted on the corresponding figures. Figure 22 and Figure 23 provide pertinent information on each facility based on information provided by the District and BJM-CPA research.

Figure 22: TFD Administration and Station 201 (Tice)

Address/Physical Location:	9351 Workmen Way, Fort Myers, FL 33905
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Summary

Date of Original Construction	2004			
Date(s) of Renovations	2015 (operations area), 2016 (admin and training area)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	13,764 sq./ft.			
Maximum Staffing Capability	3 Admin, 7 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 211	3	
Ladder 218	-	Cross-staffed
Rescue 217	2	Crew moves to Engine and Ladder for fire responses
Total Min. Staffing:	5	

*Note in comments if cross-staffed.

Figure 23: TFD Station 203 (Buckingham)

Address/Physical Location:	5850 Buckingham Rd., Fort Myers, FL 33905
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**Summary**

Date of Original Construction	1984		
Date(s) of Renovations	2018		
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays 3
Total Square Footage	3,844 sq./ft.		
Maximum Staffing Capability	3 Operations (shift personnel)		

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 210	3	
Brush 209	-	Cross-staffed w/ engine crew
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Apparatus

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

In gathering information from the TFD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of the TFD is sufficient to meet the District's service needs and demands. The full inventory list of the TFD's apparatus, along with descriptions, is illustrated in Figure 24.

Figure 24: TFD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 210	Pumper	E-One Typhoon	2018	Frontline
Engine 211	Pumper	E-One Typhoon	2017	Frontline
Engine 215	Pumper	Pierce	2006	Reserve
Aerials/Ladders				
Ladder 218	Aerial/Ladder	78' E-One HP	2016	Frontline
Rescues				
Rescue 217	Rescue	Ford F-450	2005	Frontline
Brush Units				
Brush 209	Brush	International 4x4	1986	Frontline
Brush 208	Brush	International 4x4	1988	Reserve
Staff/Specialty Vehicles				
Battalion Chief 200	Battalion Chief	Chevy Silverado	2018	Frontline
Fire Chief 201	Fire Chief	Chevy Tahoe	2018	Staff
Assistant Chief 202	Staff	Ford Expedition	2008	Staff
Utility	Staff	Ford F-250	2005	Staff
Cascade System	Support	Utility Trailer	-	Support
Fire Prevention	Support	Utility Trailer	-	Support

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The TFD 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 TFD. 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 TFD 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 TFD for this study came from the District's RMS. The District previously utilized Firehouse software, but currently utilizes Emergency Reporting software from ESO for National Fire Incident Reporting System (NFIRS) software as of 4/1/2022. These sources provided data for the time period FY2019 (10/1/2018–9/30/2019) through the first nine months of FY2022 (10/1/2021–6/30/2022).

Figure 25 provides a summary of the incident data available for analysis.

Figure 25: Summary of Data Sources

Source	FY2019	FY2020	FY2021	FY2022
NFIRS All	5,538	8,155	8,626	6,413
NFIRS Single	2,076	2,535	2,350	2,051

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

Recommendation # 4 – To ensure the quality of the data entered and used by the TFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Some training resources include:

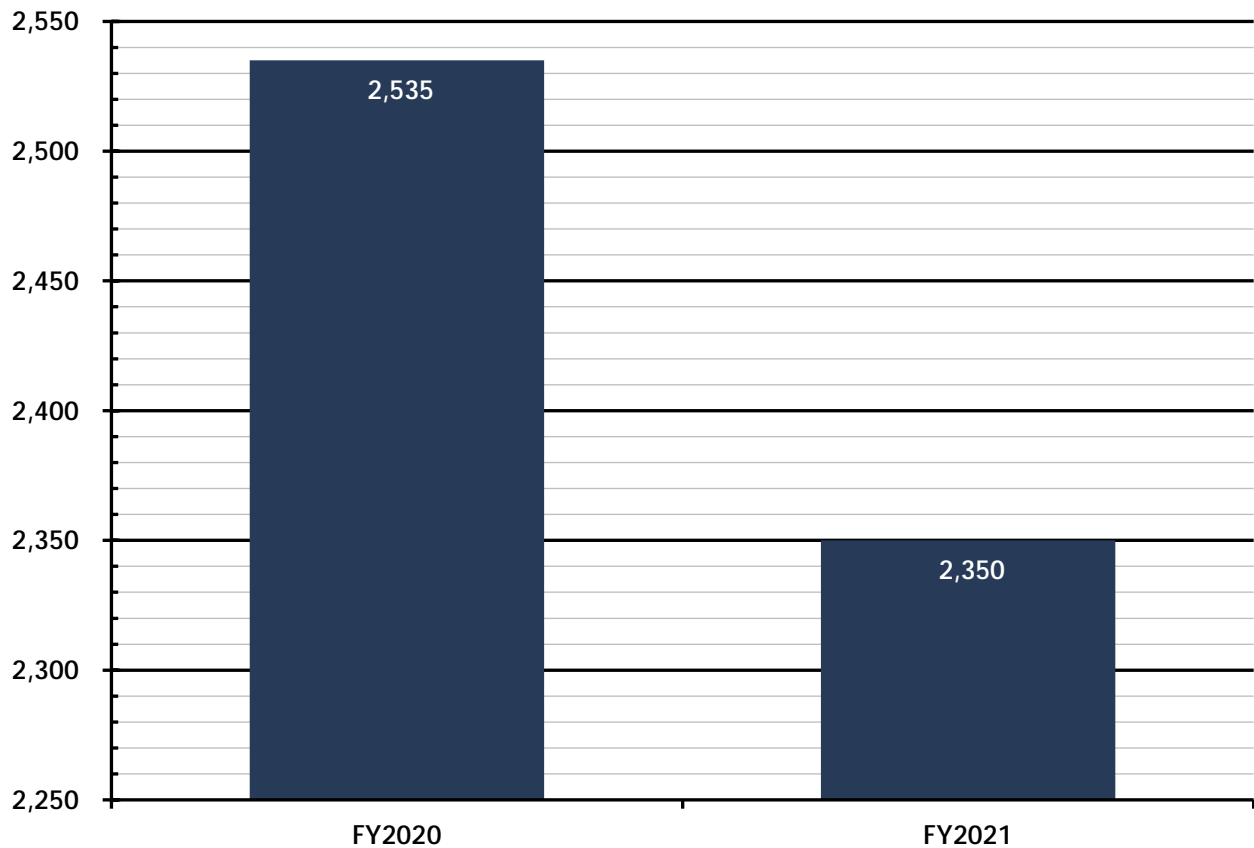
- *In-house developed program based on specific internal issues*
 - *National Fire Academy Courses:*
 - *Introduction to NFIRS 5.0, on-campus and off-campus*
 - *NFIRS 5.0 Self-Study Online*
 - *NFIRS Data Analysis and Problem-Solving Techniques, on-campus and off-campus*
 - *NFIRS Program Manager 6-day, 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 26 illustrates historical service demand based on NFIRS data for the previous two fiscal years. Overall, TFD service demand decreased by 7.3 percent from FY2020 to FY2021.

Figure 26: TFD Historical Service Demand (FY2020–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 its 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 27.

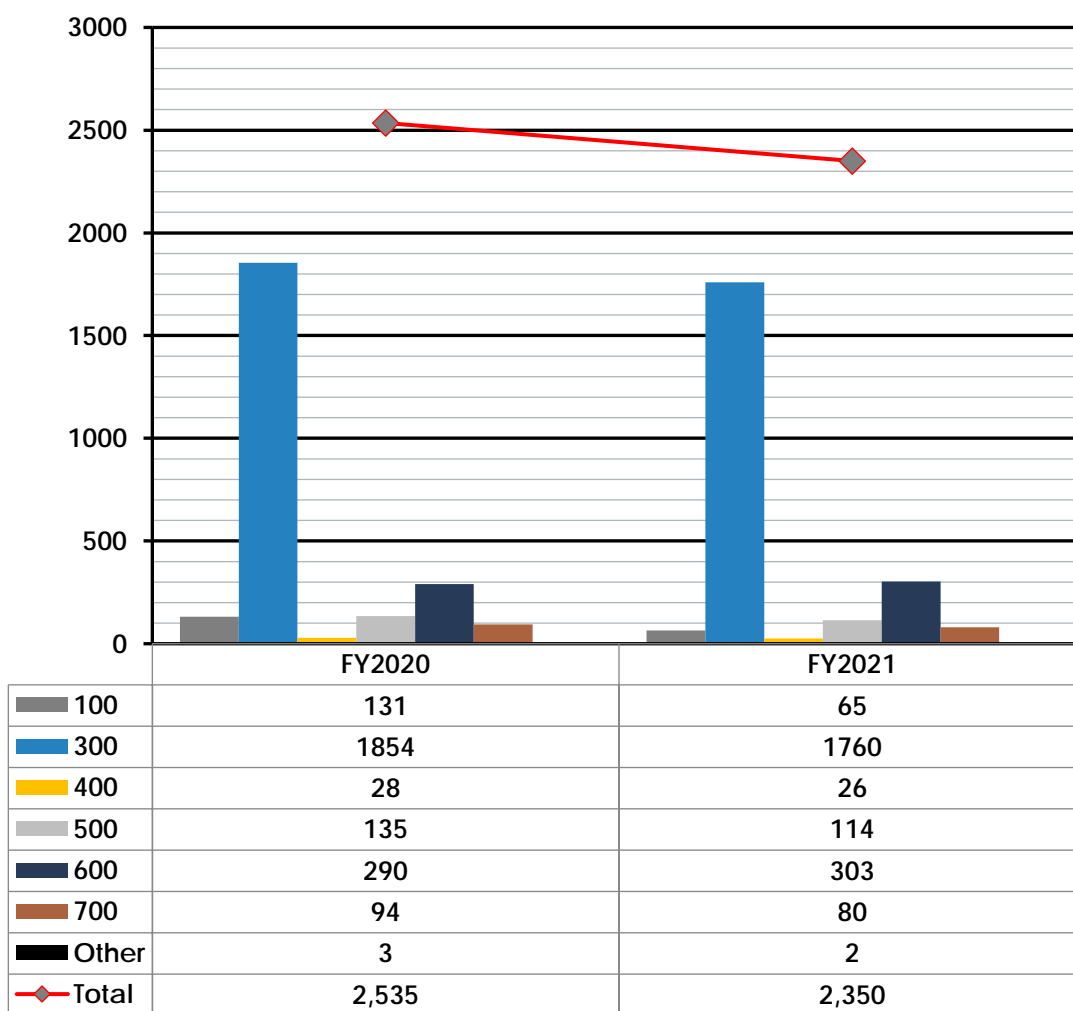
Figure 27: NFIRS Incident Types

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 TFD's services were not needed after units were dispatched comprise the balance of the incidents.

Figure 28 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding two full fiscal years. The most significant increase in service demand was Canceled, Good Intent incidents, with a 4.5 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represent the highest percentage of overall volume for the TFD, it's important to note the decrease of 5 percent for the period noted.

Figure 28: TFD Annual Demand by Incident Type (FY2020–FY2021)



While Figure 28 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 29, the majority of demand for services was within the category of EMS and Rescue, at 74 percent. This service was followed by Good Intent incidents at 12 percent and Service Call incidents at 5 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 29: NFIRS Service Demand in Percentage by Type (FY2020–FY2021)

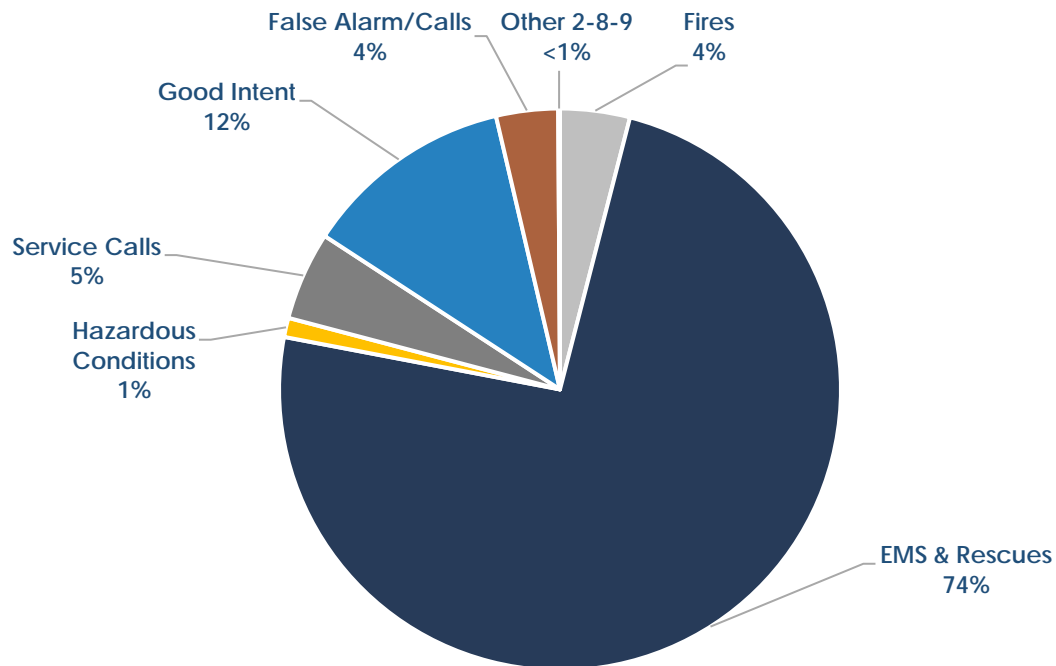


Figure 30 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 30: NFIRS Service Demand in with Cumulative Percentage by Type (FY2020–FY2021)

