



Independent Special Fire Control District Performance Review

for the

Southern Manatee Fire and Rescue District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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March 3, 2023



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Chief Robert C. Bounds, Jr.
Southern Manatee Fire and Rescue District
Bradenton, Florida

We have performed the procedures described in Schedule A, which were agreed to by the Southern Manatee Fire and Rescue District ("the District") and on the performance review of the District as of August 1, 2022. The District's management is responsible for the District's performance review. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures referred to below, either for the purpose for which this report has been requested or for any other purpose.

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

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct, an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance review of the District as of August 1, 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
March 3, 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 revenue and costs of the 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 Service Office.

ACKNOWLEDGMENTS

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

Board of Fire Commissioners

Melanie A. Marken
Chairperson

James M. Grote
Vice-Chair, Secretary, Treasurer

Jim Cena
Commissioner

Anthony C. Evans
Commissioner

Dan Center
Commissioner

Fire Administration

Robert Bounds
Fire Chief

Rick Blanco
Assistant Chief

Frank Meola
Deputy Fire Marshal

Debbie Tuckerman
Executive Management Assistant

Dan Anderson
Training Chief

Janee Ferguson
Financial Specialist

Shawn Myles
Information Technology Specialist

Herb Smith
Battalion Chief

Adam Perry
Battalion Chief

Chris Gould
Battalion Chief

.....and all the members of the Southern Manatee Fire and Rescue District who daily serve the citizens and visitors of their community.

EXECUTIVE SUMMARY

Performance Review – Introduction

In 2021, Section 189.0695, Florida Statutes, was created and requires independent special fire control districts to conduct a performance review every five years beginning on October 1, 2022. 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 Southern Manatee Fire and Rescue District (SMFR) 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 SMFR.

SMFR is a full-time, career, independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 97 members. The 33-square-mile District served a 2022 resident population of just over 72,000. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from five 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 191.008, Florida Statutes, it appears that the programs, activities, and functions provided by SMFR 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 SMFR are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District’s delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications and hazardous materials response, along with automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the special 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.	After an analysis of the District boundaries in relation to adjoining county and municipal governments, it was determined that, while the county and the District both provide advanced life support EMS, the services provided are different. The District’s EMS services do not include transport from the scene, while the county EMS system provides it as part of their responsibilities. There are no other county or municipal governments that are located wholly or partially within the boundaries of the District that provide similar services.

Task #	Description	Findings
5	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.	The findings of the analysis of the revenues and costs of the programs and activities are summarized in the report, along with comments and recommendations.
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 SMFR, it was determined that overall, the District's purpose as stated in the charter has been achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of SMFR.
7	Analyze any performance measures and standards of the District's programs and activities.	An analysis of the SMFR's performance measures as associated with the goals and objectives in Research Task #6 was performed. This analysis was designed to answer the questions of whether the performance measures and standards are relevant, useful, and sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.
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.	An analysis of SMFR's performance measures as associated with the goals and objectives in Research Task #6 was performed. 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.
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 SMFR. 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 - At the time of this report, the extra responsibilities taken on by Commissioner Grote to hold the positions of vice-chair, secretary, and treasurer are admirable. Nonetheless, consideration should be made to assign by election either the vice-chair or secretary/treasurer to another commissioner.

Recommendation # 2 - 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 department, 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 develop a process to regularly report achievements to the Board of Fire Commissioners.

Recommendation # 3 - Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

Recommendation # 4 - Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 5 - To ensure the quality of the data being entered and used by the District, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 6 - As GIS analysis is useful for analyzing both historic demand and predictive demand, the District should develop a process to include the location coordinates of incidents within the incident reporting system.

Recommendation # 7 - 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 below. 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 Florida Chapter Section 189. Districts have the state's uniform chart of accounts and QuickBooks, 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 # 8 - 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 # 9 - 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 # 10 - In a review of the SMFR website, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metrics using percentile measurements.

Recommendation # 11 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "water on the fire" that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Recommendation # 12 - Ensure that the annual training plan and documentation is aligned with the requirements of the Florida Department of Health and other applicable regulatory agencies.

Recommendation # 13 - Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Recommendation # 14 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "with patient" that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Recommendation # 15 - 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. A copy of the District's monthly bank reconciliation for the operating account should be provided.

Recommendation # 16 - 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 # 17 - To the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Like most fire districts, SMFR continues to improve and change over time. This report is a snapshot of SMFR 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 been made 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 Southern Manatee Fire and Rescue District.

Section I: Introduction and Background

INTRODUCTION

In 2021, Section 189.0695, Florida Statutes, was created and requires all independent special fire control districts to conduct a performance review every five years beginning October 1, 2022. With the exception of independent special fire control districts located within a rural area of opportunity, all independent special fire control districts must contract with an **independent entity** to conduct the performance review. The independent entity must have at least five (5) years of experience conducting comparable reviews of organizations similar in size and function to the independent special fire control district under review, must conduct the review according to applicable industry best practices, and must 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 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.

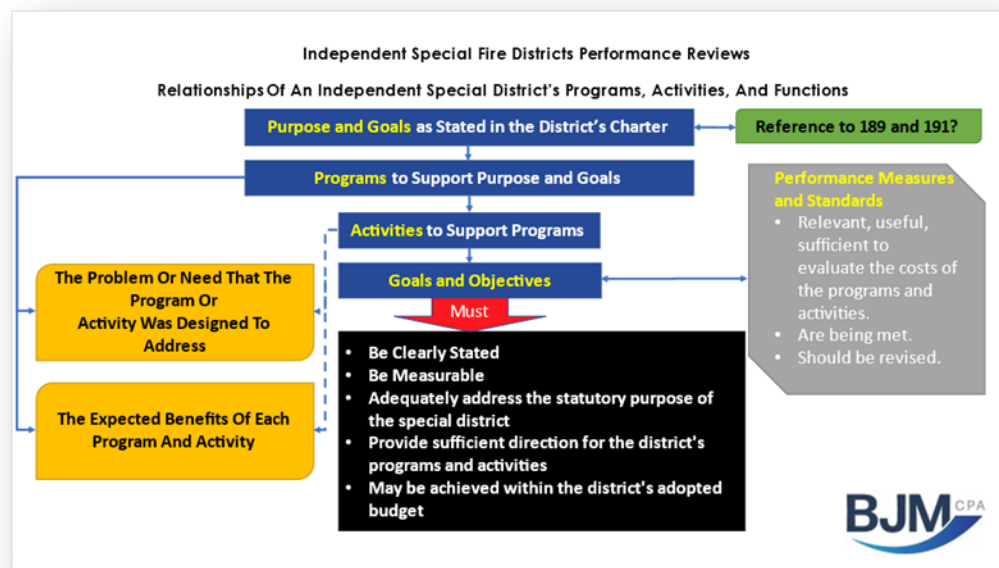
The Southern Manatee Fire and Rescue District (SMFR) selected BJM-CPA as the independent entity to conduct their review. For the purposes of this requirement, the term "performance review" means an evaluation of an independent special district and its programs, activities, and functions. The term includes 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 the 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, the Insurance Services Office, and Government Accountability Office performance review standards, found in the Generally Accepted Government Auditing Standards (GAGAS). 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 SMFR.

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 by 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 where 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 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 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. There were 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

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 report financial and other activities to the public, the appropriate

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

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. The special act creating an independent special district may provide for funding from a variety of sources while prohibiting 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 in any special act or general law of local application creating a fire control district's charter, requires every fire control district 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 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 these funding options are available to an independent fire district and are in addition to contractual fees for services as discussed earlier in this study (i.e., residential amenity fees and inter-local agreement fees for service). Each of these options is summarized below.

Ad Valorem Taxes

The 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 Section 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 those 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 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 just as does any other improvement performed by a district, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first response medical aid.

User Charges

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

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

- Special emergency services that include:
 - Firefighting occurring in or to structures outside of 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 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 at, 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;
- 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 new-construction fire services that are distributed to the district 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	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 just the prominent one.

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 entire team participated in the review process, the auditors were focused on financials subjects, while the fire chiefs focused on operations matters.

This project examined the current conditions at SMFR 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. To complete the performance review process and the report, several tasks needed to be completed.

The BJM team developed a project work plan and started the project with a kick-off meeting with SMFR's project team. The purpose of this meeting was to gain a comprehensive understanding of the District's background, goals, and expectations for this project. During 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 of key personnel.

The analysis began with a baseline assessment and current service performance analysis of the District. BJM 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 to industry standards and best practices, such as National Fire Protection Association (NFPA) standards and the Insurance Services

Office's (ISO) Public Protection Classification (PPC) rating scale, as well as to create a benchmark against which future improvements can be measured.

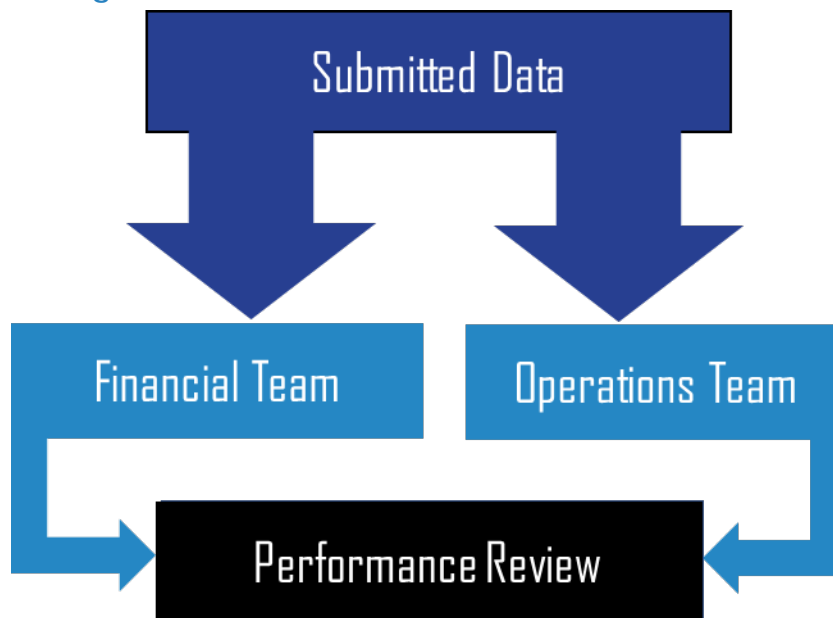
BJM developed and produced an electronic version of the draft report for review by the District's staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

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 the performance review was made by BJM to member(s) to SMFR staff, elected officials, and/or others as agreed upon. BJM 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 SMFR 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 Southern Manatee Fire and Rescue District is located entirely within Manatee County, near the southwest coast of Florida. It was formed on June 1, 1990, with the merger of the Oneco-Tallevast Fire Control District and the Samoset Fire Control District. The District primarily employs career fire personnel, but the agency also maintains a volunteer program. This type of fire service organization is known as a combination department. The organization provides fire suppression, first responder non-transport emergency medical services, hazardous materials response, fire prevention and code enforcement, and public education to a population of approximately 72,000 permanent residents.

In December 2021, SMFR launched a new advanced life support (ALS) response vehicle. With the promotion of Dan Anderson to Emergency Medical Service (EMS) Officer, his vehicle became licensed by the state of Florida as an ALS response unit.

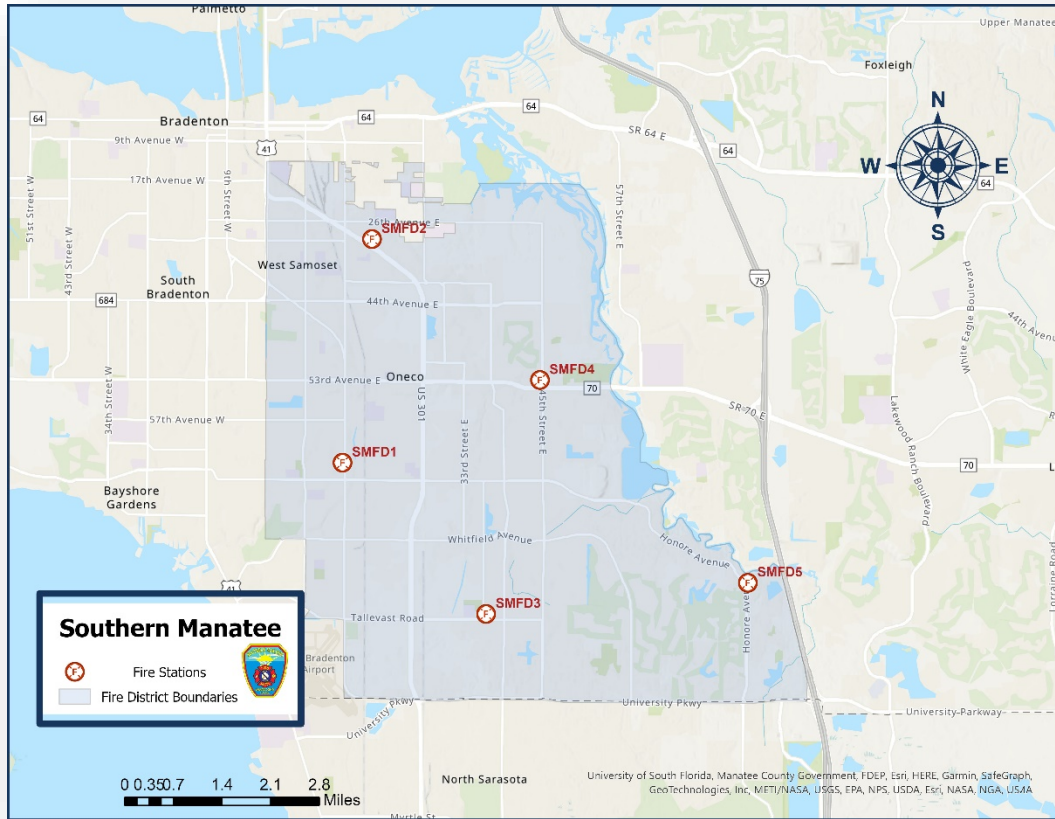
Service Area Description, Population, and Demographics

Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: the District includes the areas south of the city of Bradenton, east of First Street, west of the Braden River, and north of University Parkway—the Sarasota County line. Major transportation routes within and adjacent to the District include U.S. 41, U.S. 301, State Road 70, University Pkwy, and I-75. In addition, the District is served by two railroad lines, Seminole Gulf Railroad and Seaboard Coast Line. The southwestern portion of the District borders the Sarasota-Bradenton International Airport. The Southern Manatee Fire and Rescue District protects the largest industrial area in Manatee County.

The District is approximately 33 square miles and includes the communities of Samoset, Oneco, Tallevast, Palm Aire, University Park and adjoining areas of Manatee County.

Figure 6: SMFR Service Area and Station Locations



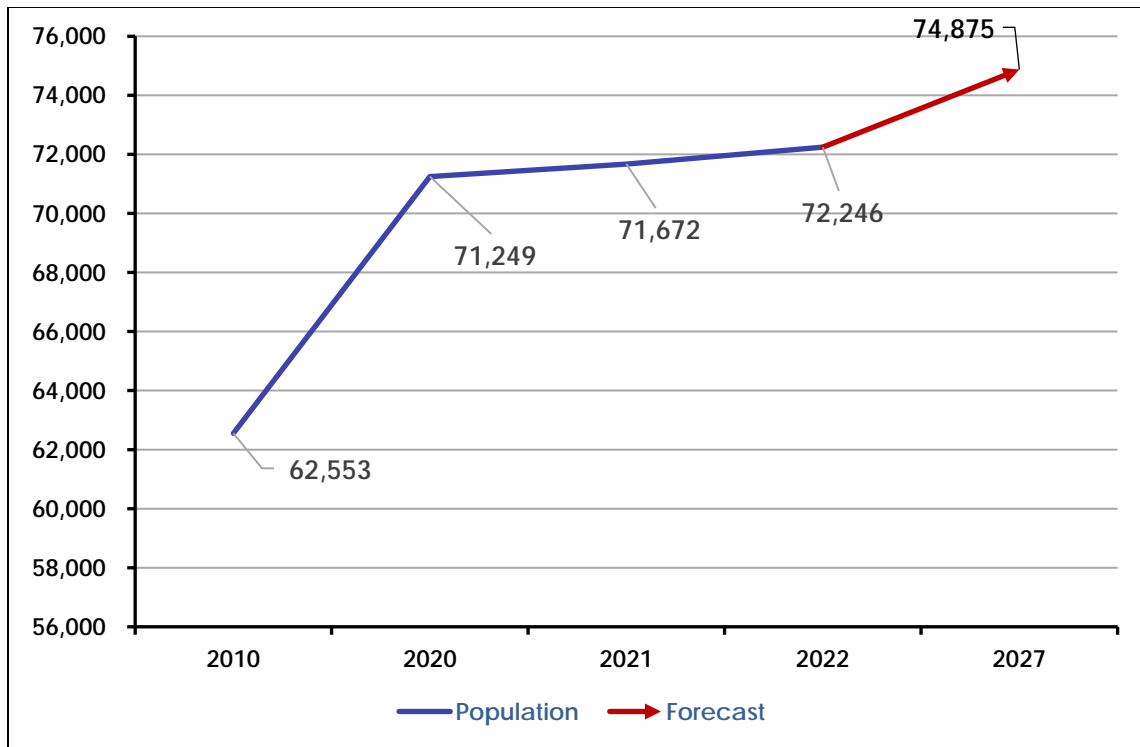
Population and Demographics

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 62,553 in 2010 to 71,249 in 2020. The resident population of the District in 2022 was approximately 72,246. The population is forecasted to increase to 74,875 over the next five years. This trend is illustrated in Figure 7.

Figure 7: Historical Population Trends in the District



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. The District is charged with providing life safety services for this transient population. While not specific to the District, the Tourist Development Council has estimated that there are 969,300³ visitors to Manatee County annually.

Population density has an impact on service demand as well. Overall, in 2022 the District had a population density of approximately 2,220 people per square mile. However, the population density varies throughout the District, as illustrated in Figure 8, which shows the population density per square mile using block ranges.

³ Tourist Development Council Meeting - February 14, 2022.
<https://www.youtube.com/watch?v=NozVbu9IIYE>

Figure 8: Population Density in the District

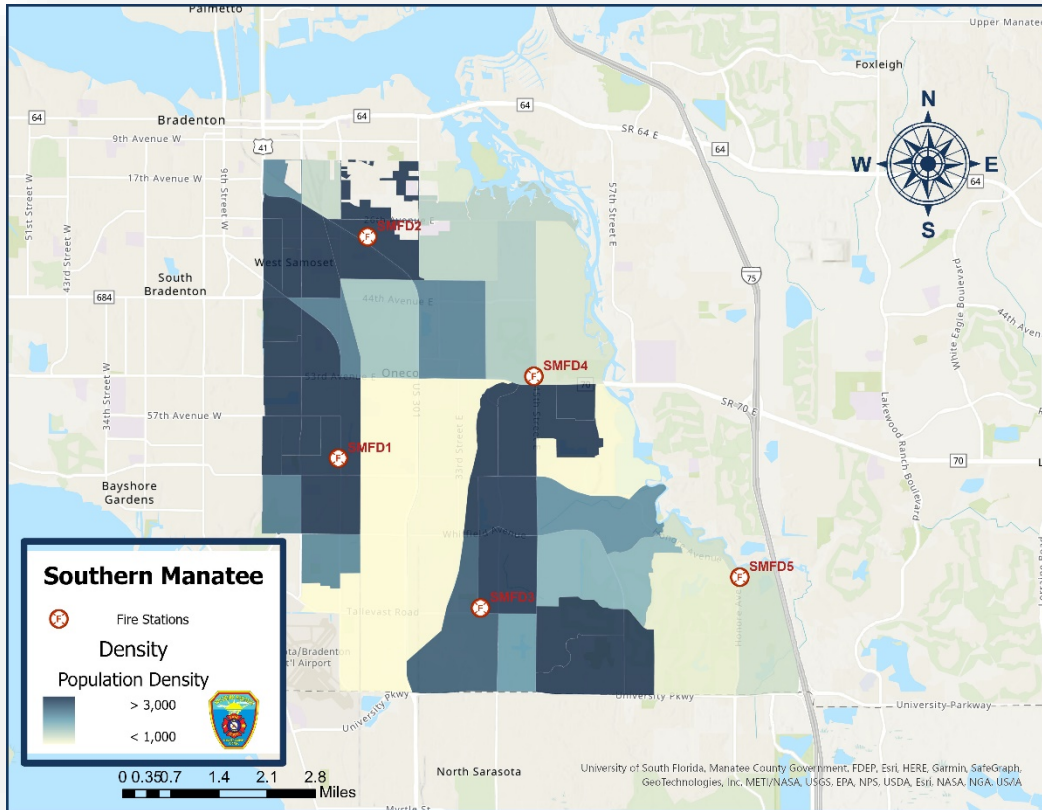


Figure 9 is a summary of selected demographic and population values.

