

# Independent Special Fire Control District Performance Review

for the

## St. Lucie County Fire District

Prepared by:

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

June 3, 2023



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Jeff Lee, Fire Chief  
St. Lucie County Fire District  
Port St. Lucie, Florida

We have performed the procedures described in Schedule A, which were agreed to by the St. Lucie County Fire District (District) and on the performance review of the District as of November 16, 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 November 16, 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  
June 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 revenues and costs of programs and activities of the special district, using data from the current year and the previous three (3) fiscal years.
- The extent to which the special district's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purposes of the special district, provide sufficient direction for the district's programs and activities, and may be achieved within the district's adopted budget.
- Any performance measurements and standards of the special district's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:
  - Are relevant, useful, and sufficient to evaluate the costs of the programs and activities;
  - Are being met;
  - Should be revised.
- Factors that have contributed to any failure to meet the special district's performance measures and standards or achieve the district's goals and objectives, including description of efforts taken by the special district to prevent such failure in the future.
- Recommendations for statutory or budgetary changes to improve the special district's program operations, reduce costs, or reduce duplication, including the potential benefits to be achieved and the potential adverse consequences of the proposed changes.

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

## ACKNOWLEDGMENTS

BJM-CPA wishes to thank the Board of Fire Commissioners and the executive staff of the St. Lucie County Fire 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

**Stephanie Morgan**  
Port St. Lucie City Council  
Chair

**Chris Dzadoovsky**  
St. Lucie County Commission  
Vice Chair

**Linda Hudson**  
Mayor, Ft. Pierce  
Commissioner

**Jamie Fowler**  
St. Lucie County Commission  
Commissioner

**Shannon Martin**  
Mayor, Port St. Lucie  
Commissioner

**Curtis Johnson**  
Ft. Pierce City Commission  
Commissioner

**Travis Leonard**  
Governor's Appointee  
Commissioner

### Fire Administration

**Jeff Lee**  
Fire Chief

**Brian Gonzalez**  
Assistant Fire Chief

**Paul Langel**  
Deputy Chief, Special Projects

**Mark Cristaldi**  
Deputy Chief, Administration

**Kim Sabol**  
District Attorney

**Patricia Marston-Duva**  
Clerk Treasurer

**Dan Mikels**  
Battalion Chief/Accreditation

*.....and all of the members of St. Lucie County Fire 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 St. Lucie County Fire District (SLCFD) to conduct this performance review. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis.

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

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

This report is divided into four sections:

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

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

Located in St. Lucie County, Florida, the SLCFD is a full-time, career, independent special district governed by a seven-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 552 members. The 572-square-mile District had a 2022 resident population of approximately 341,340. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from seventeen 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 2004-407, the District's charter, it appears that the programs, activities, and functions provided by the SLCFD meet the purpose and goals of the District.
2	Analyze the District's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the District to determine if the program or activity achieves the District's goals and objectives.	Based on the charter review, it was determined that the goals and objectives used by the SLCFD 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 SLCFD 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 a special operations program and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	After an analysis of the District boundaries in relation to adjoining county and municipal governments, it was determined that the District's boundaries are wholly within and coterminous with St. Lucie County. The District is the only provider of services identified in this review within St. Lucie County and its municipalities.

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

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

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

programs. These are both best practices. The District should continue these processes and, when possible, expand as suggested in this report.

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

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

*Recommendation # 4 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida’s uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.*

*Recommendation # 5 – The District should 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 # 6 – 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 # 7 – After receiving all available training credits during the last ISO evaluation, continue to ensure that the annual training plan and documentation are aligned with the requirements defined by ISO as a component of their PPC rating review including Pre-Fire Planning Inspections.*

*Recommendation # 8 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

*Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

*Recommendation # 10 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.*

*Recommendation # 11 – Ensure the inclusion of fire suppression response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

*Recommendation # 12 – Provide reports to the Board of Fire Commissioners defining outputs of the Rescue and EMS training program (including the light technical rescue team and air medical program), including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

*Recommendation # 13 - Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.*

*Recommendation # 14 - Ensure the inclusion of Rescue and EMS response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

*Recommendation # 15 – Provide reports to the Board of Fire Commissioners defining the outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information is also critical for future ISO reviews.*

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

*Recommendation # 17 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District's monthly cash availability for each bank and investment account.*

*Recommendation # 18 – 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 # 19 – The schedule of District property addresses should be reconciled to the Florida Department of Revenue Address/Jurisdiction Database and corrections should be made as needed.*

*Recommendation # 20 – Consider the additional methods that can improve the District’s Premium Tax Allocation.*

*Recommendation # 21 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives—that resulted from the Performance Review process— on an annual basis to show the continual achievement of the District’s programs and activities.*

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

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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 St. Lucie County Fire District.

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## Section I: Introduction and Background

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## INTRODUCTION

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

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

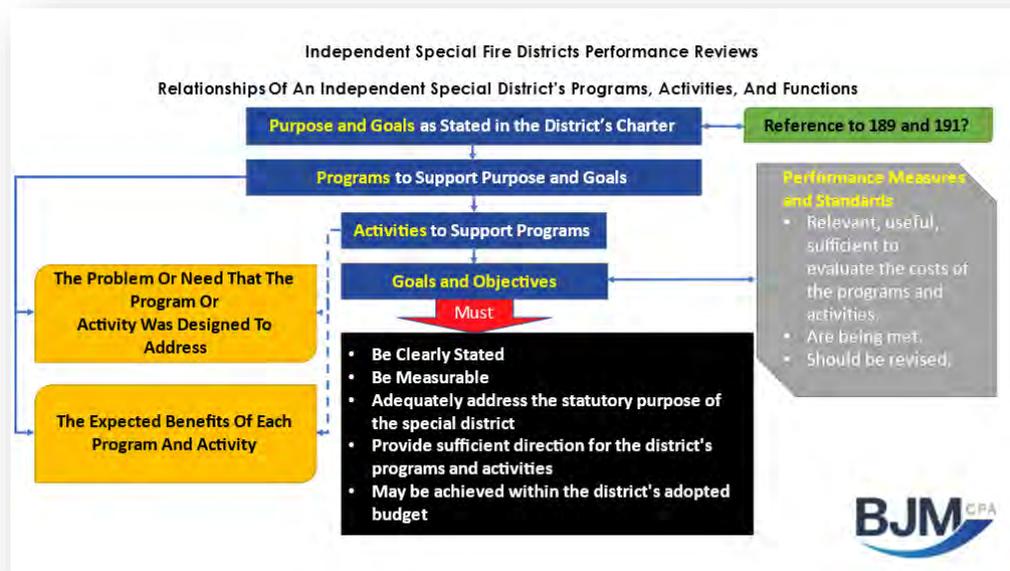
- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures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

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

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

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

**Figure 1: Relationship Flow Programs→Activities→Functions**



## BACKGROUND

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

### Special Districts in Florida

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

Figure 2 summarizes the top five special districts by purpose.

**Figure 2: Special Districts in Florida – July 2022<sup>1</sup>**

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

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

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

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

### **Independent Special Fire Control Districts**

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

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

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

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

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

Figure 3: Florida Chapter 191 Contents

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

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

### Ad Valorem Taxes

An elected board of an independent special fire control district may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services; to pay the principal of, and interest on, general obligation bonds of the district; and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and Chapter 191, Florida Statutes.

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

### **Non-Ad Valorem Assessments**

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

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

Non-ad valorem assessments as permitted for independent fire districts may be used to fund emergency medical services and emergency transport services<sup>2</sup>. However, if a district levies a non-ad valorem assessment for emergency medical services or emergency transport services, the district shall cease collecting ad valorem taxes. It is recognized that the provision of emergency medical services and emergency transport services constitutes a benefit to real property as with any other improvement performed by a district, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first-response medical aid.

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

## User Charges

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

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

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

## Impact Fees

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

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

New facilities are defined as land, buildings, and capital equipment, including but not limited to fire and emergency vehicles, radiotelemetry equipment, and other firefighting or rescue equipment. The board shall maintain adequate records to ensure that impact fees are expended only for permissible new facilities or equipment. The board may enter into agreements with general-purpose local governments to share in the revenues from fire protection impact fees imposed by such governments.

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

**Figure 4: Florida Independent Fire District Revenue Sources**

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

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

2 - As of October 2022

## Performance Review Procedures and Process

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

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

The BJM-CPA team developed a project work plan and started the project with a kick-off meeting with the SLCFD's project team. The goal of this meeting was to gain a comprehensive understanding of the organization's background, goals, and expectations for this project. At this time, logistical arrangements, lines of communication, and contractual arrangements were finalized. The next step was a request from the District for information and data pertinent to the project, followed by questions as needed to key personnel.

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

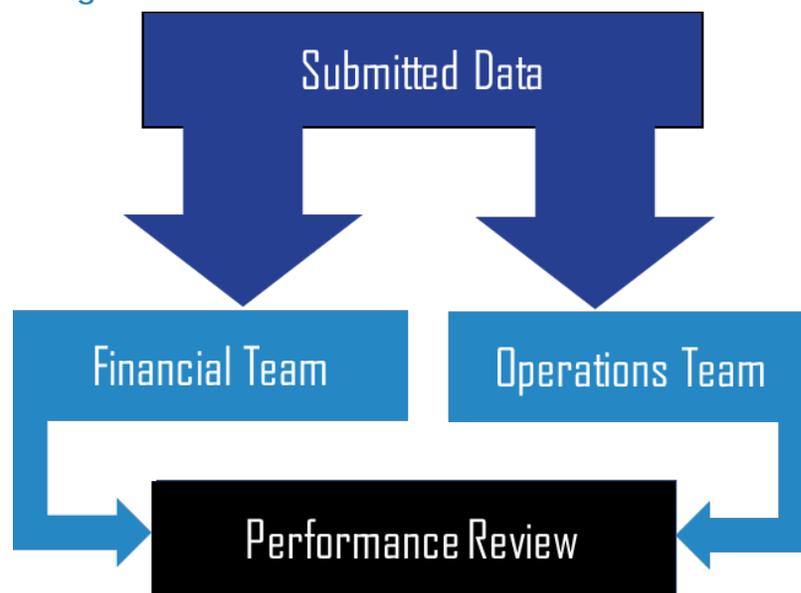
BJM-CPA developed and produced an electronic version of the draft report for review by SLCFD staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

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

Figure 5 illustrates the workflow of this project.

**Figure 5: Fire District Performance Review Workflow**



## DISTRICT OVERVIEW

### History, Formation, and General Description of the District

The St. Lucie County Fire District is located on the southeast coast of Florida, in the area informally known as the Treasure Coast. St. Lucie County was created in 1905, with Fort Pierce serving as the county seat. The Fort Pierce Fire Department was established in 1906 with the intent to lower the cost of fire insurance in the area. Based on need and growth in St. Lucie County, the Fort Pierce Fire Department grew until 1959, when the Florida Legislature created the St. Lucie County/Fort Pierce Fire District. The newly created district grew with the county and expanded their emergency services appropriately. In 1996, the name of the district formally changed to the St. Lucie County Fire District.

The District serves a population over 340,000 residents and continues to grow as the population of St. Lucie County increases. The SLCFD is the largest provider of fire/EMS services on the Treasure Coast and is the fifth largest provider in the State of Florida. The organization staffs 552 personnel and operates out of 17 fire stations, one administration complex, and one aero-medical base. The District provides an all-hazards approach to provide for the life safety and property protection of the residents, businesses, and visitors to the District.

Accordingly, in addition to fighting fires, the District has suitably evolved into several divisions and services, including advanced life support (ALS) and basic life support (BLS) ambulance transport. The ALS division provides advanced pre-hospital care and responds to medical and trauma calls in the District using highly trained paramedics proficient in the latest advancements in pre-hospital emergency medicine, including advanced airway techniques, advanced cardiac care, and specialized trauma care. Additionally, a highly specialized and critical service the District provides to the community includes St. Lucie County Air Rescue, an emergency medical air transportation system delivered through a public/private partnership with Air Methods Corporation. The District also provides an emergency dispatch center, Airport Rescue and Firefighting (ARFF), Florida Urban Search and Rescue Operations-level specialized/technical rescue, a Florida Type 3 Hazardous Materials team, fire prevention/code enforcement, life safety building plan reviews, fire and life safety education, disaster preparedness and response, fire and arson investigation, and fleet maintenance services for the District's 131 vehicles and additional equipment.

The District is fully accredited through the Commission on Fire Accreditation International (CFAI). Additionally, the SLCFD boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 3. Insurance rates are based in combination by the ISO rating of the local fire department, water department, and emergency communications center. The ISO's PPC ratings range from 1 to 9, with 1 being the best possible rating.

## Service Area Description, Population, and Demographics

### Service Area

The boundaries of the District are illustrated in Figure 6 and are coterminous with the boundaries of St. Lucie County, Florida. It is bordered on the south by Martin County, on the west by Okeechobee County, on the north by Indian River County, and on the east by the Atlantic Ocean. As a county-wide organization, the SLCFD provides fire and life safety protection to the cities of Fort Pierce, Port St. Lucie, and all unincorporated areas and communities within St. Lucie County, including White City, Lincoln Park, North Hutchinson Island, South Hutchinson Island, St. Lucie Village, St. Lucie West, and Tradition. The SLCFD also protects Jack Island, Fort Pierce Inlet State Park, and Avalon State Park. The District is approximately 572 square miles and has 21 miles of coastline.

Major transportation routes within the District include several extremely busy and heavily traveled routes such as Florida’s Turnpike, Interstate 95, U.S. 1, State Road A1A, and State Road 70. The District also provides fire protection and life safety services for three major hospitals and a Major League baseball spring training facility known as Clover Park, the spring training home of the New York Mets. In addition, the District provides Airport Rescue and Firefighting (ARFF) for the Treasure Coast International Airport.

Figure 6: SLCFD Service Area and Station Locations



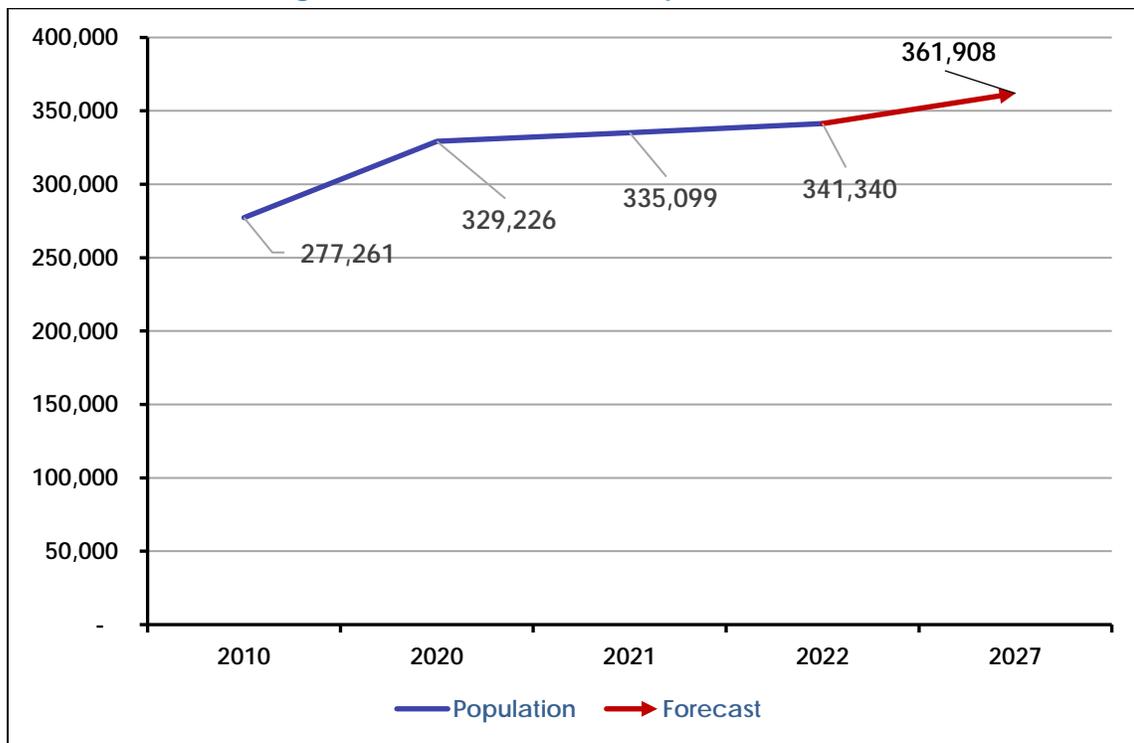
## Population and Demographics

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 277,261 in 2010 to 329,226 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 341,340. Population is forecasted to increase to 361,908 over the next five years.

Figure 7: SLCFD Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. St. Lucie County is a popular area for visitors from northern states, baseball enthusiasts, and tourists seeking warm climates, golf, and leisure activities. The latest official study tracking visitors to St. Lucie County showed that there were 1,195,560 visitors to St. Lucie County in 2017<sup>3</sup>. While this data is six years old, it demonstrates the popularity of the area and the annual influx of tourists. More recent

<sup>3</sup> Down & Germain Research (2017), *Visit St. Lucie Visitor Tracking & Economic Impact Study*. Obtained on January 12, 2023 from <https://www.stlucieco.gov/home/showpublisheddocument/6309/636845203706270000>

information shows that hotel occupancy rates in the Treasure Coast area (which includes St. Lucie, Martin, and Indian River Counties) increased 54% from 2019 to 2022<sup>4</sup>.

Overall, the District had a population density of over 590 people per square mile in 2022. The population density varies, as illustrated in Figure 8, which shows the population density per square mile using block ranges. Population density has an impact on service demand as well.

**Figure 8: Population Density of the SLCFD**

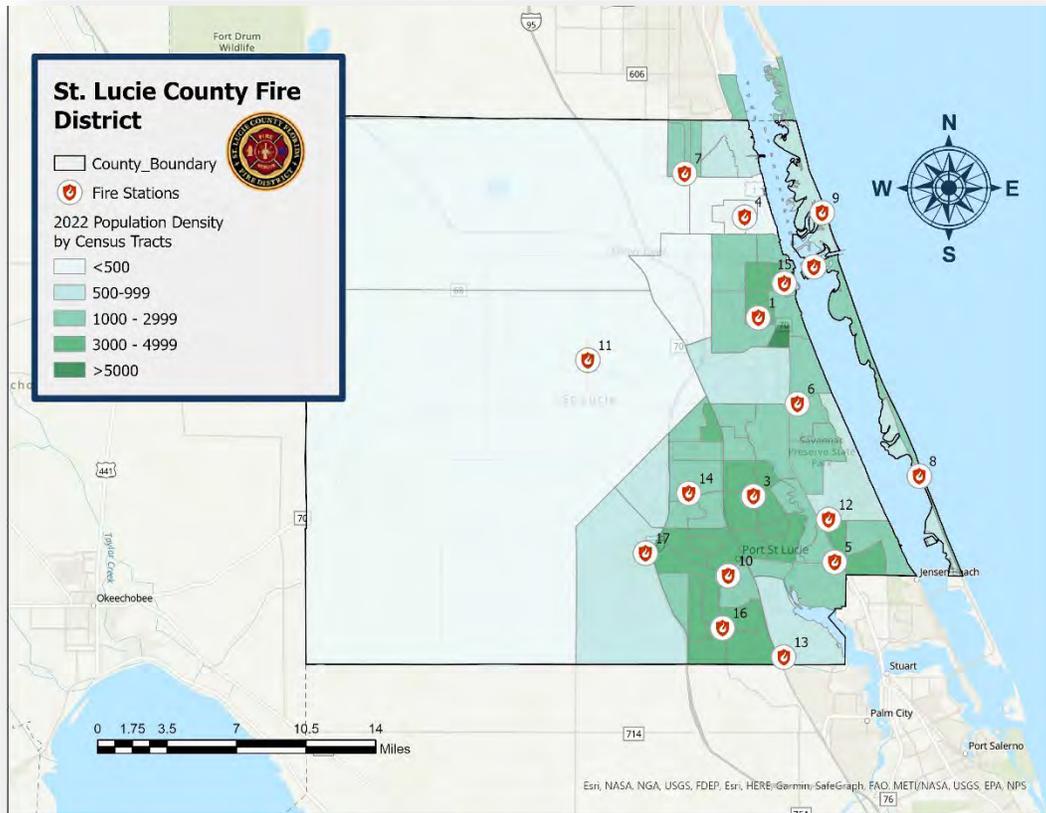


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

<sup>4</sup> Hughs (2022) *Strong Tourism Numbers Leave Treasure Coast Leaders Beaming*. Obtained on January 12, 2023 from <https://www.wflx.com/2022/02/22/strong-tourism-numbers-have-treasure-coast-leaders-beaming/>

**Figure 9: Selected Demographic and Population Values in the SLCFD**

Demographic/Population	Value
Population	341,340
Households	133,788
Average Size of Household	2.53
Median Age	44.3
Median Household Income	62,791
Number of Businesses	12,071
Total Employees	88,650

**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/County.

**Figure 10: Age of the SLCFD Population**

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

Figure 11 summarizes the gender breakdown for the District.

**Figure 11: Gender Summary**

Gender	SLCFD
Male	49%
Female	51%

According to the NFPA report, *Home Fire Victims by Age and Gender*<sup>5</sup>, from 2015–2019, an estimated annual average of 2,620 civilians died and 11,070 were injured in reported U.S. home fires, accounting for 75 percent of 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 deaths and 55 percent of injuries).

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

### Housing

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

**Figure 12: SLCFD Home Counts and Values**

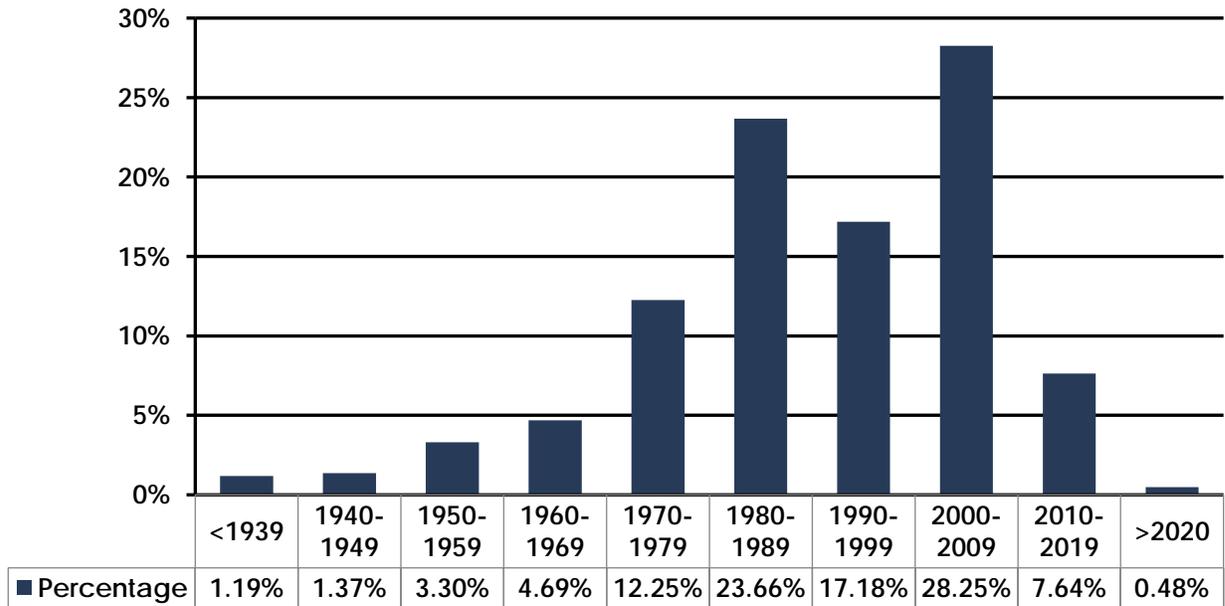
Demographic	2022	2027
Total Housing Units	153,646	162,800
Average Home Value	267,070	307,316
Median Home Value	254,559	282,047

<sup>5</sup> 2021 National Fire Protection Association (NFPA). Retrieved from <https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Building-and-life-safety/oshomevictims.pdf>

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Almost 63 percent of the housing in the District was built prior to 1999.

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

**Figure 13: SLCFD Housing: Year Built**



## Governance

The governance of the District is outlined in Chapters 2004-407 (Codified) and 2016-250, Laws of Florida. The District is established by the adoption of this charter by the Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District’s charter can only be amended by special act of the Legislature.

The business affairs of the SLCFD are conducted by its Board of Fire Commissioners, a seven-member board whose members are appointed by elected officials. Two (2) members are elected by and from the St. Lucie County Board of Commissioners, two (2) members are elected by and from the City Commission of the City of Fort Pierce, two (2) members are elected by and from the City Council of the City of Port St. Lucie, and one (1) member is appointed by the Florida Governor. Each member serves two-year terms, and they must remain in their official capacity on the County Commission, City Commission, or City Council to be eligible to serve on the SLCFD board. The Governor appointee serves a two-year term but remains on the SLCFD board until a successor is appointed. The board operates, organizes, and functions in accordance with the provisions of Section 191.005, Florida Statutes.

Annually, members of the SLCFD board meet and elect from their membership a chair and a vice chair. The board appoints a fire chief and a clerk treasurer, who both serve at the will of the board. The clerk treasurer is the financial officer and records custodian of the agency.