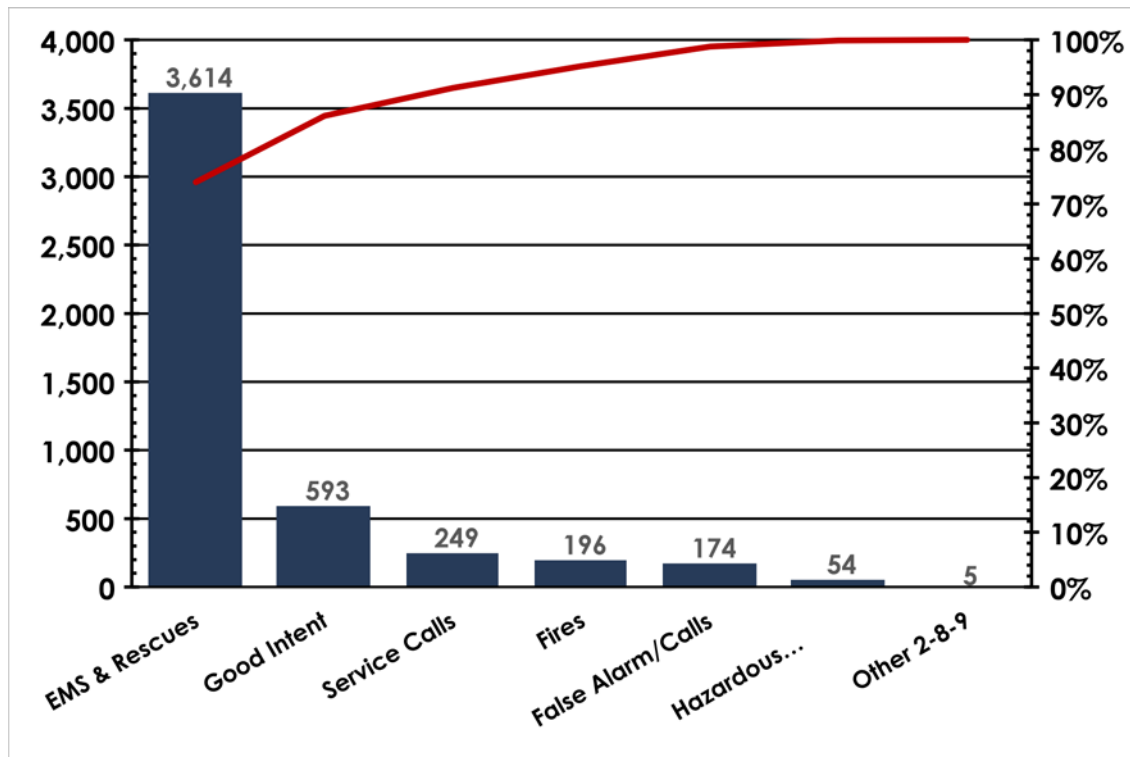


Figure 31 illustrates service demand for the TFD based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories, except for Fire incidents. Outside Property was the highest demand for Fire incident.

Figure 31: Service Demand by NFIRS Property Type (FY2020–FY2021)

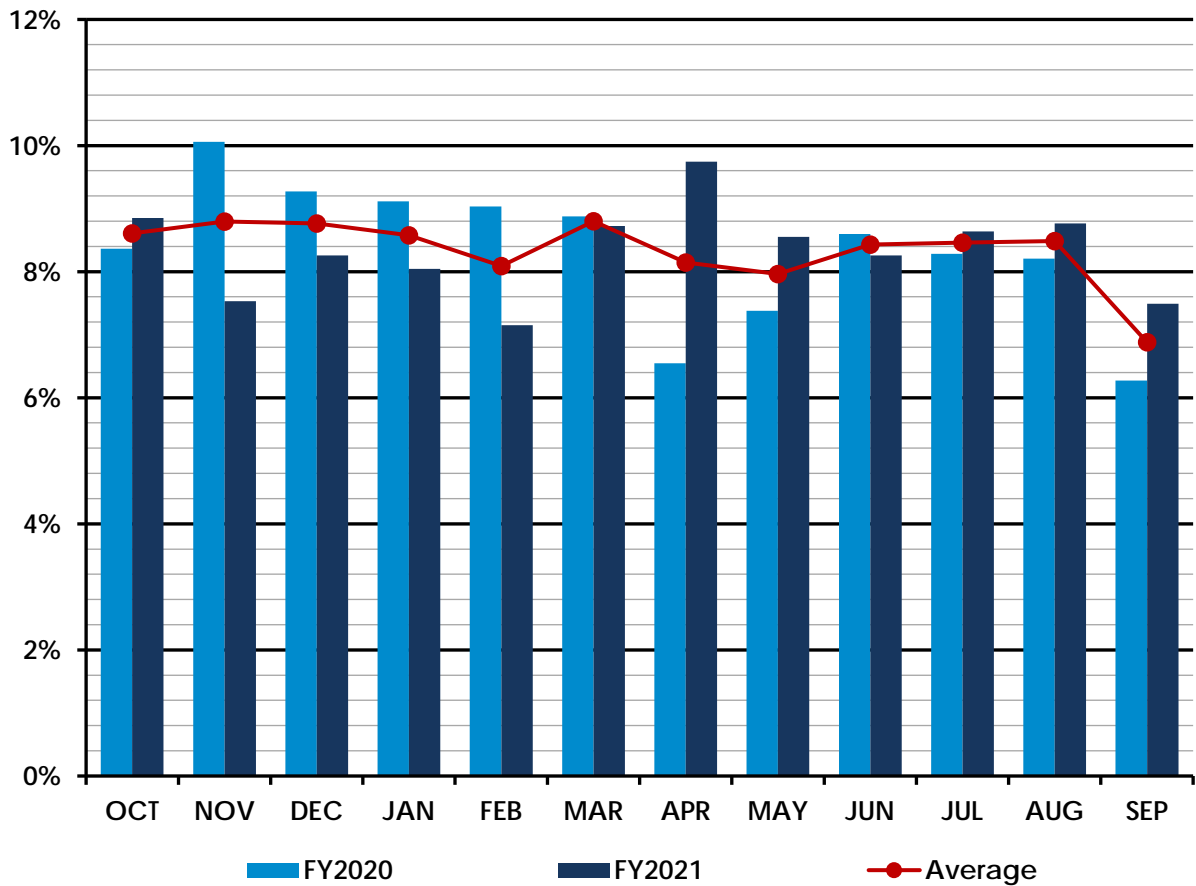
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.00%	0.00%	0.00%	0.00%
1–Assembly (restaurant, bar, theater, library, church, airport)	2.59%	3.02%	6.98%	4.14%
2–Educational (school, daycare center)	0.00%	1.70%	16.86%	3.68%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.00%	0.67%	0.00%	0.00%
4–Residential (private residence, hotel/motel, residential board)	36.794%	67.24%	44.19%	57.36%
5–Mercantile, Business (grocery store, service station, office, retail)	6.74%	7.51%	11.05%	7.829%
6–Industrial, Utility, Agriculture, Mining	2.07%	0.22%	5.81%	0.69%
7–Manufacturing	0.00%	0.36%	5.23%	0.34%
8–Storage	4.66%	1.51%	6.40%	1.38%
9–Outside Property, Highway, Street	47.15%	17.76%	3.49%	24.60%

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 TFD 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.

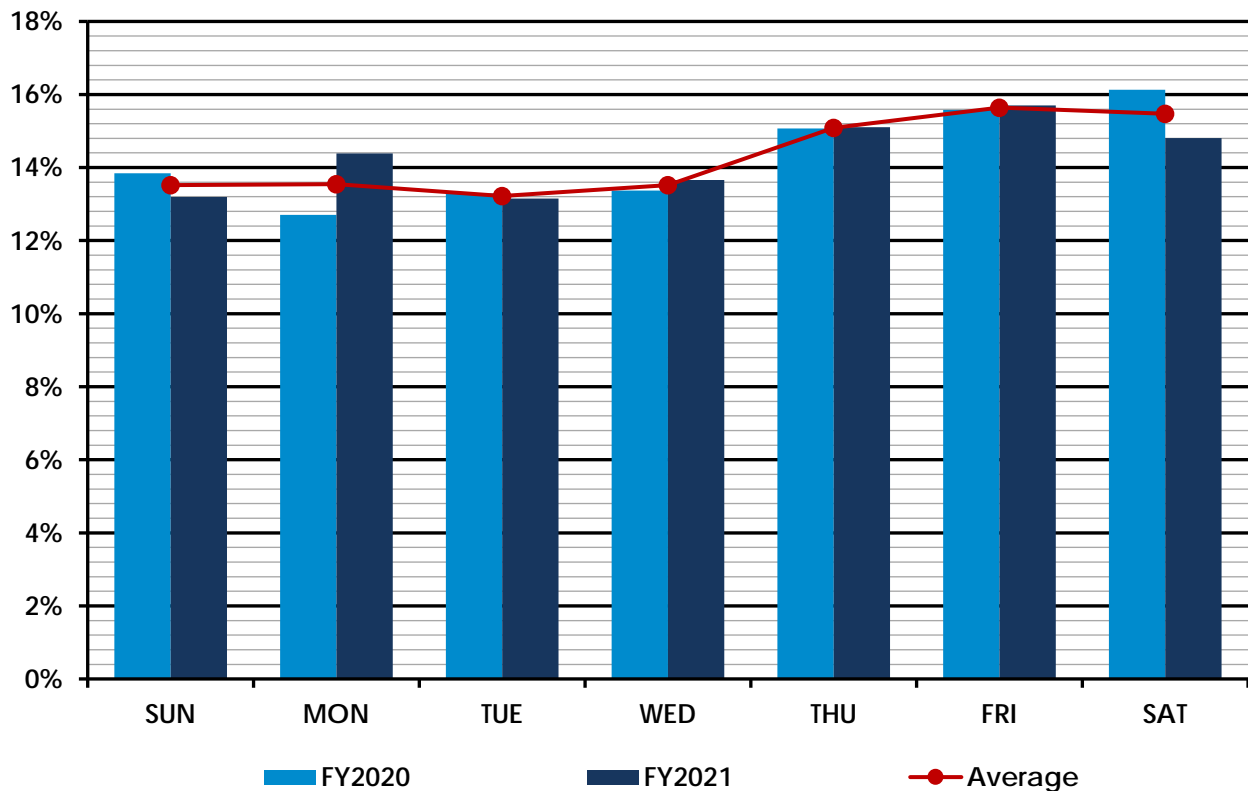
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 32, service demand is cyclical throughout the year, with a difference of only 1.92 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in September, increasing to a peak in November — the month with the most significant average demand for services.

Figure 32: NFIRS Service Demand by Month (FY2020–FY2021)



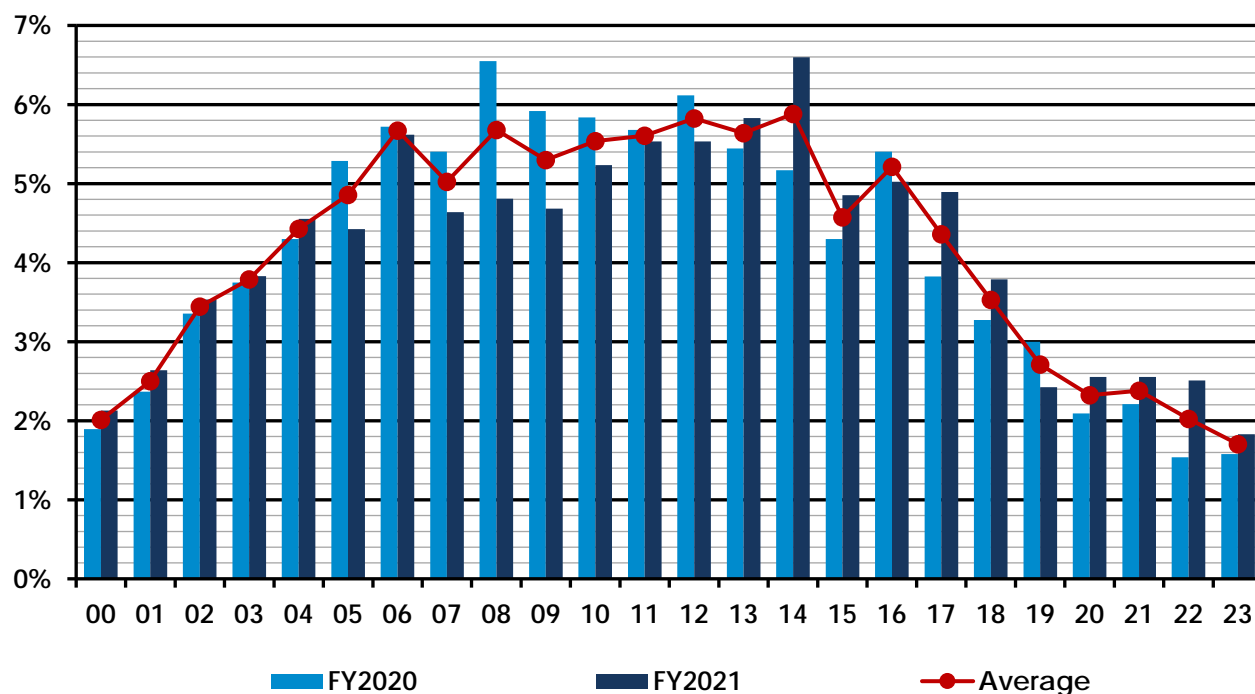
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. However, the TFD did not see a 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 33, Tuesdays exhibited the lowest percentage of service demand for the TFD. Fridays showed the highest demand figures, which continued into Saturdays, with elevated demand numbers. The difference between the busiest and the slowest day was 2.42 percent.