Figure 9: Selected Demographic and Population Values in the District

Demographic/Population	Value
Population	72,246
Households	30,144
Average Household Size	2.37
Median Age	45.9
Median Household Income	\$63,351
Number of Businesses	3,434
Total Employees	33,318

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 Manatee County. Throughout the ranges, the age of the District's residents is within one percent of that of Manatee County.

Figure 10: Age of the District Population Compared with Manatee County

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

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

Figure 11: Gender Summary

Gender	SMFR	Manatee
Male	49%	48%
Female	51%	52%

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 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 the deaths and 55 percent of the injuries).

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>

- 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 that 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 that age group.
- Children under 15 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 housing units and home values in the District as average and median for 2022, and a projection for 2027. Again, this information is of value for planning processes.

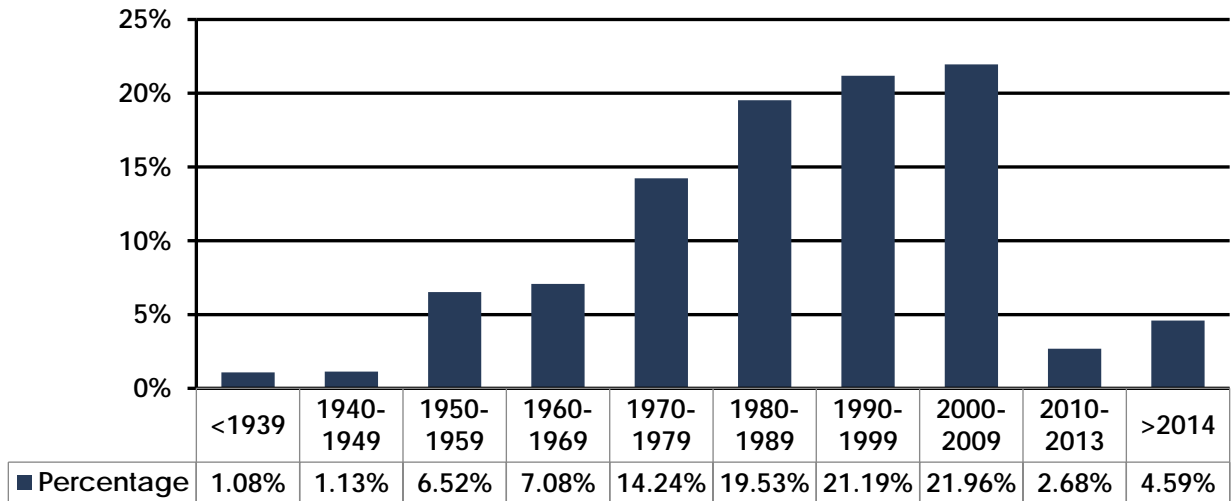
Figure 12: Home Counts and Values

Demographic	2022	2027
Total Housing Units	35,419	36,993
Average Home Value	302,808	349,507
Median Home Value	289,674	327,402

As buildings age, the cost of maintaining a structure increases over time. Building codes change over time to protect structures from recognized hazards. Nearly 71 percent of the housing in the District was built before 1999.

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

Figure 13: Housing Year Built in the District



Governance

The governance of the District is outlined in their charter, Chapter 2000-402 (codified), Laws of Florida, as amended. The District was established by the adoption of the charter by the Legislature and in adherence with 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 shall be conducted by the SMFR Board of Fire Commissioners through a five-member board which shall be elected in nonpartisan elections by the electors of the District for a term of four (4) years, and each member shall serve until the member’s successor assumes office.

A member of the board must be a qualified elector at the time he or she qualifies and continually throughout his or her term. Members of the board shall assume office ten days following the member’s election.

The Board of Fire Commissioners shall be established and elected, and shall operate, organize, and function in accordance with the provisions of Section 191.005, Florida Statutes. The office of each member of the board is designated as being a seat, distinguished from each of the other seats of the board by a numeral designation: 1, 2, 3, 4, and 5. The numerical seat designation does not reflect a geographical subdistrict or area of the District, but each candidate for a seat on the board shall designate, at the time the candidate qualifies, the seat for which the candidate is qualifying.

In accordance with Section 191.005, Florida Statutes, and the District’s charter, annually within 60 days after newly elected members have taken office, the board shall organize by electing from its members a chair, a vice-chair, a secretary, and a treasurer. The positions of secretary and treasurer may be held by a single member.

Recommendation # 1 - At the time of this report, the extra responsibilities taken on by Commissioner Grote to hold the positions of vice-chair, secretary, and treasurer are admirable. Nonetheless, consideration should be made to assign by election either the vice-chair or secretary/treasurer to another commissioner.

The following information in Figure 14 regarding governance and revenue was provided by SMFR 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

Southern Manatee Fire And Rescue District	
Active or Inactive:	Active
Status:	Independent
County:	Manatee
Local Governing Authority:	Manatee County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	6/1/1990
Creation Documents:	Chapter 2000-402 (Codified) and 2004-399, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	No
Revenue Source:	Ad Valorem, Assessments, Donations, Fees
Most Recent Update:	10/5/2021

Recommendation # 2 - 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 department, 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 develop a process to regularly report achievements to the Board of Fire Commissioners.

Organizational Design

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

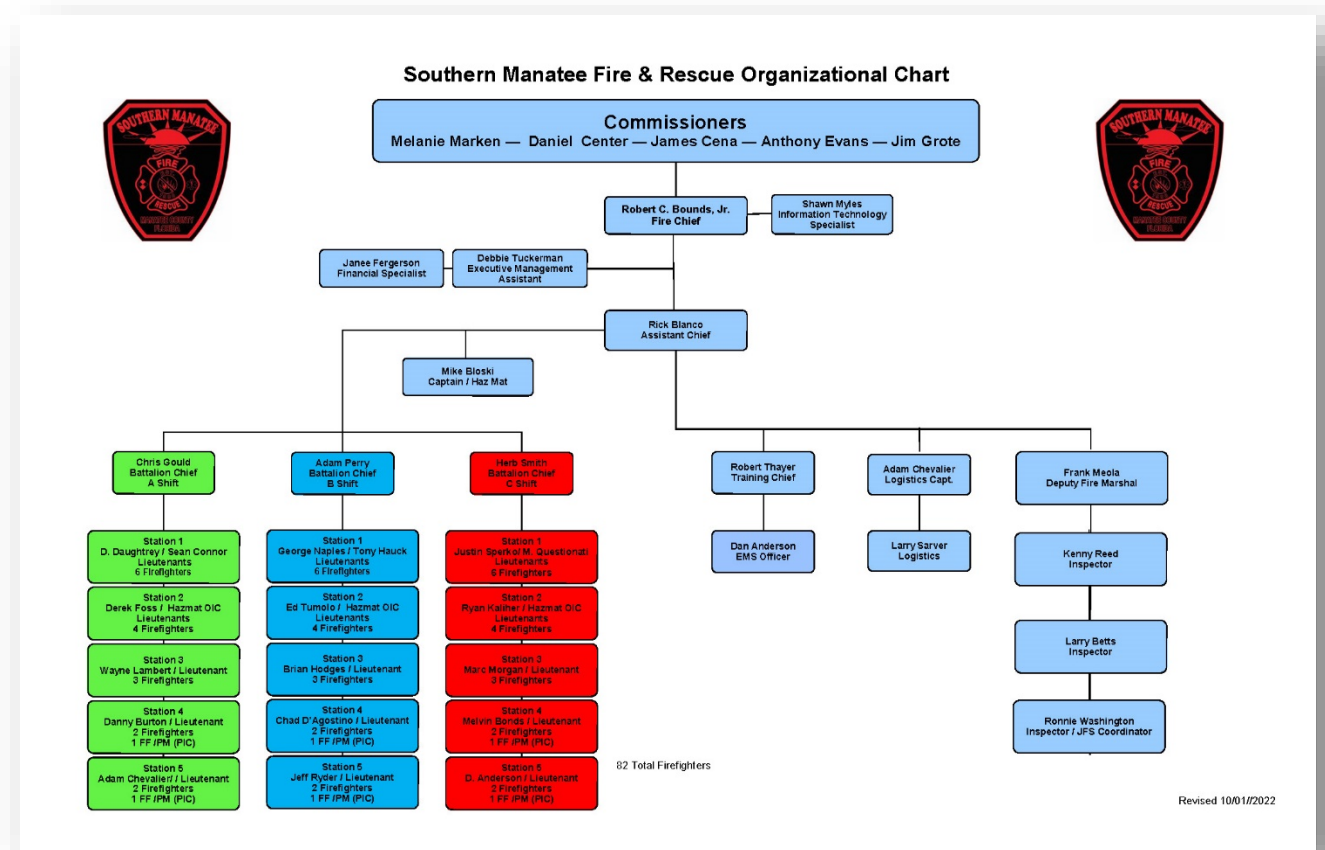
The fire chief is hired by the SMFR Board of Fire Commissioners. The chief is hired by contract, which is in effect for five years. The current contract began January 1, 2022. The chief is given a performance review annually.

In addition to the fire chief, SMFR employs 114 full-time personnel, of which 99 are operational personnel divided equally among three shifts that work a 24 hours on, 48 hours off shift schedule, which averages to a 56-hour work week. Each shift is led by a battalion chief.

The District has a volunteer firefighter programs but currently there are no members.

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

Figure 15: SMFR Organizational Chart



Service Agreements

Hazardous Materials Response

The District has entered into an interlocal agreement with Manatee County to provide hazardous materials response (hazmat services) within Manatee County. The funding source for the hazardous materials equipment and response is \$38,000 annually from Manatee County and interlocal agreements with various Manatee County fire districts to allow for cost recovery for hazardous materials responses. There are no specific performance objectives for the hazardous materials response listed in the interlocal agreements with Manatee County or the various fire districts. However, there are specific requirements detailed in the Manatee County interlocal agreement, as listed below:

- SMFR shall comply with all applicable federal, state, county, and municipal laws and regulations.
- SMFR staff shall remain SMFR District employees while providing the hazardous materials response services.
- Services for the county and the performance of their duties shall be under the supervision and direction of the SMFR Board of Fire Commissioners.
- SMFR shall provide the county with quarterly reports listing all hazmat incidents responded to within Manatee County and a list of hazmat supplies purchased with the funding from the interlocal agreement.

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 SMFR'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 SMFR.

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

Figure 16: SMFR Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Assistant Chief	1	40
Training Chief	1	40
Administrative Captains	2	40
Administrative Lieutenant	1	40
Fire Inspectors	3	40
Plan Reviewer	1 (combined position)	-
Public Educator	1 (combined position)	-
Fire Investigators	3 (combined position)	-
Logistics Officer	1	40
EMS Officer	1	40
Executive Assistant	1	40
Information Technology Technician	1	40
Financial Specialist	1	40
Total	14 (combined not included)	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 14 percent of the total SMFR personnel. The combined positions were not included in this analysis.

Operational Staffing

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

Figure 17 illustrates the operational staffing structure of SMFR.

Figure 17: SMFR Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	3	56	24/48
Lieutenants	18	56	24/48
Firefighter/EMTs	42	56	24/48
Firefighter/Paramedics	20	56	24/48
Total	83 (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 SMFR is 22 personnel responding from five fire stations on eight apparatus.

Figure 18 illustrates the current staffing model for SMFR.

Figure 18: SMFR Current Staffing Model

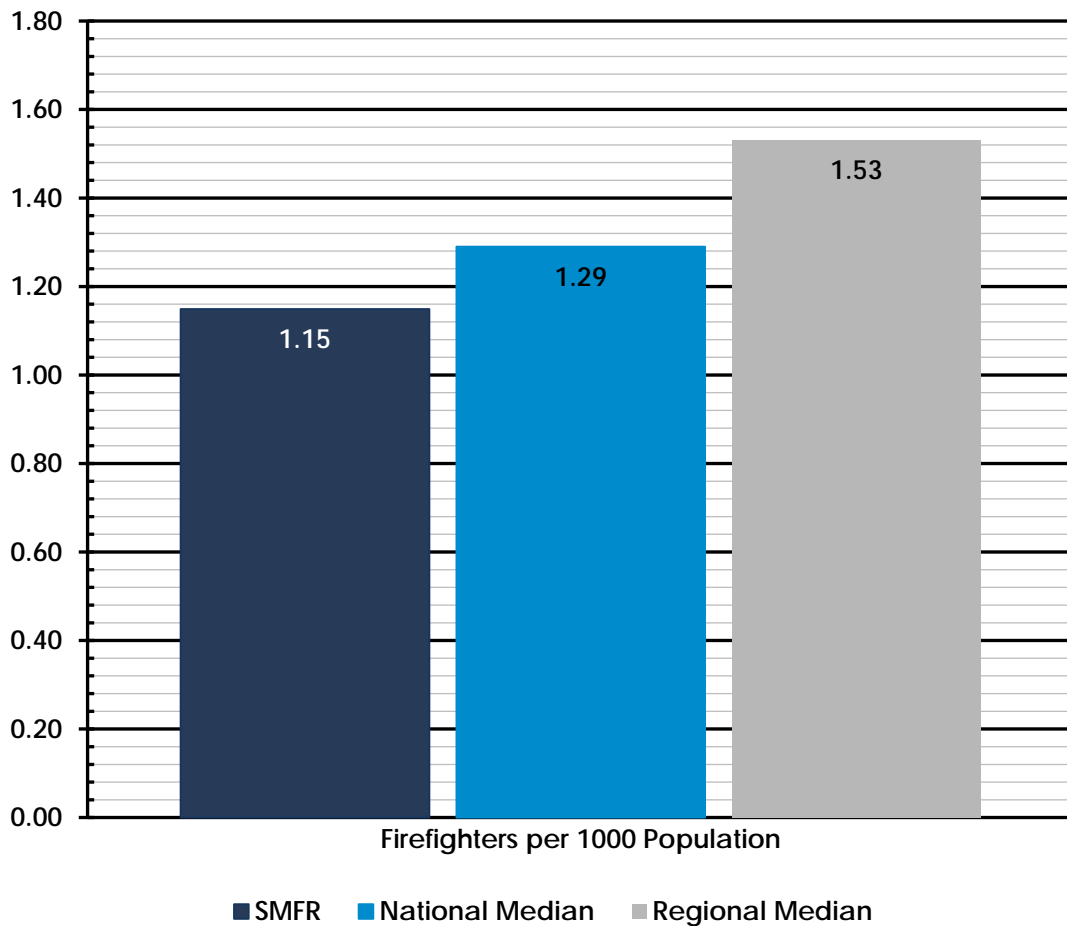
Station	Apparatus	Minimum Staffing
1	Engine 311	3 personnel
	Engine 312	3 personnel
	Battalion 3	1 personnel
2	Engine 321	3 personnel
	Squad 328	3 personnel
3	Truck 339	3 personnel
4	Engine 341	3 personnel
5	Engine 351	3 personnel
Total		22 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current comparison of the number of SMFR firefighters on staff per 1,000 population of the service region compared to national averages from the United States Fire Department Profile issued by the NFPA⁵. SMFR currently has 0.38 less FTE operational positions compared to regional organizations.

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

Figure 19: SMFR 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 also can contribute to improved emergency incident outcomes and community services.

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

Figure 20: SMFR 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	6.96
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	11.17
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	11.56
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Hazardous Materials Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	1
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	10.20

From an ISO review perspective, SMFR received 5.03 of an available 9.0 for Training during the most recent review. Specifically, SMFR lost points in the categories of Facility Training, Company Training, Officer Training, and Pre-Fire Planning Inspections. The greatest loss was in Facility Training, which requires that each firefighter receive 18 hours of annual training in structure fire-related subjects at an ISO-approved training facility.

Recommendation # 3 - Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

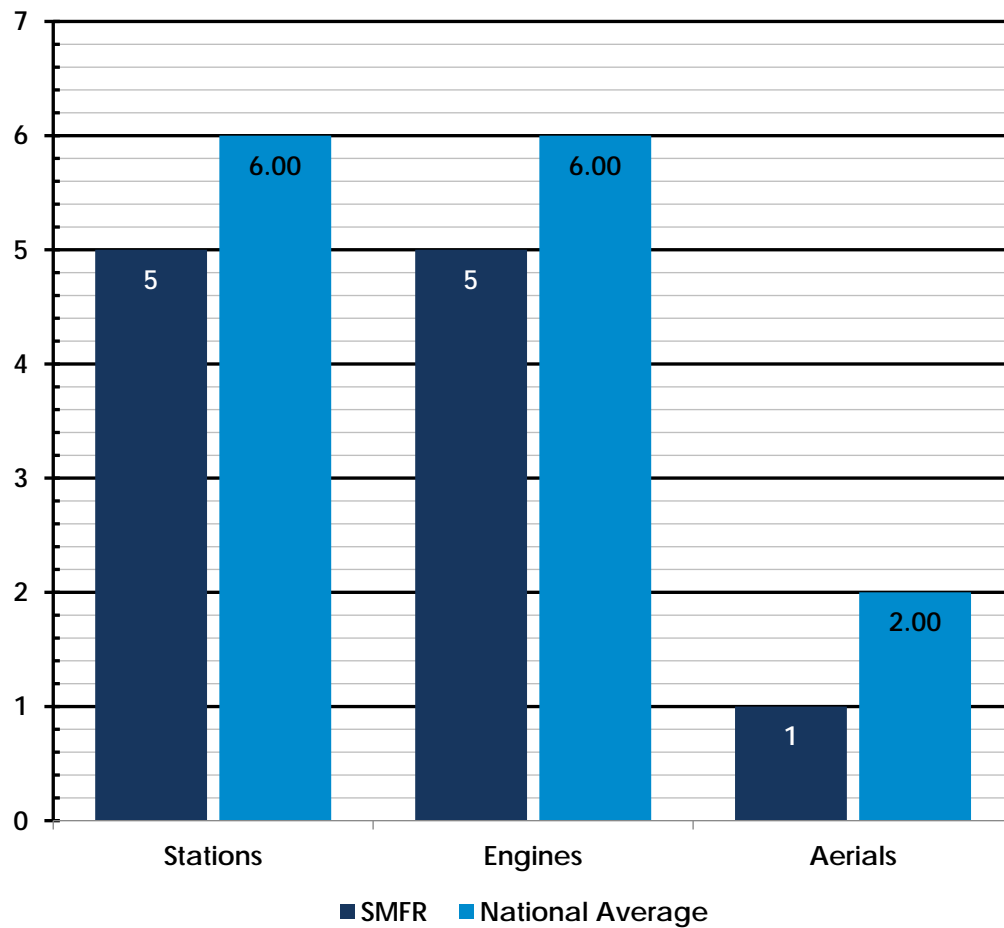
Capital Resources

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 SMFR. 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 SMFR.

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the SMFR compared to national averages from the United States Fire Department Profile issued by the NFPA. SMFR has one less station, one less engine, and one less aerial than the national average.

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



From an ISO review perspective, SMFR received nearly full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.33 of a possible 9.5 credits) during the most recent review. Regarding ladder (aerial) company credits, SMFR received only 0.75 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 g.p.m., and method of operations. The District also lost credits of 0.31 out of 0.50 for Reserve Ladder and Service Truck.

Facilities

Fire stations play an integral role in the delivery of emergency services for several reasons. To a large degree, a station’s location will dictate response times to emergencies. A poorly located station can mean the difference between confining a fire to a single room and losing the 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 SMFR administrative facility and five stations range in age from 11 to 20 years. Figure 22, 23, 24, 25, 26, and 27 provide pertinent information on each facility based on BJM research and information provided by the District.