Funds of the District may be disbursed only upon the order or pursuant to resolution of the board, and funds of the District may be used only for the administration of the affairs and business of the District relating to fire control, prevention, investigation, education, rescue, hazardous materials, emergency medical services, and other similar services pursuant to the SLCFD charter and Chapter 191, Florida Statutes.

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

**Figure 14: Official List of Special Districts**

St. Lucie County Fire District	
Active or Inactive:	Active
Status:	Independent
County:	St. Lucie
Local Governing Authority:	St. Lucie County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	July 1, 1959
Creation Documents:	Chapters 2004-407 (Codified) and 2016-250, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Appointed
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem
Most Recent Update:	November 21, 2022

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

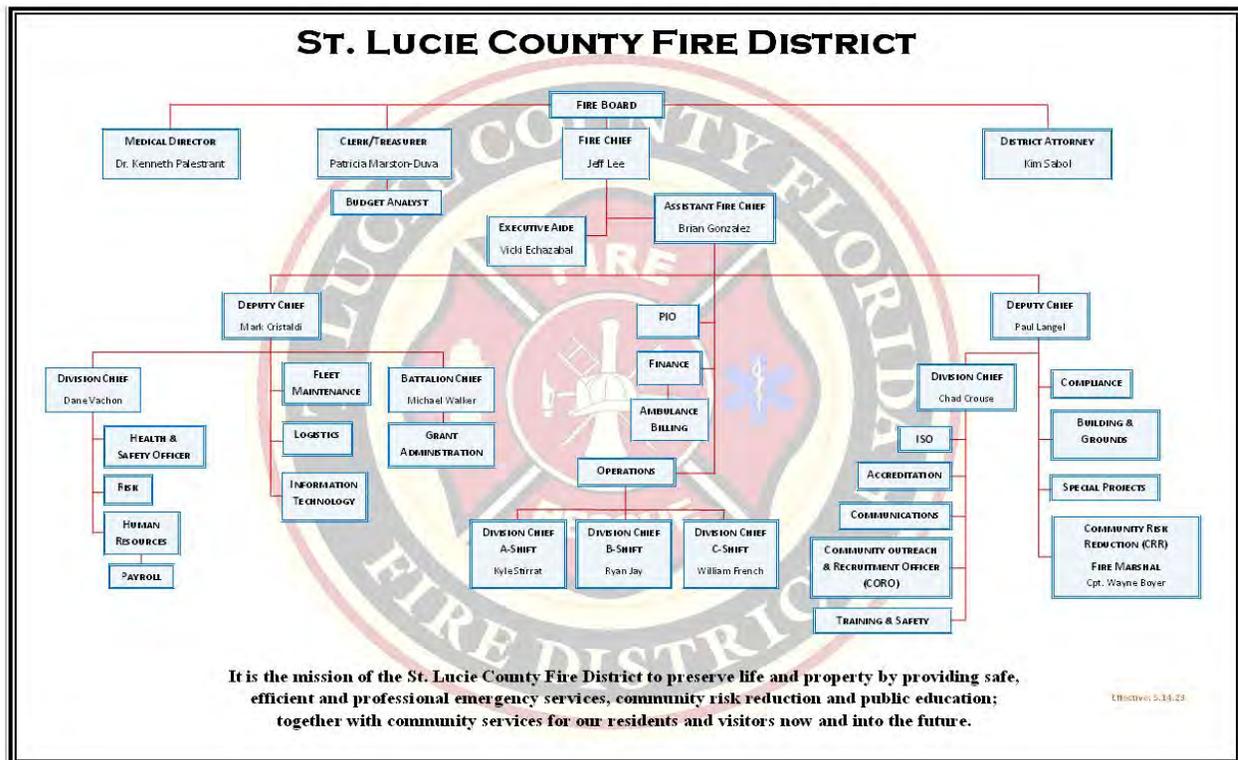
## Organizational Design

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

The SLCFD fire chief is hired through an employment contract by the SLCFD Board of Fire Commissioners. The fire chief contract currently in effect has a three-year term. In addition to the fire chief, the SLCFD employs 552 personnel, of which 450 are operational staff, 79 are uniformed administrative and non-uniformed administrative/support staff, and 23 are emergency communications staff. The 450 operational personnel are divided equally among three shifts that work a 24 hours on/48 hours off shift schedule, adjusted to a 48-hour workweek. Each shift is led by a division chief.

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

Figure 15: SLCFD Organizational Chart



## AVAILABLE RESOURCES

### Personnel Resources

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

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

### Administrative and Support Staffing

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

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

**Figure 16: SLCFD Administrative and Support Staffing**

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Deputy Chiefs	4	40
Assistant Chief	1	40
Administrative Battalion Chiefs	2	40
Administrative Captains	3	40
Administrative Lieutenants	4	40
Fire Inspectors	9	40
Plan Reviewers	2	40
Public Educator	1	40
Executive Assistant	1	40
Management Analyst	1	40
Information Technology Technicians	4	40
Administrative Assistant	1	40
Billing Specialists/Assistants	7	40
Others: Logistics Techs and Mechanics (support)	38	40
<b>Total</b>	<b>79</b>	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 14 percent of the total SLCFD personnel.

### Operational Staffing

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

**Figure 17: SLCFD Operational Staffing**

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Division Chiefs (Shift Commander)	3	48	24/48
Battalion Chiefs	12	48	24/48
Captains	17	48	24/48
Lieutenants	45	48	24/48
Engineers/Apparatus Operators	54	48	24/48
Firefighter/EMTs	150	48	24/48
Firefighter/Paramedics	169	48	24/48
<b>Total</b>	<b>450 (FTEs)</b>		

A three-platoon system working 24-hour shift rotations that yield an average 48-hour workweek accomplishes shift operations. The minimum staffing goal for the SLCFD is 85 personnel responding from seventeen fire stations on forty-seven apparatus. Figure 18 illustrates the current staffing model for the SLCFD.

Figure 18: SLCFD Current Staffing Model

Station	Apparatus	Minimum Staffing	Station	Apparatus	Minimum Staffing
1	Engine 1	2 personnel	10	Engine 10	2 personnel
	Rescue 1	2 personnel		Rescue 10	2 personnel
	Rescue 201	2 personnel		Quint 10	1 personnel
	Field Training Officer 1	1 personnel	11	Engine 11	2 personnel
2	Quint 2	2 personnel		Rescue 11	2 personnel
	Rescue 2	2 personnel	12	Engine 12	2 personnel
3	Engine 3	2 personnel		Rescue 12	2 personnel
	Rescue 3	2 personnel		Rescue 212	2 personnel
	Rescue 203	2 personnel	13	Engine 13	2 personnel
Battalion 3	1 personnel	Rescue 13		2 personnel	
4	Engine 4	2 personnel	14	Engine 14	2 personnel
	Rescue 4	2 personnel		Rescue 14	2 personnel
	Battalion 4	1 personnel		Rescue 214	2 personnel
	ARFF 4	1 personnel	15	Engine 15	2 personnel
5	Quint 5	2 personnel		Rescue 15	2 personnel
	Rescue 5	2 personnel	16	Engine 16	2 personnel
	Field Training Officer 3	1 personnel		Rescue 16	2 personnel
6	Squad 6	2 personnel	17	Battalion 2	1 personnel
	Rescue 6	2 personnel		Engine 17	2 personnel
	Division 1	1 personnel		Rescue 17	2 personnel
7	Engine 7	2 personnel		Field Training Officer 2	1 personnel
	Rescue 7	2 personnel			
8	Engine 8	2 personnel		<b>Total</b>	<b>85 personnel</b>
	Rescue 8	2 personnel			
9	Engine 9	2 personnel			
	Rescue 9	2 personnel			

As a component of operations, the SLCFD also handles emergency communications in-house and thus has operational staffing positions dedicated to this function. All emergency communications staff are certified in Emergency Medical/Fire Priority Dispatch utilizing protocols approved by the District's medical director.

Figure 19 illustrates the emergency communications staffing structure of the SLCFD.

**Figure 19: SLCFD Emergency Communications Staffing**

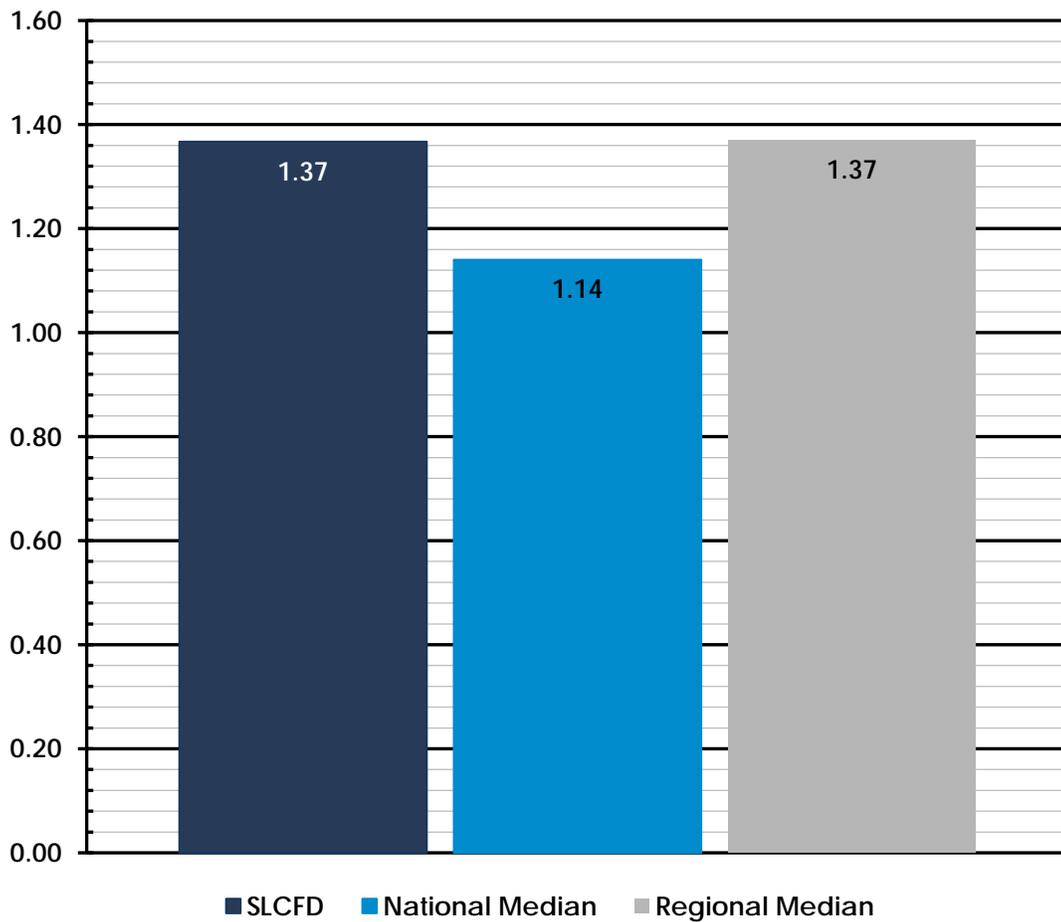
Position Title	Number of Positions	Hours Worked per Week
Communications Center Manager	1	40
Shift Supervisors	4	40
Combined Call-Taker/Dispatchers	18	40
<b>Total</b>	<b>23</b>	

### Comparison of Regional and National Operational Staffing

illustrates the current comparison of the number of firefighters on staff per 1,000 population of the service region compared to national medians from the United States Fire Department Profile published by the NFPA<sup>6</sup>. The SLCFD currently has the same number of FTE operational positions compared to regional organizations.

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

Figure 20: SLCFD Firefighters per 1,000 Population



**Training**

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

Figure 21 illustrates the results of this hours-based approach for the SLCFD based on data provided from the District, which included the most recent final ISO review summary report from August 2017.

Figure 21: SLCFD Training Goals (Based on ISO)

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

From an ISO review perspective, the SLCFD received full credit for Training during the most recent ISO review (9.00 points).

## Capital Resources

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

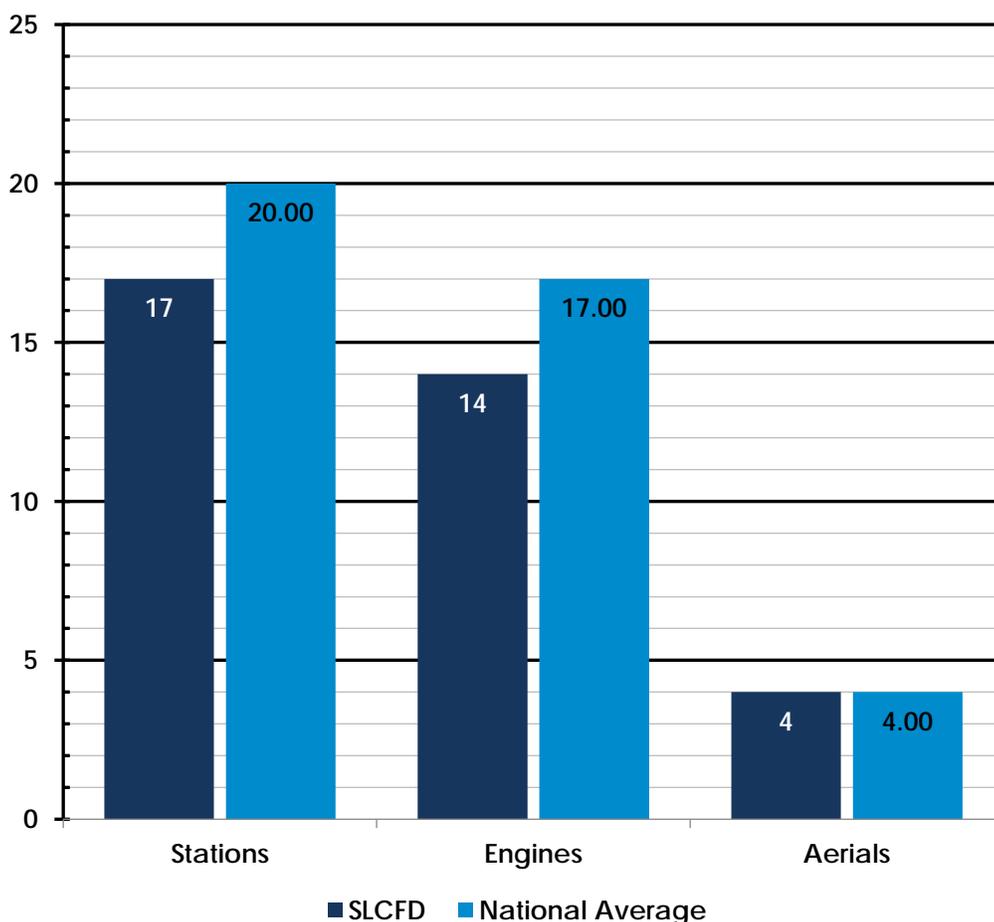
Regardless of an organization's financing, if appropriate capital facilities and equipment are not available for use by responders, it is impossible for an organization to deliver services efficiently and effectively. This section provides an overview of the capital facilities and apparatus of the SLCFD.

Figure 22 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the SLCFD compared to national averages from the *United States Fire Department Profile* published by the NFPA<sup>7</sup>. The SLCFD currently has three fewer stations, three fewer engines, and the same number of aerials as does the national average. It must be noted that three of the SLCFD aerials are quints and that the SLCFD also operates a pump-capable squad. Considering these four pump-capable resources, the District has one more engine than the national average.

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<sup>7</sup> <https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

**Figure 22: SLCFD Stations and Apparatus Compared to the National Averages**



From an ISO review perspective, the SLCFD received nearly full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.33 of a possible 9.5 points) during the most recent review. Regarding ladder (aerial) company credits, the SLCFD received only 0.59 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. The District also lost credits of 0.09 out of 0.50 for Reserve Ladder and Service Truck.

**Facilities**

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

The SLCFD administrative complex, along with its seventeen stations, range in age from three to 46 years. However, many of the facilities have had numerous renovations throughout the years, as indicated in the corresponding figure. Figure 23 through Figure 40 provide pertinent information on each facility based on information provided by the District and BJM-CPA research. In addition to the facilities discussed, the SLCFD also operates logistical and support facilities and an air rescue base (3105 Airman’s Dr., Fort Pierce, FL 34946).

**Figure 23: SLCFD Administrative Complex**

<b>Address/Physical Location:</b>	5160 NW Milner Rd., Port St. Lucie, FL 34983
<b>Summary</b>	
Date of Original Construction	2006
Date(s) of Renovations	Build out of 2 <sup>nd</sup> floor (2015), CRR expansion (2022)
Total Square Footage	30,059 sq./ft.
Maximum Staffing Capability	65 Admin

**Figure 24: SLCFD Station 1**

**Address/Physical Location:** 2400 Rhode Island Ave., Fort Pierce, FL 34950



**Summary**

Date of Original Construction	1983
Date(s) of Renovations	Numerous renovations throughout the years
Number of Apparatus Bays	Drive-through Bays   4   Back-in Bays   0
Total Square Footage	21,111sq./ft.
Maximum Staffing Capability	8 Operations (shift personnel)

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 1	2	
Rescue 1	2	
Rescue 201	2	
Brush 1	-	Cross-Staffed
FTO 1	1	
<b>Total Min. Staffing:</b>	7	

\*Note in comments if cross-staffed.

**Figure 25: SLCFD Station 2**

**Address/Physical Location:** 855 Seaway Dr., Fort Pierce, FL 34949



**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	6,640 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Quint 2	2	
Rescue 2	2	
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 26: SLCFD Station 3**

**Address/Physical Location:** 480 S.W. Ravenswood Ln., Port St. Lucie, FL 34983



**Summary**

Date of Original Construction	2010			
Date(s) of Renovations	Battalion Chief quarters updated (2020); bay floors refinished (2022)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,306 sq./ft.			
Maximum Staffing Capability	8 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 3	2	
Rescue 3	2	
Rescue 203	2	
Battalion 3	1	
Brush 3	-	Cross-Staffed
<b>Total Min. Staffing:</b>	<b>7</b>	

\*Note in comments if cross-staffed.

**Figure 27: SLCFD Station 4**

**Address/Physical Location:** 3601 Industrial 33 St., Fort Pierce, FL 34946



**Summary**

Date of Original Construction	2008			
Date(s) of Renovations	East porch addition (2022)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,327 sq./ft.			
Maximum Staffing Capability	7 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 4	2	
Rescue 4	2	
Battalion 4	1	
ARFF 216	1	
Brush 4	-	Cross-Staffed
<b>Total Min. Staffing:</b>	<b>6</b>	

\*Note in comments if cross-staffed.

**Figure 28: SLCFD Station 5**

**Address/Physical Location:** 2288 S.E. Delano Rd., Port St. Lucie, FL 34952



**Summary**

Date of Original Construction	2020			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	5,508 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Quint 5	2	
Rescue 5	2	
FTO 3	1	
Bariatric Rescue 23	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

\*Note in comments if cross-staffed.

**Figure 29: SLCFD Station 6**

**Address/Physical Location:** 350 E. Midway Rd., Fort Pierce, FL 34982



**Summary**

Date of Original Construction	2008			
Date(s) of Renovations	Bay floors refinished (2022); east porch addition (2022)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	7,297 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Squad 6	2	
Rescue 6	2	
Division 1	1	
Heavy Rescue 6	-	Cross-Staffed w/ Squad 6 and Rescue 6
Brush 6	-	Cross-Staffed
Tanker 6	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

\*Note in comments if cross-staffed.

**Figure 30: SLCFD Station 7**

**Address/Physical Location:** 4900 Fort Pierce Blvd., Fort Pierce, FL 34951



**Summary**

Date of Original Construction	1977			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	3,929 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 7	2	
Rescue 7	2	
Brush 7	-	Cross-Staffed
Tanker 7	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 31: SLCFD Station 8**

**Address/Physical Location:** 7583 South Ocean Dr., Jensen Beach, FL 34957



**Summary**

Date of Original Construction	1983			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	5,304 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 8	2	
Rescue 8	2	
Beach Rescue 8	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 32: SLCFD Station 9**

**Address/Physical Location:** 3395 N. A1A, Fort Pierce, FL 34949



**Summary**

Date of Original Construction	1984			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	5,304 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 9	2	
Rescue 9	2	
Beach Rescue 9	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 33: SLCFD Station 10**

**Address/Physical Location:** 777 SW Dalton Cir., Port St. Lucie, FL 34953



**Summary**

Date of Original Construction	1985			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	5,304 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 10	2	
Rescue 10	2	
Quint 10	1	
Brush 10	-	Cross-Staffed
Tanker 10	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

\*Note in comments if cross-staffed.

**Figure 34: SLCFD Station 11**

**Address/Physical Location:** 3501 Shinn Rd., Fort Pierce, FL 34945



**Summary**

Date of Original Construction	1986			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	4,860 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 11	2	
Rescue 11	2	
Brush 11	-	Cross-Staffed
Tanker 11	-	Cross-Staffed
Gator 11	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 35: SLCFD Station 12**

**Address/Physical Location:** 1850 S.E. Village Green Dr., Port St. Lucie, FL 34952



**Summary**

Date of Original Construction	1988			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	5,304 sq./ft.			
Maximum Staffing Capability	7 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 12	2	
Rescue 12	2	
Rescue 212	2	
Tanker 12	-	Cross-Staffed
<b>Total Min. Staffing:</b>	6	

\*Note in comments if cross-staffed.

**Figure 36: SLCFD Station 13**

**Address/Physical Location:** 201 S.E. Becker Rd., Port St. Lucie, FL 34984



**Summary**

Date of Original Construction	2003			
Date(s) of Renovations	Bay floors refinished (2021); roof/gutters replaced (2021)			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	6,640 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 13	2	
Rescue 13	2	
Brush 13	-	Cross-Staffed
<b>Total Min. Staffing:</b>	2	

\*Note in comments if cross-staffed.

**Figure 37: SLCFD Station 14**

**Address/Physical Location:** 300 N.W. California Blvd., Port St. Lucie, FL 34986



**Summary**

Date of Original Construction	1999			
Date(s) of Renovations	Numerous renovations throughout the years			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,953 sq./ft.			
Maximum Staffing Capability	7 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 14	2	
Ladder 14	-	Cross-Staffed
Rescue 14	2	
Rescue 214	2	
Brush 14	-	Cross-Staffed
<b>Total Min. Staffing:</b>	6	

\*Note in comments if cross-staffed.

**Figure 38: SLCFD Station 15**

**Address/Physical Location:** 721 Ave. D, Fort Pierce, FL 34950



**Summary**

Date of Original Construction	1997
Date(s) of Renovations	Bay floors refinished (2007); roof replaced (2007); bay doors replaced (2007)
Number of Apparatus Bays	Drive-through Bays   2   Back-in Bays   0
Total Square Footage	7,802 sq./ft.
Maximum Staffing Capability	5 Operations (shift personnel)

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 15	2	
Rescue 15	2	
Brush 15	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

\*Note in comments if cross-staffed.

**Figure 39: SLCFD Station 16**

**Address/Physical Location:** 3910 S.W. Port St. Lucie Blvd., Port St. Lucie, FL 34953



**Summary**

Date of Original Construction	2008			
Date(s) of Renovations	Bay floors refinished (2022)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,306 sq./ft.			
Maximum Staffing Capability	6 (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 16	2	
Rescue 16	2	
Battalion 2	1	
Brush 16	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

\*Note in comments if cross-staffed.

**Figure 40: SLCFD Station 17**

**Address/Physical Location:** 10240 S.W. Village Parkway, Port St. Lucie, FL 34987



**Summary**

Date of Original Construction	2008			
Date(s) of Renovations	Bay floors refinished (2022)			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,306 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 17	2	
Rescue 17	2	
Squad 17	-	Cross-Staffed w/ Engine 17 and Rescue 17
FTO 2	1	
Brush 17	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

\*Note in comments if cross-staffed.

## Apparatus

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

In gathering information from the SLCFD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of the SLCFD is sufficient to meet the District's service needs and demands. The full inventory list of the SLCFD's apparatus, along with descriptions, is illustrated in Figure 41.