Figure 33: NFIRS Service Demand by Week (FY2020–FY2021)



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 34, the average demand for services begins to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continues to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reaches a transient peak at 2 p.m. and then begins a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continues until reaching its lowest point at 11 p.m.

Figure 34: NFIRS Service Demand by Hour of the Day (FY2020–FY2021)



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

Charting the temporal demands for service by both day and time is valuable. Figure 35 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

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

Figure 35: NFIRS Service Demand by Day and Hour (FY2020–FY2021)

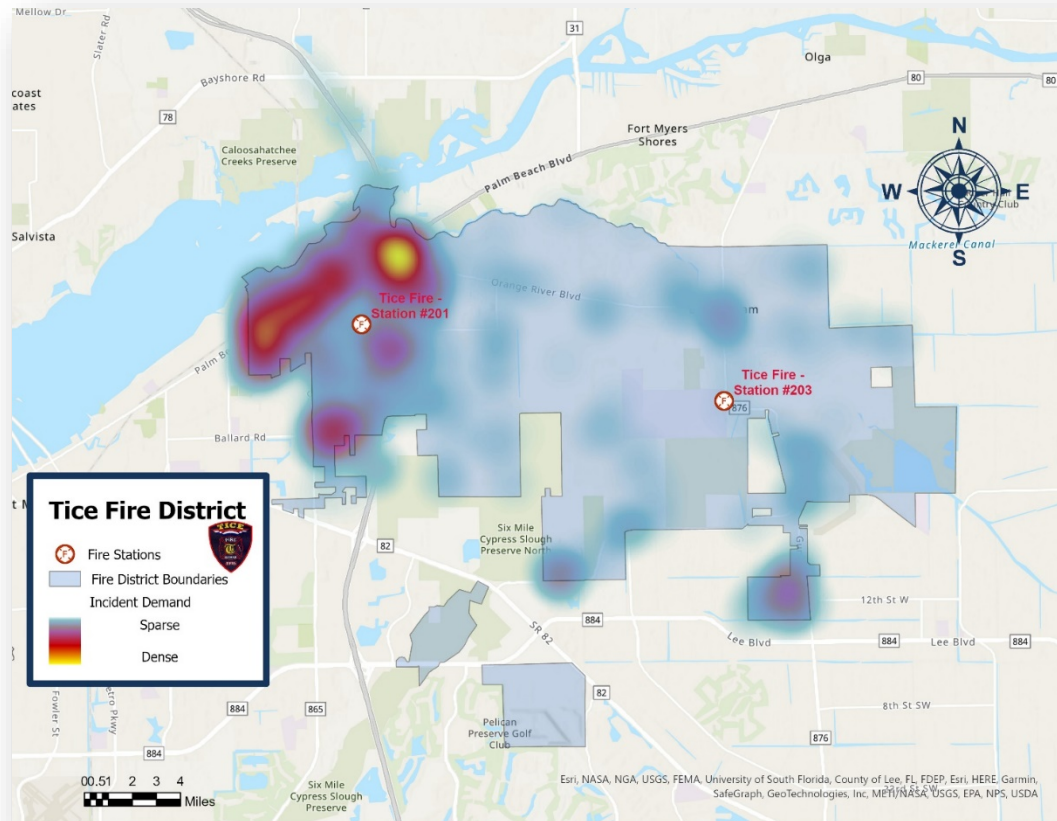
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	1.97%	1.82%	1.86%	2.73%	1.90%	2.09%	1.72%
01	2.12%	2.73%	1.70%	2.27%	3.66%	2.88%	1.98%
02	3.18%	3.79%	3.72%	4.09%	3.80%	3.01%	2.64%
03	2.87%	4.55%	3.87%	4.55%	3.80%	4.32%	2.64%
04	4.24%	4.55%	5.73%	3.18%	4.07%	4.84%	4.36%
05	3.78%	5.00%	5.26%	4.85%	4.75%	5.24%	5.15%
06	5.45%	6.21%	4.02%	7.27%	6.11%	5.24%	5.42%
07	6.20%	6.06%	4.95%	4.55%	4.07%	5.76%	3.83%
08	4.99%	5.30%	6.19%	5.45%	5.70%	7.07%	5.15%
09	4.24%	4.70%	5.88%	6.52%	4.48%	6.02%	5.42%
10	5.60%	5.15%	7.12%	4.70%	6.51%	4.45%	5.42%
11	5.75%	5.00%	6.66%	5.00%	6.51%	5.50%	4.89%
12	6.35%	6.82%	5.57%	7.42%	4.48%	5.10%	5.42%
13	7.11%	7.12%	4.80%	4.70%	5.43%	3.93%	6.47%
14	6.20%	5.61%	4.95%	6.21%	5.97%	5.63%	6.34%
15	4.39%	3.33%	5.42%	5.00%	4.21%	4.19%	5.42%
16	6.96%	4.39%	4.95%	5.91%	5.56%	3.53%	5.42%
17	3.33%	5.00%	4.18%	3.64%	5.16%	4.45%	4.49%
18	3.48%	3.33%	2.63%	3.79%	2.99%	4.19%	4.10%
19	3.18%	3.03%	2.63%	1.67%	2.71%	3.53%	2.25%
20	3.33%	2.27%	2.32%	1.82%	1.49%	1.83%	3.17%
21	2.57%	1.97%	1.86%	1.21%	1.76%	2.62%	4.36%
22	1.36%	1.06%	2.32%	1.21%	2.58%	3.27%	1.98%
23	1.36%	1.21%	1.39%	2.27%	2.31%	1.31%	1.98%

As noted, 2 p.m. coincided with the highest average daily demand, as shown in Figure 34. The additional analysis in Figure 35 depicts that the 2 p.m. demand is highest on Saturdays, 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 TFD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 36, the highest density of calls for service occurs, with a few exceptions, along the northwestern end of the District along the major thoroughfare of State Road 80 (Palm Beach Blvd.), just north and west of TFD Station 201.

Figure 36: Density - All Incident Types (4/1/2022–6/30/2022)



Resource Reliability

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

Call Concurrency

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

Figure 37 examines incidents within the TFD calculated from the NFIRS reports.

Figure 37: TFD Incident Concurrency (FY2019–FY2022)

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 ¹	Average
One Incident	91%	91%	93%	90%	91%
Two Incidents	9%	8%	7%	10%	8%
Three or More Incidents	<1%	1%	<1%	<1%	1%

¹ Through June 30, 2022

On average, during the preceding three and three-quarter fiscal years, single incidents accounted for 91 percent of the overall incidents for the TFD. Two incidents occurred in the District 8 percent of the time, which indicates that the District was mitigating three or more incidents at the same time only 1 percent of the time, on average.

Commitment Time

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

Figure 38 illustrates the total time that TFD apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 38: TFD Unit Commitment (4/1/2022–6/30/2022)

FY2022				
Unit	Count	Total	Average	Com
Engine 210	188	66:59:32	0:21:23	3.10%
Engine 211	247	89:12:54	0:21:40	4.13%
Ladder 218/Rescue 217	511	139:10:57	0:16:21	6.44%

The average time that each TFD apparatus was committed to an incident during the date range noted was 19 minutes and 48 seconds. The commitment time for the three primary response units — Engine 210, Engine 211, and Ladder 218/Rescue 217 — were 3.10 percent, 4.13 percent, and 6.44 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.⁸ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for the TFD in the same way as did the Henrico County article. Figure 39 summarizes these findings as they relate to commitment factors.

Figure 39: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016

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

The commitment for TFD units is currently not a problem. However, commitment factors should be continually monitored by TFD leadership.

⁸ *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 40 summarizes the mutual and automatic aid given and received by the TFD for FY2019 (beginning 1/1/2019)–FY2021 (ending 6/30/2022) period. The source of this information was NFIRS response data provided by the TFD.

Figure 40: TFD Mutual/Automatic Aid Summary (FY2019–FY2022)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021	FY2022
Mutual Aid Given	49	80	56	39
Mutual Aid Received	0	0	0	15
Automatic Aid Given	114	137	119	110
Automatic Aid Received	0	0	0	53
Other Aid Given	3	2	3	0
Net (Given/Received)	166	219	178	81

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

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

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 41 summarizes fire property and contents loss from the NFIRS reports. On average since FY2019 (beginning 1/1/2019), the TFD has saved 33% of the property and contents exposed to fire throughout the District.

Figure 41: TFD Summary of Property Loss FY2019–FY2022

Measure	FY2019	FY2020	FY2021	FY2022 ¹	Total
Property Loss	\$131,801	\$1,257,957	\$844,145	\$91,500	\$2,325,403
Contents Loss	\$98,301	\$144,800	\$401,900	\$108,100	\$753,101
Total Loss	\$230,102	\$1,402,757	\$1,246,045	\$199,600	\$3,078,504
Property Value (Exposed to Fire)	\$292,400	\$1,816,656	\$703,951	\$1,213,804	\$4,026,811
Content Value (Exposed to Fire)	\$81,200	\$193,000	\$110,500	\$150,600	\$535,300
Total Value	\$373,600	\$2,009,656	\$814,451	\$1,364,404	\$4,562,111
Total Value Saved	\$143,498	\$606,899	(\$431,594)	\$1,164,804	\$1,483,607
Percent Saved	38%	30%	-51%	85%	33%
Property Loss N=	12	22	22	8	64
Contents Loss N=	12	16	15	8	51
Civilian Injuries	0	0	1	0	0
Civilian Deaths	0	0	0	0	0

¹ FY2022 - through June 30th only

Recommendation # 5 – In all cases of property or content loss, ensure the reporting of the property and content value that was exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the TFD's annual reporting.

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

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or the effectiveness of fire suppression forces relative to the conditions faced. The confinement and extinguishment of a fire is influenced by many factors. Fire spread indicates the combined effect of these conditions. Furthermore, the analysis of fire spread over many fires can reveal the effects of individual factors.

The National Fire Protection Association⁹ found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post-flashover). As illustrated in Figure 42, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 42: 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 43 illustrates the extent of fire spread during working incidents in the TFD since FY2019. Also provided are 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. Since FY2019 and through the first three-quarters of FY2022, most fires were confined to the room of origin by the TFD, which is in line with other Lee County and Florida state agencies.

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

Figure 43: Summary of Fire Spread (FY2019–FY2022)

Fire Spread	FY2019 - 2022 ¹	National	Florida	Lee
Confined to object of origin	9.68%	20.76%	23.53%	34.22%
Confined to room of origin	41.94%	30.46%	38.73%	39.04%
Confined to floor of origin	3.23%	8.72%	6.15%	4.28%
Confined to building of origin	38.71%	32.36%	26.46%	19.79%
Beyond building of origin	6.45%	7.69%	5.14%	2.67%

N=

31

¹ Begin January 1, 2019 Through June 30, 2022

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.

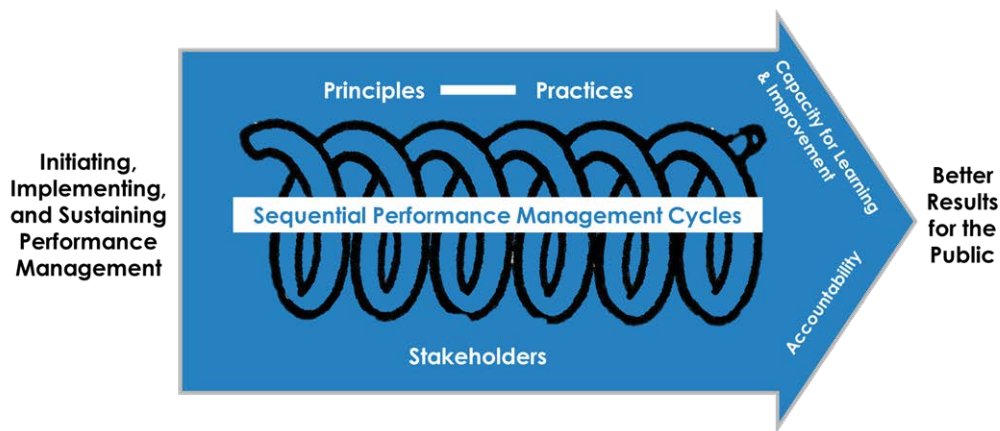
Reporting: Communicating Performance Information

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 44: Performance Management Framework



What is performance management?

As shown in Figure 44 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.

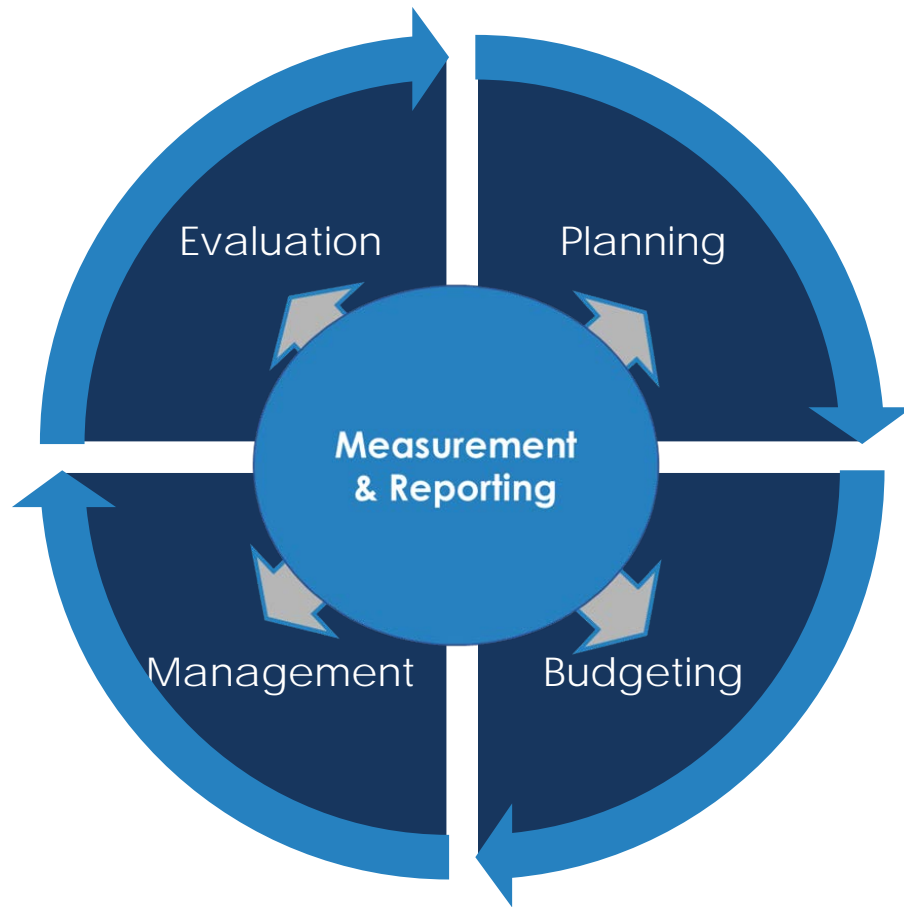
Regardless of the specific approach, performance management typically includes the following elements:

- 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 45.