In addition to the administrative facility and five fire stations, SMFR also operates a training facility (7611 Prospect Rd.) and a building maintenance facility (1911 30 Ave. E).

Figure 22: SMFR Administration

Address/Physical Location:	2451 Trailmate Dr., Sarasota, FL 34243
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Summary

Date of Original Construction	2005
Date(s) of Renovations	N/A
Total Square Footage	14,121 sq./ft.
Maximum Staffing Capability	15 Admin.

Figure 23: SMFR Station 1

Address/Physical Location:

6100 15 St. E., Bradenton, FL 34203



Summary

Date of Original Construction	2004			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	5	Back-in Bays	0
Total Square Footage	12,500 sq./ft.			
Maximum Staffing Capability	15 Operations (Shift Personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 311	3	
Engine 312	3	
Battalion 3	1	
Total Min. Staffing:	7	

*Note in comments if cross-staffed.

Figure 24: SMFR Station 2

Address/Physical Location: 1911 30 Ave. E., Bradenton, FL 34208



Summary

Date of Original Construction	2005			
Date(s) of Renovations	2022			
Number of Apparatus Bays	Drive-through Bays	4	Back-in Bays	0
Total Square Footage	9,050 sq./ft.			
Maximum Staffing Capability	8 Operations (Shift Personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 321	3	
Squad 328	3	
Total Min. Staffing:	6	

*Note in comments if cross-staffed.

Figure 25: SMFR Station 3

Address/Physical Location:	7611 Prospect Rd., Sarasota, FL 34243
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Summary

Date of Original Construction	2011			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	7,618 sq./ft.			
Maximum Staffing Capability	6 Operations (Shift Personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Truck 339	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 26: SMFR Station 4

Address/Physical Location: 5228 45 St. E., Bradenton, FL 34203



Summary

Date of Original Construction	2002			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	6,776 sq./ft.			
Maximum Staffing Capability	4 Operations (Shift Personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 341	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 27: SMFR Station 5

Address/Physical Location: 7301 Honore Ave., University Park, FL 34201



Summary

Date of Original Construction	2007			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	4,967 sq./ft.			
Maximum Staffing Capability	5 Operations (Shift Personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 351	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Apparatus

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

In gathering information from SMFR, BJM requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of SMFR is sufficient to meet the District’s service needs and demands. The full inventory list of SMFR’s apparatus, along with descriptions, is illustrated in Figure 28.

Figure 28: SMFR Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 311	Pumper	Pierce Impel	2017	Frontline
Engine 312	Pumper	Pierce Impel	2015	Frontline
Engine 321	Pumper	Pierce Impel	2015	Frontline
Engine 341	Pumper	Pierce Impel	2018	Frontline
Engine 351	Pumper	Pierce Impel	2018	Frontline
Engine 332	Pumper	Pierce Velocity	2010	Reserve
Reserve Engine	Pumper	Pierce Velocity	2010	Reserve
Aerial/Ladder				
Truck 339	Aerial/Ladder	Pierce 107'	2017	Frontline
Staff/Specialty Vehicles				
Battalion 3	Battalion Chief	Chevy Suburban	2021	Frontline
Battalion 3 (Reserve)	Battalion Chief	Chevy Suburban	2017	Reserve
Squad 328	Squad (Hazmat)	Pierce Heavy Rescue	2020	Frontline
Fire Chief	Staff	Ford Explorer	2018	Staff
Assistant Chief	Staff	Ford Explorer	2018	Staff
Training Chief	Staff	Ford F150	2017	Staff
Haz-Com 2	Hazmat	Ford F250	2022	Frontline
Logistics Captain	Staff	Ford F250	2018	Staff
Deputy Fire Marshal	Staff	Ford Explorer	2018	Staff
EMS Officer	Staff	Ford F150	2017	Staff
Inspector	Staff	Ford F150	2016	Staff
Inspector	Staff	Ford F150	2016	Staff
Inspector	Staff	Ford F150	2016	Staff
Maintenance	Maintenance	Ford T150 Van	2018	Reserve
Safety House Tow Vehicle	Support	GMC Sierra Dually	2003	Reserve

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. SMFR must balance fiscal responsibility with performance expectations for the delivery of emergency services. In this section, BJM reviewed the current service delivery and performance for SMFR. BJM 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 SMFR 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 SMFR for this study came from the District's RMS. The District utilizes ESO for National Fire Incident Reporting System (NFIRS) software. This source provided data for the time period Fiscal Year FY2019 (10/1/2018–9/30/2019) through the first nine months of FY2022 (10/1/2021–6/30/2022).

Figure 29 provides a summary of the incident data available for analysis.

Figure 29: Summary of Data Sources

Source	FY2019	FY2020	FY2021	FY2022
NFIRS Single	6,523	7,129	7,900	5,901
NFIFRS All	7,416	8,200	9,181	6,800

In terms of NFIRS data, it is critical to make sure 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 # 4 - Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 5 - To ensure the quality of the data being entered and used by the District, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Some training resources include:

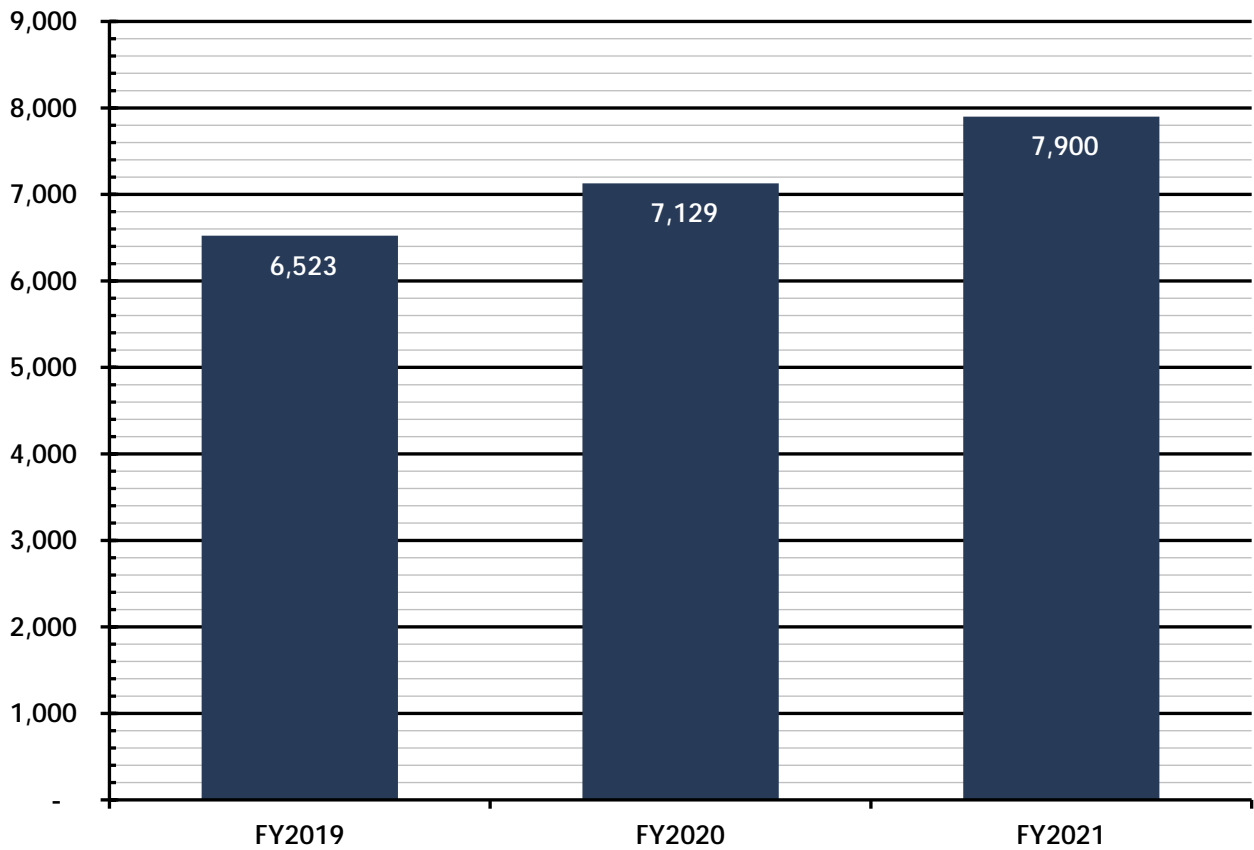
- *In-house developed program based on specific internal issues*
 - *National Fire Academy Courses:*
 - *Introduction to NFIRS 5.0 on-campus and off-campus*
 - *NFIRS 5.0 Self-Study Online*
 - *NFIRS Data Analysis and Problem-Solving Techniques on-campus and off-campus*
 - *NFIRS Program Manager 6-day 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 system (GIS) software provides a geographic display of demand.

Figure 30 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, service demand increased by 21 percent from FY2019 to FY2021. This change represents an average annual increase of approximately 7 percent.

Figure 30: Historical Service Demand (FY2019–FY2021)



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, the agency can better determine the demand for service and the training that may be a priority for their responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 31.

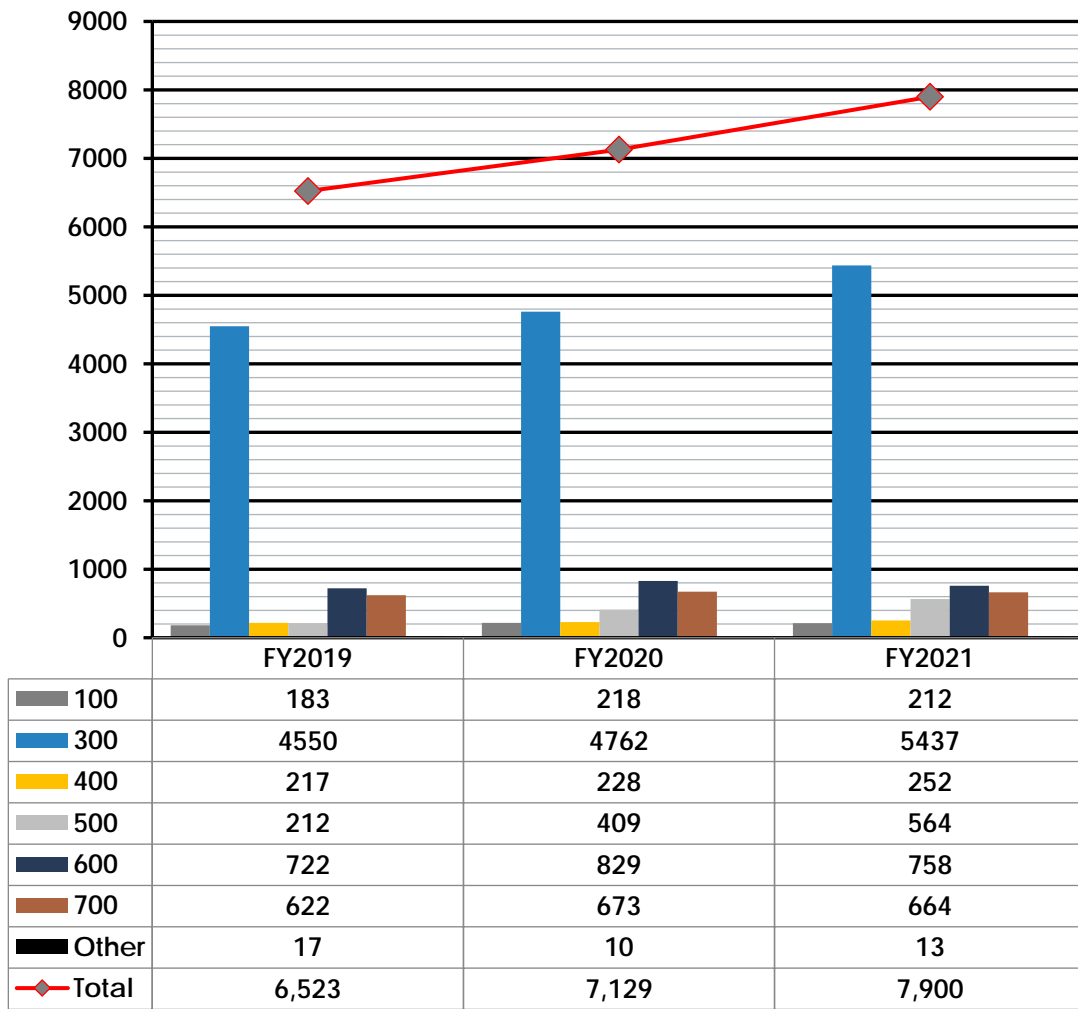
Figure 31: NFIRS Incident Types

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

Figure 32 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding three full fiscal years. The most significant increase in service demand was Service Call incidents, with a 166 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represent the highest percentage of overall volume for SMFR, it's important to note the increase of 19 percent for the period noted.

Figure 32: Annual Demand by Incident Type (FY2019–FY2021)



While Figure 32 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 33, the majority of demand for services was within the category of Rescue and EMS, at 68 percent. This was followed by Canceled or Good Intent at 11 percent, and Fire incidents at 9 percent. Rescue and EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 33: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

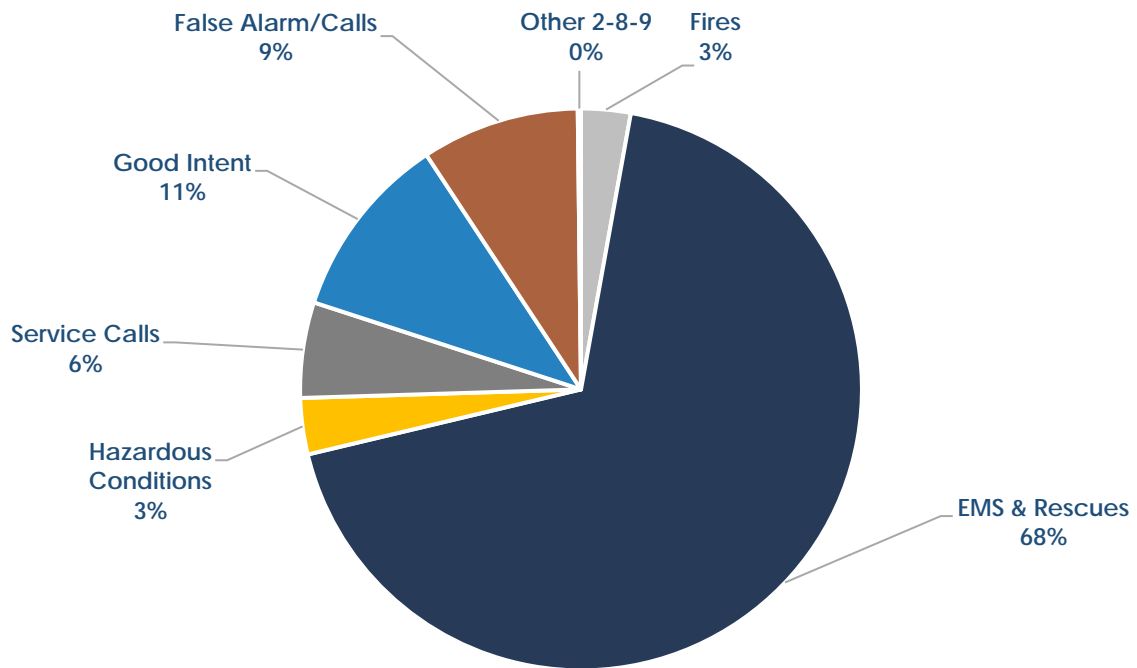


Figure 34 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 34: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)

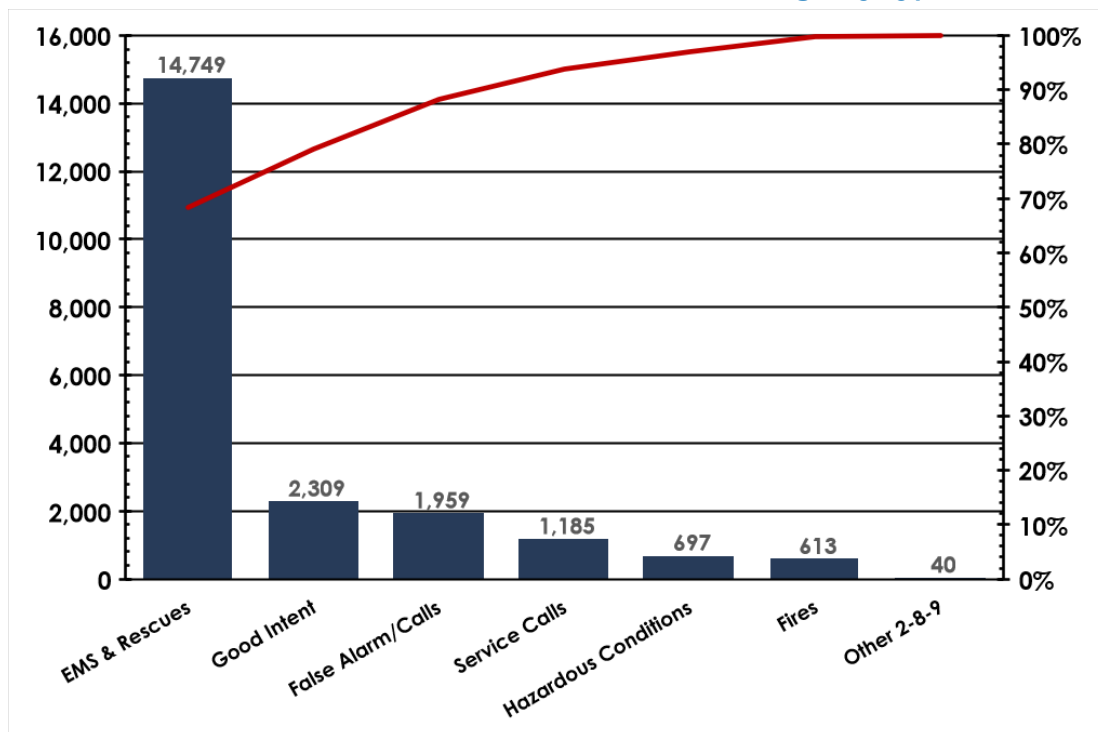


Figure 35 illustrates SMFR service demand based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories.