**Figure 41: SLCFD Vehicle Inventory**

Apparatus	Type	Make	Year	Status
<b>Pumpers</b>				
Engine 1	Pumper	Sutphen Monarch	2019	Frontline
Engine 3	Pumper	E-One Typhoon	2017	Frontline
Engine 4	Pumper	E-One Typhoon	2017	Frontline
Squad 6	Pumper	Sutphen Monarch	2022	Frontline
Engine 7	Pumper	E-One Typhoon	2017	Frontline
Engine 8	Pumper	Pierce Enforcer	2006	Frontline
Engine 9	Pumper	Pierce Enforcer	2007	Frontline
Engine10	Pumper	Sutphen Monarch	2022	Frontline
Engine 11	Pumper	Pierce Enforcer	2007	Frontline
Engine 12	Pumper	E-One Typhoon	2017	Frontline
Engine 13	Pumper	Pierce Impel	2015	Frontline
Engine 14	Pumper	Sutphen Monarch	2019	Frontline
Engine 15	Pumper	E-One Typhoon	2017	Frontline
Engine 16	Pumper	Pierce Impel	2015	Frontline
Engine 17	Pumper	Pierce Enforcer	2007	Frontline
Engine 30	Pumper	Pierce Enforcer	2007	Reserve
Engine 32	Pumper	Pierce Enforcer	2006	Reserve
Engine 35	Pumper	Pierce Impel	2015	Reserve
Engine 37	Pumper	Pierce Enforcer	2006	Reserve

Apparatus	Type	Make	Year	Status
<b>Quints/Aerials/Ladders</b>				
Quint 2	Aerial/Ladder	75' Pierce Impel	2015	Frontline
Quint 5	Aerial/Ladder	75' Pierce Impel	2014	Frontline
Quint 10	Aerial/Ladder	75' Pierce Enforcer	2005	Frontline
Ladder 14	Aerial/Ladder	100' Pierce Velocity	2008	Frontline
Quint 30	Aerial/Ladder	75' Pierce Impel	2007	Reserve
<b>Rescues</b>				
Rescue 1	Rescue	Braun Freightliner	2015	Frontline
Rescue 201	Rescue	Braun Ford F-550	2019	Frontline
Rescue 2	Rescue	Braun Freightliner	2014	Frontline
Rescue 3	Rescue	Braun Ford F-450	2019	Frontline
Rescue 203	Rescue	Braun Ford F-450	2019	Frontline
Rescue 4	Rescue	Braun Chevy 3500	2017	Frontline
Rescue 5	Rescue	Braun Chevy 3500	2017	Frontline
Rescue 6	Rescue	Braun Ford F-450	2019	Frontline
Rescue 7	Rescue	Braun Chevy 3500	2017	Frontline
Rescue 8	Rescue	Braun Freightliner	2014	Frontline
Rescue 9	Rescue	Braun Freightliner	2015	Frontline
Rescue 10	Rescue	Braun Ford F-450	2019	Frontline
Rescue 11	Rescue	Braun Freightliner	2014	Frontline
Rescue 12	Rescue	Braun Freightliner	2015	Frontline
Rescue 212	Rescue	Braun Ford F-450	2019	Frontline
Rescue 13	Rescue	Braun Freightliner	2015	Frontline
Rescue 14	Rescue	Braun Ford F-450	2019	Frontline
Rescue 214	Rescue	Braun Ford F-450	2022	Frontline
Rescue 15	Rescue	Braun Chevy 3500	20017	Frontline
Rescue 16	Rescue	Braun Chevy 3500	2017	Frontline
Rescue 17	Rescue	Braun Chevy 3500	2017	Frontline
Rescue 18	Rescue	Braun Freightliner	2015	Reserve
Rescue 19	Rescue	Medic Master Freightliner	2007	Reserve
Rescue 20	Rescue	Medic Master Freightliner	2007	Reserve
Rescue 21	Rescue	AEV/ETR (remount)	2012	Reserve
Rescue 22	Rescue	AEV/ETR (remount)	2012	Reserve
Rescue 23	Bariatric Rescue	Wheeled Coach	2001	Reserve
Rescue 24	Rescue	Medic Master Freightliner	2007	Reserve

Apparatus	Type	Make	Year	Status
<b>Brush Units</b>				
Brush 1	Brush	Ford F-550	2005	Frontline
Brush 3	Brush	Ford F-550	2004	Frontline
Brush 4	Brush	Ford F-550	2000	Frontline
Brush 6	Brush	Ford F-550	2005	Frontline
Brush 7	Brush	Ford F-550	2006	Frontline
Brush 10	Brush	Ford F-550	2004	Frontline
Brush 11	Brush	Ford F-550	2005	Frontline
Brush 12	Brush	Ford F-550	2000	Frontline
Brush 13	Brush	Ford F-550	2002	Frontline
Brush 14	Brush	Ford F-550	2008	Frontline
Brush 15	Brush	Ford F-550	2006	Frontline
Brush 16	Brush	Ford F-550	2000	Frontline
Brush 17	Brush	Ford F-550	2008	Frontline
Brush 30	Public Education	Ford F-550	1999	Support
<b>Marine Units</b>				
Marine Unit	Admin	Ford F-150	2008	Support
Rescue Boat	Marine	16' Triton/E-Tec	2010	Frontline
<b>Staff/Specialty Vehicles</b>				
Division Chief 1	Division Chief	Ford F-150	2019	Staff
FTO 1	Training Officer	Ford F-150	2019	Frontline
Battalion 2	Battalion Chief	Ford F-150	2019	Frontline
FTO 2	Training Officer	Ford F-150	2019	Frontline
Battalion 3	Battalion Chief	Ford F-150	2019	Frontline
ARFF 216	ARFF	Oshkosh Stryker 1500	2006	Frontline
Battalion 4	Battalion Chief	Ford F-150	2019	Frontline
Battalion (Spare)	Battalion Chief	Ford F-150	2014	Reserve
FTO 3	Training Officer	Ford F-150	2019	Frontline
FTO (Spare)	Training Officer	Ford F-150	2014	Reserve
Heavy Rescue 6	Heavy Rescue	Pierce Enforcer	2006	Frontline
Tanker 6	Tender	Pierce Freightliner	2019	Frontline
Tanker 7	Tender	Pierce Kenworth	2002	Frontline

Apparatus	Type	Make	Year	Status
Tanker 10	Tender	Pierce Freightliner	2020	Frontline
Tanker 11	Tender	Freightliner FL80	1998	Frontline
Heavy Rescue 17	Heavy Rescue	Pierce Enforcer	2004	Frontline
Command Bus	Support	Blue Bird (L&S Custom Coach)	2003	Support
S-01	Shop	Chevy Pick-up	1998	Support
S-02	Shop	Chevy 3500	2000	Support
Shop Truck	Shop	Ford F-350	2020	Support
Maint-1	Maintenance	Ford Econoline Van (E-250)	2011	Support
Maint-2	Maintenance	Ford Transit (350)	2019	Support
Maint-3	Maintenance	Ford Utilimaster (E-350)	2006	Support
Maint-4	Maintenance	Ford Transit (350)	2019	Support
Maint (New)	Maintenance	Ford Transit (350)	2022	Support
Bucket Truck	Maintenance	Bucket Truck	2013	Support
C-70	Maintenance	Ford F-250	2008	Support
Cascade	Maintenance	Chevy Kodiak	1991	Support
Maint (Spare)	Maintenance	Ford Utilimaster (E-350)	2004	Support
Logistics	Logistics	Delivery	2015	Support
IT-1	IT Dept.	Freightliner Van	1999	Support
SP-2	Spare	Ford Explorer	2004	Reserve
SP-4	Spare	Ford Excursion	2004	Reserve
C-60	Training	Ford F-150	2005	Staff
C-62	Prevention	Ford Expedition	2004	Staff
C-67	Training	Ford F-150	2006	Staff
C-71	Shop	Ford Explorer	2007	Staff
C-74	Prevention	Ford F-150	2007	Staff
C-75	Prevention	Ford F-150	2007	Staff
C-6642	Logistics	Ford F-150	2007	Staff
C-78	Prevention	Ford F-150	2008	Staff
FM-8	Training	Ford Expedition	2008	Staff
FM-9	Spare	Ford Expedition	2008	Staff
C-79	Admin	Ford SUV	2015	Staff
C-80	Admin	Ford SUV	2015	Staff
C-81	Admin	Ford SUV	2015	Staff
C-82	Prevention	Ford SUV	2015	Staff
C-83	Prevention	Ford SUV	2015	Staff
C-7483	Prevention	Ford F-150	2014	Staff
C-7484	Prevention	Ford F-150	2014	Staff
C-7486	Prevention	Ford F-150	2014	Staff

Apparatus	Type	Make	Year	Status
Arson 202	Prevention	Ford F-150	2016	Staff
C-7597	Public Education	Ford Explorer	2017	Staff
C-8060	PIO	Ford Explorer	2019	Staff
Transit 1	Admin	Ford Transit (350)	2019	Support
C-8082	Chief	Ford Expedition	2019	Staff
C-8181	Admin	Ford Explorer	2020	Staff
C-8182	Admin	Ford Explorer	2020	Staff
C-8183	Training	Ford F-150	2020	Staff
C-8236	Training	Ford F-150	2020	Staff
C-8237	Training	Ford F-150	2020	Staff
SD-1 Gator	Detail	John Deere Gator	-	Support
SD-2 Toro 16	Detail	Toro Pride	2003	Support
SD-3 Toro 11	Detail	Toro Pride	2005	Support
Mule 8	Detail	-	-	Support
Mule 9	Detail	-	-	Support
Forklift	Shop	Hyundai	2006	Support

## SERVICE DELIVERY

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

- service demand
- resource distribution
- resource reliability

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

### Data Source

The data obtained from the SLCFD for this study came from the District's RMS. The District utilizes RescueNet FireRMS software from Zoll for National Fire Incident Reporting System (NFIRS) software. These sources provided data for the time period FY2019 (10/1/2018–9/30/2019) through the first nine months of FY2022 (10/1/2021–6/30/2022).

Figure 42 provides a summary of the incident data available for analysis.

**Figure 42: Summary of Data Sources**

Source	FY2019	FY2020	FY2021	FY2022
NFIRS All Apparatus	96,874	93,965	109,013	84,044
NFIRS Single Incidents	52,799	53,246	58,811	45,138

In terms of NFIRS data, it is critical to ensure that 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.”

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

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

Some training resources include:

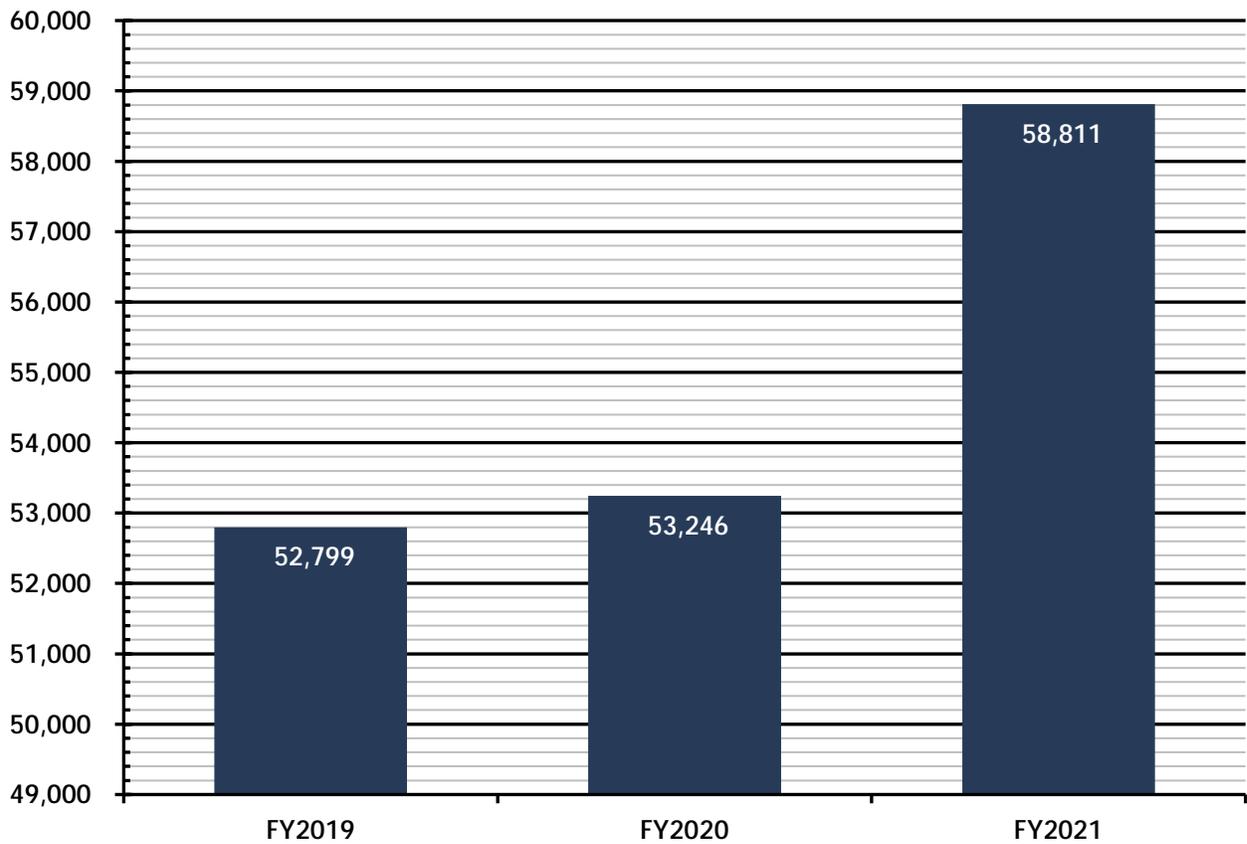
- In-house developed program based on specific internal issues
  - National Fire Academy Courses:
    - Introduction to NFIRS 5.0, on-campus and off-campus
    - NFIRS 5.0 Self-Study Online
    - NFIRS Data Analysis and Problem-Solving Techniques, on-campus and off-campus
    - NFIRS Program Manager,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

## Service Demand Analysis

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

Figure 43 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, SLCFD service demand increased by 11 percent from FY2019 to FY2021. This change represents an average annual increase of 3.6 percent.

Figure 43: Historical Service Demand (FY2019–FY2021)



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, an agency can better determine the demand for service and the training that may be a priority for its responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 44.

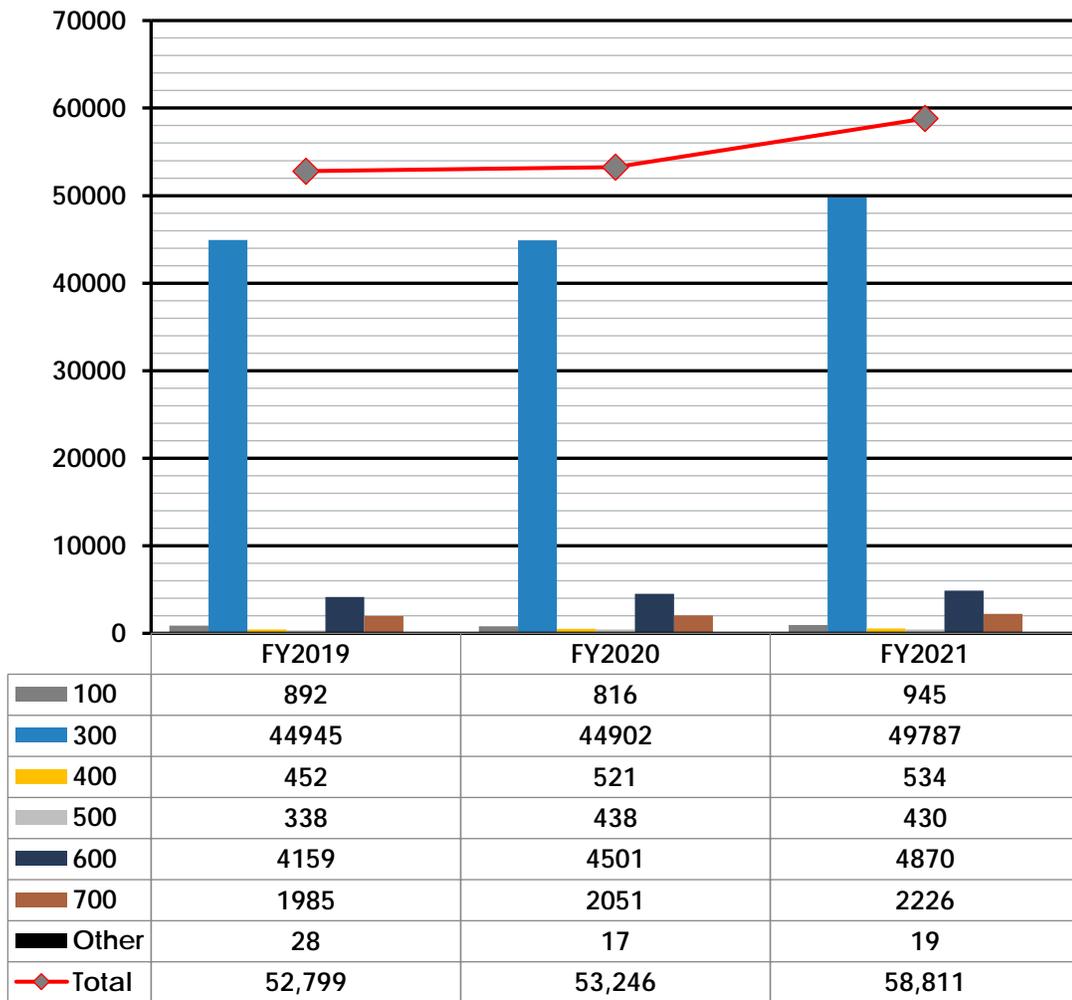
Figure 44: NFIRS Incident Types

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

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

Figure 45 shows the analysis of the overall demand for services. Outside of incidents coded as Other, all NFIRS incident types showed increases over the preceding three full fiscal years. The most significant increase in service demand was calls coded as Service Calls, with a 27 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represented the highest percentage of overall volume for the SLCFD, it's important to note the increase of 10 percent for the period noted.

Figure 45: Annual Demand by Incident Type (FY2019–FY2021)



While Figure 45 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 46, the majority of demand for services was within the category of EMS and Rescue, at 85 percent. This was followed by Good Intent incidents at 8 percent and False Alarm incidents at 4 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 46: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

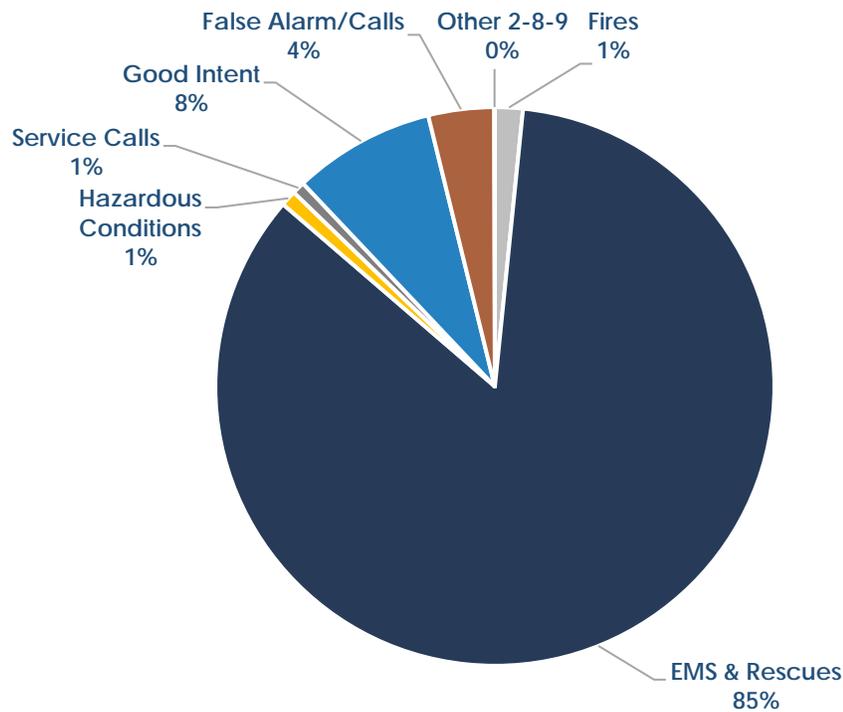


Figure 47 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 47: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)

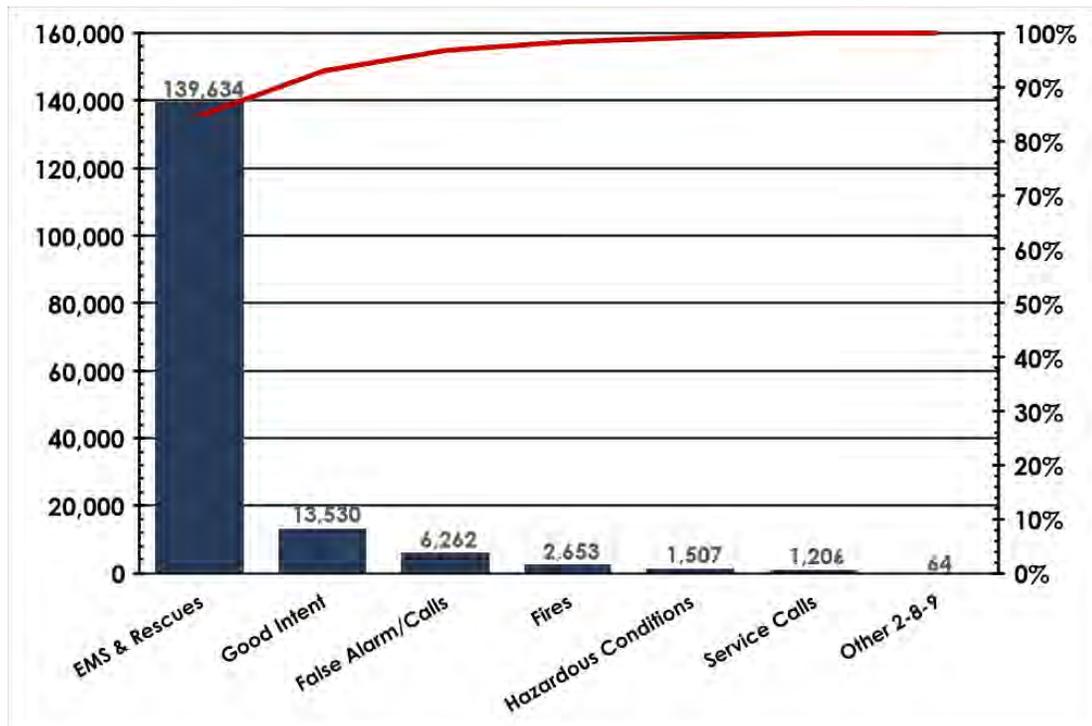


Figure 48 illustrates service demand for the SLCFD based on property type. Residential occupancies accounted for the highest demand within all other reported incident type categories.