Figure 45: Performance Management Cycle



While the processes shown in Figure 45 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 # 6 – 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 # 7 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 46, 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.

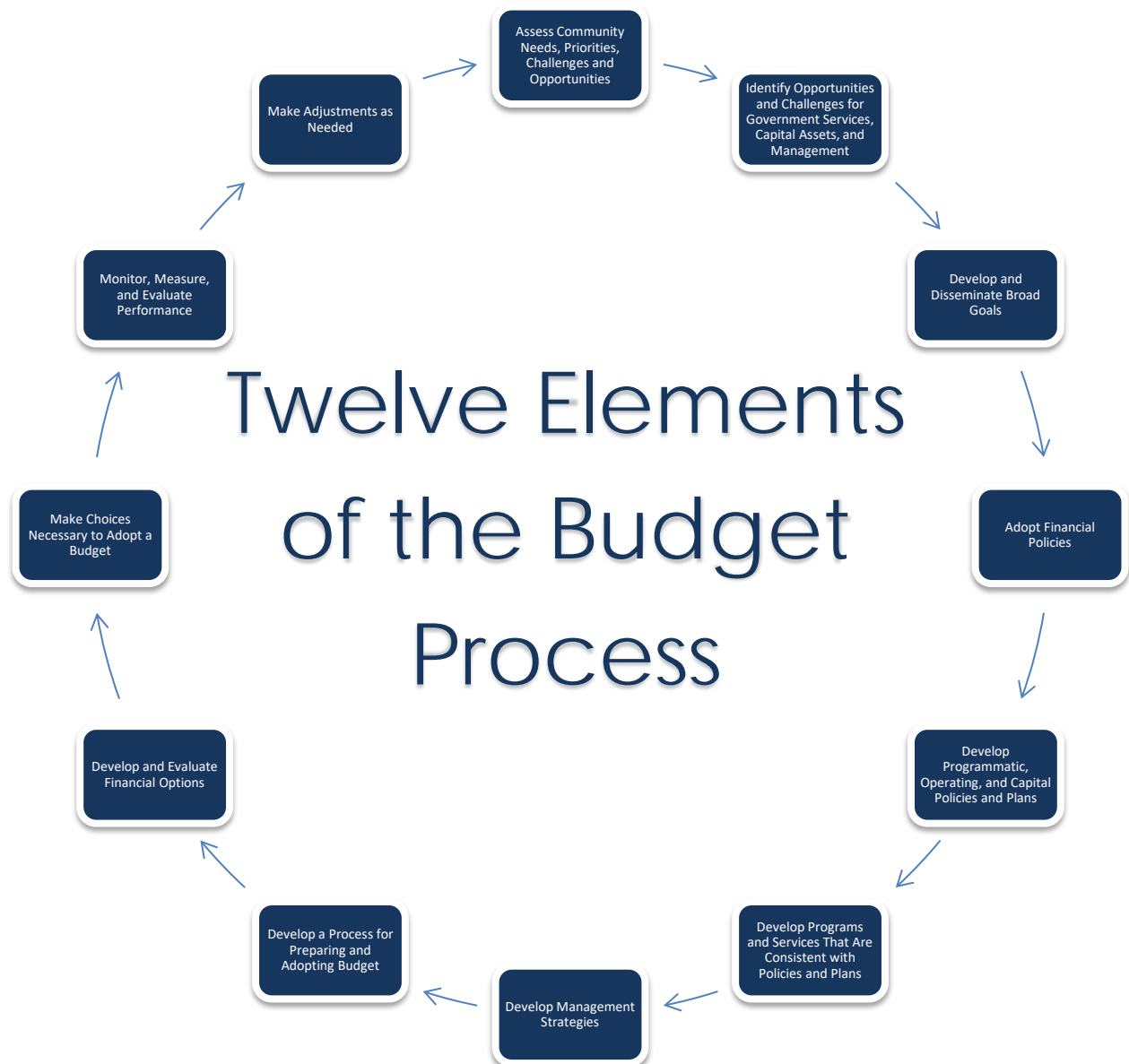
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 46: 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 # 8 – 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 TFD*):

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.

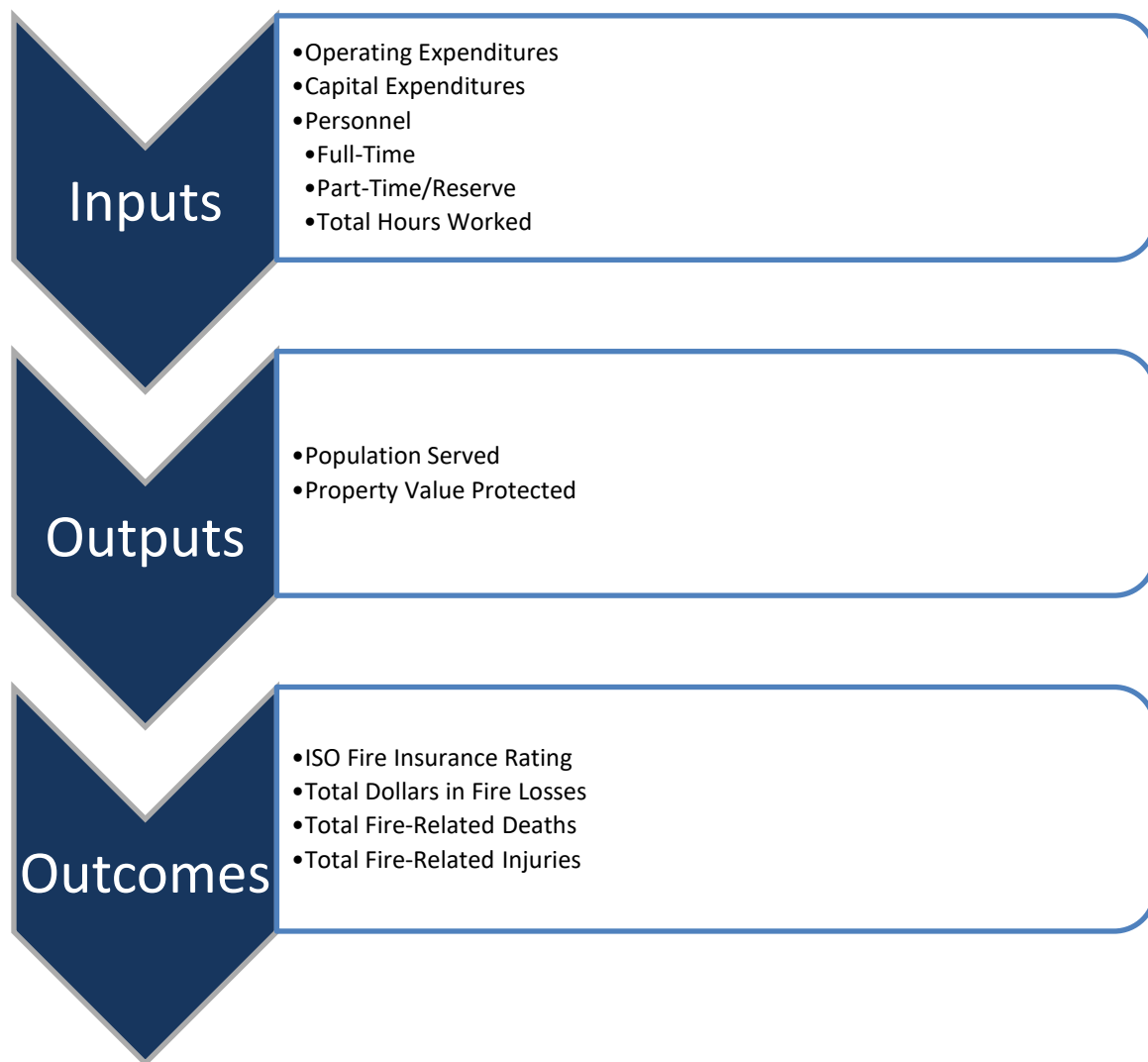
Uses of SEA Data

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

Figure 47: Examples of SEA Data for Overall Performance



¹⁰

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

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

After reviewing the purpose and goals provided for in Chapter 2000-438, the District's charter, it appears that the programs, activities, and functions provided by the TFD meet the purpose and goals of the District.

As part of this performance review, TFD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 1976 by a special act of the Florida legislature. In 2000, the Florida state legislature passed House Bill 1613, which codified previous laws relating to the District. This bill became Chapter 2000-438, Laws of Florida.

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

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

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

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

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

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

RESEARCH TASK # 2 GOALS AND OBJECTIVES

The next research task in the completion of the performance review for TFD 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 TFD are appropriate to address the program 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 TFD 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 TFD provides the following programs and activities to the residents and visitors of the District:

- Fire Suppression (Firefighting)
- Rescue and Emergency Medical Services – Basic Life Support Level (non-transport) First 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 (Firefighting)

Florida independent special fire control districts provide for fire suppression and prevention by establishing and maintaining fire stations and substations and acquiring and maintaining the 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 TFD 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. The TFD provides these services to satisfy the need to protect lives, property, and the environment.

The Expected Benefits of the Program

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

Activities Supporting the Fire Suppression Program

The following activities are provided by the TFD. 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 24 of this performance review provides the current TFD 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 can also contribute to improved emergency incident outcomes and community services.

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

Recommendation # 9 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

Recommendation # 10 – As a component of the Chief's Report, provide details to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response

The TFD responds from two strategically located fire stations with specific apparatus and equipment assigned. Accepted firefighting and EMS procedures call for the arrival of an 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 TFD was generated. Using percentile calculations for response performance follows industry best practices and is considered a more accurate performance measure than "average" calculations. The "average" measure, also called the mean of a dataset, is commonly used as a descriptive statistic. The reasoning for not using averages for performance standards is that they may not accurately reflect the performance for the entire dataset and might be skewed by outliers. For example, one particularly large outlier could skew the average for an entire set. Percentile measurements

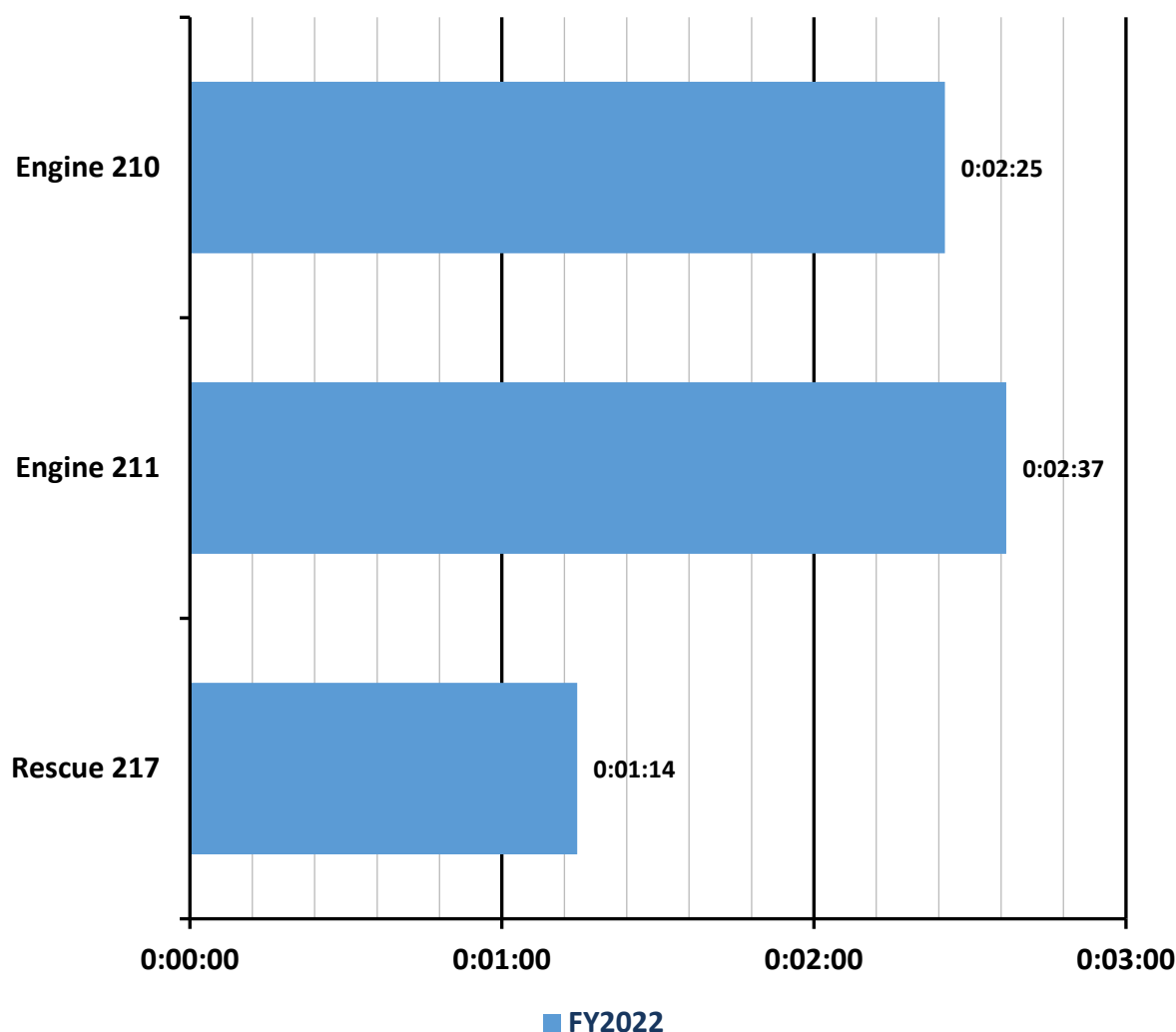
are a better measure of performance because they show the level of performance represented by the majority of a dataset.