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

NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.2%	0.1%	0.2%	0.35%
1–Assembly (restaurant, bar, theater, library, church, airport)	1.4%	2.3%	9.39%	1.66%
2–Educational (school, daycare center)	0.4%	0.6%	5.70%	0.50%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.7%	4.3%	7.49%	3.04%
4–Residential (private residence, hotel/motel, residential board)	47.9%	64.4%	38.58%	57.54%
5–Mercantile, Business (grocery store, service station, office, retail)	4.6%	5.2%	25.50%	5.38%
6–Industrial, Utility, Agriculture, Mining	0.4%	0.1%	0.67%	0.57%
7–Manufacturing	3.8%	1.1%	9.59%	0.74%
8–Storage	2.7%	0.4%	2.62%	1.06%
9–Outside Property, Highway, Street	38.0%	21.5%	0.26%	29.16%

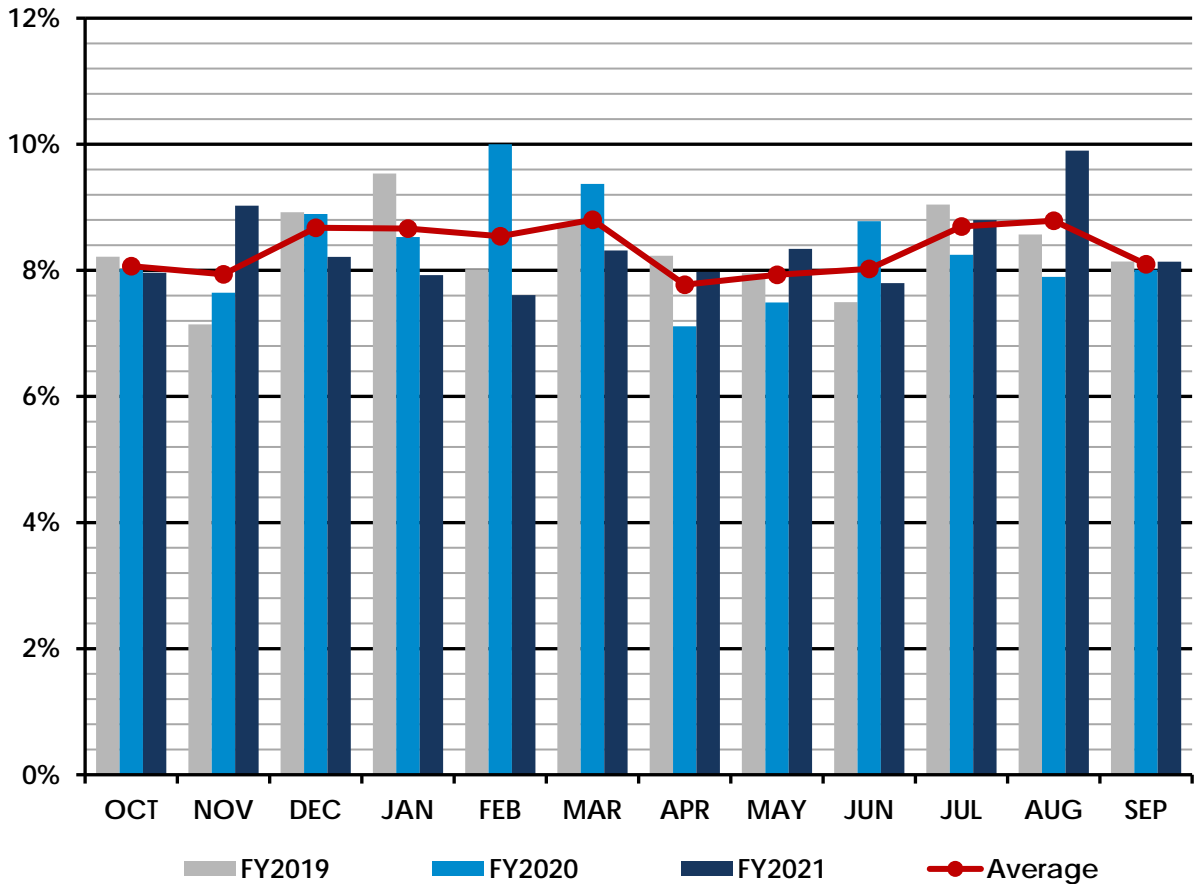
Temporal Analysis

After analyzing the types of incidents, the next step was to consider temporal analysis. The temporal component becomes essential when leadership plans for the current and future delivery of services. With this knowledge, SMFR can better determine staffing needs and non-response activities such as hose testing, 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

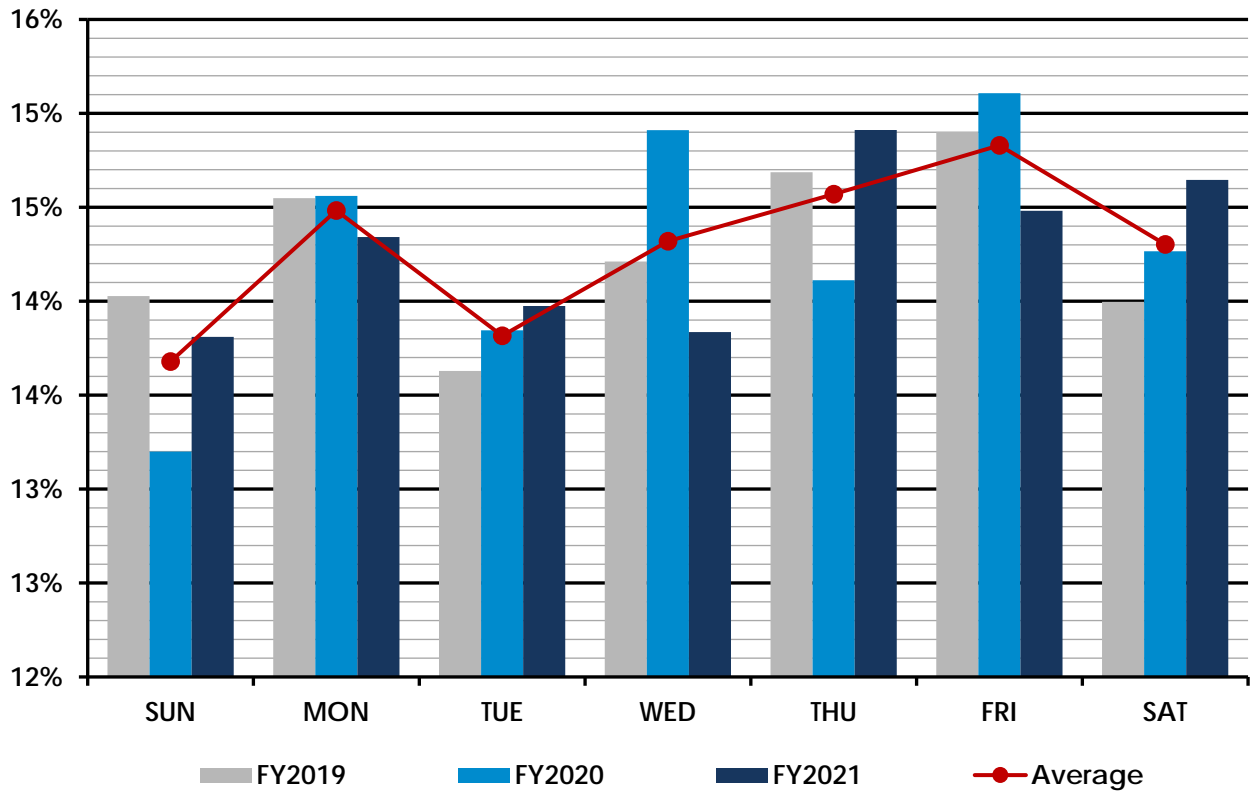
Figure 36, service demand is cyclical throughout the year, with a difference of only 1.03 percent between the busiest month and the slowest. On average, the lowest demand for services occurs in April, increasing to a peak in March—the month with the most significant average demand for services.

Figure 36: NFIRS Service Demand by Month (FY2019–FY2021)



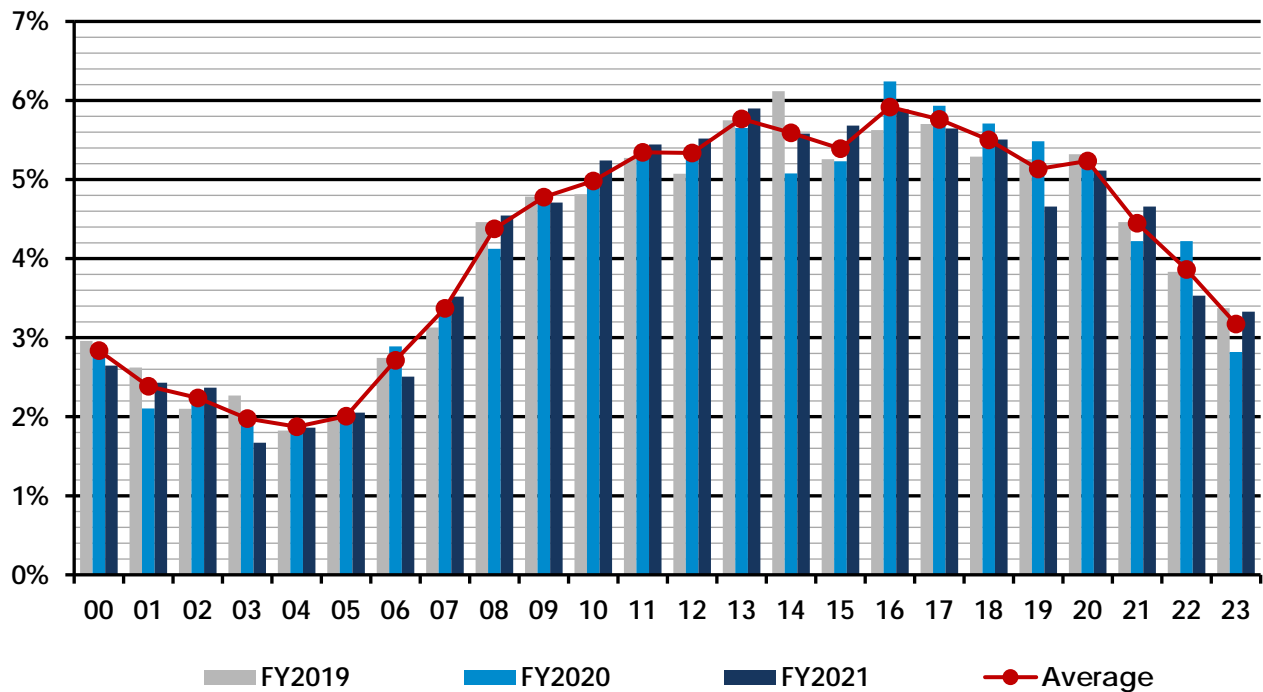
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected since, in general, greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. As illustrated in Figure 37 and as expected, Sundays exhibited the lowest percentage of service demand for SMFR. The weekdays showed the highest demand figures, with a peak on Fridays. The difference between the busiest day and the slowest day was 1.15 percent.

Figure 37: NFIRS Service Demand by Week (FY2019–FY2021)



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 38, 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 4 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 4 a.m.

Figure 38: NFIRS Service Demand by Hour of the Day (FY2019–FY2021)



While service demand is lowest during early morning hours, notably, according to the National Fire Data Center⁶, 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 39 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.

⁶ *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 39: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	3.22%	2.92%	3.05%	2.66%	2.86%	2.41%	2.69%
01	3.63%	2.37%	2.08%	2.56%	1.97%	1.72%	2.40%
02	2.44%	2.37%	1.91%	2.14%	2.29%	2.04%	2.53%
03	2.44%	1.86%	1.61%	1.65%	1.75%	1.69%	2.72%
04	2.54%	2.24%	1.88%	1.49%	1.75%	1.57%	1.68%
05	1.90%	2.12%	2.01%	2.14%	1.97%	1.85%	2.07%
06	2.95%	2.66%	2.68%	2.63%	2.86%	2.72%	2.43%
07	3.33%	3.75%	3.42%	3.57%	3.34%	3.04%	3.24%
08	3.66%	4.68%	4.90%	4.93%	4.14%	5.10%	3.21%
09	4.04%	4.97%	5.10%	5.12%	5.00%	4.35%	4.83%
10	4.61%	5.03%	5.03%	5.55%	4.65%	4.57%	5.54%
11	4.99%	5.80%	4.87%	5.00%	5.82%	5.67%	5.25%
12	5.26%	5.90%	5.17%	5.64%	5.32%	5.36%	4.79%
13	5.36%	6.09%	6.38%	6.16%	5.54%	6.04%	4.83%
14	5.40%	5.61%	5.70%	5.55%	5.41%	5.70%	5.67%
15	5.06%	5.45%	5.74%	5.16%	5.51%	5.67%	5.25%
16	5.19%	6.25%	6.48%	6.00%	5.73%	6.51%	5.28%
17	5.70%	5.29%	5.97%	5.09%	6.40%	5.79%	6.06%
18	5.60%	4.87%	5.94%	5.68%	5.63%	5.73%	5.12%
19	5.19%	5.03%	4.73%	5.51%	5.38%	5.26%	4.66%
20	5.16%	4.46%	4.73%	5.09%	5.41%	5.29%	6.45%
21	4.65%	4.23%	3.66%	4.15%	4.65%	4.76%	5.05%
22	4.34%	2.82%	3.39%	3.63%	3.72%	4.07%	4.99%
23	3.33%	3.24%	3.56%	2.89%	2.90%	3.07%	3.27%

As noted, 4 p.m. coincided with the highest average daily demand, as shown in Figure 38. The additional analysis in Figure 39 depicts that the 4 p.m. demand is highest on Fridays, 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 typically utilizes geographic information systems (GIS) software to plot the location of incidents and calculate the mathematical density of incidents relative to each other. Due to SMFR not tracking X and Y coordinates, BJM was unable to complete this analysis for the District.

Recommendation # 6 - As GIS analysis is useful for analyzing both historic demand and predictive demand, the District should develop a process to include the location coordinates of incidents within the incident reporting system.

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 40 examines incidents within SMFR calculated from the NFIRS reports.

Figure 40: SMFR Incident Concurrency (FY2019–FY2022)

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 ¹	Average
One Incident	77%	73%	69%	69%	72%
Two Incidents	20%	22%	25%	25%	23%
Three or More Incidents	3%	5%	6%	6%	5%

¹ Through June 30, 2022

On average, during the preceding three and three-quarter fiscal years, single incidents accounted for 72 percent of the overall incidents for SMFR. Two incidents occurred in the District 23 percent of the time. This indicates that the District was mitigating three or more incidents at the same time 5 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. Data was unavailable to complete the commitment rates for FY2019. It should also be noted that the first six days of FY2020’s data was unavailable.

Figure 41 illustrates the total time that SMFR apparatus were committed to an incident, calculated from the NFIRS reports. Data was unavailable to complete the commitment rates for FY2019. It should also be noted that the first six days of FY2020’s data was unavailable.

Figure 41: SMFR Unit Commitment (FY2019–FY2022¹)

Unit	FY2020				FY2021				FY2022			
	Count	Total	Average	Com	Count	Total	Average	Com	Count	Total	Average	Com
Engine 311	914	308:32:58	0:20:15	3.57%	957	351:46:10	0:22:03	4.02%	716	269:00:59	0:22:33	4.12%
Engine 312	1510	454:02:14	0:18:02	5.26%	1686	509:09:51	0:18:07	5.81%	1260	414:16:10	0:19:44	6.35%
Engine 321	1562	486:25:37	0:18:41	5.63%	1684	534:55:35	0:19:04	6.11%	1342	451:18:54	0:20:11	6.91%
Engine 331	155	55:31:30	0:21:30	0.64%	103	33:30:17	0:19:31	0.38%	166	54:39:07	0:19:45	0.84%
Engine 341	1172	404:02:10	0:20:41	4.68%	1551	585:49:14	0:22:40	6.69%	1118	410:59:47	0:22:03	6.30%
Engine 351	961	335:59:38	0:20:59	3.89%	812	327:36:34	0:24:12	3.74%	604	243:02:30	0:24:09	3.72%
Ladder 339	1017	324:43:57	0:19:09	3.76%	1380	459:28:33	0:19:59	5.25%	868	297:57:27	0:20:36	4.56%
Squad 328	384	225:27:46	0:35:14	2.61%	548	261:10:18	0:28:36	2.98%	367	201:13:01	0:32:54	3.08%

FY2022 Through June 30 Only

The average time each SMFR apparatus was committed to an incident during the last full preceding fiscal year (FY2021) was 21 minutes and 46 seconds. The commitment time for the eight primary response units—Engine 311, Engine 312, Engine 321, Engine 331, Engine 341, Engine 351, Ladder 339, and Squad 328—were 4.02 percent, 5.81 percent, 6.11 percent, 0.38 percent, 6.69 percent, 3.74 percent, 5.25 percent, and 2.98 percent, respectively, in FY2021.

BJM has found that commitment rates in the range of 25 percent to 30 percent for units deployed on a 24-hour shift can negatively affect response performance and possibly lead to personnel burnout issues. Commitment rates higher than 30 percent tend to cause system failure in other areas, such as response time performance and fire effective response force (ERF) delivery degradation. When commitment times approach and exceed 30 percent, the implication is that units are unavailable at least 70 percent of the time in their first-due areas. Notably, this analysis only includes incident activity and does

not measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

In May 2016, the Henrico County, Virginia, Division of Fire published an article regarding the department's EMS workload.⁷ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM calculated the commitment factors for SMFR in the same way as did the Henrico County article.

Figure 42 summarizes these findings as they relate to commitment factors.

Figure 42: 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 SMFR units is currently not a problem. However, commitment factors for several of the primary response units increased through the first three-quarters of fiscal year 2022, which should be continually monitored by SMFR leadership.

Mutual Aid/Automatic Aid Systems

⁷ *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 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 the 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 are based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 43 summarizes the mutual and automatic aid given and received in the District for the FY2019–FY2021 period. The source of this information was NFIRS response data provided by SMFR.

Figure 43: Mutual/Automatic Aid Summary (FY2019–FY2021)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	78	78	59
Mutual Aid Received	7	4	7
Automatic Aid Given	39	47	53
Automatic Aid Received	17	21	21
Other Aid Given	2	1	1
Net (Given/Received)	95	101	85

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. SMFR 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 remain informed on changes.

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 44 summarizes fire property and contents loss from the NFIRS reports. On average since FY2019, SMFR has saved greater than 90% of the property and contents exposed to fire throughout the District.

Figure 44: Summary of Property Loss (FY2019–FY2022)

Measure	FY2019	FY2020	FY2021	FY2022 ¹	Total
Property Loss	\$12,422,198	\$1,413,847	\$1,267,517	\$2,915,613	\$18,019,175
Contents Loss	\$661,640	\$533,136	\$272,568	\$1,474,420	\$2,941,764
Total Loss	\$13,083,838	\$1,946,983	\$1,540,085	\$4,390,033	\$20,960,939
Property Value (Exposed to Fire)	\$235,677,560	\$14,082,079	\$10,943,660	\$12,868,696	\$273,571,995
Content Value (Exposed to Fire)	\$13,290,159	\$2,017,112	\$701,214	\$14,148,910	\$30,157,395
Total Value	\$248,967,719	\$16,099,191	\$11,644,874	\$27,017,606	\$303,729,390
Total Value Saved	\$235,883,881	\$14,152,208	\$10,104,789	\$22,627,573	\$282,768,451
Percent Saved	95%	88%	87%	84%	93%
Property Loss N=	90	85	106	82	363
Contents Loss N=	89	69	91	74	323
Civilian Injuries	0	0	0	0	0
Civilian Deaths	0	0	0	0	0

¹ FY2022 - through June 30th only

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

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or of the 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 Association 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 45, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 45: Loss Rates by Fire Spread in 2015–2019 Annual Averages Home¹ Structure Fires²

Flame Spread	Fires	Rate Per 1,000 Fires		Direct Property Damage (in Millions)
		Civilian Deaths	Civilian Injuries	
Confined fire, or fire spread confined to object of origin	23,700	60	630	\$181
Confined to the room of origin, including confined fire and fire confined to object of origin	65,700	420	3,860	\$971
Spread beyond the room of origin but confined to floor of origin	17,600	300	1,620	\$733
Spread beyond the floor of origin	59,400	1,510	3,250	\$4,309

¹ The term “home” includes one- and two-family homes, manufactured homes, and apartments or other multi-family housing, regardless of ownership.

² Source: National Fire Protection Association, *Home Structure Fires Supporting Tables*, October 2021

Figure 46 illustrates the extent of fire spread during working incidents in SMFR since FY2019. Also provided is the reported fire spread for the country, state, and Manatee 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. For FY2022, most fires were confined to the room of origin by SMFR.

Figure 46: Summary of Fire Spread (FY2019–FY2022)

Fire Spread	FY2019	FY2020	FY2021	FY2022	National	Florida	Manatee
Confined to object of origin	29.55%	0.00%	0.00%	0.00%	20.76%	23.53%	30.16%
Confined to room of origin	27.27%	55.56%	46.15%	76.00%	30.46%	38.73%	36.51%
Confined to floor of origin	4.55%	3.70%	11.54%	12.00%	8.72%	6.15%	5.56%
Confined to building of origin	22.73%	29.63%	30.77%	8.00%	32.36%	26.46%	23.81%
Beyond building of origin	15.91%	11.11%	11.54%	4.00%	7.69%	5.14%	3.97%
N =	44	27	26	25			

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.

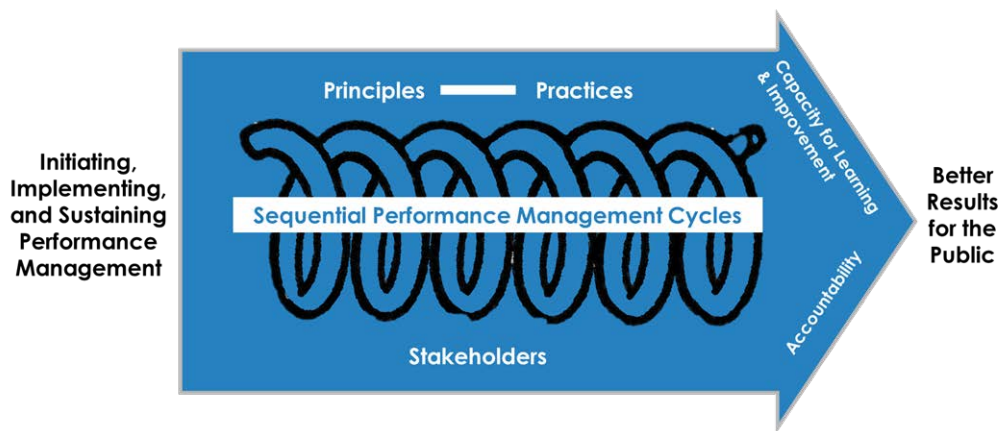
Reporting: Communicating Performance Information

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 47: Performance Management Framework



What is performance management?