**Figure 48: 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	0.85%	0.1%	0.16%	0.21%
1–Assembly (restaurant, bar, theater, library, church, airport)	2.93%	2.0%	9.83%	3.76%
2–Educational (school, daycare center)	0.54%	0.9%	6.32%	0.96%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.62%	15.0%	9.65%	3.00%
4–Residential (private residence, hotel/motel, residential board)	45.20%	65.4%	58.49%	51.08%
5–Mercantile, Business (grocery store, service station, office, retail)	5.51%	5.2%	10.30%	6.84%
6–Industrial, Utility, Agriculture, Mining	5.05%	0.1%	0.91%	1.68%
7–Manufacturing	0.31%	0.0%	1.03%	0.21%
8–Storage	2.50%	0.3%	2.33%	1.10%
9–Outside Property, Highway, Street	36.49%	11.0%	0.99%	31.16%

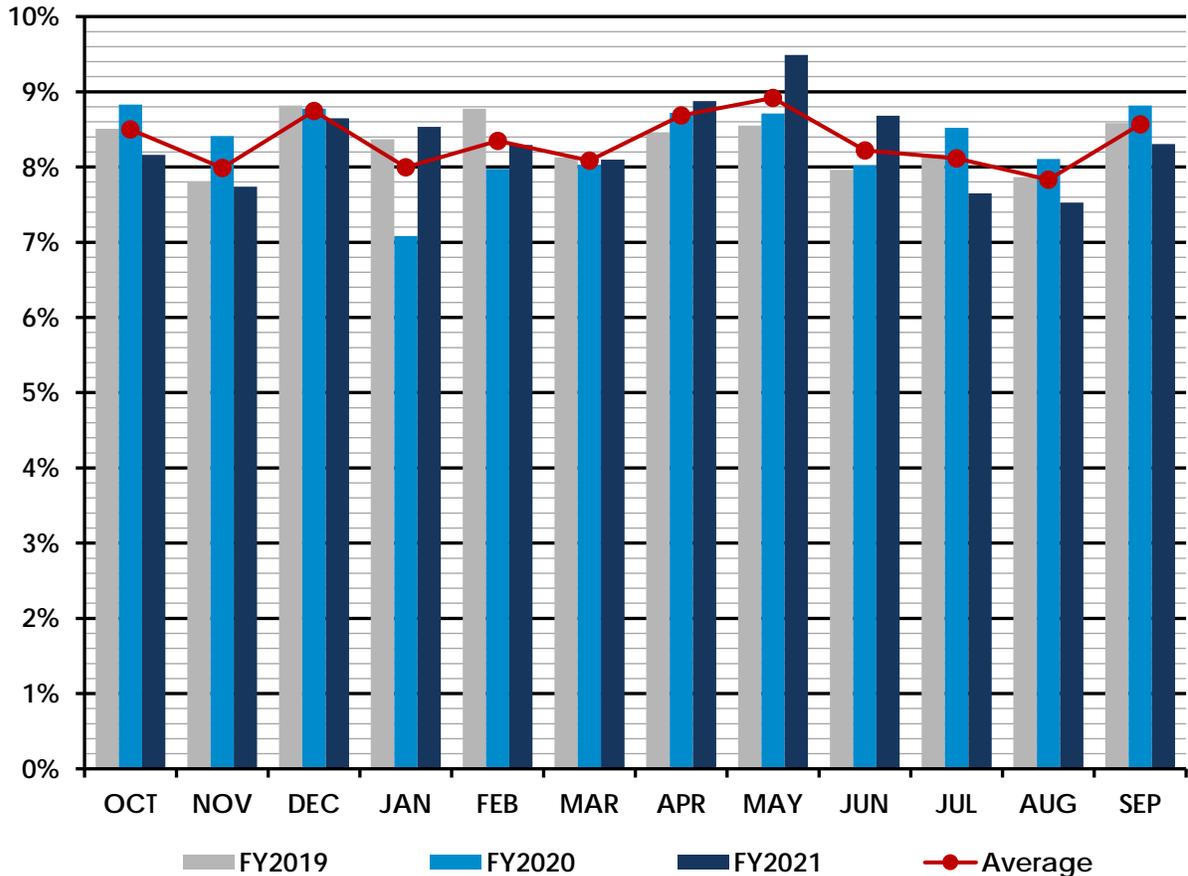
### Temporal Analysis

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

The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in

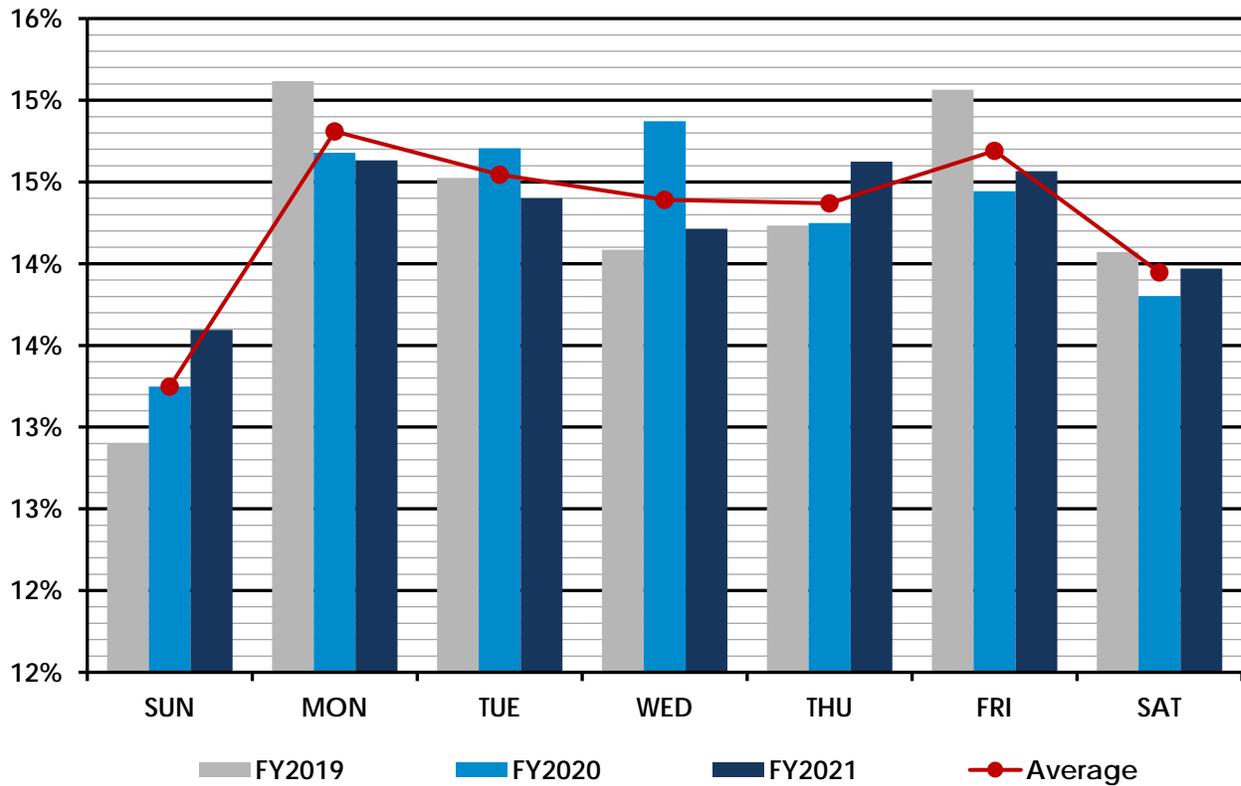
Figure 49, service demand was cyclical throughout the year, with a difference of only 1.09 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in August, increasing to a peak in May — the month with the most significant average demand for services.

Figure 49: NFIRS Service Demand by Month (FY2019–FY2021)



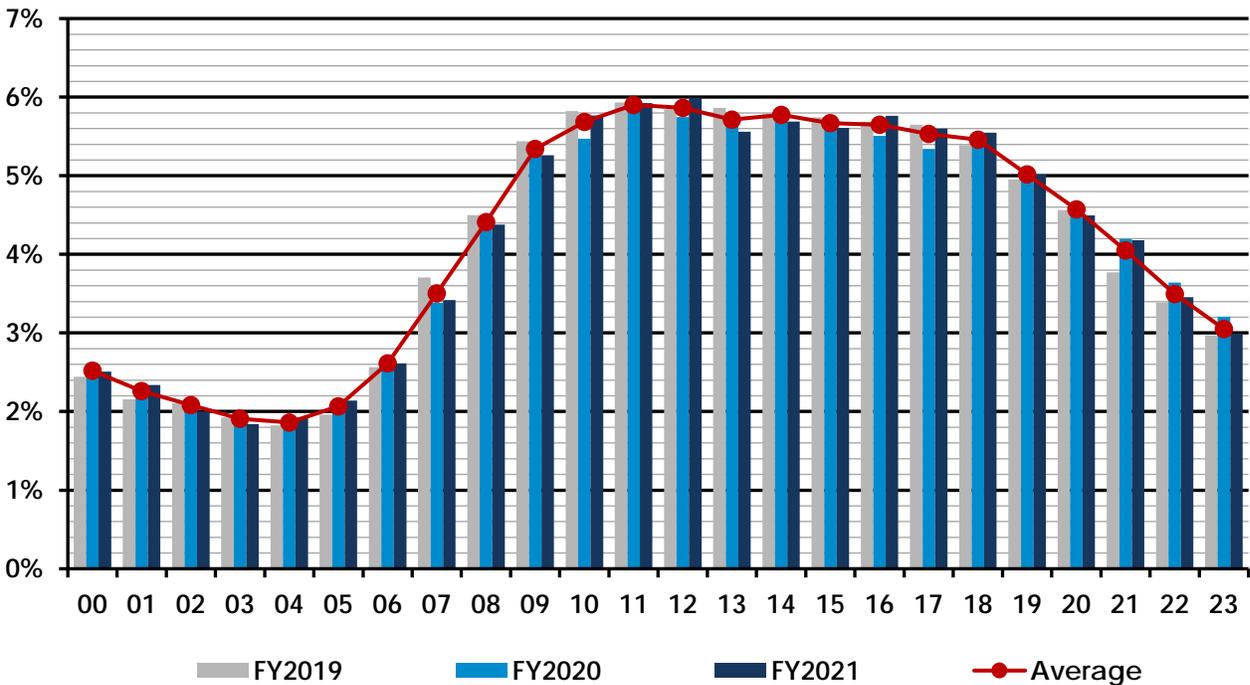
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the workweek, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. As illustrated in Figure 50 and as expected, Sundays exhibited the lowest percentage of service demand for the SLCFD. The weekdays showed the highest demand figures, with a peak on Mondays. The difference between the busiest and the slowest day was 1.56 percent.

Figure 50: 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 51, 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 11 a.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 51: NFIRS Service Demand by Hour of the Day (FY2019–FY2021)



While service demand is lowest during early morning hours, notably, according to the National Fire Data Center<sup>8</sup>, fatal residential fires occur most frequently late at night or in the very early morning hours when most people are sleeping, which is a significant factor contributing to fatalities. From 2017 to 2019, fatal fires were highest 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 52 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

<sup>8</sup> *Civilian Fire Fatalities in Residential Buildings (2017-2019)*, Topical Fire Report Series Volume 21, Issue 3/June 2021, U.S. Department of Homeland Security, U.S. Fire Administration, National Fire Data Center.

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

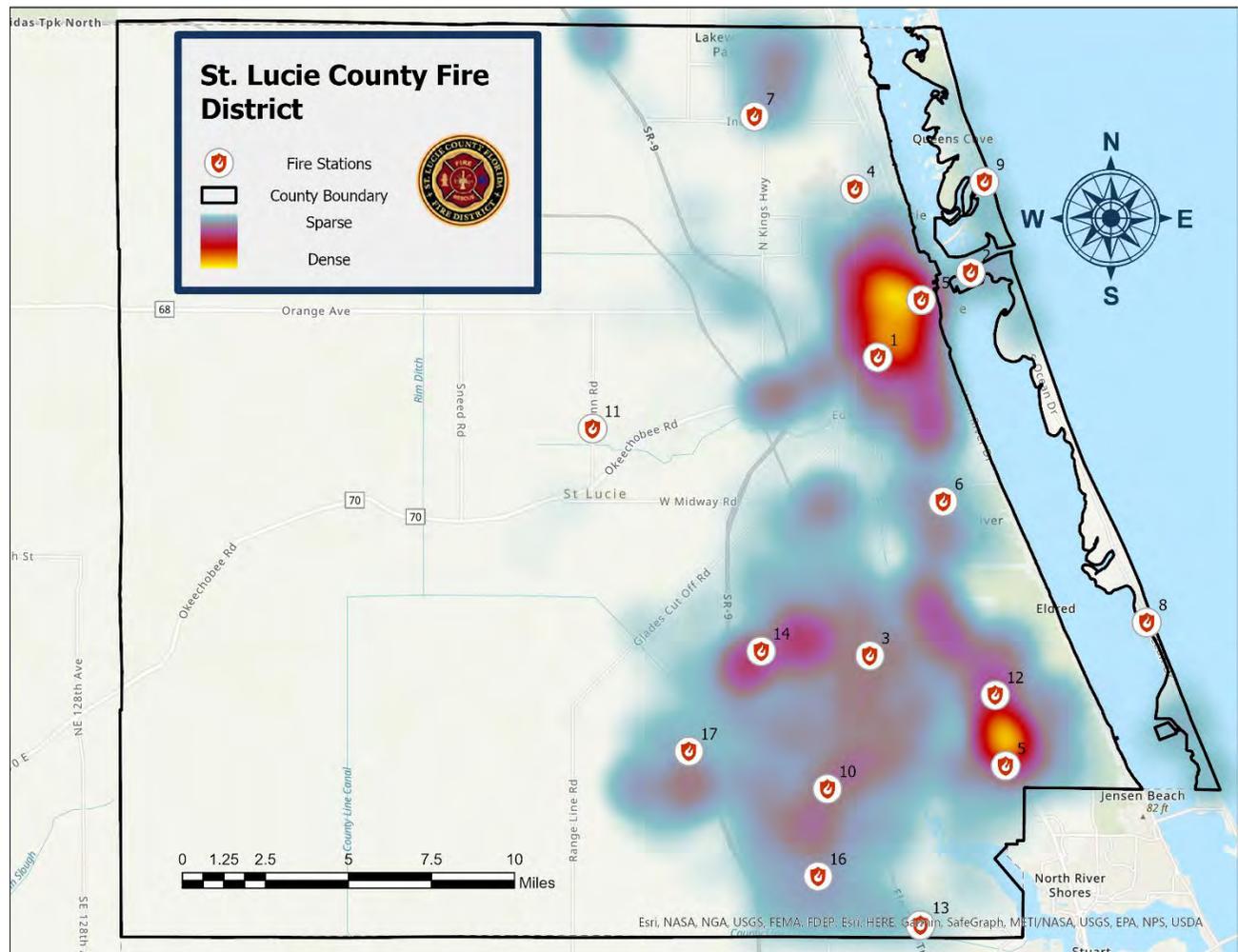
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	3.05%	2.34%	2.32%	2.45%	2.29%	2.37%	2.88%
01	2.85%	2.24%	2.09%	2.18%	2.09%	1.90%	2.55%
02	2.39%	1.96%	1.80%	2.10%	1.97%	2.03%	2.34%
03	2.38%	1.91%	1.76%	1.77%	1.81%	1.64%	2.14%
04	2.04%	1.91%	1.98%	1.75%	1.84%	1.71%	1.84%
05	2.22%	2.13%	2.02%	2.06%	2.00%	2.01%	2.06%
06	2.63%	2.70%	2.69%	2.76%	2.57%	2.53%	2.42%
07	3.18%	3.70%	3.68%	3.71%	3.32%	3.61%	3.25%
08	3.86%	4.59%	4.81%	4.51%	4.56%	4.44%	4.01%
09	4.62%	5.79%	5.60%	5.65%	5.51%	5.37%	4.74%
10	5.19%	5.96%	6.00%	5.85%	5.97%	5.50%	5.29%
11	5.25%	6.22%	6.05%	6.19%	6.02%	5.84%	5.67%
12	5.71%	5.77%	5.75%	6.02%	5.99%	5.92%	5.89%
13	5.49%	5.75%	5.92%	5.42%	5.78%	6.15%	5.40%
14	5.39%	6.00%	5.82%	5.89%	6.06%	5.68%	5.51%
15	5.38%	5.86%	5.64%	5.72%	5.83%	5.80%	5.40%
16	5.54%	5.71%	6.09%	5.34%	5.81%	5.76%	5.30%
17	5.76%	5.64%	5.47%	5.32%	5.64%	5.50%	5.40%
18	5.57%	5.15%	5.47%	5.58%	5.27%	5.55%	5.68%
19	5.27%	4.73%	4.82%	5.04%	4.76%	5.04%	5.50%
20	4.90%	4.29%	4.22%	4.45%	4.36%	4.72%	5.09%
21	4.47%	3.74%	3.68%	4.03%	4.06%	4.04%	4.41%
22	3.61%	3.16%	3.50%	3.23%	3.39%	3.77%	3.81%
23	3.25%	2.75%	2.80%	2.98%	3.08%	3.11%	3.41%

As noted, 11 a.m. coincided with the highest average daily demand, as shown in Figure 51. The additional analysis in Figure 52 depicts that the 11 a.m. demand was highest on Mondays, relative to the other days and times.

### Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within the SLCFD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 53, the highest density of calls for service occurred in the Fort Pierce area located near SLCFD fire stations 1 and 15. Another area of noticeable increased density occurred in the general area of SLCFD fire stations 5 and 12, along with both the Port St. Lucie Hospital and HCA Florida St. Lucie Hospital, which likely both factor into the increased service demand.

Figure 53: Density – All Incident Types (FY2021–June 30, 2022)



### Resource Reliability

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

### Call Concurrency

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

Figure 54 examines incidents within the SLCFD calculated from the NFIRS reports.

**Figure 54: SLCFD Incident Concurrency (FY2019–FY2022)**

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 <sup>1</sup>	Average
Two or Less Incidents	9%	7%	6%	7%	7%
Three Incidents	12%	11%	8%	9%	10%
Four Incidents	15%	14%	12%	12%	13%
Five Incidents	15%	15%	13%	14%	14%
Six Incidents	14%	15%	14%	14%	14%
Seven Incidents	12%	13%	13%	12%	12%
Eight Incidents	9%	10%	11%	11%	10%
Nine Incidents	6%	6%	8%	8%	7%
Ten or More Incidents	8%	9%	15%	15%	12%

<sup>1</sup> Through June 30, 2022

On average, during the preceding three and three-quarter fiscal years, the SLCFD was handling ten or more incidents 12% of the time.

### Commitment Time

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

Figure 55 illustrates the total times that SLCFD fire apparatus were committed to incidents during the preceding three and three-quarter fiscal years, calculated from the NFIRS reports.

**Figure 55: SLCFD Fire Apparatus Commitment (FY2019–FY2022<sup>1</sup>)**

Unit	FY2019				FY2020			
	Count	Total	Average	Com	Count	Total	Average	Com
E01	3893	989:39:08	0:21:27	11.30%	3492	847:01:13	0:21:11	9.64%
E03	3154	751:55:13	0:19:58	8.58%	2665	628:35:59	0:20:29	7.16%
E04	1211	333:07:37	0:25:51	3.80%	1022	262:28:39	0:23:50	2.99%
Q05/E05	2223	567:04:03	0:20:32	6.47%	1891	509:48:15	0:21:48	5.80%
E06/SQD06	2447	726:27:44	0:24:57	8.29%	2427	702:51:58	0:24:41	8.00%
E07	1534	471:16:59	0:22:35	5.38%	1294	385:07:13	0:22:02	4.38%
E08/Q08	535	174:21:08	0:24:03	1.99%	466	151:11:15	0:24:23	1.72%
E09	416	123:15:36	0:22:25	1.41%	397	131:11:38	0:23:21	1.49%
E10/Q10	2385	609:49:10	0:21:19	6.96%	2212	608:07:36	0:22:41	6.92%
E11	560	217:31:25	0:36:52	2.48%	488	178:33:57	0:36:19	2.03%
E12/Q12	2639	628:58:53	0:19:00	7.18%	2136	518:03:49	0:19:37	5.90%
E13/Q13	677	186:13:12	0:24:30	2.13%	638	181:49:10	0:23:19	2.07%
E14	2849	800:28:46	0:22:39	9.14%	2569	740:19:36	0:22:18	8.43%
E15	3428	790:51:57	0:19:04	9.03%	3224	712:06:37	0:18:52	8.11%
E16	1485	374:55:37	0:20:54	4.28%	1323	332:30:18	0:20:04	3.79%
E17	1446	401:13:17	0:24:15	4.58%	1377	379:16:37	0:24:43	4.32%
Q02	1014	269:48:17	0:24:25	3.08%	911	228:36:58	0:23:24	2.60%

Unit	FY2021				FY2022			
	Count	Total	Average	Com	Count	Total	Average	Com
E01	3915	986:12:53	0:20:16	11.26%	2917	791:30:05	0:21:46	12.12%
E03	3049	691:15:04	0:18:49	7.89%	2461	589:37:34	0:19:21	9.03%
E04	1141	319:17:02	0:23:32	3.64%	905	247:08:52	0:23:37	3.79%
Q05/E05	1983	567:06:16	0:21:45	6.47%	1714	484:13:54	0:21:48	7.42%
E06/SQD06	2787	850:19:03	0:24:50	9.71%	2088	605:08:59	0:23:10	9.27%
E07	1349	400:42:39	0:21:43	4.57%	1016	291:26:36	0:20:46	4.46%
E08/Q08	521	168:40:37	0:22:45	1.93%	366	124:42:34	0:24:08	1.91%
E09	462	133:49:36	0:20:55	1.53%	333	94:58:02	0:20:48	1.45%
E10/Q10	2784	698:56:09	0:20:14	7.98%	2067	527:15:18	0:20:35	8.08%
E11	618	211:53:29	0:29:14	2.42%	481	187:19:34	0:33:57	2.87%
E12/Q12	2412	610:52:22	0:19:08	6.97%	1787	500:19:15	0:21:21	7.66%
E13/Q13	866	236:52:55	0:21:58	2.70%	606	158:18:19	0:20:34	2.43%
E14	2941	855:25:11	0:21:54	9.77%	2246	622:26:55	0:21:27	9.54%
E15	3458	841:23:59	0:18:57	9.61%	2691	648:31:55	0:19:15	9.93%
E16	1601	438:28:11	0:20:59	5.01%	1345	365:44:32	0:20:19	5.60%
E17	1827	491:08:51	0:22:41	5.61%	1575	404:58:22	0:21:39	6.20%
Q02	1024	264:56:58	0:22:39	3.02%	760	211:01:46	0:25:47	3.23%

The average time that each SLCFD fire apparatus was committed to an incident during the last full preceding fiscal year (FY2021) was 21 minutes and 54 seconds. The commitment factors for the SLCFD primary fire response units ranged from a high of 11.26 percent for Engine 1 to a low of 1.53 percent for Engine 9, in FY2021.

Figure 56 illustrates the total time that SLCFD rescue units were committed to an incident during the preceding three and three-quarter fiscal years, calculated from the NFIRS reports.

**Figure 56: SLCFD Rescue Units Commitment (FY2019–FY2022<sup>1</sup>)**

Unit	FY2019				FY2020			
	Count	Total	Average	Com	Count	Total	Average	Com
R01	5169	2170:46:58	0:35:28	24.78%	5257	2119:17:00	0:35:19	24.13%
R02	1698	868:22:56	0:40:48	9.91%	1784	886:55:09	0:39:08	10.10%
R03	4284	2178:42:35	0:39:45	24.87%	4195	1894:52:49	0:39:13	21.57%
R04	2078	1326:41:41	0:47:11	15.14%	2031	1203:03:51	0:43:53	13.70%
R05	3358	1867:23:05	0:38:04	21.32%	3197	1826:00:46	0:39:02	20.79%
R06	3372	1941:10:41	0:40:34	22.16%	3460	2029:41:59	0:40:35	23.11%
R07	2105	1546:45:28	0:47:38	17.66%	2096	1422:26:54	0:44:45	16.19%
R08	837	590:56:16	0:46:28	6.75%	776	593:36:58	0:50:18	6.76%
R09	646	405:43:37	0:45:10	4.63%	735	412:58:22	0:40:41	4.70%
R10	3468	2021:35:58	0:41:20	23.08%	3388	1981:40:16	0:41:30	22.56%
R11	698	429:14:49	0:47:10	4.90%	712	414:41:36	0:46:05	4.72%
R12	3911	1884:09:58	0:39:23	21.51%	3854	1777:27:47	0:38:24	20.24%
R13	1128	650:05:00	0:41:46	7.42%	1140	660:07:35	0:41:36	7.52%
R14	3689	2066:42:27	0:41:24	23.59%	3632	2277:10:08	0:42:24	25.92%
R15	4926	2481:57:39	0:35:10	28.33%	4980	2447:06:20	0:34:34	27.86%
R16	2417	1416:55:43	0:41:22	16.17%	2376	1386:34:48	0:40:46	15.79%
R17	2157	1279:33:34	0:41:45	14.61%	2277	1475:48:06	0:45:18	16.80%
R25	4854	2093:21:41	0:35:48	23.90%	4969	2020:14:11	0:34:54	23.00%
R26	3643	1834:14:03	0:39:34	20.94%	3604	1735:29:58	0:38:48	19.76%
R27	2037	1021:04:19	0:40:26	11.66%	3815	1810:05:11	0:38:55	20.61%

Unit	FY2021				FY2022			
	Count	Total	Average	Com	Count	Total	Average	Com
R01	5731	2323:31:54	0:32:33	26.52%	4219	1689:45:08	0:33:08	25.88%
R02	1882	950:52:30	0:37:40	10.85%	1395	715:45:37	0:38:58	10.96%
R03	4665	2117:36:57	0:36:12	24.17%	3315	1609:41:53	0:39:46	24.66%
R04	2300	1389:23:37	0:42:31	15.86%	1710	1052:54:55	0:43:38	16.13%
R05	3308	1917:17:43	0:39:02	21.89%	2682	1554:33:10	0:38:12	23.81%
R06	3680	2142:34:53	0:39:53	24.46%	2685	1613:45:06	0:40:30	24.72%
R07	2190	1540:32:29	0:46:16	17.59%	1611	1110:22:56	0:45:16	17.01%
R08	795	594:11:10	0:49:06	6.78%	619	465:13:48	0:49:24	7.13%
R09	819	489:25:51	0:41:08	5.59%	619	387:34:38	0:43:28	5.94%
R10	4060	2344:30:31	0:39:33	26.76%	2978	1725:46:28	0:40:05	26.44%
R11	959	602:48:04	0:45:57	6.88%	649	411:45:11	0:48:15	6.31%
R12	4229	2078:46:27	0:38:29	23.73%	3221	1497:09:54	0:37:04	22.93%
R13	1483	979:39:14	0:46:52	11.18%	1120	686:06:04	0:43:01	10.51%
R14	3969	2384:14:56	0:41:46	27.22%	2913	1622:46:51	0:41:49	24.86%
R15	5268	2585:24:28	0:33:58	29.51%	3897	1942:01:23	0:34:33	29.75%
R16	2803	1682:09:14	0:40:52	19.20%	2141	1288:08:09	0:40:33	19.73%
R17	2738	1742:38:14	0:44:15	19.89%	2144	1241:25:49	0:39:46	19.02%
R25	5385	2229:02:35	0:32:55	25.45%	4008	1636:31:07	0:32:43	25.07%
R26	3909	1916:31:49	0:36:37	21.88%	2967	1404:40:33	0:36:06	21.52%
R27	4328	2061:03:05	0:37:14	23.53%	3062	1605:45:07	0:41:16	24.60%

#### <sup>1</sup> FY2022 Through June 30 Only

The average time that each SLCFD rescue unit was committed to an incident during the last full preceding fiscal year (FY2021) was 40 minutes and 08 seconds. The commitment factors for the SLCFD primary EMS response units ranged from a high of 29.51 percent for Rescue 15 to a low of 5.59 percent for Rescue 9, in FY2021.

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

measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department's EMS workload.<sup>9</sup> As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for SLCFD in the same way as did the Henrico County article. Figure 57 summarizes these findings as they relate to commitment factors.

**Figure 57: 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 SLCFD fire apparatus is currently not a problem. However, the commitment factor for several rescue units is greater than 20%, with many having increased through the first quarter of FY2022. This should be monitored by SLCFD's leadership.

<sup>9</sup> *How Busy Is Busy?*; Retrieved from <https://www.fireengineering.com/articles/print/volume-169/issue-5/departments/fireems/how-busy-is-busy.html>

## Mutual Aid/Automatic Aid Systems

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that, under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 58 summarizes the mutual and automatic aid given and received by the SLCFD for the FY2019–FY2021 period. The source of this information was NFIRS response data provided by the SLCFD.