The response time continuum — the time between when a caller dials 911 and assistance arrives — is comprised of 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 when an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** The 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 an incident. 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. The TFD does not timestamp the beginning of intervening action and it therefore was not analyzed for this report.

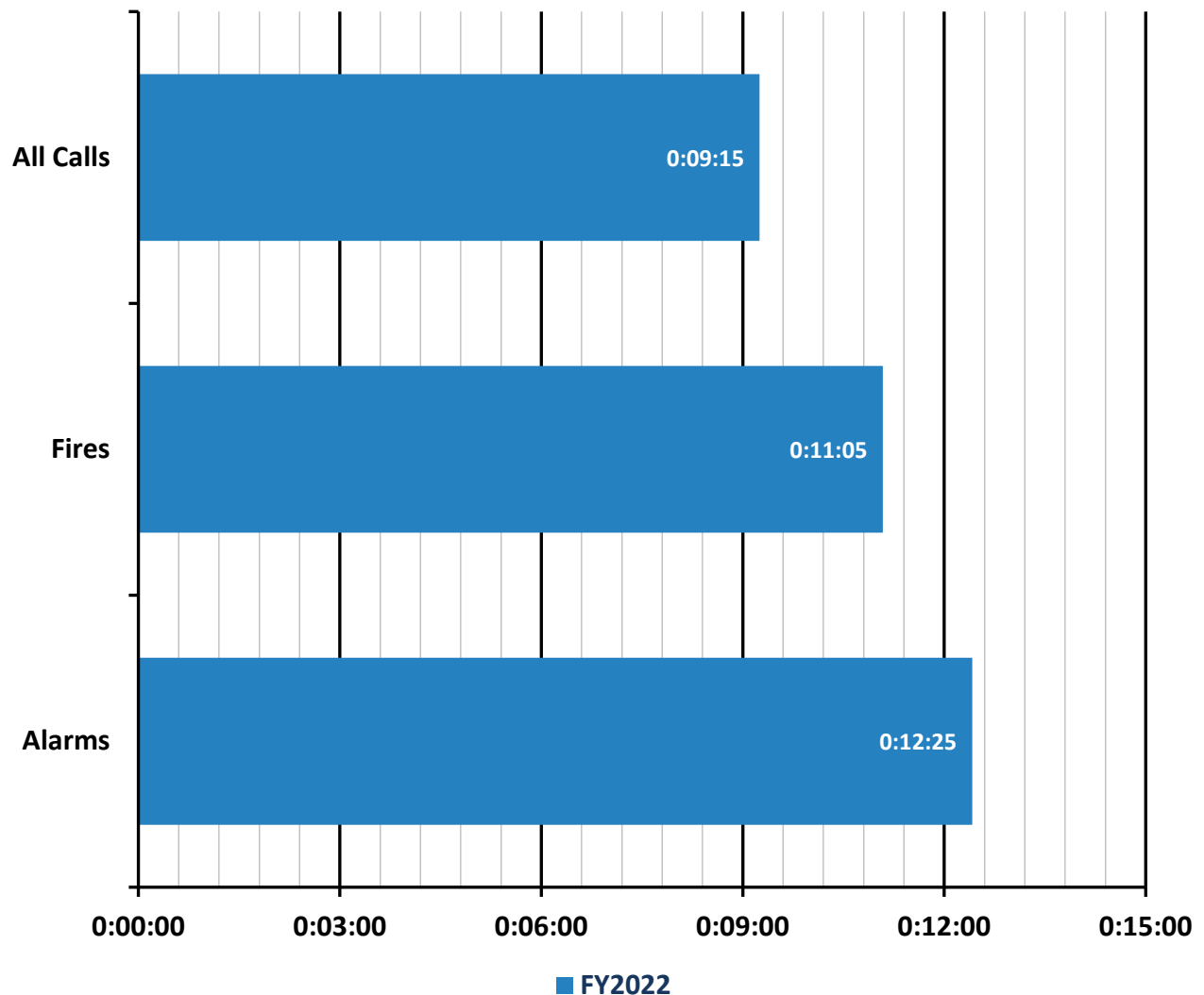
Recommendation # 11 – Work with the Lee Control Emergency Dispatch Center to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated. This would allow for evaluation of this performance standard and be in-line with the TFD’s internal standard of accomplishing the application of water on the fire within 180 seconds once on-scene at least 90% of the time.

Figure 48 illustrates the turnout time performance for TFD units responding to emergency fire suppression-related incidents.

Figure 48: Turnout Times, Fire Suppression-Related Incidents (4/1/2022–6/30/2022)

For the date range indicated — which is a limited data set — the turnout times for TFD frontline units to fire-related incidents (fires and fire alarms) ranged from a 90th percentile high of 0:02:37 for Engine 211 to a 90th percentile low of 0:01:14 for Rescue 217. From the perspective of emergency fire suppression incidents, the District's turnout performance exceeded the NFPA benchmark of 0:01:20, with the exception of Rescue 217. Ladder 218 had only seven incidents and was not included in this analysis. It should be noted that the TFD has adopted this NFPA benchmark as an internal performance measure.

Figure 49 illustrates the response time performance for TFD units responding to emergency fire suppression-related incidents.

Figure 49: Response Times, Fire Suppression-Related Incidents (4/1/2022–6/30/2022)

For the date range indicated — which is a limited data set —the response times for TFD frontline units to fire-related incidents ranged from a 90th percentile high of 0:12:25 for alarm calls to a 90th percentile low of 0:11:05 for fire calls. From a fire incident perspective, the District's response performance exceeded the NFPA benchmark of 320 seconds (00:05:20). It should be noted that the TFD has adopted this NFPA benchmark as an internal performance measure.

Recommendation # 12 – As a component of the Chief's Report, ensure the inclusion of fire suppression response metrics, including turnout and response times.

Communications

Effective communications as related to fire suppression are essential to successful and safe operations. This requires the appropriate communications equipment and the proper

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

Rescue and Emergency Medical Services – Basic Life Support Level (non-transport) First Response

The TFD's firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. The District currently provides first response (non-transport) advanced life support (ALS) services from all three fire stations utilizing dual-purpose fire suppression apparatus unit 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.

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. 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 basic life support skills are also provided as defined in Florida Statute 401, including the assessment or treatment by a person qualified under the statute using techniques described in the EMT-Basic National Standard Curriculum or the National EMS Education Standards of the United States Department of Transportation. Basic life support includes the administration of oxygen and other techniques that have been approved and are performed under conditions specified by rules of the District.

Activities Supporting the Rescue and Emergency Medical Services Program

The following activities are provided by the TFD. 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.

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 # 13 – As a component of the Chief's Report, ensure the inclusion of the outputs of the rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response

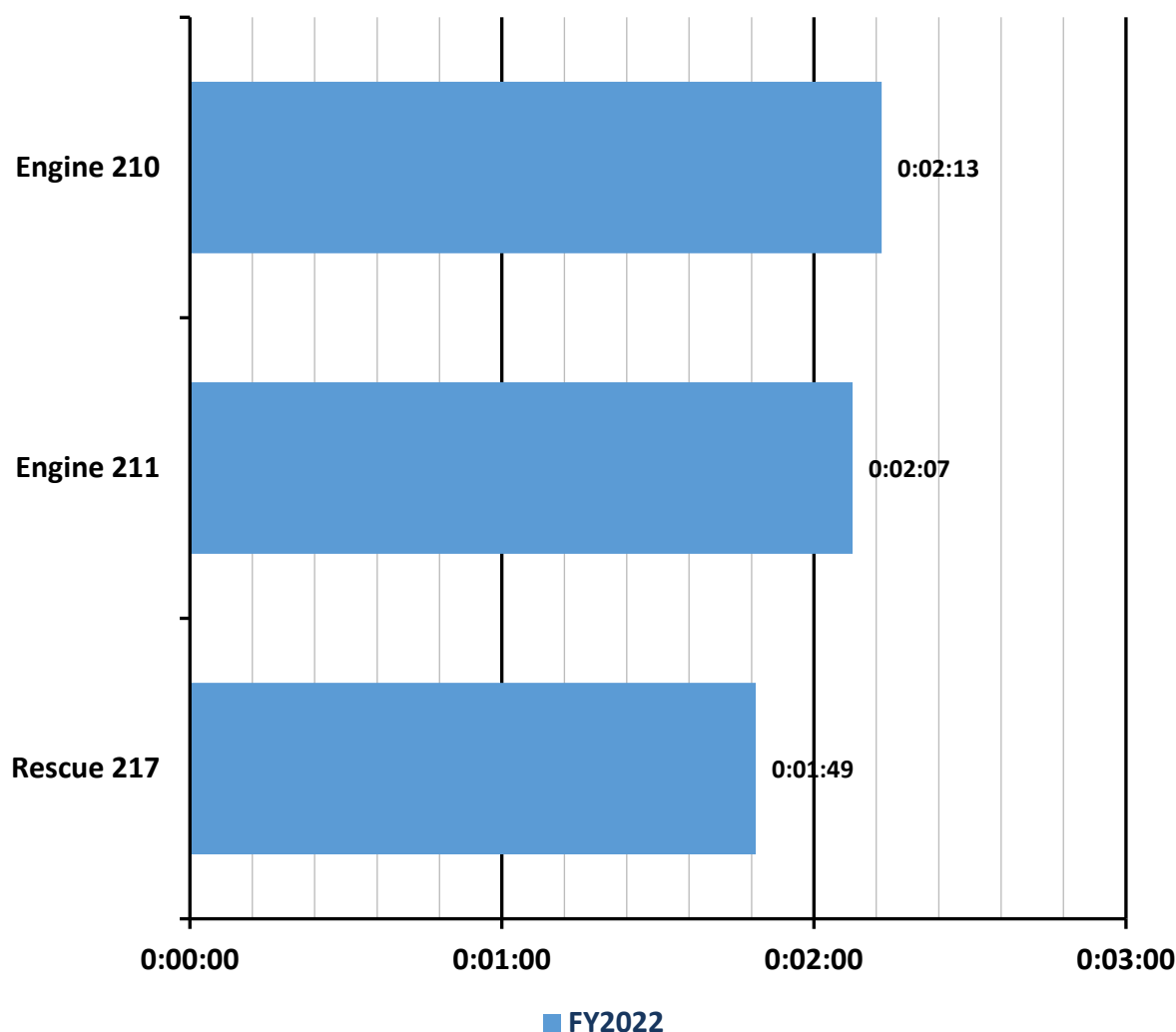
The TFD currently provides first response basic life support (BLS) services from both of its fire stations utilizing dual-purpose fire suppression apparatus and a specialty vehicle.

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:** The 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 an incident. This measurement is also indicative of a system's capability to adequately staff, locate, and deploy response resources, as well as crew training and skills proficiency for initial actions. The TFD does not timestamp the beginning of intervening action and therefore it was not analyzed for this report.

Recommendation # 14 – Work with the Lee Control Emergency Dispatch Center to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated. This would allow for evaluation of this performance standard and be in-line with the TFD’s internal standard of accomplishing at patient times within 180 seconds once on-scene of a single story 1 or 2 family residential occupancy at least 90% of the time.