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 (see Figure 47). 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.

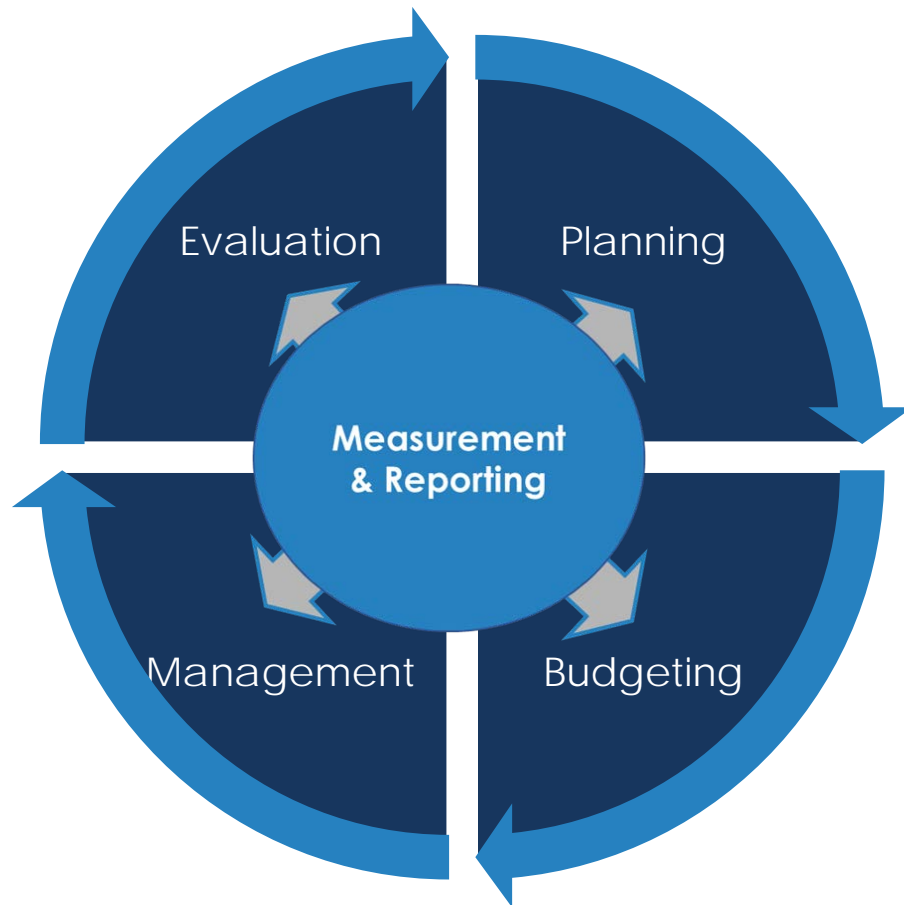
Regardless of the specific approach, performance management typically includes the following elements:

- 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 48.

Figure 48: Performance Management Cycle



While the processes shown in Figure 48 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 # 7 - 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 below. 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 Florida Chapter Section 189. Districts have the state's uniform chart of accounts and QuickBooks, 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 # 8 - 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 49, 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.

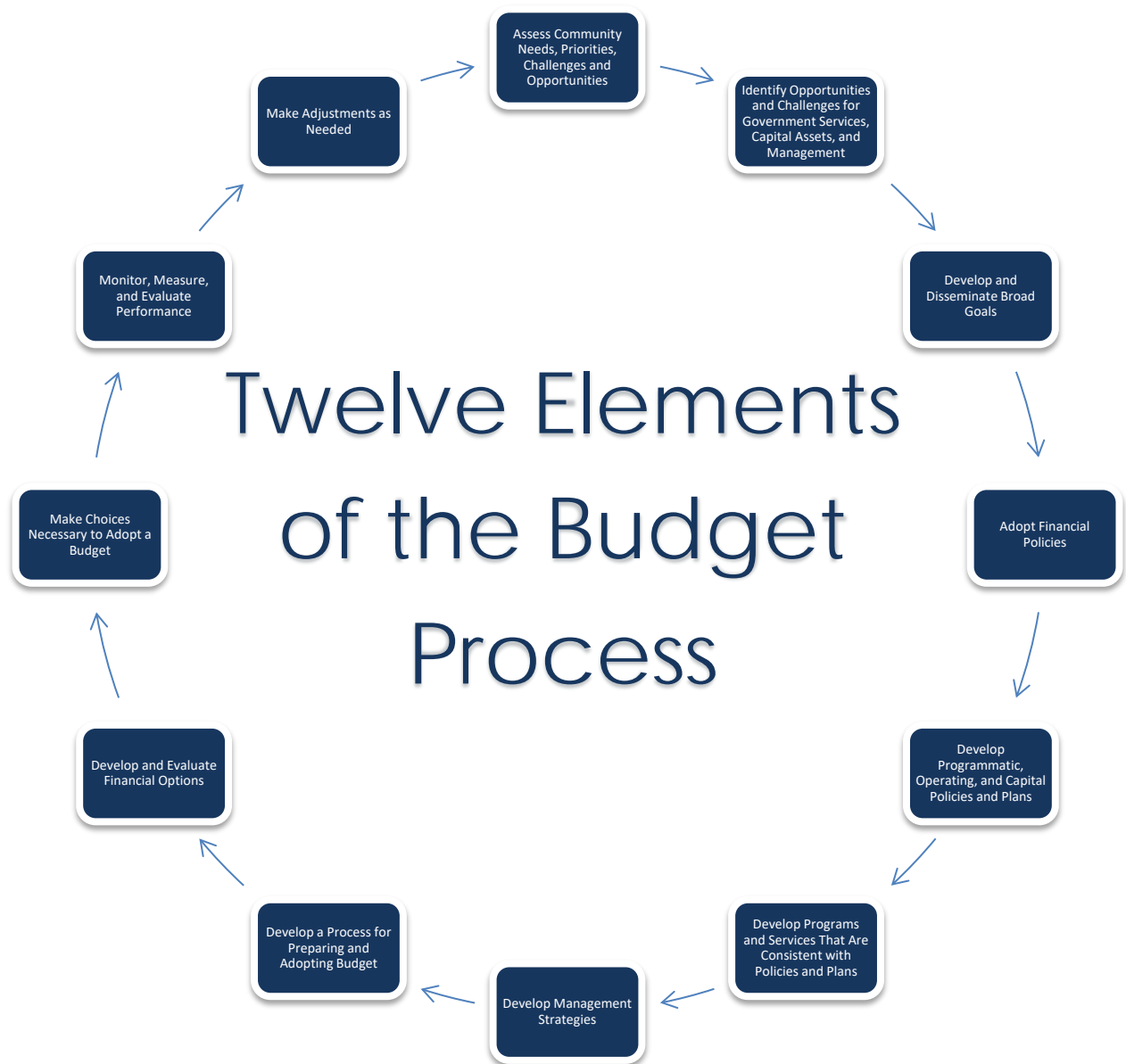
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 49: 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 # 9 - 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:

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 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, 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 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 (a) assessing accountability and (b) 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.

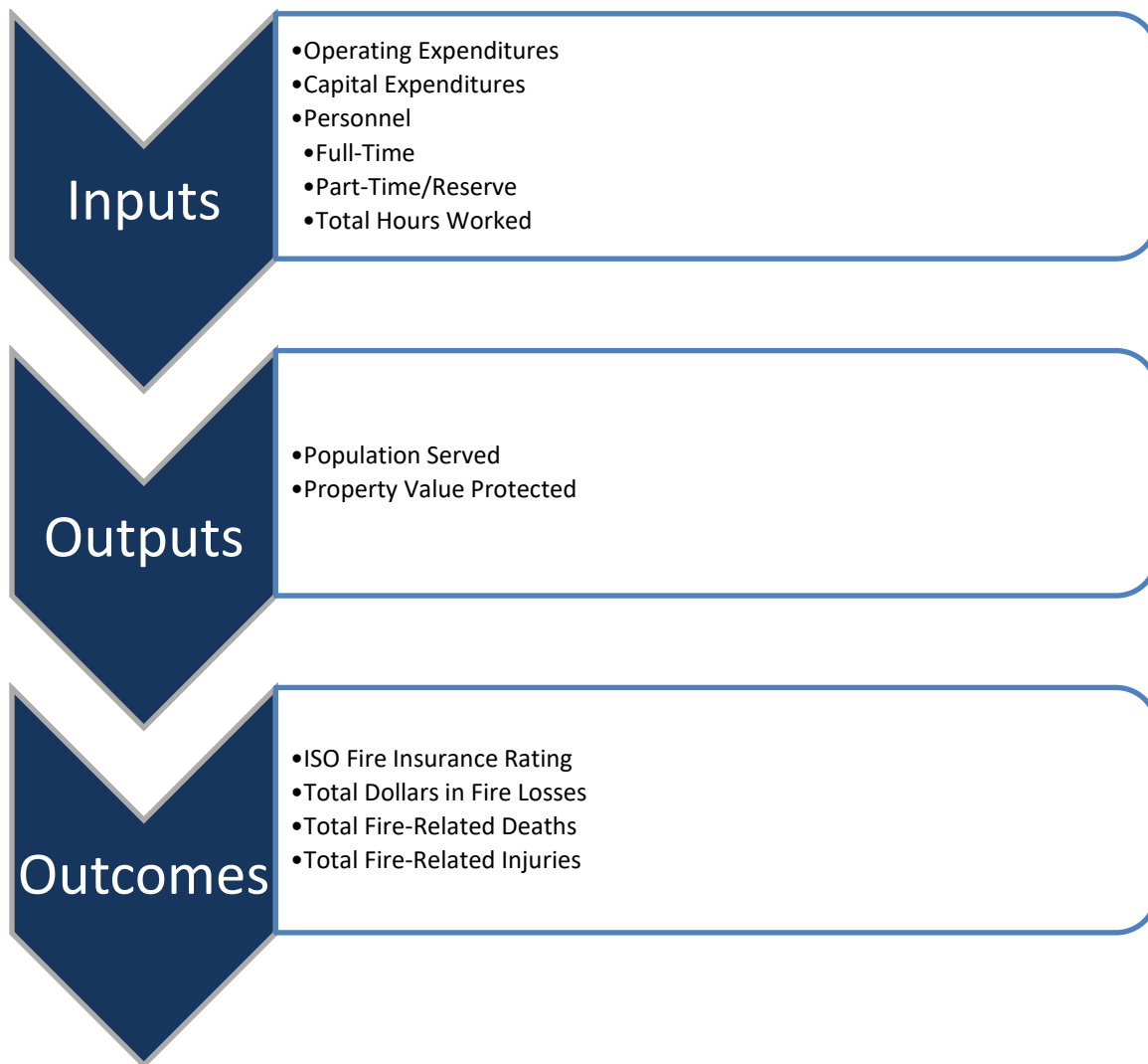
Uses of SEA Data

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 is shown in Figure 50. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*⁸.

Figure 50: Examples of SEA Data for Overall Performance



⁸

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 in the completion of the performance review for SMFR.

Findings

After reviewing the purpose and goals provided for in Chapter 191.008, Florida Statutes, it appears that the programs, activities, and functions provided by SMFR meet the purpose and goals of the District.

As part of this performance review, SMFR staff provided the District's charter, specifically for the documented purpose and goals. The District was created in June 1990. In 2000, House Bill 965 became Chapter 2000-402, Laws of Florida. This act provided for the codification of special laws relating to SMFR pursuant to Section 191.015, Florida Statutes. Section Eight of the act provides that, in addition to the any powers provided for in the act, the District shall hold all powers, functions, and duties set forth in Chapters 189,191, and 197, Florida Statutes.

Section 189.404, Florida Statutes, addresses the requirements for the creation of independent special districts, while Chapter 191, Florida Statutes, is the Independent Special Fire Control District Act.

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to Section 191.008⁹, 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 board shall have and may exercise any or all 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 may employ and fix the compensation of a fire chief or chief administrator. The board shall prescribe the duties of such person, which shall include supervision and management of the operations of the district and its employees, and

⁹ <https://www.flsenate.gov/Laws/Statutes/2022/191.008>. Retrieved September 1, 2022.

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.

3. 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.
4. 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.
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 SMFR 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 SMFR are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.

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

- Fire Suppression (Firefighting)
- Rescue and Emergency Medical Services – Advanced Life Support Level First Response
- All-Hazards (Hazardous Materials Response)
- Community Risk Reduction

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

Fire Suppression (Firefighting)

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

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

Problem or Need that the Program Was Designed to Address

The District provides firefighting services to attempt to prevent the spread of and extinguish significant unwanted fires in buildings, vehicles, and woodlands. This is provided to satisfy the need to protect lives, property, and the environment. SMFR's program specifically addresses the need to maintain the minimum standards of fire suppression performance through academic and physical training.

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 have successfully completed an approved firefighting course and are certified by the Florida Bureau of Fire Standards and Training. Further, SMFR has the following specific expectations:

- Maintenance of a minimum standard for fire suppression capabilities
- Improve the District's fire suppression capabilities
- Develop and improve personnel's individual capabilities
- Develop and improve crew's capabilities and crew cohesiveness
- Increase fire suppression proficiency

Activities Supporting the Fire Suppression Program

The following activities are provided by SMFR. 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 28 of this performance review provides the current SMFR vehicle inventory with details.

Equipment Readiness (Maintenance)

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

Personnel Readiness (Training)

A comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. Firefighters and officers must acquire and maintain appropriate initial training and ongoing training, to meet the mission of service effectiveness and safety. Without necessary training, personnel and citizens could be exposed to preventable dangers. Well-trained personnel also can contribute to improved emergency incident outcomes and community services.

The industry standard for training delivery is typically based on contact hours. The fundamental objective is to deliver 240 hours of training annually per firefighter, a measure used by the ISO for the purposes of fire department ratings. Other minimums are in place, including those related to maintaining state certification 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 SMFR's most recent ISO review.

Ensure Personnel Safety and Health (Efficiency)

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

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

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

Recommendation # 10 - In a review of the SMFR website, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metrics using percentile measurements.

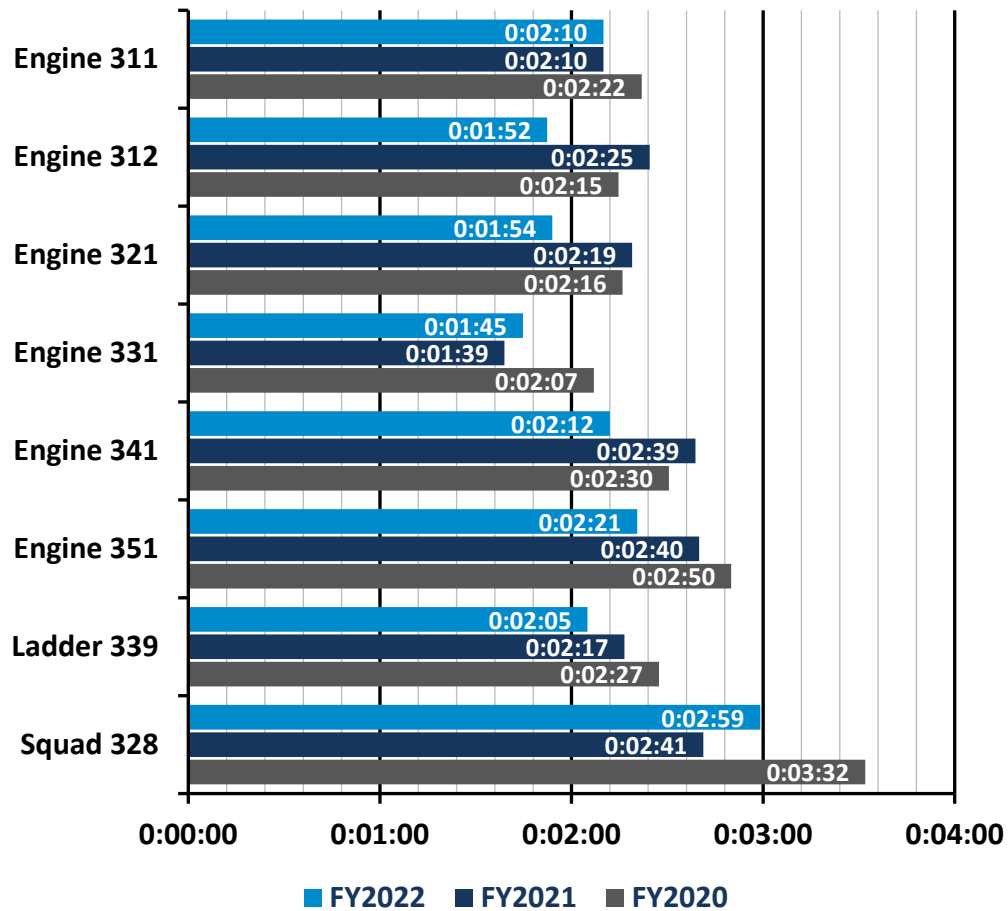
The response time continuum—the time between when a caller dials 911 and assistance arrives—comprises several components. The following are the individual components analyzed by BJM for this review, including a description and rationale for each:

- **Turnout Time:** The time interval between the time that the emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time the unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** Response time is the combination of turnout time and travel time (the latter is the amount of time the responding unit spends on the road to the 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 instruction 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 the alarm at dispatch and when the unit arrives on the scene to initiate an action or intervenes to control the incident. SMFR does not timestamp the beginning of intervening action and total response time therefore was not analyzed for this report. This measurement is also indicative of the system's capability to adequately staff, locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions.

Recommendation # 11 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "water on the fire" that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Figure 51 illustrates the turnout time for SMFR units responding to emergency fire suppression-related incidents. Data was unavailable to complete the turnout time analysis for FY2019. It should be noted that the first six days of FY2020's data was also unavailable.