**Figure 58: Mutual/Automatic Aid Summary (FY2019–FY2021)**

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	10	4	10
Mutual Aid Received	57	27	37
Automatic Aid Given	0	0	1
Automatic Aid Received	3	5	5
Other Aid Given	7	9	5
<b>Net (Given/Received)</b>	<b>-43</b>	<b>-19</b>	<b>-26</b>

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

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

## Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 59 summarizes SLCFD fire property and contents loss from the NFIRS reports. On average since FY2019, the SLCFD has saved 92% of the property and contents exposed to fire throughout the District.

**Figure 59: Summary of Property Loss (FY2019–FY2022)**

Measure	FY2019	FY2020	FY2021	FY2022 <sup>1</sup>	Total
Property Loss	\$2,178,876	\$2,425,645	\$2,786,938	\$1,121,888	\$8,513,347
Contents Loss	\$2,022,016	\$933,443	\$866,698	\$485,937	\$4,308,094
<b>Total Loss</b>	<b>\$4,200,892</b>	<b>\$3,359,088</b>	<b>\$3,653,636</b>	<b>\$1,607,825</b>	<b>\$12,821,441</b>
Property Value (Exposed to Fire)	\$3,030,678	\$153,134,896	\$5,740,198	\$1,504,040	\$163,409,812
Content Value (Exposed to Fire)	\$4,467,237	\$1,090,443	\$1,285,901	\$414,539	\$7,258,120
<b>Total Value</b>	<b>\$7,497,915</b>	<b>\$154,225,339</b>	<b>\$7,026,099</b>	<b>\$1,918,579</b>	<b>\$170,667,932</b>
<b>Total Value Saved</b>	<b>\$3,297,023</b>	<b>\$150,866,251</b>	<b>\$3,372,463</b>	<b>\$310,754</b>	<b>\$157,846,491</b>
<b>Percent Saved</b>	<b>44%</b>	<b>98%</b>	<b>48%</b>	<b>16%</b>	<b>92%</b>
Property Loss N=	977	907	1028	828	3740
Contents Loss N=	977	905	1026	827	3735
<b>Civilian Injuries</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>Civilian Deaths</b>	<b>6</b>	<b>1</b>	<b>5</b>	<b>2</b>	<b>14</b>

<sup>1</sup> FY2022 - through June 30th only

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

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or the effectiveness of fire suppression forces relative to the conditions faced. The confinement and extinguishment of a fire 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<sup>10</sup> found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post-flashover). As illustrated in Figure 60, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

**Figure 60: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires**

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

Figure 61 illustrates the extent of fire spread during working incidents in the SLCFD’s service area since FY2019. Also provided is the reported fire spread for the country and state for calendar year 2021 from the NFIRS records as a source of comparison. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since FY2019 and through the first three-quarters of FY2022, most fires were confined to the room of origin by the SLCFD.

**Figure 61: Summary of Fire Spread (FY2019–FY2022)**

Fire Spread	FY2019-2022 <sup>1</sup>	National	Florida
Confined to object of origin	12.72%	20.76%	23.53%
Confined to room of origin	64.55%	30.46%	38.73%
Confined to floor of origin	3.79%	8.72%	6.15%
Confined to building of origin	15.97%	32.36%	26.46%
Beyond building of origin	2.98%	7.69%	5.14%

N = 739

<sup>1</sup> FY2022 - through June 30th only

<sup>10</sup> Source: National Fire Protection Association, *Home Structure Fire Supporting Tables*, October 2021

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## Section II: Financial Best Practices

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## 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.

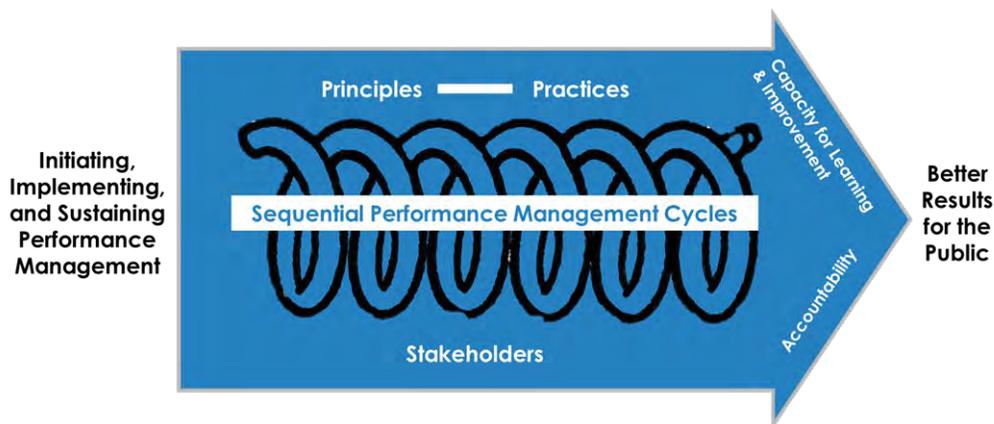
It is impossible to overstate the importance of measurement in the operations of government. While reporting to the public is an important element of accountability, it would be impossible to fulfill the promise of performance management for improving results without the existence of measures needed 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 62: Performance Management Framework



### What is performance management?

As shown in Figure 62 performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning, and a focus on accountability for performance. Performance management is integrated into all aspects of an organization's management and policy-making processes, transforming an organization's practices so that they are focused on achieving improved results for the public.

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

## Addressing Challenges

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

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

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

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

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

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

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

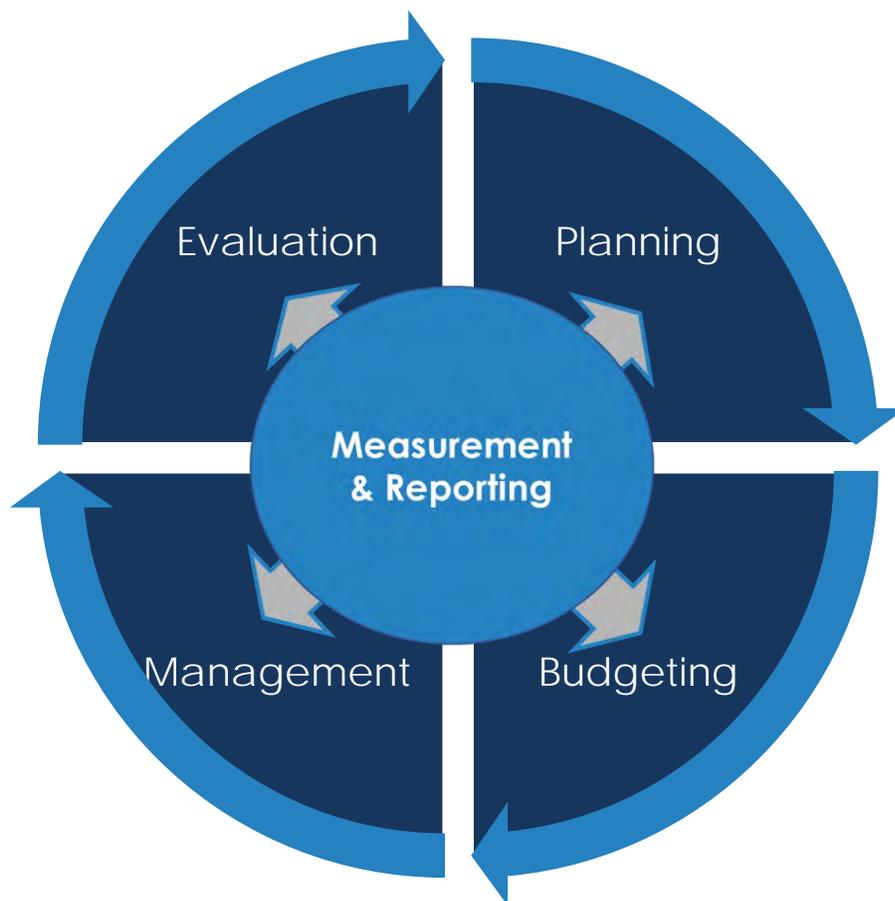
- 1) **A planning process that defines the organizational mission and sets organizational priorities that will drive performance.** This is the planning phase of the performance management cycle. Once strategic priorities are established that are consistent with the mission, long-term objectives, annual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

*budgeting. Rather than developing budgets from the previous year's expenditures, funding is allocated according to priorities and information about which actions are effective in achieving the desired results.*

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

The performance management cycle is illustrated in Figure 63.

Figure 63: Performance Management Cycle



While the processes shown in Figure 63 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.

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*Recommendation # 4 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services.*

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

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*Recommendation # 5 – 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.*

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## 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 64, 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.

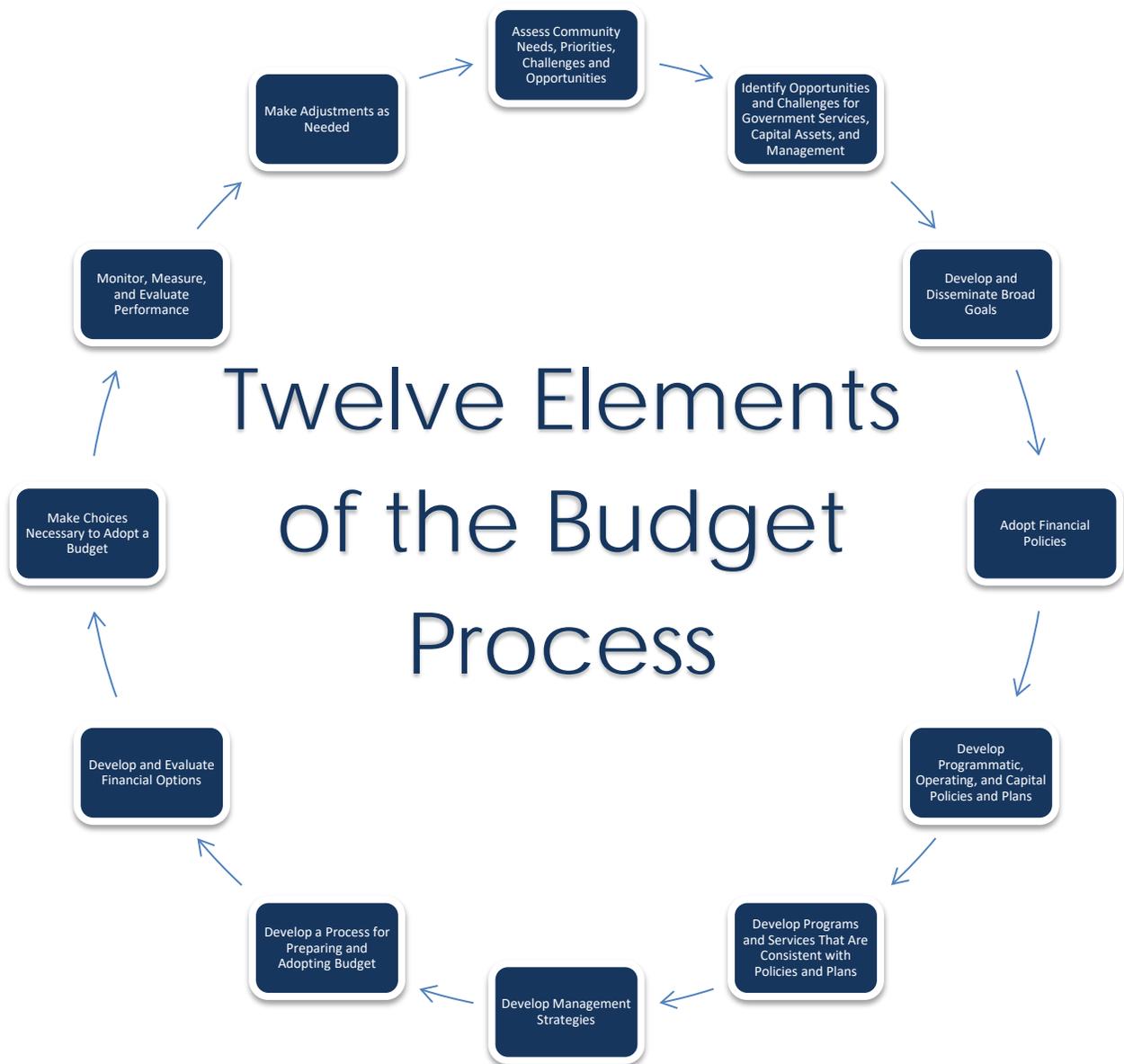
#### **Practices**

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 64: 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.

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*Recommendation # 6 – 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.*

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### Florida Auditor General Review of Local Governmental Entity

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

These reports include counties, municipalities, and special districts.

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

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

**Finding 1:** As of November 14, 2021, 82 local governmental entities had not filed audit reports with the Auditor General's office for the 2019–20 fiscal year. This included 34 special districts required to file audit reports, and an additional 23 special districts that may have been required to file.

Recommendation from Auditor General in regard to Finding 1:

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

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

Recommendation from Auditor General in regard to Finding 2:

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

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

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

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

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

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

In addition, the Auditor General's office has developed audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. Guidelines were also developed to assist auditors in determining whether a local governmental entity met one or more of the financial emergency conditions described in Florida state law and identifying any specific conditions met. The rules were adopted in consultation with the Board of Accountancy.

Recommendation from Auditor General in regard to Finding 3:

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

## Florida Auditor General Financial Emergency Guidelines

### Financial Emergency Definition

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

- (a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service of other long-term payments when due, as a result of a lack of funds.
- (b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.
- (c) Failure to transfer at the appropriate time, due to lack of funds:
  - 1. Taxes withheld on the income of employees; or
  - 2. Employer and employee contributions for
    - a. Federal social security; or
    - b. Any pension, retirement, or benefit plan of an employee
- (d) Failure for one pay period to pay, due to lack of funds:
  - 1. Wages and salaries owed to employees; or
  - 2. Retirement benefits owed to former employees.

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

### **Potential Financial Emergency Conditions – Reporting in Management Letter**

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

### **Financial Condition Assessment – Detecting Deteriorating Financial Condition**

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

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

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

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

## SERVICE EFFORTS AND ACCOMPLISHMENTS

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

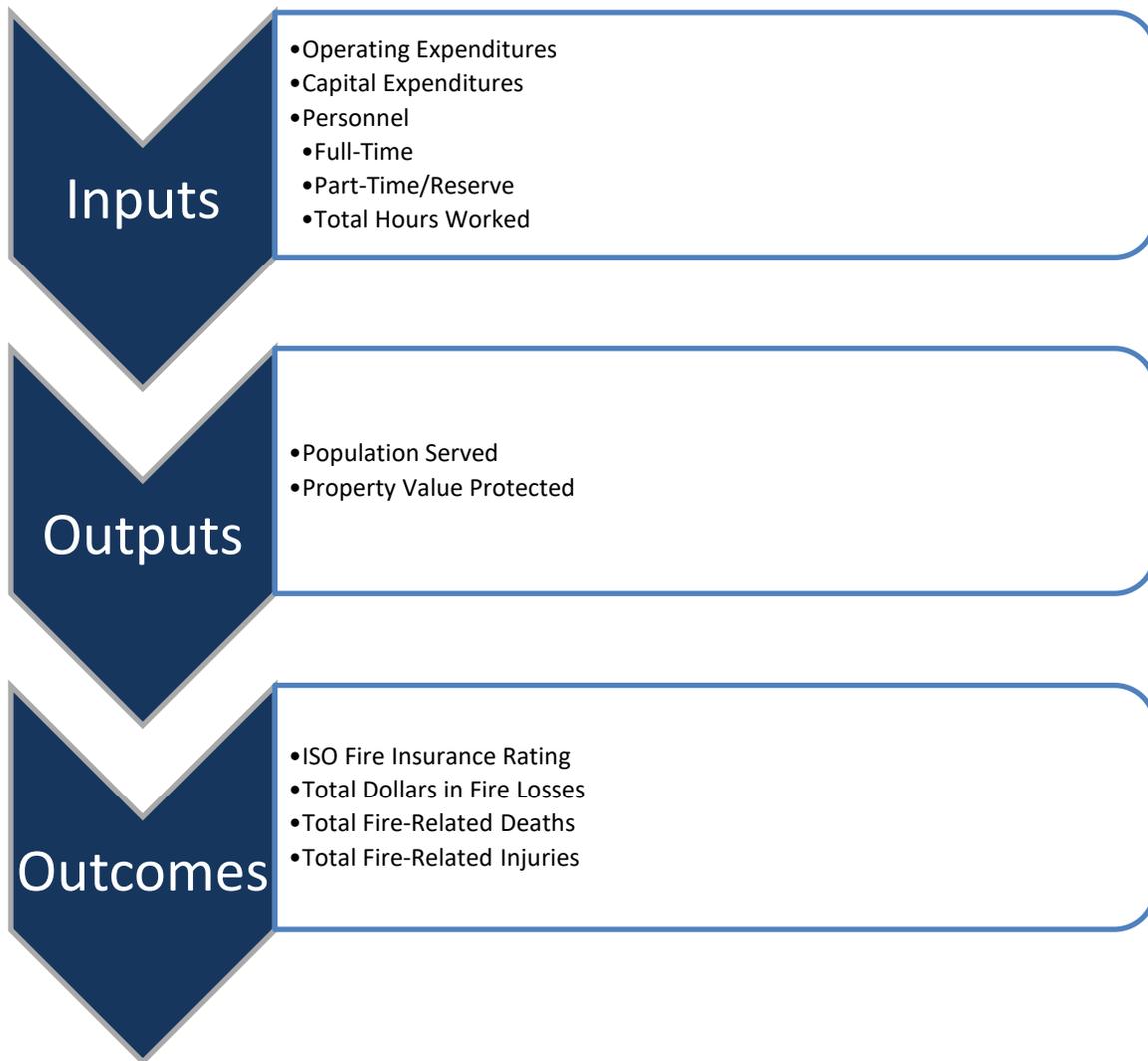
Information about service efforts and accomplishments (SEA) is an essential element of accountability. The SEA information is needed for setting goals and objectives, planning program activities to accomplish these goals and objectives, allocating resources to these programs, monitoring and evaluating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

### Uses of SEA Data

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

Examples of SEA data applicable to fire department programs overall are shown in Figure 65. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*<sup>11</sup>.

**Figure 65: Examples of SEA Data for Overall Performance**



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[https://gasb.org/page/ShowDocument?path=GASBRR\\_1991\\_FireDepartmentPrograms%28SEA%29.pdf&acceptedDisclaimer=true&title=GASB+RESEARCH+REPORT%E2%80%94SERVICE+EFFORTS+AND+ACCOMPLISHMENTS+REPORTING%3A+FIRE+DEPARTMENT+PROGRAMS&Submit=](https://gasb.org/page/ShowDocument?path=GASBRR_1991_FireDepartmentPrograms%28SEA%29.pdf&acceptedDisclaimer=true&title=GASB+RESEARCH+REPORT%E2%80%94SERVICE+EFFORTS+AND+ACCOMPLISHMENTS+REPORTING%3A+FIRE+DEPARTMENT+PROGRAMS&Submit=)

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## Section III: Research and Results

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## RESEARCH TASK # 1 CHARTER REVIEW

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

### Findings

After reviewing the purpose and goals provided for in Chapter 2004-407, the District's charter, it appears that the programs, activities, and functions provided by the SLCFD meet the purpose and goals of the District.

As part of this performance review, SLCFD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 1959 by Special Act. In 2004, the Florida Legislature passed House Bill 631, which codified previous laws relating to the District. This bill became Chapter 2004-407, Laws of Florida. In 2016, House Bill 785 was passed and became Chapter 2016-250, Laws of Florida, which revised the requirements for the District's Board of Fire Commissioners to borrow money.

As part of this review, Section 1 of Chapter 2004-407, Laws of Florida, was reviewed for the documented purpose and goals of the District. This section provided for the codification of all special acts relating to the St. Lucie County Fire District. It was the intent of the Legislature to provide a single, comprehensive special act charter for the District, including all current legislative authority granted to the District by its several legislative enactments and any additional authority granted by this act and Chapters 189 and 191, Florida Statutes, as they may be enacted from time to time. It is further the intent of this act to preserve all District authority.

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to Section 191.008<sup>12</sup>, Special Powers, an independent special fire control district shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting and fire protection equipment deemed necessary to prevent or fight fires. In addition, the District's Board of Fire Commissioners shall have and may exercise any or all of the following special powers relating to facilities and duties authorized by this act:

1. Establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued thereunder.
2. Employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as are necessary to accomplish the duties of the District. The

<sup>12</sup> <https://www.flsenate.gov/Laws/Statutes/2022/191.008>. Retrieved September 1, 2022.

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

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

## RESEARCH TASK # 2 GOALS AND OBJECTIVES

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

### Findings

Based on the charter review, it was determined that the goals and objectives used by the SLCFD 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 SLCFD are based on national standards, including those of the NFPA and the ISO, and industry best practices.

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

- Fire Suppression (hazardous materials response, and aviation rescue and firefighting)
- Rescue and Emergency Medical Services – Advanced Life Support Level First Response and Emergency/Non-emergency Transport (including light technical rescue team and air medical program)
- All-Hazards Response (Domestic Preparedness Planning and Response)
- Community Risk Reduction (Public Fire and Life Safety Education)

Each program is supported with relevant goals and objectives and is described in detail in the following section. The SLCFD also has a variety of additional support functions, such as Finance, Human Resources, Risk Management, Information Technology, Logistics, and Building and Grounds that support all of the District's programs.

### **Fire Suppression (including hazardous materials response, and aviation rescue and 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 flames (i.e., utilization of fire extinguishers). All SLCFD firefighters are highly trained individuals who have undergone the technical training

required to be certified by the state of Florida as firefighters. The SLCFD also operates an in-house 911 emergency communications division, a hazardous material team (HMT), and an aviation rescue and firefighting program (ARFF).

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

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

The SLCFD's 911 communications program is designed to accomplish a component of the District's mission by providing the most effective emergency communications possible.

Regarding the HMT program, its design is directed toward protecting the community from hazards associated with the uncontrolled release of hazardous and toxic materials. The SLCFD's HMT is classified as a Type III team in accordance with the State Emergency Response Commission (SERC) and the Florida Fire Chief's Association (FFCA).

In line with the Federal Aviation Administration (FAA) Federal Aviation Regulations, Part 139, the SLCFD provides ARFF services to the Treasure Coast International Airport and Business Park. This program was designed to exceed the requirements of the FAA for an airport of this size.

### **The Expected Benefits of the Program**

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

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

The following activities are provided by the SLCFD. 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 41 of this performance review provides the current SLCFD vehicle inventory with details.

The SLCFD has a dedicated Fleet Maintenance Division that is responsible for maintenance and repair of all District vehicles and equipment. In addition to the general maintenance and repair of the current SLCFD fleet, the division is also heavily involved in the process of ordering and purchasing new apparatus.

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

Fire suppression equipment, including power tools, personal protective equipment, hand tools, and hose lines, with related accessories, all must be readily available when an incident occurs. This requires that the equipment be maintained, tested, and replaced based on use, best practices, and related standards. The SLCFD's previously mentioned Fleet Maintenance Division also has responsibilities pertaining to general equipment repairs and maintenance.

### **Personnel (Firefighter) 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 the necessary training, personnel and citizens could be exposed to preventable dangers. Well-trained personnel can also contribute to improved emergency incident outcomes and community services.

The industry standard for training delivery is typically based on contact hours. The fundamental objective is to deliver 240 hours of training annually per firefighter, a measure used by the ISO for the purposes of fire department ratings. The SLCFD has a defined expectation to be the "best-trained fire district on the Treasure Coast". Other minimums are in place, including those related to maintaining state certifications and to specialized functions such as driver training, officer training, and hazardous materials response training. Figure 21 of this performance review illustrates the contact hour-based results of the SLCFD's most recent ISO review.

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*Recommendation # 7 – After receiving all available training credits during the last ISO evaluation, continue to ensure that the annual training plan and documentation are aligned with the requirements defined by ISO as a component of their PPC rating review including Pre-Fire Planning Inspections.*

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*Recommendation # 8 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

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### **Ensure Personnel Safety and Health**

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

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

The SLCFD responds from 17 strategically located stations, each with specific apparatus and equipment assigned. Accepted firefighting and EMS procedures call for the arrival of an entire initial assignment (apparatus and personnel to effectively deal with an emergency based on its level of risk) within a reasonable amount of time. This analysis ensures that sufficient personnel and equipment arrive rapidly enough to safely control a fire or mitigate emergencies before substantial damage or injury.

In analyzing response performance, a percentile measurement of response time performance of the SLCFD 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 rationale 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.

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*Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

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

- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response Time:** The combination of turnout time and travel time, the latter being the amount of time the responding unit spends on the road to an incident. This measurement is indicative of a system’s capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel’s knowledge of the area or dispatcher instructions for efficient travel. This is often utilized as the measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of total response time is the interval between the time of receipt of an alarm at dispatch and when a unit

arrives on a scene to initiate an action or intervenes to control an incident. This measurement is also indicative of a system's capability to adequately staff, locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions. The SLCFD does not timestamp the beginning of intervening action and it therefore was not analyzed for this report.