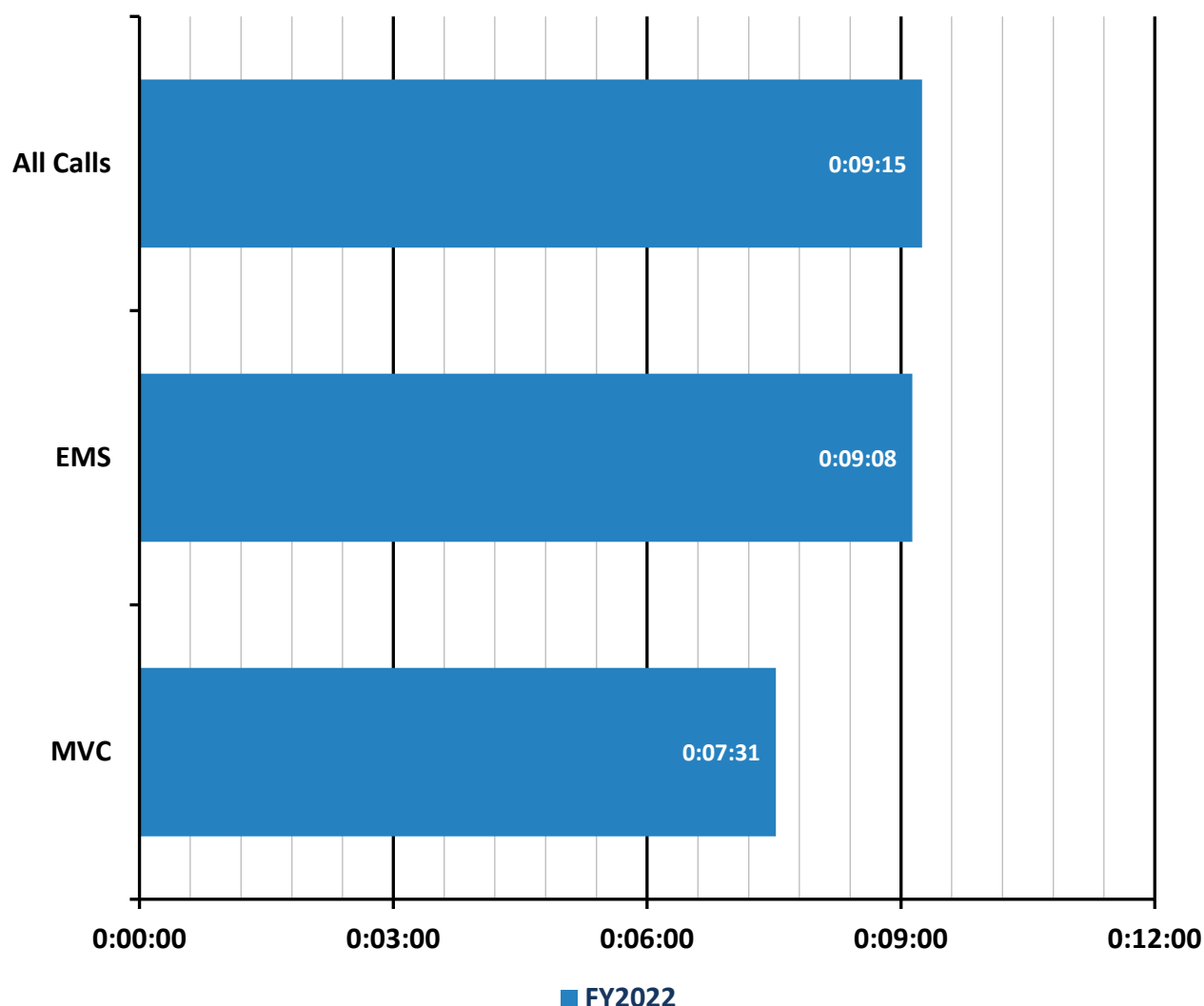
Figure 50 illustrates the turnout time performance for TFD units responding to emergency EMS-related incidents.

Figure 50: Turnout Times, EMS-Related Incidents (4/1/2022–6/30/2022)

For the date range indicated, the turnout times for TFD frontline units responding to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — ranged from a 90th percentile high of 0:02:13 for Engine 210 to a 90th percentile low of 0:01:49 for Rescue 217. From an EMS incident perspective, the District's turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents. It should also be noted that the TFD has adopted this NFPA benchmark as an internal performance measure.

Figure 51 illustrates the response time performance for TFD units responding to EMS-related incidents.

Figure 51: Response Times, EMS-Related Incidents (4/1/2022–6/30/2022)



For the date range indicated, the response times for TFD units to EMS-related incidents ranged from a 90th percentile high of 0:09:08 for EMS calls to a 90th percentile low of 0:07:31 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). It should also be noted that the TFD has adopted this NFPA benchmark as an internal performance measure.

Recommendation # 15 – As a component of the Chief's Report, ensure the inclusion of rescue and EMS response metrics, including turnout and response times.

Communications

As with fire suppression, effective communications related to rescue and 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.

Fire Prevention (Community Risk Reduction)

The community risk reduction (CRR) program addresses the need to reduce the safety risks faced by the TFD 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 must adopt and enforce fire safety standards and codes, and enforce the rules of the Florida 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. This includes conducting public education 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 Expected Benefits of the Program

The CRR program in full has the benefit of reducing the negative consequences of various risks that are present in a community. These include life and property loss 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 TFD. Each is essential in supporting the community risk reduction program.

Fire Prevention (Inspection and Code Enforcement)

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.

From a fire prevention perspective, the TFD has adopted benchmarks for fire inspections and state-mandated occupancy inspections. All inspections are performed to ensure compliance with the Florida Fire Code (NFPA 1 and 101).

Plan Review (Lee County)

There is a need to minimize the effects of unwanted fires. Construction plans 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 fire fighter 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 is the goal and the benefits of the plan review process. There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of the building. For the TFD, this function is currently handled by Lee County.

Fire Investigation

Sometimes referred to as cause-and-origin investigation, fire investigation is the analysis of fire-related incidents after a situation has been mitigated to determine the origin and cause of such an event. The overall goal is to obtain valuable information to reduce the occurrence of fires and explosions. Typically, these investigations are based on NFPA Standard 921 and Florida Administrative Code 69D-4.

Recommendation # 16 – As a component of the Chief's Report, ensure the inclusion of the outputs of the fire prevention program, including items such as the number of inspections and the number of completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Public 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 TFD, the public education program involves several standards, each with their own specific problem that they address and with specific expected benefits. A brief description of each is included:

- **AHA Heartsaver CPR/AED and CPR/AED General Discussion:** The AHA curriculum trains the public to perform CPR, use an AED, and treat choking victims (adult, children, infants). The objective is to have trained bystanders who can perform effective CPR/AED prior to the arrival of first responders, giving the patient the best possible outcome. The public benefits from this program by having a greater number of trained bystanders within the District, thus providing a better possible outcome for traumatic cardiac events.
- **AHA First Aid and Everyday Emergencies General Discussion:** First aid programs and general safety information address seasonal safety concerns and everyday emergency prevention. The objective is to provide awareness of the safety hazards that are most prevalent in the District. The public benefits from this information when they incorporate it into their daily lives and modify unsafe behaviors after being taught safer objectives.
- **Friendly Firefighters Curriculum, Preschool and Elementary Fire Prevention Curriculum, Station and Truck Tours, Parade Participation, and Character Deliveries:** All forms of the Friendly Firefighters Curriculum allow children and adults to encounter firefighters in a positive setting. The objective is to make firefighters more approachable, which ensures children will feel more comfortable relying on firefighters in any type of emergency. The public benefits from this when an emergency occurs and children/adults know to rely on firefighters for help, instead of hiding from firefighters, who may appear unusual in a traumatic situation. Firefighters who are seen as helpers are better able to find and extricate children faster from home fires.
- **Seasonal Water Safety Curriculum and General Discussion:** This program provides information about the dangers that accompany water areas. The objective is to teach the public to use “layers of protection” to install safety around indoor and outdoor water areas. The public benefits from this information when they incorporate it into their daily lives and modify unsafe behaviors after being taught safer objectives, thus preventing potential drowning accidents.
- **Seasonal Wildfire Safety Curriculum and General Discussion:** This program provides information to the public regarding wildfire safety and prevention. The objective is to prevent wildfires caused by human actions and encourage the public to have evacuation plans and prepare their homes and families for the event of a wildfire. The public benefits from this information when they incorporate it into their daily lives and modify unsafe behaviors after being taught safer objectives, by preventing possible man-made wildfires and deaths/injuries due to sheltering in place.
- **Severe Weather Safety Curriculum and General Discussion:** This program provides information to the public regarding severe weather safety. The objective is to

prepare for all types of severe weather native to the area. The public benefits from this information when they incorporate it into their daily lives and modify unsafe behaviors after being taught safer objectives, by preparing to evacuate quickly or shelter in place.

- **Fire Safety Curriculum and Smoke and Carbon Monoxide Alarm Safety General Discussion:** This program provides information to the public regarding home and office fire safety. The objective is to prevent structure fires and the death/injuries that can result. The public benefits from this information when they incorporate it into their daily lives and modify unsafe behaviors after being taught safer objectives, by preventing accidental fires and preparing for rapid escape in the event of fire.

Recommendation # 17 – As a component of the Chief’s Report, ensure the inclusion of the 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 within the potential 5.5 extra points. The breakdown of the 5.5 extra point potential based on CRR programs is:

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

During the most recent ISO evaluation in November 2022, the TFD earned an additional 5.01 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Credits were reduced in two categories, specifically Fire Prevention and Code Enforcement (CPCE), in which the TFD earned 1.85 out of a possible 2.2 credits and Public Fire Safety Education (CFSE), in which the TFD earned 2.06 out of a possible 2.2 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for the TFD 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 Safety¹². 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 services. Lee County Emergency Medical Services (LCEMS) is responsible for providing advanced life support (ALS) pre-hospital emergency healthcare utilizing both ground and air ambulance support throughout the county. While the TFD provides first response BLS as previously discussed, ALS and hospital transportation is handled by LCEMS.

From a complex special operations perspective, the TFD 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 team¹³, 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 which is capable of responding to a variety of incidents within the region and throughout the state of Florida. The FL-TF 6 is staffed with personnel from the South Trail, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, and North Collier fire districts.

The TFD has automatic and/or mutual aid agreements with several partner organizations. The previously presented Figure 40 illustrates the net benefit of the automatic and mutual aid programs for the TFD. While the results indicate that the TFD aided the surrounding partner agencies at a higher level than the District received aid, this shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

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

¹³ <https://swfusar.org>

The analysis of the TFD'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 TFD 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.

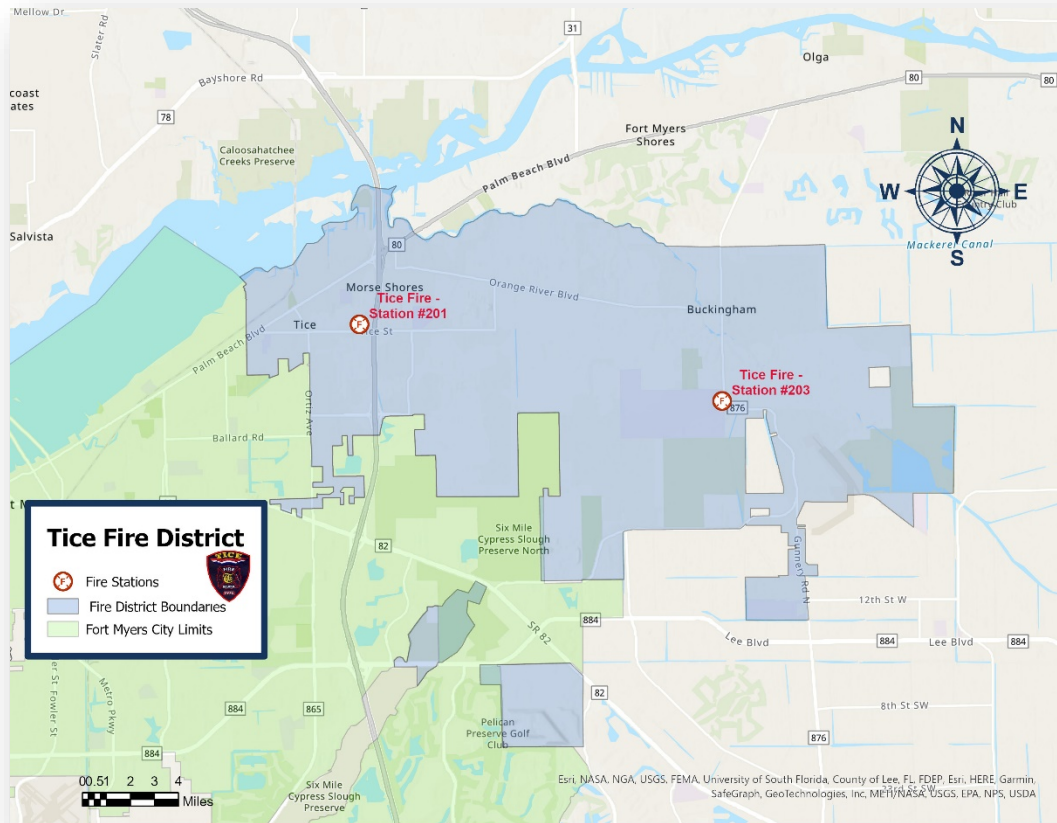
Findings

After an analysis of the District's boundaries in relation to adjoining county and municipal governments, it was determined that the TFD boundaries are wholly within Lee County and that, while both Lee County the TFD 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 BLS level, while Lee County's EMS system provides care at the ALS level, and also provides patient transport services.

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

Figure 52 illustrates the District's boundaries in relation to the City of Fort Myers.

Figure 52: TFD and Municipal Boundaries



Providing EMS has become an essential component to fire service in the United States. A critical reason for this is the fact that American fire service, including the TFD, 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 53 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations between 10,000 and 24,900, over 40 percent offer EMS services at the BLS level, which the TFD currently does.