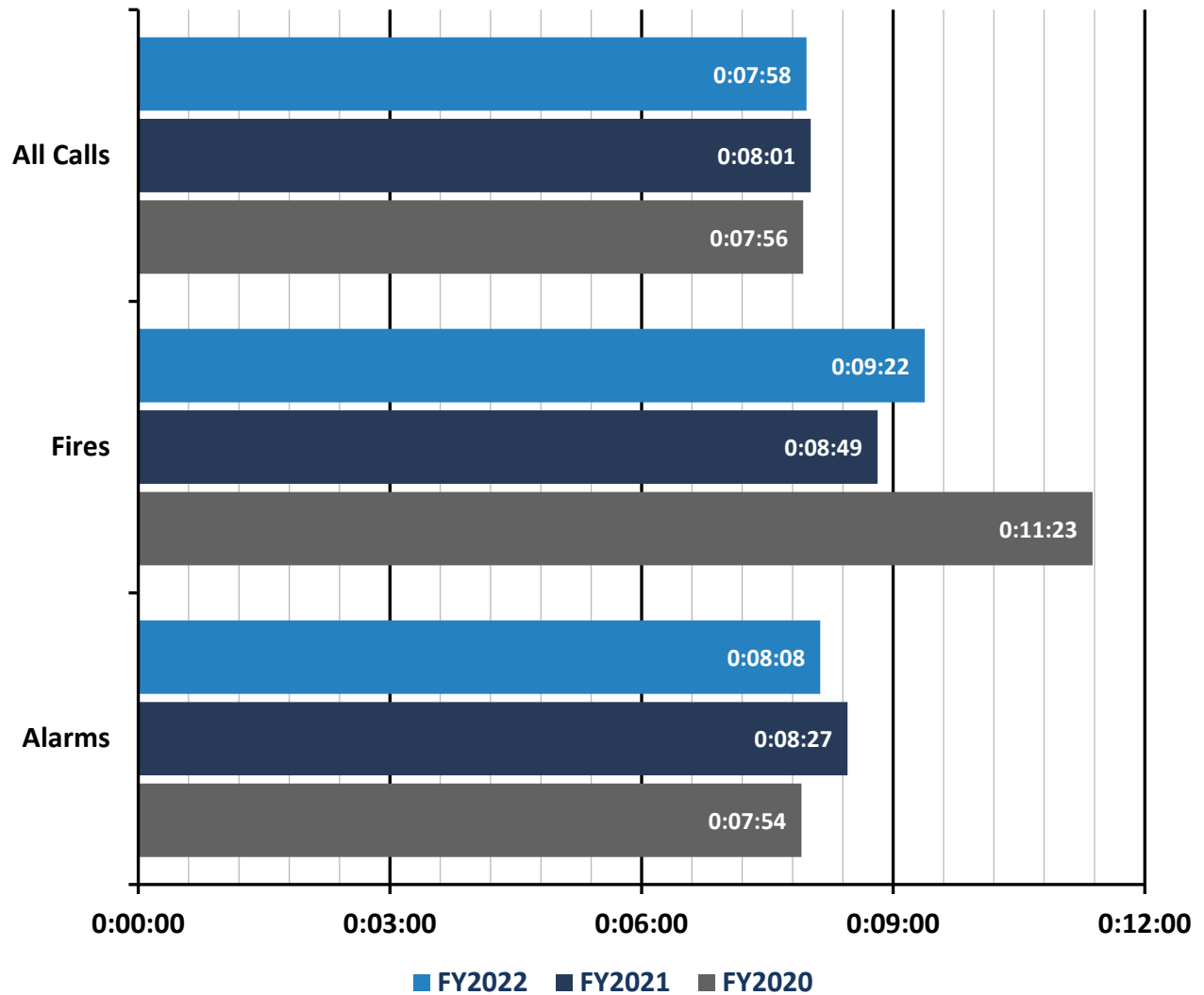
Figure 51: Turnout Time, Fire Suppression-Related Incidents (FY2021–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all SMFR units to fire-related incidents—fires and fire alarms—ranged from a high of 0:02:59 for Squad 328 to a low of 0:01:45 for Engine 331. From the perspective of emergency fire suppression incidents, the District’s turnout performance exceeded the NFPA benchmark of 0:01:20. However, with the exception of Engine 331, turnout performance is trending down from fiscal year 2020 and closer to the NFPA benchmark.

Figure 52 illustrates the response time performance for SMFR units responding to emergency fire suppression-related incidents. Data was unavailable to complete the response time analysis for FY2019. It should be noted that the first 6 days of FY2020’s data was also unavailable.

Figure 52: Response Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for all SMFR units to fire-related incidents ranged from a high of 0:09:22 for fire calls to a low of 0:08:08 for alarm calls. From a fire incident perspective, the District’s response performance exceeded the NFPA benchmark of 320 seconds (00:05:20). Regarding all calls, SMFR’s response time performance is trending down and closer to the NFPA benchmarks.

Communications

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

Rescue and Emergency Medical Services – Advanced Life Support Level First Response

SMFR firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. SMFR currently provides first response (non-transport) advanced life support (ALS) services from three of the five fire stations utilizing dual-purpose fire suppression apparatus for the emergency medical services (EMS) program. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued thereunder. This program addresses the need to maintain the minimum standard of 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. SMFR's program specifically addressed the need to maintain the minimum standards of EMS performance through academic and physical training.

The Expected Benefits of the Program

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

- Maintenance of a minimum standard for EMS capabilities
- Improvement of the District's EMS capabilities
- Development and improvement of personnel's individual capabilities
- Development and improvement of the crew's capabilities and crew cohesiveness
- Increase in patient care and crew proficiency

Activities Supporting the Rescue and Emergency Medical Services Program

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

Maintenance of Apparatus Readiness

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

EMS Equipment Readiness (Maintenance)

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

Personnel Readiness (Training)

As described with the fire suppression program, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. For EMS program providers, this training must include continuing medical education (CME) and mandated recertification requirements.

Recommendation # 12 - Ensure that the annual training plan and documentation is aligned with the requirements of the Florida Department of Health and other applicable regulatory agencies.

Recommendation # 13 - Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health (Efficiency)

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

SMFR currently provides first-response (non-transport) advanced life support services from three of the five fire stations utilizing dual-purpose fire suppression apparatus.

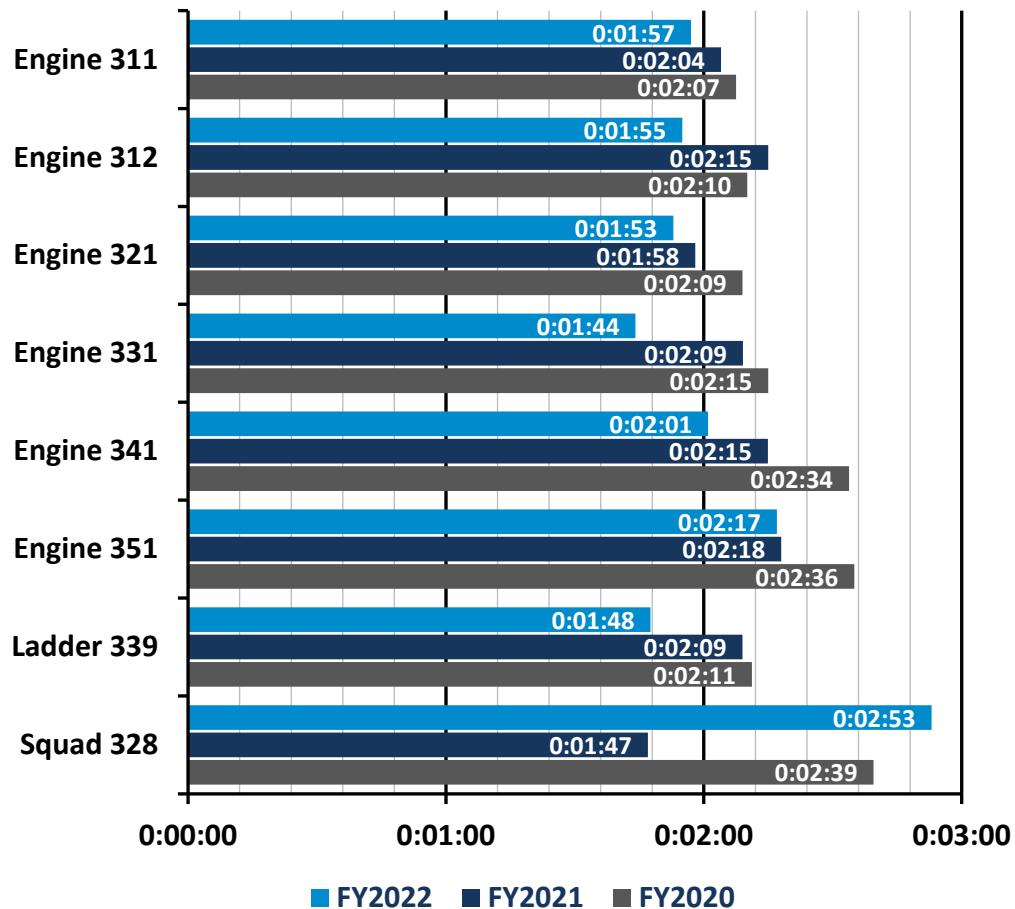
As with fire suppression response, the following time components are applicable to the rescue and EMS program:

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

Recommendation # 14 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "with patient" that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Figure 53 illustrates the turnout time for SMFR units responding to EMS-related incidents. Data was unavailable to complete the turnout times for FY2019. It should be noted that the first 6 days of FY2020's data was also unavailable.

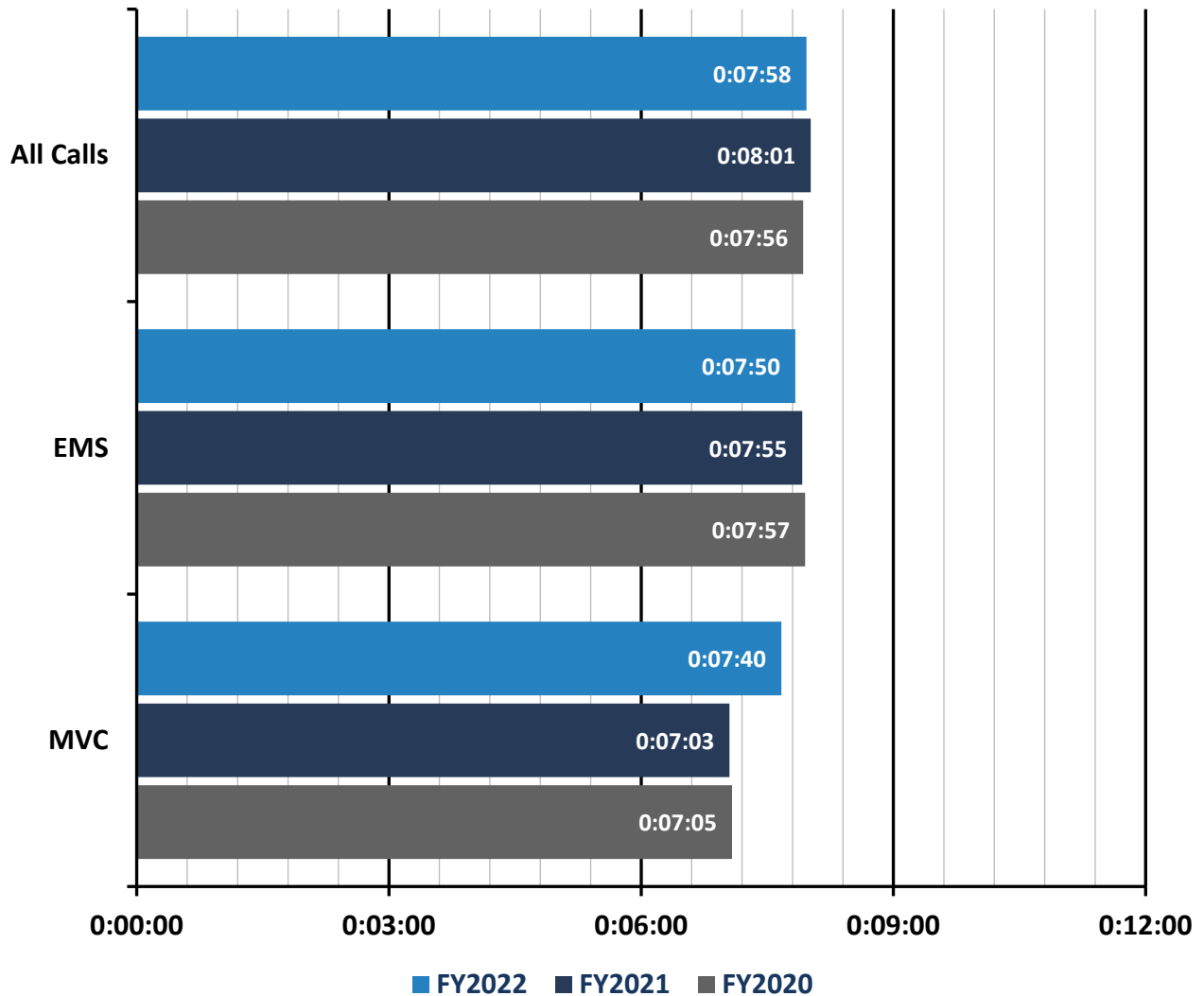
Figure 53: Turnout Time, EMS-Related Incidents (FY2021–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all SMFR units responding to rescue and EMS incidents—medical and motor vehicle crashes (MVC)—ranged from a high of 0:02:53 for Squad 328 to a low of 0:01:44 for Engine 331. From an EMS incident perspective, the District's turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents. However, it should be noted that turnout times are trending down and closer to the NFPA benchmark, with the exception of Squad 328.

Figure 54 illustrates the response time for SMFR units responding to EMS-related incidents. Data was unavailable to complete the response times for FY2019. It should be noted that the first 6 days of FY2020's data was also unavailable.

Figure 54: Response Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for all SMFR units to EMS-related incidents ranged from a high of 0:07:50 for EMS calls to a low of 0:07:40 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). Regarding all calls, SMFR's response time performance is trending down and closer to the NFPA benchmarks.

Communications

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

All-Hazards (Hazardous Materials Response)

SMFR covers 33 square miles located near the coastal areas of the Gulf of Mexico and west of the waters of the Braden River. It is home to neighborhoods, subdivisions, manufactured home communities, apartment complexes, major transportation routes, numerous industrial complexes, and two railroad lines. SMFR is in a location favored by tourists and seasonal visitors, making it unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with a significant population increase during the winter season, to summer seasonal natural disasters such as hurricanes and brush fires. The industrial complexes necessitate the need for a robust hazardous materials response program, which SMFR has. Thus, SMFR must be prepared to respond to an extensive range of emergencies.

Problem or Need that the Program was Designed to Address

SMFR must take an all-hazards approach to preparedness and coordination with the county emergency management division (Manatee County). Manatee County's Comprehensive Emergency Management Plan (CEMP) explains the processes, procedures, and tools put in place to prevent, prepare for, respond to, recover from, and mitigate against the hazards identified in the Hazard Identification and Risk Assessment (HIRA), but are also to be utilized for all hazards. Although Manatee County Emergency Management Division provides the framework and mechanism for disaster response and recovery for the entire county, individual municipalities and special fire control districts are strongly encouraged to develop local emergency management programs.

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

SMFR's previously mentioned hazardous materials response program was designed specifically to mitigate the hazards associated with industrial complexes and processes, as

well as other associated hazardous materials incident potential throughout the District and surrounding areas.

The Expected Benefits of the Program

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

- Follow a fully equipped hazardous materials response plan serving the District and surrounding areas.
- Assist with contaminant cleanup to ensure an environmentally stable community.
- Improve the technical skills of personnel with hazardous materials-related incidents.

Activities Supporting the All-Hazards Response Program

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

Equipment Readiness (Maintenance)

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

Personnel Readiness (Training)

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

Deployment and Response

In most cases, all-hazards response is like that of both the fire suppression and EMS programs. However, complex and extended operational incidents require resource responses from several partner agencies. In addition, the availability of specific operating

guidelines, such as for aircraft emergencies, carbon monoxide incidents, hazmat incidents, and hurricane events, is critical.

Ensure Personnel Safety and Health (Efficiency)

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

Communications

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

Recovery (Cost)

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

Community Risk Reduction

This community risk reduction (CRR) program addresses the need to reduce the safety risks faced by the SMFR 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

There is a need to adopt and enforce fire safety standards and codes, and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, Florida Statutes, with respect to fire suppression, prevention, and fire safety code enforcement. Conducting public education is essential to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns. SMFR's community risk reduction program specifically addresses the need to reduce the safety risks faced by the community through engagement with citizens, evaluation and identification of the public safety risks faced by the community, and targeted training and public education.

The Expected Benefits of the Program

The CRR program in full has the benefit of reducing the negative consequences from various risks that are present in a community. These include life and property loss related to fires. Functions that are part of the CRR programs may also help to improve the Insurance

Services Office Public Protection Classification rating, which potentially could save in insurance premiums. Further, SMFR has the following specific expectations:

- Reduce the number of structure fires and injuries associated with these incidents.
- Educate the public in all aspects of fire prevention and fire safety best practices.
- Ensure that all residents have the tools for early fire notifications (fire alarms) and a planned escape route if necessary.
- Address the need for juvenile fire intervention by mandatory attendance of juveniles who start or attempt to start fires for destructive purposes at a Juvenile Firesetter's Intervention Program

Activities Supporting the Community Risk Reduction Program

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

Fire Prevention

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.

Plan Review

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

Public Safety Education and Community Engagement

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.

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 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, SMFR earned an additional 5.28 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Minimal credits were reduced in Public Fire Safety Education (CFSE), in which SMFR earned 1.98 out of a possible 2.2 points.

RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for SMFR 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 and hazardous materials response, along with automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the special District is improved because of these partnerships.

Emergency communications are provided by the Manatee County's Emergency Communications Center. The Emergency Communications Center (ECC) is the main 911 call-taking center for all wireless callers in the county and landline callers outside of the city of Bradenton's jurisdiction. The ECC takes 911 calls for police, fire, and EMS service while also dispatching for Manatee County Emergency Medical Services, Manatee County Marine Rescue, and nine independent fire districts, including SMFR. Manatee County's ECC is a Tri-Accredited 911 Center through the International Academy of Emergency Dispatch (IAED)¹⁰.

Since 2014, the Manatee County Public Safety Department has delegated the response to hazardous materials incidents to SMFR through an interlocal agreement¹¹ (ILA). The Manatee County Hazardous Materials Team (MCHMT), operated solely by SMFR, responds countywide regardless of jurisdictions. A defined cost recovery process is in place for SMFR as a component of the ILA. For calendar year 2020, the MCHMT responded to 158 incidents, with 119 of those being mutual aid requests.

SMFR currently has numerous automatic and/or mutual aid agreements including those with the Bradenton Fire Department, Cedar Hammock Fire Rescue, East Manatee Fire Rescue, Longboat Key Fire Rescue, North River Fire District, Parrish Fire District, West Manatee Fire and Rescue, and the counties of Charlotte, Desoto, Manatee and Sarasota. The previously presented Figure 43 illustrates the net benefit of the automatic and mutual aid programs for SMFR. While the results indicate that SMFR 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.

¹⁰ https://www.mymanatee.org/departments/public_safety/emergency_communications__911_

¹¹ <https://www.smfr.com/wp-content/uploads/2019/04/ILA-Regarding-Manatee-Co-Hazmat-Team.pdf>

The analysis of SMFR's delivery of services completed as part 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 SMFR 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

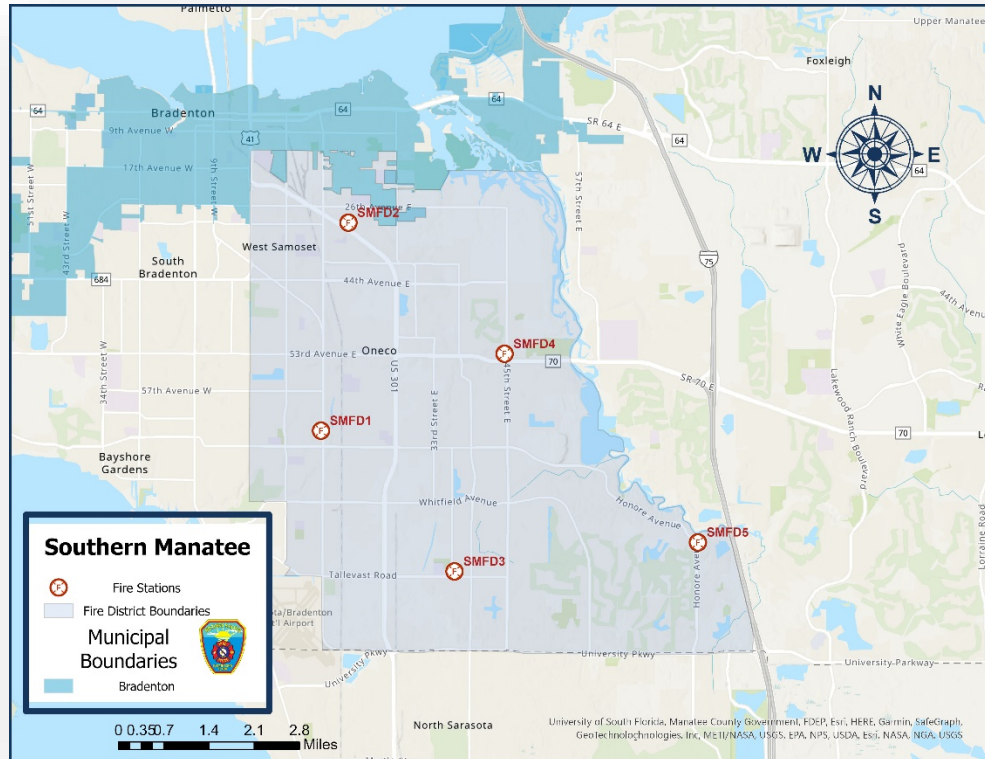
After an analysis of the District's boundaries in relation to adjoining county and municipal governments, it was determined that, while the county and District both provide advanced life support EMS, the types of EMS provided are different. The District EMS services that are provided do not include transport from the scene. The county EMS system provides transport from the scene as part of its responsibilities.