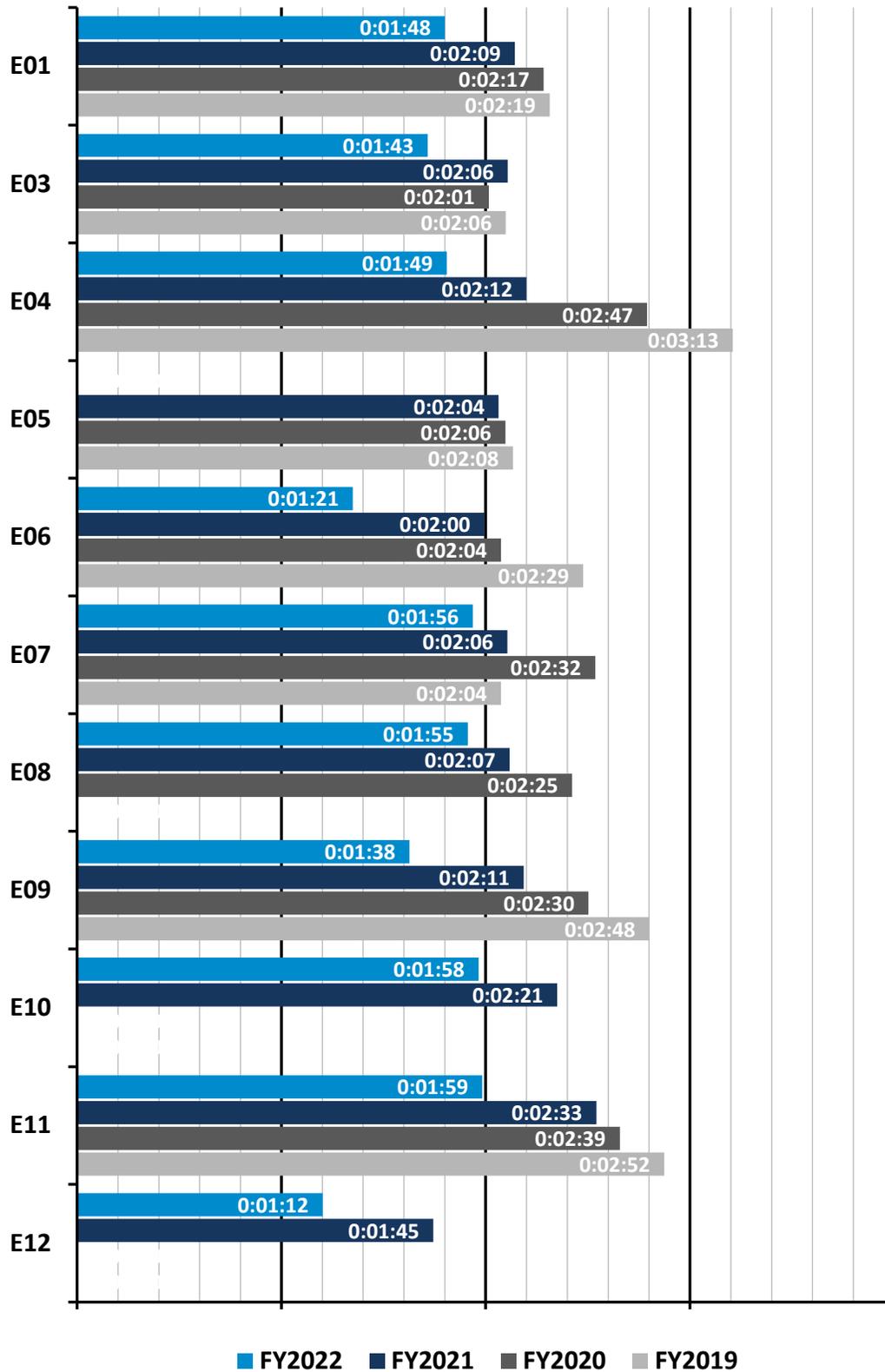
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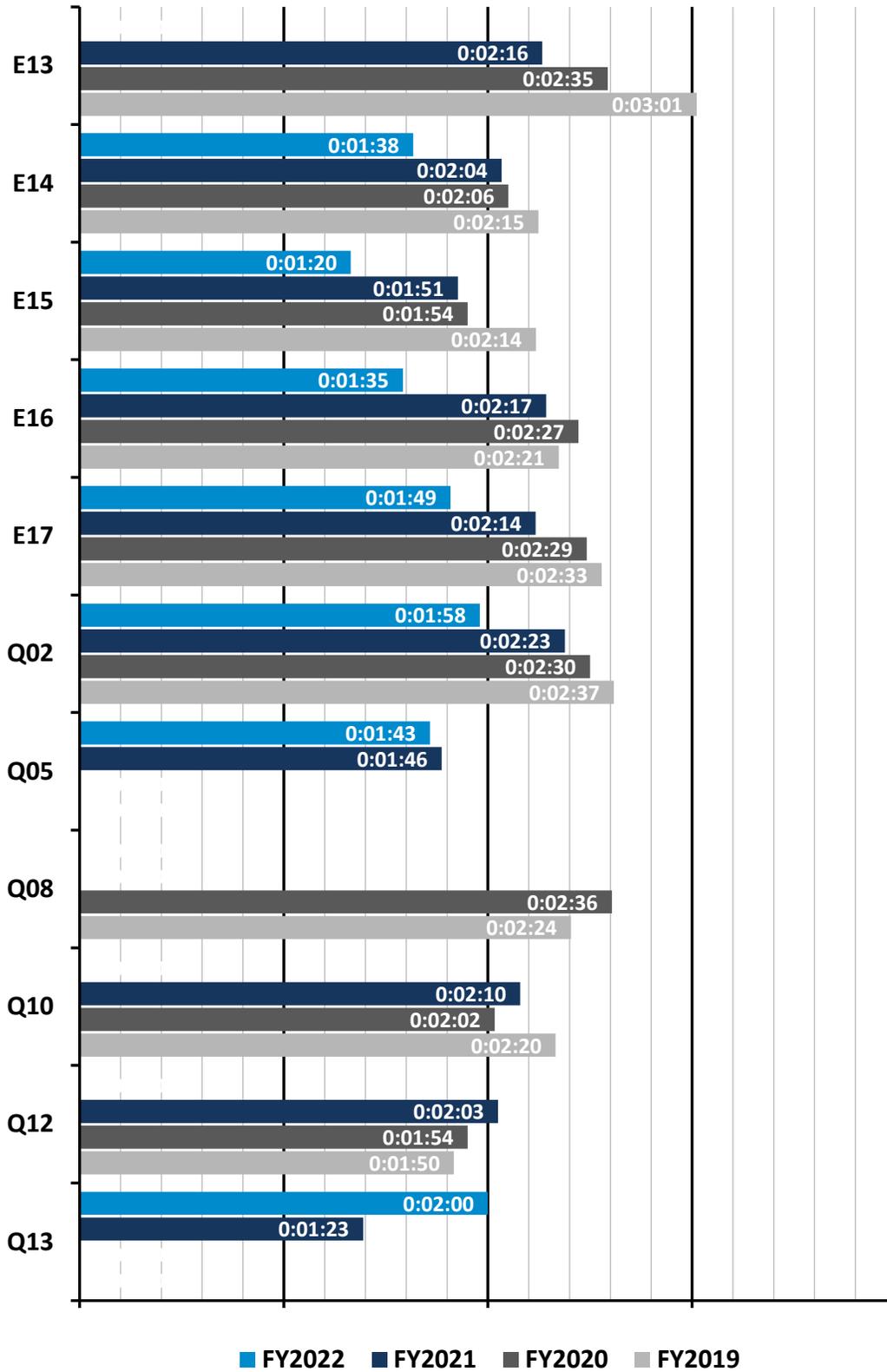
*Recommendation # 10 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.*

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Figure 66 illustrates the turnout times for SLCFD fire apparatus responding to emergency fire suppression-related incidents. When no time entry is noted for a unit, that unit was not in service for that specific fiscal year.

Figure 66: Fire Apparatus Turnout Times, Fire Suppression-Related Incidents (FY2021–3rd Quarter FY2022)

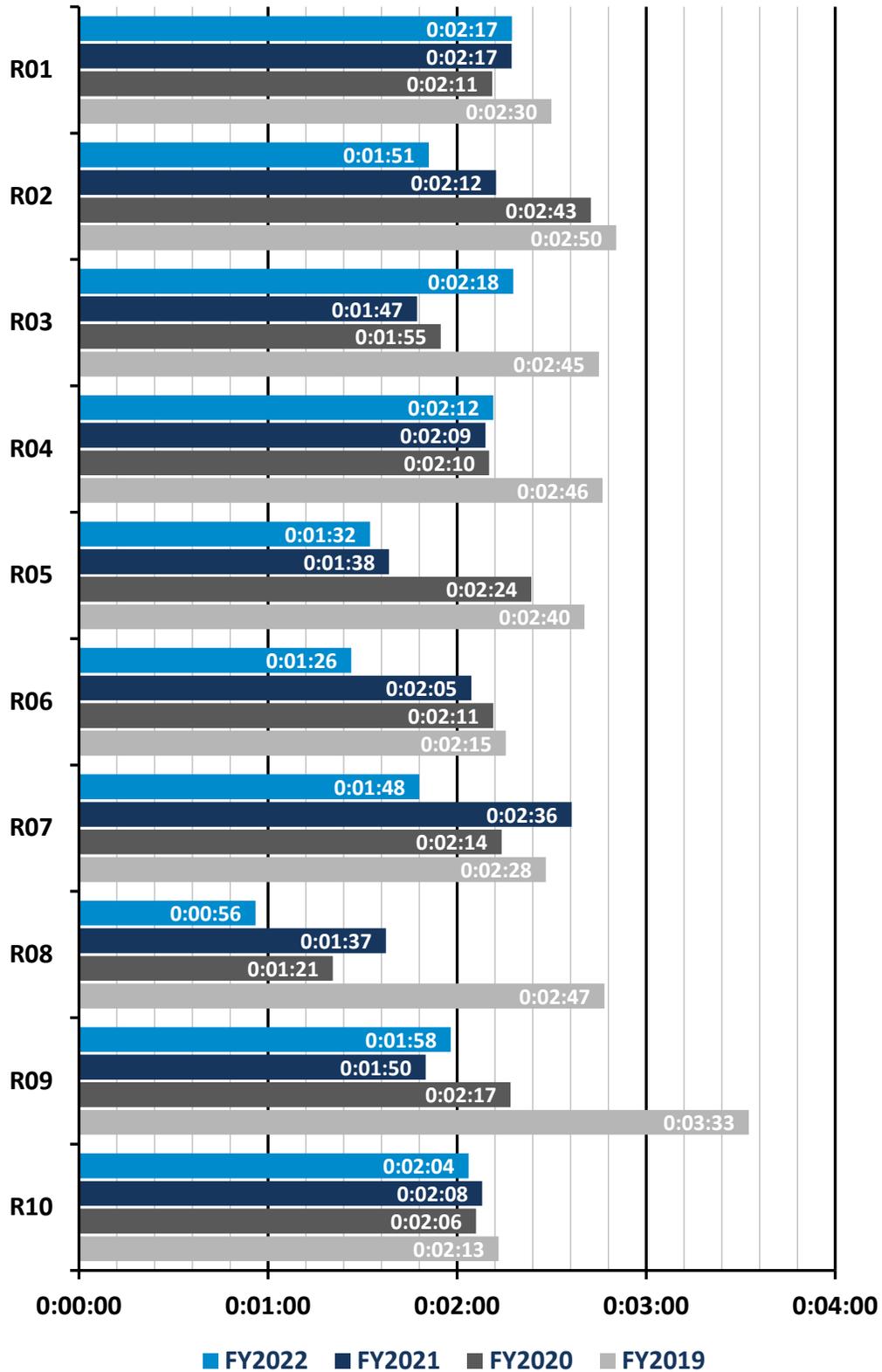


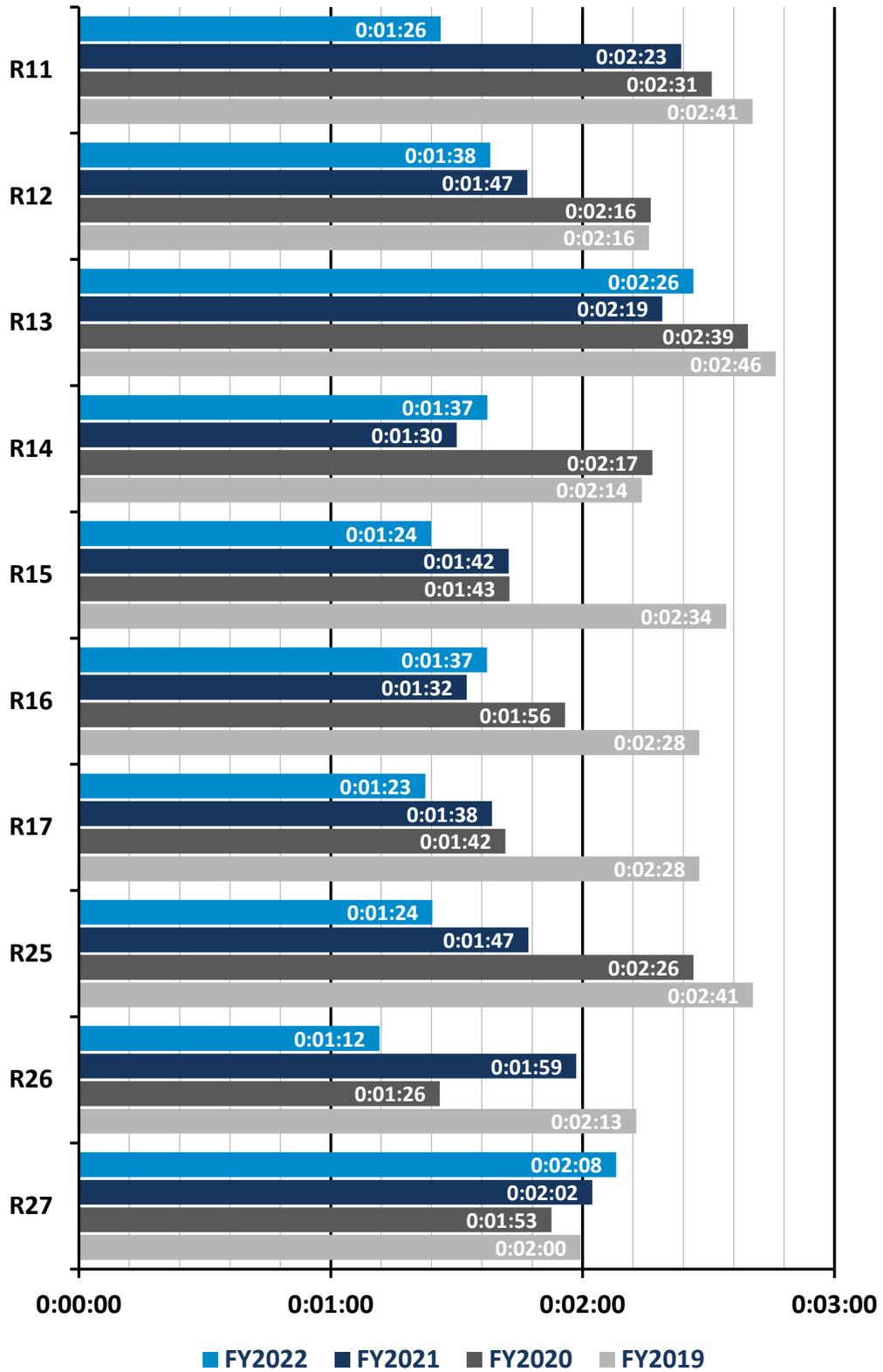


Through the first three-quarters of fiscal year 2022, the turnout times for all SLCFD fire apparatus to fire-related incidents — fires and fire alarms — ranged from a 90th percentile high of 0:02:00 for Quint 3 to a 90th percentile low of 0:01:12 for Engine 12. From the perspective of emergency fire suppression incidents, the District’s fire apparatus turnout performance exceeded the NFPA benchmark of 0:01:20, with the exception of Engine 12 and Engine 15.

Figure 67 illustrates the turnout times for SLCFD rescue units responding to emergency fire suppression-related incidents.

Figure 67: Rescue Unit Turnout Times, Fire Suppression-Related Incidents (FY2021–3rd Quarter FY2022)

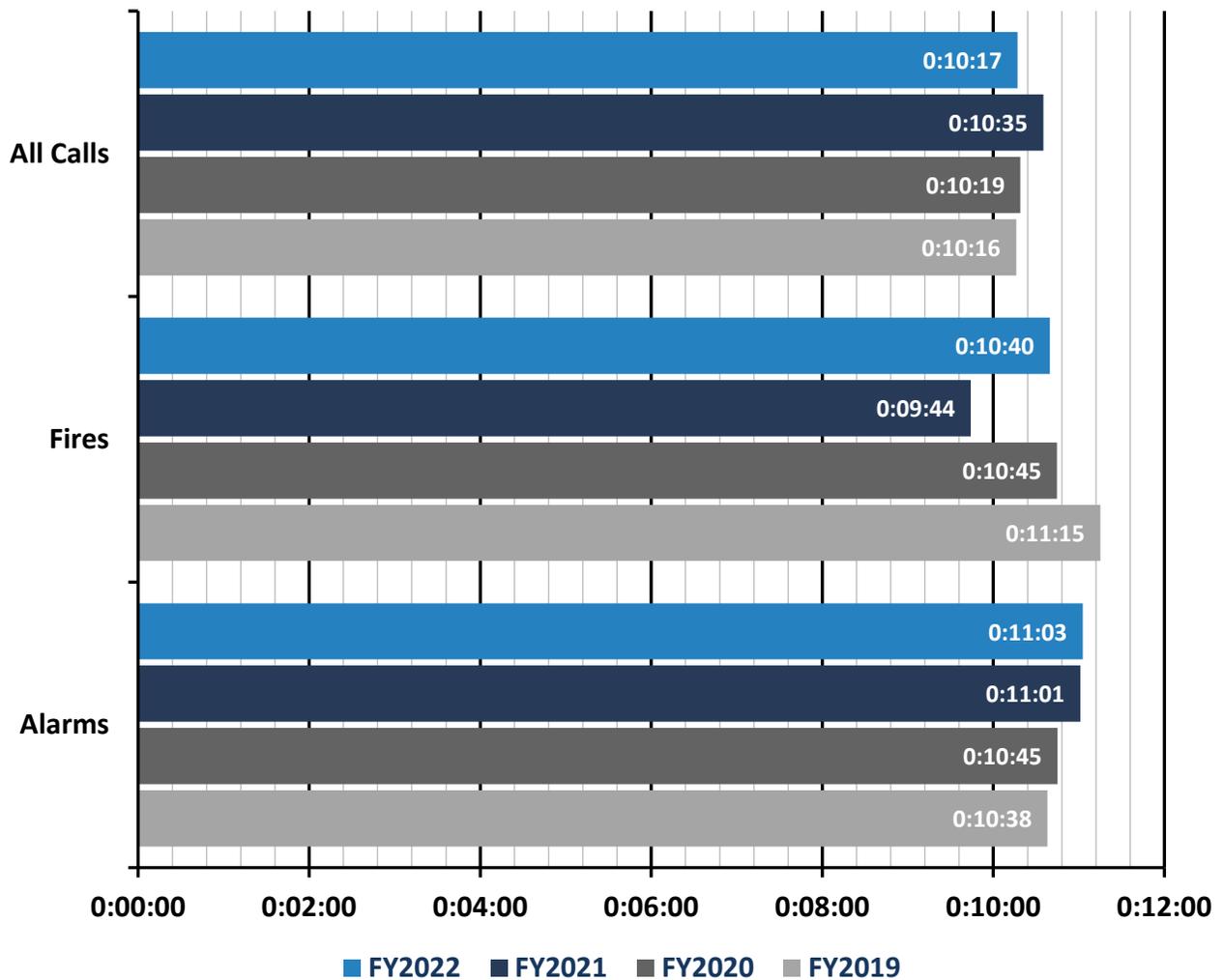




Through the first three-quarters of fiscal year 2022, the turnout times for all SLCFD rescue units to fire-related incidents — fires and fire alarms — ranged from a 90th percentile high of 0:02:26 for Rescue 13 to a 90th percentile low of 0:00:56 for Rescue 8. From the perspective of emergency fire suppression incidents, the District’s rescue units’ turnout performance exceeded the NFPA benchmark of 0:01:20, with the exception of Rescue 8 and Rescue 26.

Figure 68 illustrates the response performance for SLCFD units responding to emergency fire suppression-related incidents.

**Figure 68: Response Times, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)**



Through the first three-quarters of fiscal year 2022, the response times for all SLCFD units to fire-related incidents ranged from a 90th percentile high of 0:11:03 for alarm calls to a 90th percentile low of 0:10:40 for fire calls. From a fire incident perspective, the District’s response performance exceeded the NFPA benchmark of 320 seconds (00:05:20).

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*Recommendation # 11 – Ensure the inclusion of fire suppression response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

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### **Communications (including 911 emergency communications)**

Effective communications 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.

The SLCFD operates an in-house 911 emergency communications center (ECC) serving as the second component of the community's public safety answering point (PSAP). The St. Lucie County Public Safety and Communications Division of 911 is located at the Douglas M. Anderson Emergency Operations Center. Specific performance measures have been identified by the District and are in line with noted industry standards such as NFPA 1221.

### **Rescue and Emergency Medical Services – Advanced Life Support Level First Response and Emergency/Non-emergency Transport (including light technical rescue team and air medical program)**

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

The SLCFD also operates a light technical rescue team (LTRT) program that executes rescues in high-risk situations. The SLCFD's LTRT is classified as a Florida Urban Search and Rescue (FLUSAR) rated Type II Light Technical Rescue Team in accordance with the State Emergency Response Commission (SERC) and the Florida Fire Chief's Association (FFCA), and is available for statewide deployment through the Statewide Emergency Response Plan (SERP).

As previously mentioned, the SLCFD also operates an air medical program. The District provides one paramedic daily in a joint partnership with Air Methods, Inc. to provide an ALS medical helicopter.

### **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.

Regarding the LTRT program, the growth and urbanization of the SLCFD area has increased the incidence of complex emergencies that require a special operations response. Additionally, the proximity to the Gulf of Mexico presents the need for urban search and rescue services secondary to active hurricane seasons. The SLCFD's LTRT program was specifically designed toward rescuing trapped or endangered persons from life-endangering causes such as structural collapse, vehicle accidents, confined space, trench collapse, and fire.

### **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 provided 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.

Specifically related to the LTRT program, the expected benefits are to maintain properly trained personnel to respond to and mitigate complex emergencies daily, as well as to deploy as a state asset during natural or manmade disasters.

## Activities Supporting the Rescue and Emergency Medical Services Program

The following activities are provided by the SLCFD. 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 (Firefighter) 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. The SLCFD's LTRT program's minimum training requirement is at the operational level and is based on the standards noted in NFPA 1006 and 1670.

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*Recommendation # 12 – Provide reports to the Board of Fire Commissioners defining outputs of the Rescue and EMS training program (including the light technical rescue team and air medical program), including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

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### **Ensure Personnel Safety and Health**

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

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

The SLCFD currently provides first response (emergency and non-emergency transport) advanced life support (ALS) services from seventeen fire stations utilizing dual-purpose fire suppression apparatus, along with numerous transport-capable units.