Figure 53: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹⁴

Population Protected	No EMS	BLS	ALS	Total
1,000,000 or more	0%	6%	94%	100%
500,000 to 999,999	0%	23%	77%	100%
250,000 to 499,999	2%	29%	69%	100%
100,000 to 249,999	3%	34%	63%	100%
50,000 to 99,999	7%	38%	55%	100%
25,000 to 49,999	16%	37%	47%	100%
10,000 to 24,999	26%	42%	32%	100%
5,000 to 9,999	38%	43%	18%	100%
2,500 to 4,999	40%	47%	12%	100%
Under 2,500	45%	49%	6%	100%
Nationwide	38%	46%	17%	100%

¹⁴ 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 TFD 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 54: Schedule of Revenues, Expenditures, and Changes in Fund Balance**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD FOM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	September 30, 2022		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 4,200,190	\$ 4,185,820	\$ (14,370)
Interest income	7,500	5,696	(1,804)
Inspection fees	2,500	4,260	1,760
Grant revenue	10,000	10,000	-
Impact fees	27,209	46,190	18,981
Intergovernmental revenue	6,306	6,306	-
Miscellaneous income	30,011	31,907	1,896
TOTAL REVENUES	4,283,716	4,290,179	6,463
EXPENDITURES			
Public Safety:			
Personal services	3,467,220	3,346,699	120,521
Operating expenditures	905,350	788,192	117,158
Capital outlay	173,400	104,883	68,517
Debt service	81,000	80,496	504
TOTAL EXPENDITURES	4,626,970	4,320,270	306,700
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(343,254)	(30,091)	313,163
OTHER FINANCING SOURCES			
Proceeds from insurance	3,344	3,344	-
TOTAL OTHER FINANCING SOURCES	3,344	3,344	-
NET CHANGES IN FUND BALANCE	(339,910)	(26,747)	313,163
FUND BALANCE, OCTOBER 1	1,314,626	1,314,626	-
FUND BALANCE, SEPTEMBER 30	\$ 974,716	\$ 1,287,879	\$ 313,163

Figure 55: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Property taxes	\$ 3,717,005	\$ 3,712,115	\$ (4,890)	\$ 3,483,279	\$ 3,500,290	\$ 17,011	\$ 3,155,832	\$ 3,165,332	\$ 9,500
Interest income	10,000	9,233	(767)	10,000	24,192	14,192	10,000	33,545	23,545
Inspection fees	2,500	5,020	2,520	2,500	5,165	2,665	2,500	4,835	2,335
Grant revenue	106,837	106,837	-	-	4,849	4,849	-	9,776	9,776
Intergovernmental revenue	6,300	6,306	6	6,300	6,306	6	6,300	12,612	6,312
Miscellaneous income	4,000	3,726	(274)	4,000	3,960	(40)	4,000	24,656	20,656
TOTAL REVENUES	3,846,642	3,843,237	(3,405)	3,506,079	3,544,762	38,683	3,178,632	3,250,756	72,124
EXPENDITURES									
Public Safety:									
Personal services	3,285,267	3,234,736	50,531	3,042,770	2,982,642	60,128	2,952,028	2,841,475	110,553
Operating expenditures	554,215	400,408	153,807	420,950	303,933	117,017	329,450	349,569	(20,119)
Capital outlay	175,000	83,204	91,796	50,000	49,751	249	122,500	21,400	101,100
Debt service	81,000	80,496	504	73,300	73,285	15	73,300	73,285	15
TOTAL EXPENDITURES	4,095,482	3,798,844	296,638	3,587,020	3,409,611	177,409	3,477,278	3,285,729	191,549
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(248,840)	44,393	293,233	(80,941)	135,151	216,092	(298,646)	(34,973)	263,673
OTHER FINANCING SOURCES									
Proceeds from insurance	7,859	16,533	8,674	-	11,521	11,521	-	9,639	9,639
Loan proceeds	75,000	74,512	(488)	-	-	-	-	-	-
Proceeds from sale of fixed assets	500	-	(500)	500	-	(500)	500	-	(500)
TOTAL OTHER FINANCING SOURCES	83,359	91,045	7,686	500	11,521	11,021	500	9,639	9,139
NET CHANGES IN FUND BALANCE	(165,481)	135,438	300,919	(80,441)	146,672	227,113	(298,146)	(25,334)	272,812
FUND BALANCE, OCTOBER 1	1,179,188	1,179,188	-	1,032,516	1,032,516	-	1,057,850	1,057,850	-
FUND BALANCE, SEPTEMBER 30	\$ 1,013,707	\$ 1,314,626	\$ 300,919	\$ 952,075	\$ 1,179,188	\$ 227,113	\$ 759,704	\$ 1,032,516	\$ 272,812

Figure 56: Assessed Value and Actual Value of Taxable Property¹⁵**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY****LAST THREE FISCAL YEARS**

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ 742,361,697	\$ 160,290,314	\$ 330,439,706	\$ 326,406,696	\$ 906,685,021	3.6500
2020	847,870,160	173,068,871	368,939,140	385,350,864	1,004,527,307	3.6500
2021	915,095,647	207,300,689	366,957,122	393,506,818	1,095,846,640	3.5500

¹⁵ Source: Lee County Property Appraiser's Office

Figure 57: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁶

TICE FIRE PROTECTION & SERVICE DISTRICT			
PROPERTY TAX RATES -			
DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)			
<u>LAST THREE FISCAL YEARS</u>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Tice Fire Protection & Service District			
Fire Control District:			
Operating	3.6500	3.6500	3.5500
Lee County School Board:			
Operating	6.4010	6.1470	6.0580
Lee County:			
Operating	4.0506	4.0506	4.0506
Countywide millage set by other			
taxing authorities:			
-Lee County MSTU	1.4047	1.4047	1.4047
-Lee County Water Management District	0.2936	0.2795	0.2675
- Other Districts	0.3269	0.3163	0.3054
Total Countywide millage	<u>12.4768</u>	<u>12.1981</u>	<u>12.0862</u>
TOTAL	<u>16.1268</u>	<u>15.8481</u>	<u>15.6362</u>

¹⁶ Source: Lee County Property Appraiser's Office

Figure 58: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁷**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 906,685,021	\$ 1,004,527,307	\$ 1,095,846,640
Millage	<u>3.6500</u>	<u>3.6500</u>	<u>3.5500</u>
Total taxes levied	\$ 3,309,400	\$ 3,666,525	\$ 3,890,256
Less Adjustments and discounts	<u>144,068</u>	<u>166,235</u>	<u>178,141</u>
Net taxes levied	\$ <u>3,165,332</u>	\$ <u>3,500,290</u>	\$ <u>3,712,115</u>
Net collected	\$ <u>3,165,332</u>	<u>3,500,290</u>	\$ <u>3,712,115</u>
Percent	<u>96%</u>	<u>96%</u>	<u>96%</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.

¹⁷ Source: Lee County Property Appraiser's Office

Figure 59: Property Tax Levies and Collections¹⁸

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT								
PROPERTY TAX LEVIES AND COLLECTIONS								
<u>LAST THREE FISCAL YEARS</u>								
Fiscal Year September 30	Total Assessed Valuation	Taxable Assessed Valuation	Levy	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Collections to Date	
				Amount	Percentage of Levy		Amount	Percentage of Levy
2019	\$ 1,233,091,717	\$ 906,685,021	\$ 3,309,400	\$ 3,165,332	96%	-	\$ 3,165,332	96%
2020	1,389,878,171	1,004,527,307	3,666,525	3,500,290	96%	-	3,500,290	96%
2021	1,489,353,458	1,095,846,640	3,890,263	3,712,115	96%	-	3,712,115	96%

- 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 tax revenues.

¹⁸ 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.¹⁹

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 60: Net Position by Component

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

NET POSITION BY COMPONENT

LAST THREE FISCAL YEARS

(accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 1,744,027	\$ 1,905,638	\$ 2,151,550
Restricted for capital additions	318,222	267,352	242,249
Unrestricted (deficit)	<u>(4,240,532)</u>	<u>(4,713,757)</u>	<u>(4,036,606)</u>
Total governmental activities net position	<u>\$ (2,178,283)</u>	<u>\$ (2,540,767)</u>	<u>\$ (1,642,807)</u>
Primary government:			
Invested in capital assets, net of related debt	\$ 1,744,027	\$ 1,905,638	\$ 2,151,550
Restricted for capital additions	318,222	267,352	242,249
Unrestricted (deficit)	<u>(4,240,532)</u>	<u>(4,713,757)</u>	<u>(4,036,606)</u>
Total primary government net position	<u>\$ (2,178,283)</u>	<u>\$ (2,540,767)</u>	<u>\$ (1,642,807)</u>

¹⁹ Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 61: Changes in Net Position

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ <u>3,548,156</u>	\$ <u>4,479,346</u>	\$ <u>4,047,536</u>
Total governmental activities expenses	<u>3,548,156</u>	<u>4,479,346</u>	<u>4,047,536</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ <u>5,020</u>	\$ <u>5,165</u>	\$ <u>4,835</u>
Grant revenue	<u>106,837</u>	<u>4,849</u>	<u>9,776</u>
Total governmental activities program revenues	<u>111,857</u>	<u>10,014</u>	<u>14,611</u>
NET (EXPENSE) REVENUE	<u>(3,436,299)</u>	<u>(4,469,332)</u>	<u>(4,032,925)</u>
Governmental Activities:			
Property taxes	3,712,115	3,500,290	3,165,332
Interest income	9,891	26,248	37,381
Impact fees	50,212	23,047	28,721
Miscellaneous	<u>26,565</u>	<u>21,787</u>	<u>66,227</u>
Total governmental activities	<u>3,798,783</u>	<u>3,571,372</u>	<u>3,297,661</u>
CHANGE IN NET POSITION	\$ <u><u>362,484</u></u>	\$ <u><u>(897,960)</u></u>	\$ <u><u>(735,264)</u></u>

Figure 62: Expenses by Function/Program**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT****EXPENSES BY FUNCTION/PROGRAM****LAST THREE YEARS****(accrual basis of accounting)**

FUNCTION/PROGRAM	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Public safety	\$ 3,528,017	\$ 4,459,764	\$ 4,025,975
Interest on long- term debt	<u>20,139</u>	<u>19,582</u>	<u>21,561</u>
Total general governmental activities	<u>\$ 3,548,156</u>	<u>\$ 4,479,346</u>	<u>\$ 4,047,536</u>

Figure 63: Fund Balances**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT****FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

		<u>2021</u>	<u>2020</u>	<u>2019</u>
Fund balances:				
Restricted for capital assets	\$	318,222	\$ 267,352	\$ 242,249
Unassigned		<u>1,239,904</u>	<u>1,179,188</u>	<u>1,032,516</u>
Total fund balances	\$	<u><u>1,558,126</u></u>	<u><u>1,446,540</u></u>	<u><u>1,274,765</u></u>

Figure 64: Changes in Fund Balances**TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT****CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 3,712,115	\$ 3,500,290	\$ 3,165,332
Intergovernmental	6,306	6,306	12,612
Impact fees	50,212	23,047	28,721
Interest earnings	9,891	26,248	37,381
Miscellaneous income	<u>115,583</u>	<u>13,974</u>	<u>39,267</u>
Total revenues	3,894,107	3,569,865	3,283,313
EXPENDITURES			
Public safety			
Personal services	3,234,736	2,982,642	2,841,475
Operating expenditures	324,739	316,285	349,569
Capital outlay	233,595	37,399	21,400
Debt service	<u>80,496</u>	<u>73,285</u>	<u>73,285</u>
Total expenditures	<u>3,873,566</u>	<u>3,409,611</u>	<u>3,285,729</u>
Excess of revenues over expenditures	20,541	160,254	(2,416)
OTHER FINANCING SOURCES:			
Proceeds from financing	74,512	-	-
Proceeds from insurance	<u>16,533</u>	<u>11,521</u>	<u>9,639</u>
Total other financing sources	<u>91,045</u>	<u>11,521</u>	<u>9,639</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u>111,586</u>	\$ <u>171,775</u>	\$ <u>7,223</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 65: Unrestricted Fund Balance

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GENERAL FUND UNRESTRICTED FUND BALANCE				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCE:				
Restricted	\$ 318,272	\$ 318,222	\$ 267,352	\$ 242,249
Assigned	-	-	-	-
Unassigned	969,657	1,239,904	1,179,188	1,032,516
TOTAL FUND BALANCE	1,287,929	1,558,126	1,446,540	1,274,765
EXPENDITURES:				
Public Safety:				
Personal services	3,346,699	3,234,736	2,982,642	2,841,475
Operating expenditures	788,192	324,739	316,285	349,569
Capital outlay	104,883	233,595	37,399	21,400
Debt service	80,496	80,496	73,285	73,285
TOTAL EXPENDITURES	4,320,270	3,873,566	3,409,611	3,285,729
UNRESTRICTED FUND BALANCE	969,657	1,239,904	1,179,188	1,032,516
Minimum amount of Unrestricted Fund Balance recommended	73,445	65,851	57,964	55,857

- Increase in unassigned fund balance was planned for increased personal service and capital outlay costs.
- The District has reduced excessive unrestricted fund balance by a planned appropriation of personal services and capital outlay.
- The results indicate that the District will not have difficulty maintaining a stable assessment and revenue structure and adequate levels of services.

Figure 66: Cash Needs

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND
CASH NEEDS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents	\$ 2,022,824	\$ 1,661,893	\$ 1,537,176	\$ 1,312,171
TOTAL CURRENT CASH AND INVESTMENTS	2,022,824	1,661,893	1,537,176	1,312,171
CURRENT LIABILITIES				
Accounts payable	41,551	15,096	21,532	18,711
Accrued expenses	219,892	153,187	115,557	71,787
TOTAL CURRENT LIABILITIES	261,443	168,283	137,089	90,498
CASH NEEDS:				
Total expenditures	4,320,270	3,873,566	349,611	3,285,729
Total monthly expenditures	360,022	322,797	284,134	273,811
TOTAL OPERATING EXPENDITURES*	788,192	324,739	316,285	349,569
*Per month	65,683	27,061	26,357	29,131

Recommendation # 18 – It is recommended that the District's reporting system present 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 cash and investment account.