There are no other county or municipal governments that are located wholly or partially within the boundaries of the District that provide similar services.

BJM completed an analysis of the District boundaries in relation to adjoining county and municipal governments boundaries. This analysis revealed that no county or municipal governments that were located within the boundaries of the District provided similar services, with exception of the EMS transport services.

Figure 55 illustrates the relationship of SMFR's boundaries in comparison to adjoining county and municipal boundaries.

Figure 55: SMFR, County, and Municipal Boundaries



Regarding the EMS program and the services provided by Manatee County, there are both similarities and differences. Manatee County Emergency Medical Services is the primary 911 emergency response service to the citizens and visitors of Manatee County. It operates over 20 ALS units, consisting of ambulances, firefighter paramedics in fire apparatus, beach patrol paramedics, supervisory staff, and community paramedics. During 2019, these units responded to over 57,000 calls for service. They are a government-run system that is not fire department-based. Manatee EMS serves a population of over 403,000 people and responds to all pre-hospital medical calls for service in the 748 square miles of Manatee County and 150 miles of coastal waterways.

The District provides emergency EMS response at the ALS level. By including a paramedic on the fire engine and providing ALS care, the crew can begin interpreting heart rhythms and pushing life-saving medications earlier.

EMS is an essential component of the services provided by the fire service in the United States. The American fire service, including SMFR, 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 a firefighter is trained in multiple disciplines. Thus, a single person can perform multiple functions, as opposed to hiring one

person to perform a single function. Firefighters, besides being trained to handle fires and medical emergencies, can also mitigate hazardous material events, perform technical and complicated rescues, and perform fire prevention and education services.

As illustrated in Figure 56, nearly 50 percent of the fire departments that protect populations of 25,000 to 49,999 provide EMS at the ALS level.

Figure 56: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹²

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

¹² 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 SMFR 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 57: Schedule of Revenues, Expenditures, and Changes in Fund Balance

SOUTHERN MANATEE FIRE RESCUE DISTRICT			
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			
BUDGET AND ACTUAL - GENERAL FUND			
FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022			
	September 30, 2022		
	FINAL		VARIANCE WITH
	BUDGET	ACTUAL	FINAL BUDGET
			FAVORABLE
			(UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 6,552,515	\$ 6,647,776	\$ 95,261
Assessments	12,049,226	12,246,767	197,541
Interest	20,000	32,084	12,084
Miscellaneous income	247,400	335,070	87,670
	<u>18,869,141</u>	<u>19,261,697</u>	<u>392,556</u>
EXPENDITURES			
Public Safety:			
Personal services	14,397,973	13,508,544	889,429
Operating expenditures	2,078,404	1,877,284	201,120
Capital outlay	2,143,200	2,218,955	(75,755)
Debt service	782,112	800,267	(18,155)
	<u>19,401,689</u>	<u>18,405,050</u>	<u>996,639</u>
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	(532,548)	856,647	1,389,195
OTHER FINANCING SOURCES			
Transfer in	785,000	785,000	-
	<u>785,000</u>	<u>785,000</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	252,452	1,641,647	1,389,195
FUND BALANCE, OCTOBER 1	<u>6,556,180</u>	<u>6,556,180</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 6,808,632</u>	<u>\$ 8,197,827</u>	<u>\$ 1,389,195</u>

Figure 58: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

SOUTHERN MANATEE FIRE RESCUE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL		VARIANCE WITH	FINAL		VARIANCE WITH	FINAL		VARIANCE WITH
	BUDGET	ACTUAL	FINAL BUDGET FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FINAL BUDGET FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Assessments	\$ 17,424,324	\$ 17,676,245	\$ 251,921	\$ 16,211,963	\$ 16,540,074	\$ 328,111	\$ 15,414,050	\$ 15,614,956	\$ 200,906
Operating grants	283,451	173,162	(110,289)	436,671	474,702	38,031	675,344	659,309	(16,035)
Interest	150,000	32,244	(117,756)	215,000	146,582	(68,418)	90,000	62,921	(27,079)
Miscellaneous income	209,300	391,067	181,767	206,300	347,382	141,082	146,980	324,771	177,791
Charges for services	35,600	35,825	225	39,500	42,885	3,385	43,500	44,685	1,185
	<u>18,102,675</u>	<u>18,308,543</u>	<u>205,868</u>	<u>17,109,434</u>	<u>17,551,625</u>	<u>442,191</u>	<u>16,369,874</u>	<u>16,706,642</u>	<u>336,768</u>
EXPENDITURES									
Public Safety:									
Personal services	14,344,725	14,496,757	(152,032)	14,236,759	14,144,261	92,498	13,768,828	13,721,936	(46,892)
Operating expenditures	1,734,780	1,762,029	(27,249)	1,766,798	1,701,790	65,008	1,522,627	1,450,112	(72,515)
Debt service	1,168,950	1,109,457	59,493	976,618	983,255	(6,637)	883,385	1,013,212	129,827
Capital outlay	1,529,220	1,219,153	310,067	716,310	847,023	(130,713)	944,565	414,541	530,024
Total Expenditures	<u>18,777,675</u>	<u>18,587,396</u>	<u>190,279</u>	<u>17,696,485</u>	<u>17,676,329</u>	<u>20,156</u>	<u>17,119,405</u>	<u>16,599,801</u>	<u>519,604</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(675,000)	(278,853)	396,147	(587,051)	(124,704)	462,347	(749,531)	106,841	856,372
OTHER FINANCING SOURCES									
Loan proceeds	-	-	-	-	-	-	-	694,657	694,657
Transfers in	675,000	429,000	(246,000)	666,681	59,249	(607,432)	625,000	400,000	(225,000)
	<u>675,000</u>	<u>429,000</u>	<u>(246,000)</u>	<u>666,681</u>	<u>59,249</u>	<u>(607,432)</u>	<u>625,000</u>	<u>1,094,657</u>	<u>469,657</u>
NET CHANGES IN FUND BALANCE	-	150,147	150,147	79,630	(65,455)	(145,085)	(124,531)	1,201,498	1,326,029
FUND BALANCE, OCTOBER 1	<u>6,406,033</u>	<u>6,406,033</u>	<u>-</u>	<u>6,471,488</u>	<u>6,471,488</u>	<u>-</u>	<u>5,269,990</u>	<u>5,269,990</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 6,406,033</u>	<u>\$ 6,556,180</u>	<u>\$ 150,147</u>	<u>\$ 6,551,118</u>	<u>\$ 6,406,033</u>	<u>\$ (145,085)</u>	<u>\$ 5,145,459</u>	<u>\$ 6,471,488</u>	<u>\$ 1,326,029</u>

Figure 59: Assessed Value and Actual Value of Taxable Property¹³

SOUTHERN MANATEE FIRE RESCUE 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	\$ 4,374,185,677	\$ 1,125,383,798	\$ 268,425,995	\$ 978,181,956	\$ 4,789,813,514	1.2061
2020	4,562,959,563	1,240,798,618	276,603,465	1,006,598,026	5,073,763,620	1.2061
2021	4,844,124,109	1,317,016,540	290,445,399	1,040,821,283	5,410,764,765	1.2061

¹³ Source: Manatee County Property Appraiser’s Office

Figure 60: Property Tax Rates¹⁴

SOUTHERN MANATEE FIRE RESCUE DISTRICT

PROPERTY TAX RATES -
DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)LAST THREE FISCAL YEARS

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Southern Manatee Fire Rescue District: Operating	1.2061	1.2061	1.2061
Manatee County School Board: Operating	7.3310	7.1350	6.9720
Manatee County: Operating	5.2942	5.2942	5.2942
Countywide millage set by other taxing authorities:			
-Manatee County MSTU	0.6109	0.6109	0.6109
-Manatee County Library	0.2475	0.2548	0.2546
- Other Districts	<u>1.3858</u>	<u>1.3631</u>	<u>1.3501</u>
Total Countywide millage	<u>14.8694</u>	<u>14.6580</u>	<u>14.4818</u>
TOTAL	<u><u>16.0755</u></u>	<u><u>15.8641</u></u>	<u><u>15.6879</u></u>

¹⁴ Source: Manatee County Property Appraiser's Office

Figure 61: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁵

SOUTHERN MANATEE FIRE RESCUE DISTRICT

FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED

LAST THREE FISCAL YEARS

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 4,789,813,514	\$ 5,073,768,620	\$ 5,410,764,765
Millage	<u>1.2061</u>	<u>1.2061</u>	<u>1.2061</u>
Total taxes levied	\$ 5,776,978	\$ 6,119,461	\$ 6,525,909
Less Adjustments and discounts	<u>203,977</u>	<u>217,772</u>	<u>236,210</u>
Net taxes levied	\$ <u>5,573,001</u>	\$ <u>5,901,689</u>	\$ <u>6,289,699</u>
Net collected	\$ <u>5,573,001</u>	\$ <u>5,901,689</u>	\$ <u>6,289,699</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.

¹⁵ Source: Manatee County Property Appraiser's Office

Figure 62: Property Tax Levies and Collections¹⁶

SOUTHERN MANATEE FIRE RESCUE DISTRICT
 PROPERTY TAX LEVIES AND COLLECTIONS
 LAST THREE FISCAL YEARS

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	\$ 5,767,995,470	\$ 4,789,813,514	\$ 5,776,978	\$ 5,573,001	96%	-	\$ 5,573,001	96%
2020	6,080,361,646	5,073,768,620	6,119,461	5,901,689	96%	-	5,901,689	96%
2021	6,451,586,048	5,410,764,765	6,525,909	6,289,699	96%	-	6,289,699	96%

¹⁶ Source: Manatee County Property Appraiser’s Office



Figure 63: Schedule of Fire Assessment Rates for the Fiscal Years Ended September 30, 2021, 2020, and 2019

SOUTHERN MANATEE FIRE RESCUE DISTRICT

**SCHEDULE OF FIRE ASSESSMENT RATES
For the Fiscal Years Ended September 30, 2021, 2020 and 2019**

Non-ad valorem assessment rates for Southern Manatee Fire and Rescue District:

CATEGORY – LOTS / ACREAGE	RATES		
	9/30/21	9/30/20	9/30/19
Vacant Platted Lot (per lot) – 0000, 0001, 0008, 0009, 0040, 0041, 0050, 0055.....	\$8.7595	\$8.3060	\$7.8507
Vacant Unplatted less than 10 acres – 0010 (per acre).....	\$4.3845	\$4.1575	\$3.9296
Vacant Commercial and Industrial Parcels, Per Lot or Parcel – 1000, 1001, 1004, 1009, 1033, 1040, 1041, 1240, 4000, 4001, 7000, 9002.....	\$8.7595	\$8.3060	\$7.8507
Unsubdivided Acreage (per acre) 5000 series through 6901 series & 9401, 9700, 9900, 9902, 9908, 9909..... Except that not more than \$250.00 shall be Assessed against any one parcel.	\$4.1575	\$415.75	\$3.9296
CATEGORY – RESIDENTIAL	RATES		
Single Family Residential – 0100, 0101, 0108, 1064 Base rate for the first 1,000 square feet.....	\$125.3166	\$118.82886	\$112.3144
In addition, for each square foot above the first 1,000 square feet.....	\$0.0766	\$0.0726	\$0.0687
Single Family Residential 10 acres or more – 0105, 2010 (per acre).....	\$4.3845	\$4.1576	\$3.9296
Plus the base rate for the first 1,000 sq. ft.....	\$125.3166	\$118.8286	\$112.3144
For each sq. ft. above 1000 sq. ft.....	\$0.0766	\$0.0726	\$0.0687
Condominia Residential – 0400, 0408, 0409, 0410, 0464, 0510 Per dwelling unit.....	\$187.9655	\$178.2339	\$168.4630

SOUTHERN MANATEE FIRE RESCUE DISTRICT

**SCHEDULE OF FIRE ASSESSMENT RATES
For the Fiscal Years Ended September 30, 2021, 2020 and 2019**

CATEGORY – RESIDENTIAL	RATES		
	9/30/21	9/30/20	9/30/19
Mobile Homes/Lots – 0002, 0203, 0201, 0202, 0203, 0264, 0411, 0412, 0413 0501, 0501, 0503, 0720, 2802, 2805, 2832 Per dwelling unit or available space.....	\$175.4430	\$166.3598	\$157.2399
Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0800, 0801, 0803, 0805, 0864 Per dwelling unit.....	\$187.9655	\$178.2338	\$168.4630
Per dwelling unit or bedroom (group quarters).....	\$187.9655	\$178.2338	\$168.4630

CATEGORY – RESIDENTIAL AMENITIES (common areas)	RATES		
<p>The assessment of common elements shall be determined by the Property Appraiser and Prorated in accordance with Florida Statutes 193.0235. To the extent applicable, common Elements shall be assessed based upon the size and type of the lot, building or structures Pursuant to this assessment schedule,</p>			
Base rate for the first 1,000 square feet.....	\$438.6544	\$415.9439	\$393.1417
<p>plus, a per square foot amount for each square foot above 1,000 square feet As per the following table:</p>			
Vacant Residential Common Areas (per acre) – 0900, 0910, 0940, 0941.....	\$4.3845	\$4.1575	\$3.9296
Improved Residential Common Areas – 0901.....	\$0.1535	\$0.1456	\$0.1377
Residential Related Amenities – 0725.....	\$4.3845	\$4.1575	\$3.9296
Residential Amenities on more than 10 acres – 0730 (per acre).....	\$4.3845	\$4.1575	\$3.9296

SOUTHERN MANATEE FIRE RESCUE DISTRICT
SCHEDULE OF FIRE ASSESSMENT RATES
For the Fiscal Years Ended September 30, 2021, 2020 and 2019

CATEGORY – NON-RESIDENTIAL	USE CODES	RATES		
		9/30/21	9/30/20	9/30/19
All Other Buildings or Structures				
	Base rate for the first 1,000 square feet.....	\$438.6544	\$415.9439	\$393.1417
	Plus a per square foot amount for each square foot above 1,000 square feet As per the following table:			
Mercantile	1100, 1101, 1102, 1103, 1104, 1005, 1110, 1114, 1200, 1205, 1230, 1233, 1264, 1300, 1400, 1500, 1600, 1604, And 2900.....	\$0.1118	\$0.1117	\$0.1056
Business (B)	1700, 1704, 1800, 1900, 1904, 2200, 2300, 2500, 2600, 3000, and 3600.....	\$0.1118	\$0.1117	\$0.1056
Assembly (A)	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3800, 3901, 3902, 3903, 7600, 7601, 7602, 7700 and 7900.....	\$0.15335	\$0.1456	\$0.1377
Factory/ Industrial (F)	4100, 4104, 4400, 4500,4600,4700, and 9100.....	\$0.1855	\$0.1759	\$0.1663
Storage (S)	2000, 2003, 2700, 2710, 2730, 2740, 2750, 2800, 3810, 4900, and 9000.....	\$0.1821	\$0.1727	\$0.1663
Hazardous (H)	4200, 4300, 4800, 4801, 4803, 4804, and 4805.....	\$0.2237	\$0.2121	\$0.2005
Institutional (I)	7200, 7210, 7300, 7400, 7500 and 7800.....	\$0.1366	\$0.1295	\$0.1224

SOUTHERN MANATEE FIRE RESCUE DISTRICT
SCHEDULE OF FIRE ASSESSMENT RATES
For the Fiscal Years Ended September 30, 2021, 2020 and 2019

<u>Acreage/Agricultural:</u>	<u>USE CODES</u>	<u>RATES</u>		
		<u>9/30/21</u>	<u>9/30/20</u>	<u>9/30/19</u>
Unsubdivided Acreage – (per acre) – 5100, 5350 through 6900 series and 9700, 9900, 9902, 9908, 9909, 0938.....		\$4.3845	-	-
Except that not more than \$250.00 shall be Assessed against any one parcel.				
<u>Agricultural Land with Residential Improvements</u> – 5000.....		\$125.3166	-	-
In addition, for each square foot above the first 1,000 square feet.....				
		\$0.0766	-	-

<u>CATEGORY – NON-RESIDENTIAL</u>	<u>USE CODES</u>	<u>RATES</u>		
		<u>9/30/21</u>	<u>9/30/20</u>	<u>9/30/19</u>
<u>Agricultural Land with Non-Residential Improvements</u> – 5010.....		\$125.3166	-	-
In addition, each square foot above the first 1,000 square feet.....				
		\$0.0766	-	-

Agricultural Land with Residential and Non-Residential Improvements – 0502, 0530 and 9901

The assessment of agriculture parcels used both for residential and non-residential Building shall be determined by the acreage and/or the size and type of buildings And structures pursuant to this assessment schedule.

The base assessment for all buildings and structures on un-subdivided acreage Shall be \$125.3166 for the first 1000 square feet on a parcel. The schedule for all Square footage above 1000 square feet is \$0.0766 per square foot.

SOUTHERN MANATEE FIRE RESCUE DISTRICT
SCHEDULE OF FIRE ASSESSMENT RATES
For the Fiscal Years Ended September 30, 2021, 2020 and 2019

Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper Category of residential, commercial/industrial, or acreage/agriculture.

The following use codes are hereby exempt from the non-ad valorem fire assessment unless; the property, building(s) or any portion thereof is used by any person(s) other than expressly identified in these exemptions.

CATEGORY – EXEMPTED	USE CODES	RATES		
		9/30/21	9/30/20	9/30/19
Forest, Parks, Recreation Areas -	8081, 8082 & 8200.....	\$0.00	\$0.00	\$0.00
Public Schools, Colleges, Hospitals –	8083, 8085, 8086, 8300, 8400 & 8500.....	\$0.00	\$0.00	\$0.00
County, State, Federal, Municipal –	8086, 8087, 8089, 8100, 8600, 8700, 8800, 8900, 9600 & 9800.....	\$0.00	\$0.00	\$0.00
Subsurface Rights & Rights-of-Way –	9300 & 9400, 9401.....	\$0.00	\$0.00	\$0.00
Rivers, Lakes, & Submerged Lands -	9500.....	\$0.00	\$0.00	\$0.00

SOUTHERN MANATEE FIRE RESCUE DISTRICT**SCHEDULE OF FIRE ASSESSMENT RATES****For the Fiscal Years Ended September 30, 2021, 2020 and 2019**

Notwithstanding the schedule provided above entitled "all other buildings or structures" the District finds that within the District's jurisdictional boundaries there is one (1) industrial complex under single ownership that has more than 2.3 million square feet of structures on a site of contiguous parcels or a site of parcels that would be contiguous except that they are dissected by one or more transportation rights-of-way. The District finds that said industrial complex possesses self-contained, internal fire suppression facilities within its buildings and structures that improve the industrial complex's hazard classification such that the complex receives less of a special benefit from the District's fire protection service. Therefore, in consideration of the internal fire suppression facilities contained within the industrial complex, the above referenced industrial complex's non-as valorem fire assessment shall be assessed at one-half the rate for factor/industrial, regardless of the actual use of the building.