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

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

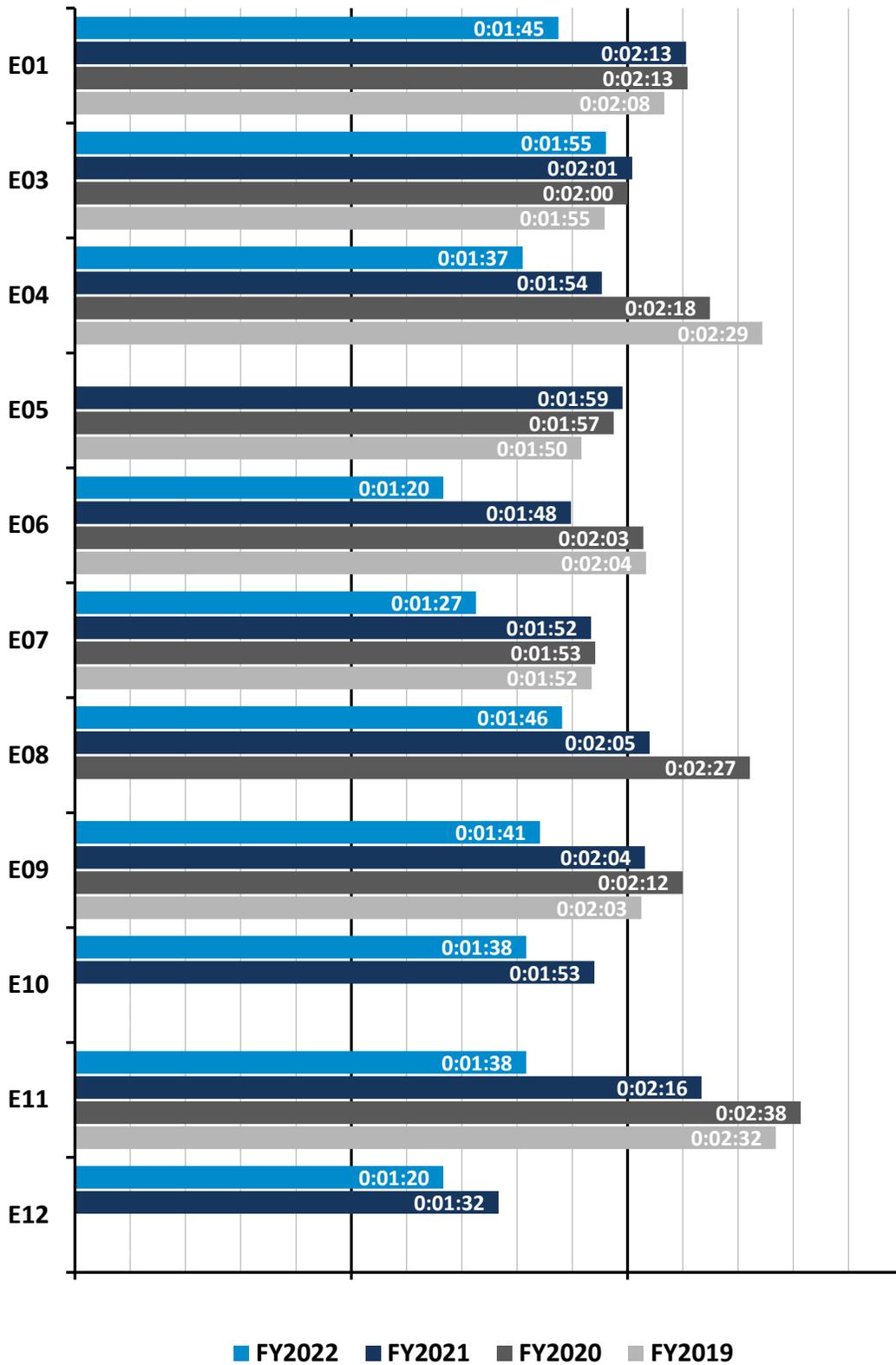
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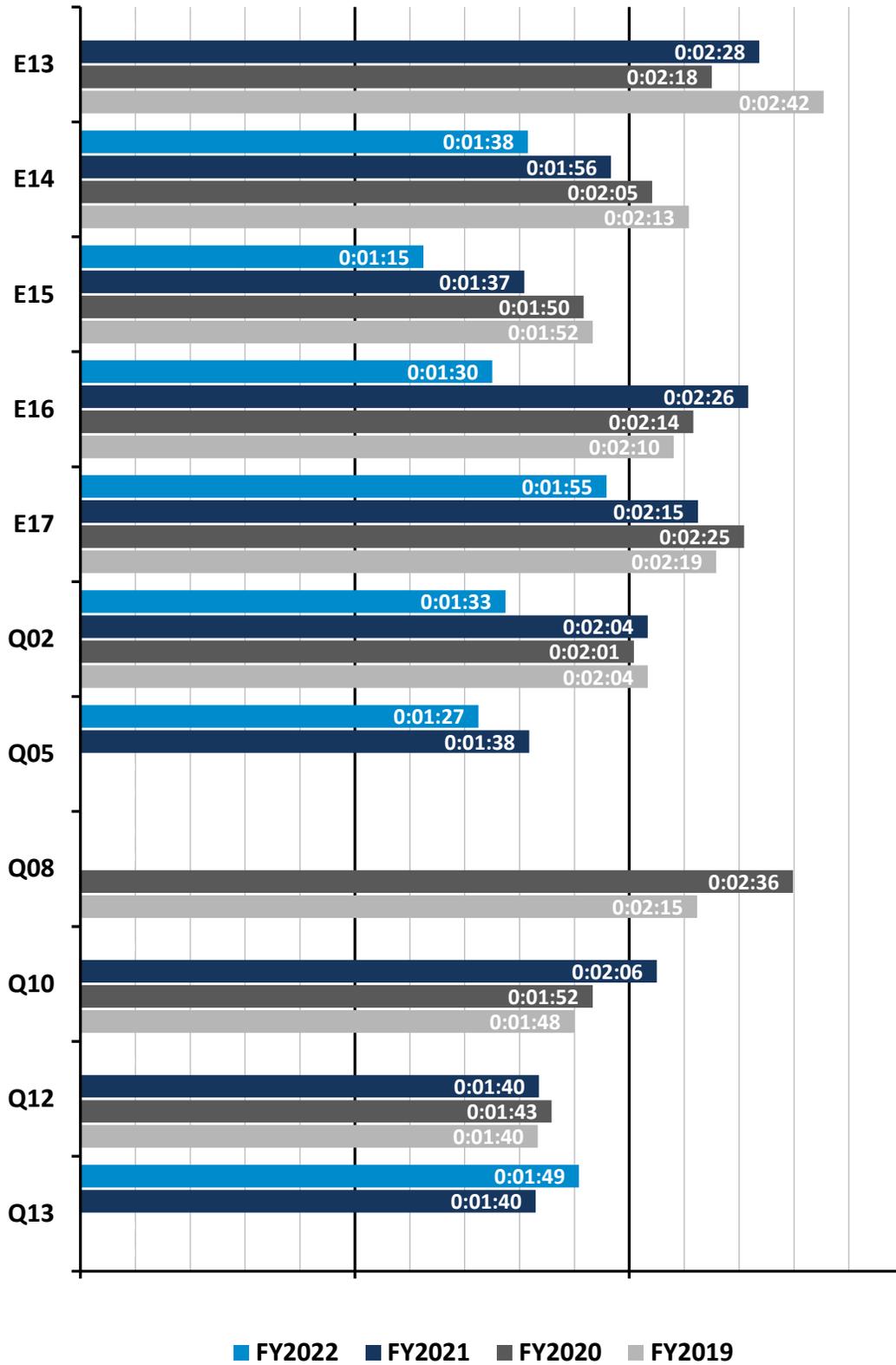
*Recommendation # 13 - Document performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.*

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Figure 69 illustrates the turnout times for SLCFD fire apparatus responding to emergency EMS-related incidents. When no time entry is noted for a unit, that unit was not in service for that specific fiscal year.

Figure 69: Fire Apparatus Turnout Times, EMS-Related Incidents (FY2021–3rd Quarter FY2022)

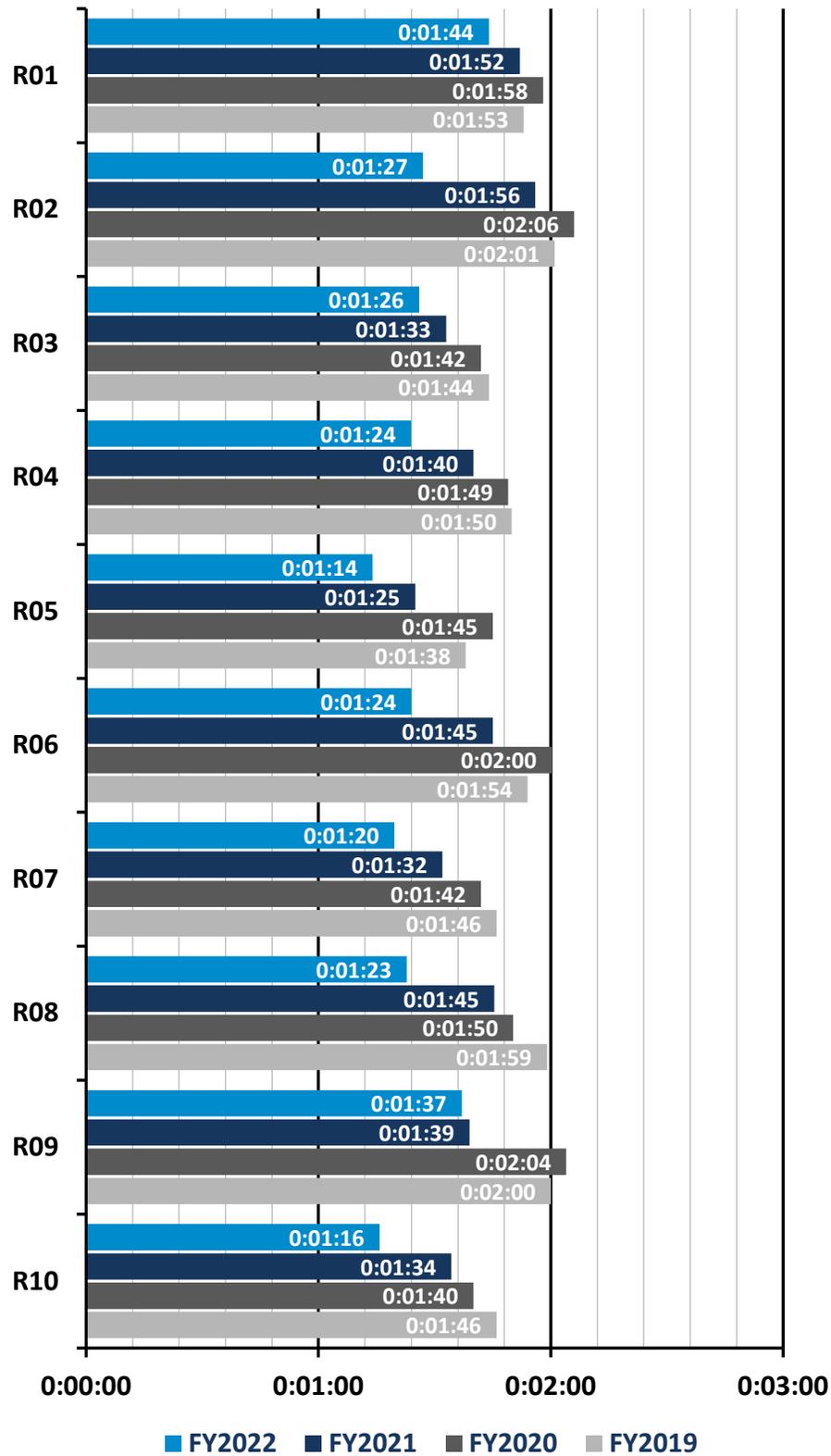


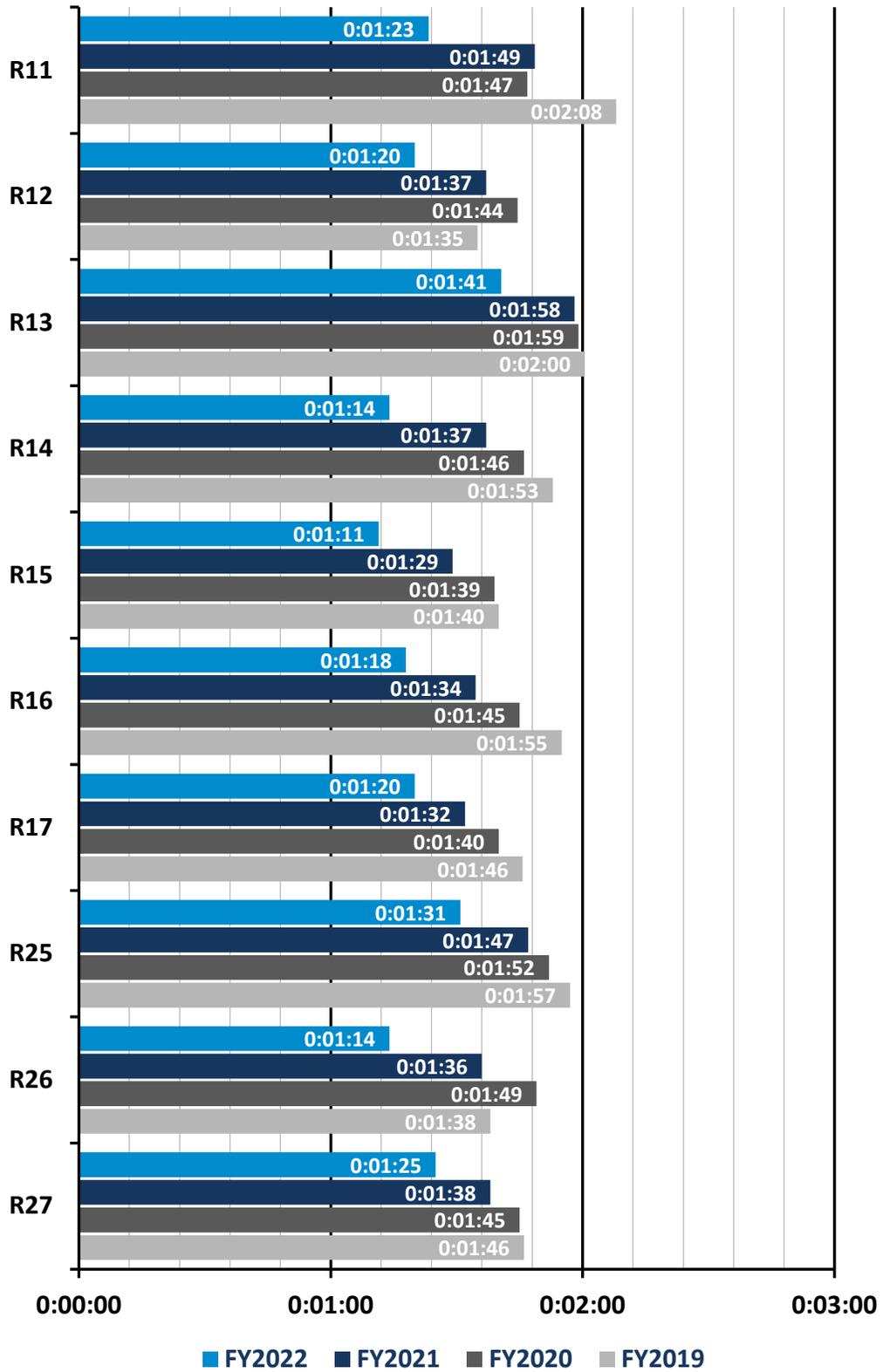


Through the first three-quarters of fiscal year 2022, the turnout times for all SLCFD fire apparatus responding to rescue and EMS incidents — medical incidents and motor vehicle crashes (MVC) — ranged from a 90th percentile high of 0:01:55 for both Engine 3 and Engine 17 to a 90th percentile low of 0:01:15 for Engine 15. From an EMS incident perspective, the District's turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents.

Figure 70 illustrates the turnout times for SLCFD rescue units responding to emergency EMS-related incidents.

Figure 70: Rescue Units Turnout Times, EMS-Related Incidents (FY2021–3rd Quarter FY2022)

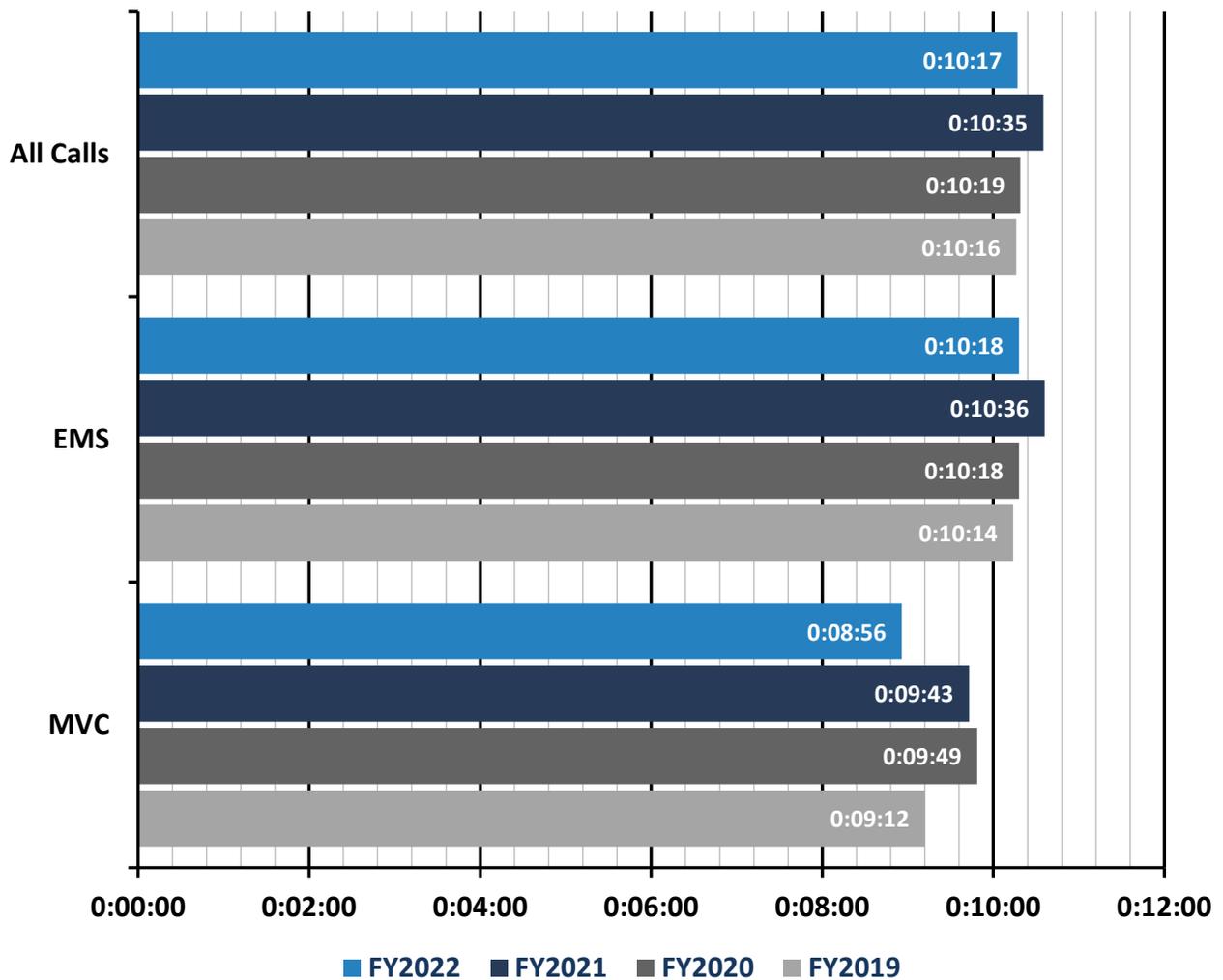




Through the first three-quarters of fiscal year 2022, the turnout times for all SLCFD rescue units responding to rescue and EMS incidents — medical incidents and motor vehicle crashes (MVC) — ranged from a 90th percentile high of 0:01:44 for Rescue 1 to a 90th percentile low of 0:01:11 for Rescue 15. From an EMS incident perspective, the District’s turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents.

Figure 71 illustrates the response times for SLCFD units responding to emergency EMS-related incidents.

**Figure 71: Response Times, EMS-Related Incidents (FY2019–3<sup>rd</sup> Quarter FY2022)**



Through the first three-quarters of fiscal year 2022, the response times for all SLCFD units to EMS-related incidents ranged from a 90th percentile high of 0:10:18 for EMS calls to a 90th percentile low of 0:08:56 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).

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*Recommendation # 14 - Ensure the inclusion of Rescue and EMS response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

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### **Communications (including 911 Emergency 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 allow for communication with mutual aid and automatic aid responders. As mentioned previously regarding fire suppression, the SLCFD operates an in-house 911 emergency communications center (ECC) serving as the second component of the community's public safety answering point (PSAP).

### **All-Hazards Response (Domestic Preparedness Planning and Response)**

The SLCFD service area covers approximately 572 square miles of land area located along the coastal areas of the Atlantic Ocean and situated on the banks of several waterways including the St. Lucie River. It is home to neighborhoods, subdivisions, apartment complexes, resorts, major transportation routes, an airport, numerous parks and recreational facilities, industrial sites, a nuclear power plant, woodlands, and educational facilities, and is in a location favored by tourists and seasonal visitors, making the SLCFD unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with significant population increases, to summer seasonal natural disasters such as hurricanes and brush fires. As a component of the SLCFD's all-hazards response, the District operates both an HMT program and LTRT program, which were covered in detail within the previous program sections.

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

The SLCFD must take an all-hazards approach to preparedness and coordination with the county emergency management division (St. Lucie County). St. Lucie County Emergency Management<sup>13</sup> is responsible for all aspects of disaster management, including mitigation, preparedness, and response and recovery for all types of natural, technological, or man-made hazards. This is accomplished through many community-wide approaches, including public education and strategic community partnerships such as those with the SLCFD. Although St. Lucie County Emergency Management provides the framework and mechanisms 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.

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<sup>13</sup> <https://www.stlucieco.gov/departments-and-services/public-safety/disaster-preparedness>

The county's emergency management division maintains mandated programs and plans required by state statutes and federal law, including the post-disaster redevelopment plan, the Special Needs Registry Program, the local mitigation strategy (LMS), the comprehensive emergency management plan (CEMP), and the healthcare comprehensive emergency management plan (CEMP). During emergency operations center (EOC) activations, the division facilitates the multi-jurisdictional response and recovery activities. The EOC is responsible for streamlined resource management and effective communication among community partners, including the SLCFD. The SLCFD is responsible for several key components upon an EOC activation, including Firefighting (ESF#4), Search and Rescue (ESF#9), and Hazardous Materials (ESF#10).

### **The Expected Benefits of the Program**

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

### **Activities Supporting the All-Hazards Response Program**

The following activities are provided by the SLCFD. 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 generators, chainsaws, and drones.

#### ***Personnel (Firefighter) Readiness (Training)***

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

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

In most cases, all-hazards response is like that of both the fire suppression and EMS programs. However, complex and extended operational incidents require resource

responses from several partner agencies. In addition, the availability of specific operating guidelines, such as for aircraft emergencies, carbon monoxide incidents, hazmat incidents, technical rescue incidents, and hurricane events, is critical.

### ***Ensure Personnel Safety and Health***

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

### ***Communications (including 911 Emergency Communications)***

Communications needs for the all-hazards program are like those of both the fire suppression program and EMS program descriptions. Specifically, there is a critical need to ensure that communication systems are in place that allow for mutual aid and automatic aid partners to communicate with local responders as potential hazardous events exceed the capabilities of first-responding agencies. As mentioned previously, the SLCFD operates an in-house 911 emergency communications center (ECC) serving as the second component of the community's public safety answering point (PSAP).

### ***Recovery***

Recovery operations for all-hazards response are determined by the type, complexity, severity, and duration of each specific event. Regardless, emergency plans 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.

### **Community Risk Reduction (Public Fire and Life Safety Education)**

The community risk program (CRR) program addresses the need to reduce the safety risks faced by the SLCFD community through engagement with citizens, evaluation and identification of the public safety risks the District faces, and targeted training and public education.

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

The CRR program must adopt and enforce fire safety standards and codes, and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, with respect to fire suppression, prevention, and fire safety code enforcement. The SLCFD must conduct public education to promote awareness of methods to prevent destructive fires and reduce the loss of life and property from fires or other public safety concerns. The specific mission of the SLCFD's Community Risk Reduction Division, which operates under the direction of the Fire Marshal, is to improve public safety and decrease loss of life and property through effective public education, fire inspections, and enforcement programs.

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

## Activities Supporting the Community Risk Reduction Program

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

### Fire Inspections

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

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

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*Recommendation # 15 – Provide reports to the Board of Fire Commissioners defining the outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information is also critical for future ISO reviews.*

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### Site and Building 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 to ensure their ability to perform emergency operations at a building. Preventing future fires and their related injuries or deaths and property loss through the adoption and enforcement of fire codes are the goal and benefits of the plan review process. There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of a building.

For the SLCFD, this program was designed to ensure that all new commercial construction, multi-family residential construction, and fire protection system plans are reviewed for fire and building code compliance prior to issuance of permits. The District's plan examiners

work closely with surrounding external building departments, including the cities of Fort Pierce and Port St. Lucie and St. Lucie County, to maintain consistent standards across jurisdictional boundaries.

### **Fire Investigation**

Sometimes referred to as cause-and-origin investigation, fire investigation is the analysis of fire-related incidents after a situation has been mitigated to determine the origin and cause of such an event. The overall goal is to obtain valuable information to reduce the occurrences of fires and explosions. Typically, these investigations are based on NFPA Standard 921 and Florida Administrative Code 69D-4. The SLCFD's investigators work closely with the Florida Fire Marshal's Office when investigating and prosecuting arson cases.

### **Public Education**

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

For the SLCFD, the primary goal of public education programs is directed at increasing public knowledge of fire and injury prevention with the intent to decrease injuries and deaths. The District's programs are developed based on current emergency trends. The SLCFD's public education programs include:

- Safety House
- Fire Station Tours and Open Houses
- Juvenile Fire Setter Intervention Program
- Remembering When: A Fire and Fall Prevention Program for Older Adults
- Fire Extinguisher Training
- Fire Engine/Ambulance Demo (Touch a Truck)
- Social Media

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

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### 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 August 2017, the SLCFD earned an additional 4.94 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Credits were reduced in two of the three categories, including Fire Prevention and Code Enforcement (CPCE), in which the SLCFD earned 1.93 out of a possible 2.2 credits, and Public Fire Safety Education (CFSE), in which the SLCFD earned 1.91 out of a possible 2.2 credits.

## RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for the SLCFD 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 a special operations program and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships. The SLCFD has consolidated all fire and EMS services in St. Lucie County into the current independent special district.

The SLCFD operates both a Hazardous Materials Team (HMT) program and a Light Technical Rescue Team (LTRT) program as components of the overall special operations program. Both programs have been previously discussed and are deployable throughout the state of Florida through the Statewide Emergency Response Plan (SERP). While both programs are funded by the District, additional funding opportunities are likely available due to the programs' ability to be utilized throughout the state. Both programs are also a component of the District's automatic and/or mutual aid agreements, which will be discussed next.