Figure 67: Managing and Projecting Cash Flow
TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND MANAGING AND PROJECTING CASH FLOW				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 261,443	\$ 168,283	\$ 137,089	\$ 90,498
TOTAL REVENUES:				
Property taxes	4,185,820	3,712,115	3,500,290	3,165,332
Impact Fees	46,190	-	-	-
Interest Income	5,696	9,233	24,192	33,545
Inspection Fee	4,260	5,020	5,165	4,835
Grant Income	10,000	106,837	4,849	9,776
Intergovernmental revenue	6,306	6,306	6,306	12,612
Miscellaneous income	31,907	3,726	3,960	24,656
TOTAL REVENUES	4,290,179	3,843,237	3,544,762	3,250,756
Current Liabilities/ Total Revenues	6.01%	4.38%	3.87%	2.77%

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

Figure 68: Percentage of Revenue Available for Future Emergencies

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT				
GENERAL FUND				
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL REVENUES	\$ 4,290,179	\$ 3,843,237	\$ 3,544,762	\$ 3,250,756
TOTAL EXPENDITURES	<u>4,320,270</u>	<u>3,873,566</u>	<u>3,409,611</u>	<u>3,285,729</u>
Excess of Revenues over (under) Expenditures	(30,091)	(30,329)	135,151	(34,973)
Excess of Revenues over (under) Expenditures/Total Revenues	(0.71%)	(0.79%)	3.81%	(1.08%)

- The deficits were anticipated during the budget preparation, and sufficient reserves were available for future emergencies or unexpected events.

Figure 69: Per Capita Calculations

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

GENERAL FUND
PER CAPITA CALCULATIONS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 1,287,879	\$ 1,558,126	\$ 1,446,590	\$ 1,274,705
TOTAL REVENUES	4,290,179	3,843,237	3,544,762	3,250,756
TOTAL EXPENDITURES	4,320,370	3,873,566	3,409,611	3,285,729
POPULATION	17,126	17,200	17,313	17,008
PER CAPITA REVENUES	250.51	223.44	204.75	191.13
PER CAPITA EXPENDITURES	252.26	225.21	196.94	193.19
PER CAPITA PERSONAL SERVICES	195.42	188.07	172.28	167.07
PER CAPITA OPERATING EXPENDITURES	46.02	18.88	18.27	20.55
PER CAPITA CAPITAL OUTLAY	6.18	13.58	2.16	1.26

Recommendation # 19 – 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 70: Principal Property Taxpayers²⁰

TICE FIRE PROTECTION & RESCUE SERVICE DISTRICT

PRINCIPAL PROPERTY TAXPAYERS
Years ended 2021, 2020, and 2019

Principal Property Taxpayers	2021		2020		2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Lexington Boulevard LLC	\$ 10,253,034	20.38 %	\$ 9,767,874	20.01 %	\$ 9,126,765	25.33 %
Baldwin J B Tr	-	-	-	-	5,114,793	13.08
C I Boatways Rd LLC	4,960,619	9.86	4,521,503	9.30	3,991,736	10.20
Sun-N-Fun Mobile Homeowners	-	-	-	-	3,721,935	9.51
Tice Trading Post Inc Tr	3,565,730	7.09	3,450,671	7.09	3,122,990	7.98
Kelly Tractor Co	3,646,167	7.25	3,314,696	6.81	3,013,360	7.70
Cole CW Fort Myers FL LLC	3,634,232	6.23	2,899,032	5.96	2,863,654	7.32
Steamboat LLC	3,220,610	6.40	3,117,551	6.41	2,834,137	7.25
Gulf Disposal Inc	2,822,618	5.61	2,830,548	5.82	2,770,510	7.08
Woodspring Suites Fort Myers	-	-	3,076,664	6.32	2,558,115	6.54
DGN Properties FL LLC	8,303,029	16.50	8,387,883	17.24	-	-
North Trail Land Trust LLC	7,592,584	15.09	7,277,617	14.96	-	-
BSREP II WS Fort Myers Northeast	2,814,804	5.59	-	-	-	-

²⁰ 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 TFD 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 TFD, 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 TFD.

BJM completed an analysis of the TFD-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 TFD'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 # 20 – To the extent possible, document and report on an annual basis to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review to show the continual achievement of the District's programs and activities.

Figure 71 provides a summary of the TFD's goals and objectives, along with the performance measure associated with each.

Figure 71: Summary of TFD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
Ensure turnout times for fire suppression and special operations incidents at a standard of 80 seconds at least 90% of the time.	District-adopted standards, NFPA 1710, ISO, Center for Public Safety Excellence, contractual requirements	X		
Ensure that travel times — from the first engine to arrive at fire suppression and special operations incidents — meet a standard of less than 240 seconds at least 90% of the time.	District-adopted standards, NFPA 1710, ISO, Center for Public Safety Excellence, contractual requirements	X		
Ensure that travel time — from the second engine to arrive at fire and special operations incidents — meets a standard of less than 360 seconds at least 90% of the time.	District -adopted standards, NFPA, ISO, Center for Public Safety Excellence, contractual requirements	X		
Ensure that travel times — from the third engine to arrive at fire and special operations incidents — meet a standard of less than 480 seconds at least 90% of the time.	District -adopted standards, NFPA, ISO, Center for Public Safety Excellence, contractual requirements	X		
Ensure that “water on the fire” times for single-story, 1-2 family residential properties meet a standard of less than	District -adopted standards, ISO, Center for Public Safety	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
180 seconds once on-scene at least 90% of the time.	Excellence, contractual requirements			
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192 hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours).	District-adopted standards, ISO, NFPA	X		
Ensure that turnout times for EMS incidents meet a standard of 60 seconds at least 90% of the time.	District-adopted standards, NFPA 1710, Center for Public Safety Excellence, locally adopted standards, contractual requirements		X	
Ensure that travel times —BLS with AED — meet a standard of less than 240 seconds at least 90% of the time.	District-adopted standards, NFPA 1710, Center for Public Safety Excellence, locally adopted standards, contractual requirements		X	
Ensure that “time with patient” — single-story, 1- 2 family residential — meets a	Locally adopted standards, Contractual requirements		X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
standard of less than 180 seconds once on-scene at least 90% of the time.				
Ensure that a "first shock" — cardiac arrest — standard of less than 180 seconds once on-scene is met at least 90% of the time.	Locally adopted standards, contractual requirements		X	
Ensure the completion of EMS continuing education (32 hours every two years for EMT's) and annual skills assessment.	District-adopted standards; Florida Department of Health (FDOH); Florida Administrative Code 64J-1.008(2)(a) and 64J-1.009(2)(a)		X	
Identify, adopt, and track fire inspection compliance on first (50% compliance), second (40% compliance), and third (10% compliance) inspections.	District-adopted standards, contractual requirements			x
Continue to inspect a minimum of 95% of the identified high-risk occupancies annually.	District-adopted standards; NFPA 1 and 101; contractual requirements			X
Continue to inspect 100% of the state-mandated occupancies (schools, daycares, educational facilities) annually.	District-adopted standards, Florida Statutes and Rules, contractual requirements			X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
Continue to deliver a minimum number and type of prevention (CRR) classes annually (CPR/AED, 8 per year; First Aid, 6 per year; misc. Fire Prevention Programs, 10 per year; Water Safety, 6 per year; Wildfire Safety, 4 per year; Severe Weather, 6 per year; Fire Safety, 6 per year).	District-adopted standards			X

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the TFD 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 TFD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to answer the questions of whether the performance measures and standards are relevant, useful, are sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.

After the completion of this analysis, BJM-CPA has determined that there were no significant findings to suggest that the performance measures were not relevant, useful, and sufficient to evaluate the costs of the programs and activities. Each was being met at least to some degree. As previously discussed in Research Task # 6, all were appropriately tied to well-documented industry best practices, national standards, Florida state administrative codes, national organizations' recommendations, county guidelines, and/or adopted District standards. Further, many were able to be independently confirmed through a comprehensive review of the TFD'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 TFD 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 TFD'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 TFD, 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 TFD 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 TFD. 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 expand their processes as suggested in this report.

Recommendation # 2 – In so much as possible, ensure that the annual training plan (including pre-fire planning inspections) and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 3 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 4 – To ensure the quality of the data entered and used by the TFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 5 – In all cases of property or content loss, ensure the reporting of the property and content value that was exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the TFD's annual reporting.

Recommendation # 6 – 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 # 7 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 8 – 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 # 9 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

Recommendation # 10 – As a component of the Chief's Report, provide details to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 11 – Work with the 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. This would allow for evaluation of this performance standard and be in-line with the TFD's internal standard of accomplishing the application of water on the fire within 180 seconds once on-scene at least 90% of the time.

Recommendation # 12 – As a component of the Chief's Report, ensure the inclusion of fire suppression response metrics, including turnout and response times.

Recommendation # 13 – As a component of the Chief's Report, ensure the inclusion of the outputs of the rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 14 – Work with the Lee Control Emergency Dispatch Center to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated. This would allow for evaluation of this performance standard and be in-line with the TFD's internal standard of accomplishing at patient times within 180 seconds once on-scene of a single story 1 or 2 family residential occupancy at least 90% of the time.

Recommendation # 15 – As a component of the Chief’s Report, ensure the inclusion of rescue and EMS response metrics, including turnout and response times.

Recommendation # 16 – As a component of the Chief’s Report, ensure the inclusion of the outputs of the fire prevention program, including items such as the number of inspections and the number of completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – As a component of the Chief’s Report, ensure the inclusion of the 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 # 18 – It is recommended that the District's reporting system present 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 cash and investment account.

Recommendation # 19 – 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 # 20 – To the extent possible, document and report on an annual basis to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review to show the continual achievement of the District’s programs and activities.

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE



Tice Fire & Rescue District

Administration

9351 Workmen Way Fort Myers, FL 33905
Phone (239)694-2380 Fax (239)694-7399

Board of Commissioners

T.J. Cannamela
James Burgess
Carolyn Miller
Ted Pickering

Fire Chief

Ted Ross, Jr.

Assistant Chief

Michael Runk

District Manager

Rena Smart

Tice Station

9351 Workmen Way
Fort Myers

Buckingham Station

5850 Buckingham Rd.
Fort Myers

May 24, 2023

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

Dear Mr. Cristini:

The Tice Fire and Rescue District (TFRD) is in receipt of the performance review from BJM-CPA. This review was completed for the TFRD to be in compliance 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 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.

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,

Ted Ross, Jr.
Fire Chief

www.TiceFire.com

Serving Tice, Buckingham & East Lee County

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 expand their processes as suggested in this report.*

Management Response – The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 2 – *In so much as possible, ensure that the annual training plan (including pre-fire planning inspections) and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.*

Management Response – The District has recognized this deficiency. The 2023/24 budget, the District has added a Fire Prevention Officer position to ensure timely completion of Pre-Fire Planning Inspections to meet this goal.

Recommendation # 3 – *Ensure data completeness and accuracy through a quality review program for NFIRS reports.*

Management Response – The District agrees with this recommendation and will incorporate NFIRS training for all employees. In addition, the District acknowledges the need to improve the current quality review process.

Recommendation # 4 – *To ensure the quality of the data entered and used by the TFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

Management Response – The District agrees with this recommendation and will incorporate NFIRS training for all employees. In addition, the District acknowledges the need to improve the current quality review process.

Recommendation # 5 – *In all cases of property or content loss, ensure the reporting of the property and content value that was exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the TFD's annual reporting.*

Management Response – The District agrees to comply with this recommendation.

Recommendation # 6 – *The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system*

currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Management Response - The District agrees to comply with this recommendation.

Recommendation # 7 – *The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.*

Management Response - The District agrees to comply with this recommendation.

Recommendation # 8 – *The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.*

Management Response – The District's financial auditing firm conducts annual in-person, on-site, meetings with the District's management for this specific purpose. At the conclusion of the audit, the firm gives a detailed presentation to the Fire Board. At that time, the Fire Board votes to accept the report or has further discussion. The firm is in constant communication with management with updates and current requirements. The District is also an active member of the Government Finance Officers Association (GFOA) and attends multiple training seminars annually.

Recommendation # 9 – *Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.*

Management Response - The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 10 – *As a component of the Chief's Report, provide details to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

Management Response - The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 11 – *Work with the 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. This would*

allow for evaluation of this performance standard and be in-line with the TFR's internal standard of accomplishing the application of water on the fire within 180 seconds once on-scene at least 90% of the time.

Management Response - The District has reviewed this recommendation and will work with Lee Control to capture this data.

Recommendation # 12 – *As a component of the Chief's Report, ensure the inclusion of fire suppression response metrics, including turnout and response times.*

Management Response - The District currently reports the monthly incident volume and types of call received. The District agrees to look for additional benchmarks that will provide quantifiable value for the Board of Fire Commissioners.

Recommendation # 13 – *As a component of the Chief's Report, ensure the inclusion of the outputs of the rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

Management Response - The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 14 – *Work with the Lee Control Emergency Dispatch Center to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated. This would allow for evaluation of this performance standard and be in-line with the TFR's internal standard of accomplishing at patient times within 180 seconds once on-scene of a single story 1 or 2 family residential occupancy at least 90% of the time.*

Management Response - The District has reviewed this recommendation and will work with Lee Control to capture this data.

Recommendation # 15 – *As a component of the Chief's Report, ensure the inclusion of rescue and EMS response metrics, including turnout and response times.*

Management Response - The District currently reports the monthly incident volume and types of call received. The District agrees to look for additional benchmarks that will provide quantifiable value for the Board of Fire Commissioners.

Recommendation # 16 – *As a component of the Chief's Report, ensure the inclusion of the outputs of the fire prevention program, including items such as the number of inspections and the number of completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.*

Management Response - The District agrees to comply with this recommendation.

Recommendation # 17 – *As a component of the Chief's Report, ensure the inclusion of the outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.*

Management Response - The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 18 – *It is recommended that the District's reporting system present 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 cash and investment account.*

Management Response - The District currently reports the balance of all accounts and year-to-date budget comparison.

Recommendation # 19 – *The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.*

Management Response - The District has adopted a reserve funding policy. The balance of those reserves and adjustments are discussed annually as part of the District's budget process.

Recommendation # 20 – *To the extent possible, document and report on an annual basis to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this review to show the continual achievement of the District's programs and activities.*

Management Response - The District has reviewed this recommendation and agrees to incorporate the change.

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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