Statistical Section

This part of the performance review report 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.¹⁷

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 64: Net Position by Component

SOUTHERN MANATEE FIRE RESCUE DISTRICT

NET POSITION BY COMPONENT			
<u>LAST THREE FISCAL YEARS</u>			
(accrual basis of accounting)			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 8,143,156	\$ 7,373,183	\$ 6,471,482
Restricted	604,753	514,813	405,489
Unrestricted (deficit)	<u>3,988,995</u>	<u>2,418,989</u>	<u>2,540,204</u>
 Total governmental activities net position	 <u>\$ 12,736,904</u>	 <u>\$ 10,306,985</u>	 <u>\$ 9,417,175</u>
 Primary government:			
Invested in capital assets, net of related debt	\$ 8,143,156	\$ 7,373,183	\$ 6,471,482
Restricted	604,753	514,813	405,489
Unrestricted (deficit)	<u>3,988,995</u>	<u>2,418,989</u>	<u>2,540,204</u>
	 <u>\$ 12,736,904</u>	 <u>\$ 10,306,985</u>	 <u>\$ 9,417,175</u>

¹⁷ Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 65: Changes in Net Position

SOUTHERN MANATEE FIRE RESCUE DISTRICT

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

	2021	2020	2019
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ 16,397,578	\$ 16,828,577	\$ 16,831,855
Total governmental activities expenses	<u>16,397,578</u>	<u>16,828,577</u>	<u>16,831,855</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ 35,825	\$ 42,885	\$ 44,685
Grant revenue	<u>173,162</u>	<u>474,702</u>	<u>659,309</u>
Total governmental activities program revenues	<u>208,987</u>	<u>517,587</u>	<u>703,994</u>
NET (EXPENSE) REVENUE	<u>(16,188,591)</u>	<u>(16,310,990)</u>	<u>(16,127,861)</u>
Governmental Activities:			
Assessments	17,676,245	16,540,074	15,614,956
Impact fees	517,169	160,608	311,864
Investment earnings	34,029	152,736	68,386
Miscellaneous	<u>391,067</u>	<u>347,382</u>	<u>324,771</u>
Total governmental activities	<u>18,618,510</u>	<u>17,200,800</u>	<u>16,319,977</u>
CHANGE IN NET POSITION	<u>\$ 2,429,919</u>	<u>\$ 889,810</u>	<u>\$ 192,116</u>

Figure 66: Expenses by Function/Program

SOUTHERN MANATEE FIRE RESCUE 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	\$ 16,268,250	\$ 16,672,002	\$ 16,610,837
Interest on long- term debt	<u>129,328</u>	<u>156,575</u>	<u>221,018</u>
Total general governmental activities	<u>\$ 16,397,578</u>	<u>\$ 16,828,577</u>	<u>\$ 16,831,855</u>

Figure 67: Fund Balances

SOUTHERN MANATEE FIRE RESCUE DISTRICT

FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GENERAL FUND:			
Nonspendable	\$ 15,850	\$ 725,455	\$ 812,160
Restricted	54,690	54,686	52,869
Committed	634,613	634,613	1,034,613
Assigned	4,125,000	4,325,000	4,400,000
Unassigned	<u>1,726,027</u>	<u>666,279</u>	<u>171,846</u>
Total general fund	<u>\$ 6,556,180</u>	<u>\$ 6,406,033</u>	<u>\$ 6,471,488</u>

Figure 68: Changes in Fund Balances**SOUTHERN MANATEE FIRE RESCUE DISTRICT**

CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Assessments	\$ 11,386,546	\$ 10,638,385	\$ 10,041,955
Property taxes	6,289,699	5,901,689	5,573,001
Charges for services	35,825	42,885	44,685
Impact fees	517,169	160,608	311,864
Grant revenue	173,162	474,702	659,309
Interest earnings	34,029	152,736	68,386
Miscellaneous income	<u>391,067</u>	<u>347,382</u>	<u>324,771</u>
Total revenues	18,827,497	17,718,387	17,023,971
EXPENDITURES			
Public safety	16,258,804	15,846,057	15,172,054
Capital outlay	1,219,153	847,023	414,541
Debt service:			
Principal	968,770	819,910	813,296
Interest	<u>140,687</u>	<u>163,345</u>	<u>199,916</u>
Total expenditures	<u>18,587,414</u>	<u>17,676,335</u>	<u>16,599,807</u>
Excess of revenues over expenditures	240,083	42,052	424,164
Other Financing Sources (Uses):			
Transfers in	429,000	59,249	400,000
Transfers out	(429,000)	(59,249)	(400,000)
Loan proceeds	<u>-</u>	<u>-</u>	<u>694,657</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>694,657</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<u>\$ 240,083</u>	<u>\$ 42,052</u>	<u>\$ 1,118,821</u>

Revenue Capacity

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

Figure 69: Revenues by Source

SOUTHERN MANATEE FIRE RESCUE DISTRICT

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

<u>Fiscal Year</u>	<u>Assessments</u>	<u>Property Taxes</u>
2021	\$ 6,289,699 \$	11,386,546
2020	5,901,689	10,638,385
2019	5,573,001	10,041,955

Auditor General's Financial Emergency Guidelines

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

Figure 70: Unrestricted Fund Balance
SOUTHERN MANATEE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS				
UNRESTRICTED FUND BALANCE				
	September 30,	September 30,	September 30,	September 30,
	2022	2021	2020	2019
FUND BALANCE:				
Nonspendable	\$ 15,850	15,850	725,455	812,160
Restricted	604,753	604,753	514,813	405,489
Committed	634,613	634,613	634,613	1,034,613
Assigned	4,125,000	4,125,000	4,325,000	4,400,000
Unassigned	3,367,674	1,726,027	666,279	171,846
TOTAL FUND BALANCE	8,747,890	7,106,243	6,866,160	6,824,108
EXPENDITURES:				
Public Safety:				
Personal services	14,496,757	14,496,757	14,144,261	13,721,936
Operating expenditures	1,877,284	1,762,047	1,701,796	1,450,118
Capital outlay	2,218,955	1,219,153	847,023	414,541
Debt Service:				
Principal	749,816	968,770	819,910	813,296
Interest	50,451	140,687	163,345	199,916
TOTAL EXPENDITURES	19,393,263	18,587,414	17,676,335	16,599,807
UNRESTRICTED FUND BALANCE	8,127,287	6,485,640	5,625,892	5,606,459
Minimum amount of Unrestricted Fund				
Balance recommended	2,128,858	3,159,860	3,004,977	2,821,967
<ul style="list-style-type: none"> The Increase in unassigned fund balance was planned for increased personal service and capital outlay costs. Increase in unassigned fund balance resulted from receipt of operating grants, property taxes, and assessments. The results indicated that the District will not have difficulty maintaining a stable assessment and revenue structure and adequate levels of services. 				

Figure 71: Cash Needs

SOUTHERN MANATEE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS
CASH NEEDS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents,	\$ 144,427	\$ 144,427	\$ 534,463	\$ 725,426
Other	157,733	157,733	972,100	892,615
Investments	8,225,328	7,440,328	6,291,024	6,140,069
TOTAL CURRENT CASH AND INVESTMENTS	8,527,488	7,742,488	7,797,587	7,758,110
CURRENT LIABILITIES				
Accounts payable	45,725	45,725	48,862	23,619
Accrued expenses	407,882	590,520	882,565	910,383
TOTAL CURRENT LIABILITIES	453,607	636,245	931,427	934,002
CASH NEEDS:				
Total expenditures	18,405,050	18,587,414	17,676,335	16,599,807
Total monthly expenditures	1,533,754	1,548,951	1,473,028	1,383,317
TOTAL OPERATING EXPENDITURES*	1,877,884	1,762,047	1,701,796	1,450,118
*Per month	156,440	146,837	141,816	120,843

Recommendation # 15 - *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. A copy of the District's monthly bank reconciliation for the operating account should be provided.*

Figure 72: Managing and Projecting Cash Flow

SOUTHERN MANATEE FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
MANAGING AND PROJECTING CASH FLOW				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 453,607	\$ 686,245	\$ 931,427	\$ 934,002
TOTAL REVENUES:				
Assessments	12,246,767	11,386,546	10,638,385	10,041,955
Property taxes	6,647,776	6,289,699	5,901,689	5,573,001
Impact Fees	-	517,169	160,608	311,864
Interest Income	32,084	34,029	152,736	68,386
Grant Income	-	173,162	474,702	659,309
Miscellaneous income	335,070	426,892	390,267	369,456
TOTAL REVENUES	19,261,697	18,827,497	17,718,387	17,023,971
Current Liabilities/ Total Revenues	2.36%	3.38%	5.26%	5.49%

- 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 73: Percentage of Revenue Available for Future Emergencies

SOUTHERN MANATEE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL REVENUES	\$ 19,261,697	\$ 18,827,497	\$ 17,718,387	\$ 17,023,971
TOTAL EXPENDITURES	18,405,050	18,587,414	17,676,333	16,599,807
Excess of Revenues over (under) Expenditures	856,647	240,083	42,054	424,164
Excess of Revenues over (under) Expenditures/Total Revenues	4.44%	1.28%	0.24%	2.49%

- The excess revenues were anticipated during the budget. This excess added to the reserves that are available for future emergencies or unexpected events.

Figure 74: Per Capita Calculations

SOUTHERN MANATEE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS PER CAPITA CALCULATIONS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 8,747,890	\$ 7,106,243	\$ 6,866,160	\$ 6,824,108
TOTAL REVENUES	19,261,697	18,827,497	17,718,387	17,003,971
TOTAL EXPENDITURES	18,405,050	18,587,414	17,676,335	16,599,807
POPULATION	72,246	71,672	71,249	70,326
PER CAPITA REVENUES	266.61	262.90	248.68	242.07
PER CAPITA EXPENDITURES	254.76	259.34	248.09	236.04
PER CAPITA PERSONAL SERVICES	186.98	202.27	198.52	195.12
PER CAPITA OPERATING EXPENDITURES	25.98	24.58	23.89	20.62
PER CAPITA CAPITAL OUTLAY	30.71	17.01	11.89	5.89

Recommendation # 16 - 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 75: Chapter 175 Defined Benefit Pension Plan

	SOUTHERN MANATEE FIRE RESCUE DISTRICT		
	CHAPTER 175 DEFINED BENEFIT PENSION PLAN		
	September 30, 2021	September 30, 2020	September 30, 2019
Net position held in Trust for pension benefits per financial statements	\$ 64,108,866	\$ 52,425,923	\$ 46,829,732
Total pension liability	57,305,732	53,648,989	49,831,499
Plan Fiduciary net position (per GASB 67 RSI)	64,030,305	52,356,989	46,751,176
Net pension liability (asset) (per GASB 67 RSI)	(6,724,573)	1,291,989	3,080,329
Money weighted rate of return	20.80%	7.15%	5.79%
Long-term expected rate of return	7.00%	7.00%	7.00%
District contribution per financial statements (per GASB 67 RSI)	1,724,281	2,643,878	2,615,174
Excise tax rebate per financial statements (per GASB 67 RSI)	511,401	468,180	446,405
Employee contributions per financial statements (per GASB 67 RSI)	272,965	203,131	200,695

- Net position held in Trust for pension benefits per financial statements agrees with the plan fiduciary net position per the GASB 67 RSI.
- District contribution per financial statements agrees with the GASB 67 RSI.
- Excise tax rebate per financial statements agrees with the GASB 67 RSI.

Figure 76: Chapter 112 Defined Benefit General Employee Pension Plan

SOUTHERN MANATEE FIRE RESCUE DISTRICT			
CHAPTER 112 DEFINED BENEFIT GENERAL EMPLOYEE PENSION PLAN			
	September 30, 2021	September 30, 2020	September 30, 2019
Net position held in Trust for pension benefits per financial statements	\$ 4,345,432	\$ 3,889,722	\$ 3,536,240
Total pension liability	4,210,752	4,250,424	3,601,873
Plan Fiduciary net position (per GASB 67 RSI)	4,345,432	3,839,722	3,536,240
Net pension liability (asset) (per GASB 67 RSI)	(134,680)	410,702	65,633
Money weighted rate of return	21.02%	7.15%	5.72%
Long-term expected rate of return	7.00%	7.00%	7.00%
District contribution per financial statements (per GASB 67 RSI)	125,593	130,818	125,593
Employee contributions per financial statements (per GASB 67 RSI)	9,087	10,572	14,925

- Net position held in Trust for pension benefits per financial statements agrees with the plan fiduciary net position per the GASB 67 RSI.
- District contribution per financial statements agrees with the GASB 67 RSI.

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

The next research task in the completion of the performance review for SMFR 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 SMFR, it was determined that overall, the District's purpose as stated in the charter has been achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of SMFR.

BJM completed an analysis of the SMFR-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 were 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 SMFR'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.

Figure 77 provides a summary of SMFR's goals and objectives, along with the performance measure associated with each.

Recommendation # 17 – To the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Figure 77: Summary of SMFR Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
<p>Ensure effective and efficient operations with established benchmarks for turnout times by producing and reviewing monthly averages by stations. (Improvement recommendations made by Battalion Chiefs)</p>	<p>NFPA 1710, industry best practices, District-adopted standards</p>	<p>X</p>	<p>X</p>	<p>X</p>	
<p>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). Individual firefighters and crews shall maintain a minimum standard through this continuing education and performance reviews.</p>	<p>ISO; NFPA 1001, 1021, 1402,1410, and 1802; District directives</p>	<p>X</p>		<p>X</p>	
<p>Ensure the establishment of a field training officer that is focused on fire suppression training.</p>	<p>NFPA 1041, District-adopted standards</p>	<p>X</p>	<p>X</p>		
<p>Ensure that training standards meet Florida State Fire Marshal compliance and Florida Department of Health rules. This shall be completed utilizing online and in-person, hands-on training formats. In-person, hands-on training will</p>	<p>ISO; FDOH (Florida Chapters 401.23, 401.23(7), and 401.27 (6a); AHA (BLS, ACLS, PALS); District-adopted standards</p>	<p>X</p>	<p>X</p>		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
be completed monthly to ensure EMS skills maintenance and improvement.					
Ensure the safety and health of all personnel through programs such as a safety committee—meeting quarterly—to discuss related items (working conditions, overall employee safety); access to employee assistance programs (EAP) focusing on confidential counseling and occupational exposures to atypical stressful events; and post-incident investigations and critiques/debriefings. Health and wellness programs shall also include minimum physical fitness training (30 minutes daily), mental health training, and annual physicals.	NFPA 1521 and 1582; Florida Administrative Code 69A-62.042 and 69A-62.043; Florida Chapter 633	X	X	X	
Maintain a labor/management committee that meets monthly to address working conditions.	District-adopted standards	X	X	X	
Provide a process for conducting a risk assessment, including hazard identification, vulnerability assessment, consequence identification, and risk analysis within the District.	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA; SERC Section 302-313	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Conduct monthly quality improvement (QI)/quality assurance (QA) process and EMS protocol reviews by MCFCA Medical Committee and quarterly during EMS meetings.	MCFCA protocols; District-adopted standards		X		
Ensure the continuation of the paramedic credentialing program (three-month proficiency review and medical director "test-out").	MCEMS protocols; District-adopted standards		X		
Maintain, test, clean, and replace all EMS-related equipment (including medications) and PPE as necessary and/or required. This includes daily visual inspections.	NFPA 1581, 1910, and 1999; FDOH		X		
Ensure the development of practices for organizing, managing, and sustaining a hazardous materials/weapons of mass destruction (WMD) response program (HMRP) and providing guidance for the planning process.	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA			X	
Regarding the HMRP, review the laws, regulations, consensus standards, and guidance documents, in addition to guidance for risk assessment, planning, resource management, staffing, training, health and medical issues, financial	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA;			X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
management, program influences, and developing relationships.	District directives (Series 800); Title 40				
Develop a program that addresses the identification, acquisition, and management of personnel, equipment, and supplies to support HMRP activities. Develop various deployment options, team typing, and recommendations for specialty personnel for technical response.	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA			X	
Develop pre-incident considerations, functional capacity, response considerations, post-incident surveillance, and medical surveillance programs that should be in place for a safe and effective response program, including the preservation of life, productivity, and quality of life in response to a hazmat/WMD incident in accordance with OSHA regulation and clinical practices	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA; District directives (Series 400); Title 29, IAFF 2022 contract			X	
Regarding the HMRP, develop and manage financial management elements that can encompass funding sources and processes, budgetary processes and procedures, capital and operations budgets, program costs, and cost recovery.	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA; District internal documents; District directives			X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Understand internal influences within the organization/jurisdiction (e.g., local, regional, provincial, tribal, territorial, and state) that affect the organization, management, and sustainability of an HMRP.	NFPA 470, 1500, 1521, 1582, 1852, 1951, 1981, 1991, 1992, and 1994; ANSI; ASTM; FEMA; District directives (Series 800)			X	
Conduct education for community preparedness on the topics of medical emergencies, CPR, first aid, and AED usage.	AHA, industry best practices				X
Ensure community knowledge of water/pool safety in conjunction with EMS to reduce drowning deaths.	Industry best practices				X
Equip all emergency response vehicles with smoke detector kits to check and install smoke detectors as needed at emergency calls or by request (a minimum of 250 smoke detectors installed annually).	District-adopted standards, industry best practices				X
Bring awareness to drivers with the presence of our fire engines in school zones during the first three days of a new school year. Periodically have crews stationed in school zones at dismissal times.	District-adopted standards, industry best practices				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure all fire inspectors are certified Fire inspector II, Fire Investigator, Fire Code Administrator, and Youth Fire-Setter Intervention Specialist II.	District-adopted standards, industry best practices				X
Host a monthly Safe Kids meeting with BayCare Medical and other community entities to discuss and create awareness in the community.	District-adopted standards, industry best practices				X
Hold an annual open house to inform the public of the capabilities of SMFR and best fire prevention practices for residential/commercial occupancies. Engage with parents/children to prevent youth fire setting.	District-adopted standards, industry best practices				X
Create public education dialogue within the community by providing car seat safety checks at our fire stations. Participate in community events and with homeowner's associations by providing public education events for the community (open houses, fire safety talks, free smoke alarm installation, fire extinguisher training, etc.).	District-adopted standards, industry best practices, Safe Kids Worldwide				X
Offer schools, daycares, and libraries the opportunity to participant in the District's fire prevention events including escape plan training, the National Fire Protection	NFPA, District-adopted standards, industry best practices				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Association Annual Safety Program, and reading books throughout the year to students.					
Reduce the risk of commercial structure fires through annual fire and life safety inspections and offering fire safety training.	Florida Fire Prevention Code (FAC69A), District-adopted standards				X
Evaluate known and discovered publicly accessible websites for potential bugs and weak configuration to remediate web application security risks.	Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA)				
Measure propensity of users to click on email phishing lures. Increase organizational training and awareness.	Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA)				
Scan service of internet-accessible systems for vulnerabilities, configuration errors, and suboptimal security practices.	Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA)				

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for SMFR 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 SMFR'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, and sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.

After the completion of this analysis, BJM 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 were 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, state of Florida 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 SMFR'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 SMFR 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 SMFR'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 SMFR, 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 SMFR 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 SMFR. 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 present throughout this report and are summarized below.

Recommendation # 1 - At the time of this report, the extra responsibilities taken on by Commissioner Grote to hold the positions of vice-chair, secretary, and treasurer are admirable. Nonetheless, consideration should be made to assign by election either the vice-chair or secretary/treasurer to another commissioner.

Recommendation # 2 - 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 department, 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 develop a process to regularly report achievements to the Board of Fire Commissioners.

Recommendation # 3 - Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

Recommendation # 4 - Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 5 - To ensure the quality of the data being entered and used by the District, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 6 - As GIS analysis is useful for analyzing both historic demand and predictive demand, the District should develop a process to include the location coordinates of incidents within the incident reporting system.

Recommendation # 7 - 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 below. 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 Florida Chapter Section 189. Districts have the state's uniform chart of accounts and QuickBooks, 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 # 8 - 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 # 9 - 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 # 10 - In a review of the SMFR website, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metrics using percentile measurements.

Recommendation # 11 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "water on the fire" that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Recommendation # 12 - Ensure that the annual training plan and documentation is aligned with the requirements of the Florida Department of Health and other applicable regulatory agencies.

Recommendation # 13 - Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Recommendation # 14 - Work with the Emergency Communication Center to develop a process to document performance indicators such as "with patient" that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Recommendation # 15 - 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. A copy of the District's monthly bank reconciliation for the operating account should be provided.

Recommendation # 16 - 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 # 17 - To the extent possible, document and report the outputs of the various goals and objectives to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE

SOUTHERN MANATEE

P.O. Box 20216
Phone: (941) 751-7675



FIRE & RESCUE DISTRICT

Bradenton, Florida 34204
Fax: (941) 751-7694

March 02, 2023

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

Dear Mr. Cristini:

The Southern Manatee Fire and Rescue District (SMFRD) is in receipt of the performance review from BJM-CPA. This review was completed for the SMFRD 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,

A handwritten signature in blue ink that reads "R. Bounds, Jr." with a stylized flourish at the end.

Robert C. Bounds, Jr.
Fire Chief

Serving the communities of
Samoset, Oneco, Tallevast, Palm Aire, University Park and adjoining areas of Manatee
County

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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