The SLCFD currently has numerous automatic and/or mutual aid agreements with surrounding partner agencies. The previously presented Figure 58 illustrates the net benefit of the automatic and mutual aid programs for the SLCFD. The results indicate that the SLCFD received aid from the surrounding partner agencies at a higher level than the District provided aid, which shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

The analysis of the SLCFD'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 SLCFD was to analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District, including similarities and differences in services, relative costs and efficiencies, and possible service consolidations.

### Findings

After an analysis of the District boundaries in relation to adjoining county and municipal governments, it was determined that the District's boundaries are wholly within and coterminous with St. Lucie County. The District is the only provider of services identified in this review within St. Lucie County and its municipalities.

BJM-CPA completed an analysis of the SLCFD boundaries in relation to adjoining county and municipal governments' boundaries. It was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

## RESEARCH TASK # 5 REVENUES AND COSTS

The next research task in the completion of the performance review for the SLCFD 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 72: Schedule of Revenues, Expenditures, and Changes in Fund Balance****ST. LUCIE COUNTY FIRE 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**

	UNAUDITED		VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	FINAL BUDGET	ACTUAL	
<b>REVENUES</b>			
Fire Protection Services:			
Property taxes	\$ 74,666,687	\$ 74,887,699	\$ 221,012
Charges for services	12,570,900	11,886,325	(684,575)
Interest	39,600	236,795	197,195
Excess fees	264,000	262,384	(1,616)
Permit fees	1,100,000	3,107,593	2,007,593
Donations	-	1,010,431	1,010,431
Miscellaneous income	38,600	50,429	11,829
<b>TOTAL REVENUES</b>	<b>88,679,787</b>	<b>91,441,656</b>	<b>2,761,869</b>
<b>EXPENDITURES</b>			
Public Safety:			
Personal services	77,651,983	76,185,189	1,466,794
Operating expenditures	11,862,779	9,957,016	1,905,763
Capital outlay	8,123,644	1,280,762	6,842,882
<b>TOTAL EXPENDITURES</b>	<b>97,638,406</b>	<b>87,422,967</b>	<b>10,215,439</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,958,619)</b>	<b>4,018,689</b>	<b>12,977,308</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers	-	(655,523)	(655,523)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(655,523)</b>	<b>(655,523)</b>
	(8,958,619)	3,363,166	12,321,785
<b>FUND BALANCE, OCTOBER 1</b>	<b>20,840,238</b>	<b>20,840,238</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 11,881,619</b>	<b>\$ 24,203,404</b>	<b>\$ 12,321,785</b>

Figure 73: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

ST. LUCIE COUNTY FIRE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>									
Fire Protection Services:									
Property taxes	\$ 68,656,608	\$ 68,733,484	\$ 76,876	\$ 64,226,778	\$ 64,565,979	\$ 339,201	\$ 59,448,874	\$ 59,760,952	\$ 312,078
Charges for services	12,545,900	14,196,879	1,650,979	12,419,762	11,253,200	(1,166,562)	11,664,552	11,817,654	153,102
Interest	298,000	39,957	(258,043)	270,000	370,222	100,222	240,000	722,091	-
Excess fees	260,000	306,728	46,728	256,000	263,935	7,935	282,000	254,313	(27,687)
Grant revenue	-	237,227	237,227	983,272	959,541	(23,731)	-	-	-
Permit fees	850,000	2,504,253	1,654,253	850,000	884,259	34,259	712,500	1,112,175	399,675
Donations	-	619,474	619,474	-	499,987	499,987	-	-	-
Miscellaneous income	37,200	854,143	816,943	54,000	162,722	108,722	53,550	64,244	10,694
<b>TOTAL REVENUES</b>	<b>82,647,708</b>	<b>87,492,145</b>	<b>4,844,437</b>	<b>79,059,812</b>	<b>78,959,845</b>	<b>(99,967)</b>	<b>72,401,476</b>	<b>73,731,429</b>	<b>1,329,953</b>
<b>EXPENDITURES</b>									
Public Safety:									
Personal services	74,765,841	72,881,403	1,884,438	71,341,403	69,647,446	1,693,957	67,069,063	66,369,806	(699,257)
Operating expenditures	9,580,955	8,131,374	1,449,581	8,387,373	7,743,389	643,984	7,811,422	7,000,098	(811,324)
Capital outlay	3,534,730	2,731,592	803,138	4,984,799	3,393,644	1,591,155	499,573	368,409	(131,164)
Debt service:									
Principal	506,572	494,361	12,211	482,444	482,444	-	470,815	470,815	-
Interest	12,211	12,211	-	24,128	24,127	1	35,757	35,756	(1)
<b>TOTAL EXPENDITURES</b>	<b>88,400,309</b>	<b>84,250,941</b>	<b>4,149,368</b>	<b>85,220,147</b>	<b>81,291,050</b>	<b>3,929,097</b>	<b>75,886,630</b>	<b>74,244,884</b>	<b>1,641,746</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,752,601)</b>	<b>3,241,204</b>	<b>8,993,805</b>	<b>(6,160,335)</b>	<b>(2,331,205)</b>	<b>3,829,130</b>	<b>(3,485,154)</b>	<b>(513,455)</b>	<b>2,971,699</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers	-	(189,342)	(189,342)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(189,342)</b>	<b>(189,342)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(5,752,601)</b>	<b>3,051,862</b>	<b>8,804,463</b>	<b>(6,160,335)</b>	<b>(2,331,205)</b>	<b>3,829,130</b>	<b>(3,485,154)</b>	<b>(513,455)</b>	<b>2,971,699</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>17,788,253</b>	<b>17,788,253</b>	<b>-</b>	<b>20,119,458</b>	<b>20,119,458</b>	<b>-</b>	<b>20,632,913</b>	<b>20,632,913</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 12,035,652</b>	<b>\$ 20,840,115</b>	<b>\$ 8,804,463</b>	<b>\$ 13,959,123</b>	<b>\$ 17,788,253</b>	<b>\$ 3,829,130</b>	<b>\$ 17,147,759</b>	<b>\$ 20,119,458</b>	<b>\$ 2,971,699</b>

**Figure 74: Assessed Value and Actual Value of Taxable Property<sup>14</sup>**

ST. LUCIE COUNTY FIRE 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	\$ 20,583,207,374	\$ 3,154,097,827	\$ 3,453,193,311	\$ 6,577,690,951	\$ 20,612,807,561	3.0000
2020	22,393,991,005	3,357,638,807	3,445,229,385	6,915,638,153	22,281,221,044	3.0000
2021	23,877,271,288	3,558,618,439	3,496,729,423	7,157,031,510	23,775,587,640	3.0000

<sup>14</sup> Source: St. Lucie County Property Appraiser's Office

**Figure 75: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)<sup>15</sup>**

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>			
<b>PROPERTY TAX RATES -</b>			
<b>DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>
St Lucie County Fire District:			
Operating	3.0000	3.0000	3.0000
St Lucie County School Board:			
Operating	6.3350	7.1220	6.9490
St Lucie County:			
Operating	7.6540	7.6898	7.6164
Countywide millage set by other taxing authorities:			
-County MSTU	2.0022	2.0022	2.2613
- Other Districts	1.0185	0.9686	0.9112
Total Countywide millage	<u>17.0097</u>	<u>17.7826</u>	<u>17.7379</u>
<b>TOTAL</b>	<b><u>20.0097</u></b>	<b><u>20.7826</u></b>	<b><u>20.7379</u></b>

<sup>15</sup> Source: St. Lucie County Property Appraiser's Office

**Figure 76: Fire-Taxable Valuations, Millage Taxes Levied and Collected<sup>16</sup>****ST. LUCIE COUNTY FIRE DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED  
AND COLLECTED  
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 20,612,807,627	\$ 22,281,221,046	\$ 23,725,587,640
Millage	<u>3.0000</u>	<u>3.0000</u>	<u>3.0000</u>
Total taxes levied	\$ 61,838,423	\$ 66,843,663	\$ 71,176,763
Less Adjustments and discounts	<u>2,077,471</u>	<u>2,277,684</u>	<u>2,443,279</u>
Net taxes levied	\$ <u>59,760,952</u>	\$ <u>64,565,979</u>	\$ <u>68,733,484</u>
Net collected	\$ <u>59,760,952</u>	\$ <u>64,565,979</u>	\$ <u>68,733,484</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.

<sup>16</sup> Source: St. Lucie County Property Appraiser's Office

**Figure 77: Property Tax Levies and Collections<sup>17</sup>**

**ST. LUCIE COUNTY FIRE DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST THREE FISCAL YEARS**

<u>Fiscal Year September 30</u>	<u>Total Assessed Valuation</u>	<u>Taxable Assessed Valuation</u>	<u>Levy</u>	<u>Collections within the Fiscal Year of the Levy</u>	
				<u>Amount</u>	<u>Percentage of Levy</u>
2019	\$ 27,190,498,512	\$ 20,612,807,621	\$ 61,838,423	59,760,952	96%
2020	29,196,959,199	22,281,221,046	66,843,663	64,565,979	96%
2021	30,882,619,150	23,725,587,640	71,176,763	68,733,484	96%

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

<sup>17</sup> Source: St. Lucie County Property Appraiser's Office

## Statistical Section

This part of the performance review presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.<sup>18</sup>

## Financial Trends

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

**Figure 78: Net Position by Component**

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>			
<b>NET POSITION BY COMPONENT</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
<b>(accrual basis of accounting)</b>			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 28,438,192	\$ 27,634,460	\$ 32,163,119
Restricted	11,801,215	7,580,618	5,411,965
Unrestricted	<u>(124,599,202)</u>	<u>(142,785,465)</u>	<u>(142,410,800)</u>
 Total governmental activities net position	 \$ <u>(84,359,795)</u>	 \$ <u>(107,570,387)</u>	 \$ <u>(104,835,716)</u>
 Primary government:			
Invested in capital assets, net of related debt	\$ 28,438,192	\$ 27,634,460	\$ 32,163,119
Restricted	11,801,215	7,580,618	5,411,965
Unrestricted	<u>(124,599,202)</u>	<u>(142,785,465)</u>	<u>(142,410,800)</u>
 Total primary government net position	 \$ <u>(84,359,795)</u>	 \$ <u>(107,570,387)</u>	 \$ <u>(104,835,716)</u>

<sup>18</sup> Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

**Figure 79: Changes in Net Position**

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>			
<b>CHANGES IN NET POSITION</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
<b>(accrual basis of accounting)</b>			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>EXPENSES:</b>			
Governmental Activities:			
Public safety - fire protection	\$ 69,444,918	\$ 85,105,164	\$ 101,471,924
Total governmental activities expenses	<u>69,444,918</u>	<u>85,105,164</u>	<u>101,471,924</u>
<b>PROGRAM REVENUES:</b>			
Governmental activities:			
Charges for services	\$ 14,196,879	\$ 11,253,200	\$ 11,817,654
Operating grants and contributions	<u>835,363</u>	<u>1,432,530</u>	<u>419,336</u>
Total governmental activities program revenues	<u>15,032,242</u>	<u>12,685,730</u>	<u>12,236,990</u>
<b>NET (EXPENSE) REVENUE</b>	<u>(54,412,676)</u>	<u>(72,419,434)</u>	<u>(89,234,934)</u>
<b>General revenues:</b>			
Property taxes	69,040,211	64,829,914	60,015,265
Permit fees	2,504,253	884,259	1,112,175
Impact fees	4,399,234	2,476,009	1,988,063
Investment earnings	51,925	436,730	878,770
Miscellaneous	1,008,170	340,800	265,543
Donations	<u>619,474</u>	<u>717,050</u>	<u>-</u>
Total general revenues	<u>77,623,267</u>	<u>69,684,762</u>	<u>64,259,816</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 23,210,591</u>	<u>\$ (2,734,672)</u>	<u>\$ (24,975,118)</u>

### Figure 80: Fund Balances

#### ST. LUCIE COUNTY FIRE DISTRICT

#### FUND BALANCES

#### GOVERNMENTAL FUNDS

#### LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GOVERNMENTAL FUNDS			
Nonspendable	\$ 1,087,324	\$ 971,691	\$ 241,716
Restricted	10,713,891	6,608,927	5,170,249
Committed	10,675,555	10,226,418	9,695,431
Assigned	4,795,525	5,533,355	8,050,298
Unassigned	<u>4,955,632</u>	<u>2,072,002</u>	<u>4,486,800</u>
 TOTAL GOVERNMENTAL FUNDS	 <u>\$ 32,227,927</u>	 <u>\$ 25,412,393</u>	 <u>\$ 27,644,494</u>

## Figure 81: Changes in Fund Balances

### ST. LUCIE COUNTY FIRE DISTRICT

#### CHANGES IN FUND BALANCES

#### GOVERNMENTAL FUNDS

#### LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	2021	2020	2019
<b>REVENUES</b>			
Fire protection services:			
Property taxes	\$ 68,733,484	\$ 64,565,979	\$ 59,760,952
Charges for services	14,196,879	11,253,200	11,817,654
Interest and investment income	51,925	436,730	878,770
Impact fees	4,399,234	2,476,009	1,988,063
Excess fees	306,728	263,935	254,313
Grant revenue	835,363	1,432,530	419,336
Permit fees	2,504,253	884,259	1,112,175
Donations	619,474	717,050	-
Miscellaneous	1,008,170	340,800	265,543
<b>Total revenues</b>	<b>92,655,510</b>	<b>82,370,492</b>	<b>76,496,806</b>
<b>EXPENDITURES</b>			
Public safety:			
Personnel, health and welfare	72,881,403	69,647,446	66,369,806
Operating	8,212,686	7,838,446	7,112,715
Capital outlay	3,378,876	5,749,439	4,563,153
Debt service:			
Principal	1,192,849	1,162,443	725,807
Interest	174,162	204,819	136,525
<b>Total expenditures</b>	<b>85,839,976</b>	<b>84,602,593</b>	<b>78,908,006</b>
Excess of revenues over expenditures	6,815,534	(2,232,101)	(2,411,200)
<b>OTHER FINANCING SOURCES (USES):</b>			
Bond proceeds	-	-	4,018,489
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>4,018,489</b>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<b>\$ 6,815,534</b>	<b>\$ (2,232,101)</b>	<b>\$ 1,607,289</b>

## Auditor General's Financial Emergency Guidelines

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

**Figure 82: Unrestricted Fund Balance**

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>UNRESTRICTED FUND BALANCE</b>				
	<u>September 30,</u> <u>2022</u>	<u>September 30,</u> <u>2021</u>	<u>September 30,</u> <u>2020</u>	<u>September 30,</u> <u>2019</u>
<b>FUND BALANCE:</b>				
Nonspendable	\$ 599,354	\$ 1,085,707	\$ 916,245	\$ 241,716
Committed	10,463,348	10,675,555	10,226,418	9,695,431
Assigned	4,570,495	4,063,740	4,552,510	6,836,553
Unassigned	<u>8,570,084</u>	<u>5,015,113</u>	<u>2,093,080</u>	<u>3,345,758</u>
<b>TOTAL FUND BALANCE</b>	<b>24,203,281</b>	<b>20,840,115</b>	<b>17,788,253</b>	<b>20,119,458</b>
<b>EXPENDITURES:</b>				
Public Safety:				
Personal services	76,185,189	72,881,403	69,647,446	66,369,806
Operating expenditures	9,957,016	8,131,374	7,743,389	7,000,098
Capital outlay	1,280,762	2,731,592	3,393,644	368,409
Debt Service:				
Principal	-	494,361	482,444	470,815
Interest	<u>-</u>	<u>12,211</u>	<u>24,127</u>	<u>35,756</u>
<b>TOTAL EXPENDITURES</b>	<b>87,422,967</b>	<b>84,250,941</b>	<b>81,291,050</b>	<b>74,244,884</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>23,603,927</b>	<b>19,754,408</b>	<b>16,872,008</b>	<b>19,877,742</b>
<b>Minimum amount of Unrestricted Fund</b>				
Balance recommended	14,861,904	14,322,660	13,819,478	12,621,630

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

Figure 83: Cash Needs

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>				
<b>GENERAL FUND CASH NEEDS</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
<b>CURRENT CASH AND INVESTMENTS:</b>				
Cash and cash equivalents	\$ 1,949,788	\$ 1,747,440	\$ 3,913,089	\$ 3,685,288
Investments	<u>21,446,498</u>	<u>15,838,452</u>	<u>13,751,168</u>	<u>15,594,149</u>
<b>TOTAL CURRENT CASH AND INVESTMENTS</b>	<b>23,396,286</b>	<b>17,585,892</b>	<b>17,664,257</b>	<b>19,279,437</b>
<b>CURRENT LIABILITIES</b>				
Accounts payable	470,693	638,801	575,580	496,980
Accrued expenses	<u>2,783,529</u>	<u>2,139,336</u>	<u>3,590,314</u>	<u>3,235,402</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,254,222</b>	<b>2,778,137</b>	<b>4,165,894</b>	<b>3,732,382</b>
<b>CASH NEEDS:</b>				
Total expenditures	87,422,967	84,250,941	81,291,050	74,244,884
Total monthly expenditures	7,285,247	7,020,912	6,774,254	6,187,074
<b>TOTAL OPERATING EXPENDITURES*</b>	<b>9,957,016</b>	<b>8,131,374</b>	<b>7,743,389</b>	<b>7,000,098</b>
*Per month	829,751	677,615	645,282	583,342

*Recommendation # 17 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each bank and investment account.*

Figure 84: Managing and Projecting Cash Flow

<b>ST. LUCIE COUNTY FIRE DISTRICT</b>				
<b>GENERAL FUND</b>				
<b>MANAGING AND PROJECTING CASH FLOW</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL CURRENT LIABILITIES	\$ 3,254,222	\$ 2,778,137	\$ 4,165,894	\$ 3,732,382
<b>TOTAL REVENUES:</b>				
Property taxes	74,887,699	68,733,484	64,565,979	59,760,952
Charges for services	11,886,325	14,196,879	11,253,200	11,817,654
Interest	236,795	39,957	370,222	722,091
Excess fees	262,384	306,728	263,935	254,313
Grant revenue	-	237,227	959,541	-
Permit fees	3,107,593	2,504,253	884,259	1,112,175
Donations	1,010,431	619,474	499,987	-
Miscellaneous income	50,429	854,143	162,722	64,244
<b>TOTAL REVENUES</b>	<u>91,441,656</u>	<u>87,492,145</u>	<u>78,959,845</u>	<u>73,731,429</u>
<b>Current Liabilities/</b>				
Total Revenues	3.56%	3.18%	5.28%	5.06%

- 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 85: Percentage of Revenue Available for Future Emergencies**

**ST. LUCIE COUNTY FIRE DISTRICT**

**GENERAL FUND**

**PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES**

	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL REVENUES	\$ 91,441,656	\$ 87,492,145	\$ 78,959,845	\$ 73,731,429
TOTAL EXPENDITURES	<u>87,422,967</u>	<u>84,250,941</u>	<u>81,291,050</u>	<u>74,244,884</u>
Excess of Revenues over (under) Expenditures	4,018,689	3,241,204	(2,331,205)	(513,455)
Excess of Revenues over (under) Expenditures/Total Revenues	4.39%	3.70%	(2.95%)	(.70%)

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

Figure 86: Per Capita Calculations

ST. LUCIE COUNTY FIRE DISTRICT				
GENERAL FUND PER CAPITA CALCULATIONS				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 24,203,281	\$ 20,540,115	\$ 17,788,253	\$ 20,119,458
TOTAL REVENUES	91,441,656	87,492,145	78,959,845	73,731,429
TOTAL EXPENDITURES	87,422,967	84,250,941	81,291,050	74,244,884
POPULATION	341,340	335,099	329,226	323,542
PER CAPITA REVENUES	267.89	261.09	239.83	227.89
PER CAPITA EXPENDITURES	256.12	251.42	246.92	229.48
PER CAPITA PERSONAL SERVICES	223.20	217.49	211.55	205.13
PER CAPITA OPERATING EXPENDITURES	29.17	24.26	23.52	21.64
PER CAPITA CAPITAL OUTLAY	3.75	10.13	10.31	1.14

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*Recommendation # 18 – 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.*

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## Chapter 175 Defined Benefit Pension Plan

### Calculation of Distribution Amount Chapter 175, Florida Statutes, Plans: Limited Disbursement

- Section 175.122, Laws of Florida, limits the premium tax money distributed to firefighter plans to no more than 6% of the fire department's calendar year payroll. Therefore, it is important to report an accurate amount for payroll that includes the entire fire department, excluding only payroll for members participating in the FRS.
- If 6% of calendar year payroll is less than 50% of the premium tax money available for distribution to the city or district, then the distribution will be equal to 50% of the premium tax money available for distribution.
- If 6% of calendar year payroll is more than 100% of the premium tax money available for distribution to the city or district, then the distribution will be equal to 100% of the premium tax money available for distribution.

If a distribution is limited due to calendar year payroll, the remaining amount is returned to the Department of Revenue (DOR) to fund the Firefighters' Supplemental Compensation Trust Fund (FFSCTF) program. This is the educational incentive payment for firefighters<sup>19</sup>.

The firefighters' supplemental premium tax distribution is an additional distribution to plans eligible under Chapter 175, Florida Statutes, from the DOR. A supplemental distribution occurs when the DOR has determined that there is an excess of funds not needed to support the FFSCTF.

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*Recommendation # 19 – The schedule of District property addresses should be reconciled to the Florida Department of Revenue Address/Jurisdiction Database<sup>20</sup> and corrections should be made as needed.*

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Distribution occurs on approximately October 1st each year.

It is the District's responsibility to record all addresses in the state of Florida's point match system, since the District is the only entity to know why an address was or was not recorded. The District is also the only entity to know if an address should be in the point match system.

The state of Florida does not bear responsibility to determine if an address is missing or valid.

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<sup>19</sup> Section 175.121(3), Florida Statutes

<sup>20</sup> <https://pointmatch.state.fl.us/>

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*Recommendation # 20 – Consider the following additional methods that can improve the District’s Premium Tax Allocation:*

- *Place a request in publications that are routinely distributed to residents asking them to verify with their insurance companies that their property and/or casualty policies indicate that their insured properties are located within the SLCFD limits, to ensure that they are not coded to a mailing address which may be in a nearby city.*
  - *Notify all local insurance agents regarding concerns about insured properties not being correctly coded and request them to conduct a review of their policies to ensure that any renewals or new policies correctly reflect the location of an insured property and where an insured vehicle is garaged.*
  - *Complete a sample of suspect properties and provide to the Department of Revenue office for confirmation. Provide the owner’s name, address of insured property, company name, and policy number; request that the insurance company verify to which fire district they reported the premium.*
  - *As new areas are incorporated into the SLCFD boundaries, provide a notice to residents asking them to contact their insurance companies so that all policies are corrected to reflect that the insured property is now reported as within the SLCFD limits.*
  - *Request that fire inspectors obtain policy information when performing inspections. Forward this information to the Department of Revenue office for confirmation.*
- 

Taxes are reported for the calendar year to the DOR. Insurance companies are required to report the amount of premiums sold covering property within the fire control district boundaries of any participating fire control district. This information and these funds are provided by the DOR to the Municipal Police Officers’ and Firefighters’ Retirement Trust Funds Office (MPF), which then distributes funds to eligible plans in approximately mid-August.

**Figure 87: Chapter 175 Defined Benefit Pension Plan****ST. LUCIE COUNTY FIRE DISTRICT****CHAPTER 175 DEFINED BENEFIT PENSION PLAN**

	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
Net position held in Trust for pension benefits per financial statements	\$ 356,382,827	\$ 286,724,324	\$ 262,146,671
Total pension liability	426,116,831	402,995,330	265,962,562
Plan Fiduciary net position Per actuary's valuation	323,453,629	290,414,155	260,810,130
Net pension liability (asset) Per actuary's valuation	102,663,202	112,581,175	105,152,432
Money weighted rate of return	22.80%	8.60%	3.90%
Long-term expected rate of return	7.40%	7.50%	7.60%
District contribution per financial statements Per actuary's valuation	15,582,134 15,582,134	14,102,186 14,102,186	13,499,356 13,499,356
Excise tax rebate per financial statements Per actuary's valuation	2,612,886 2,112,321	2,266,661 2,266,661	2,212,862 2,212,862
Employee contributions per financial statements Per actuary's valuation	2,270,933 2,270,933	2,191,673 2,191,673	1,741,467 1,741,166

- Reconcile any differences between the financial statements and the actuary's valuation.

**Figure 88: General Employees' Defined Benefit Pension Plan****ST. LUCIE COUNTY FIRE DISTRICT****GENERAL EMPLOYEES' DEFINED BENEFIT PENSION PLAN**

	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
Net position held in Trust for pension benefits per financial statements	\$ 21,139,954	\$ 17,078,528	\$ 15,471,492
Total pension liability	28,453,258	26,111,944	23,580,994
Plan Fiduciary net position Per actuary's valuation	21,139,900	17,078,965	15,486,635
Net pension liability (asset) Per actuary's valuation	7,313,358	9,032,979	8,094,359
Money weighted rate of return	21.70%	8.30%	3.90%
Long-term expected rate of return	7.50%	7.75%	8.00%
District contributions per financial statements	1,308,123	1,233,587	1,212,067
Per actuary's valuation	1,347,014	1,233,587	1,212,067
Employee contributions per financial statements	165,112	156,893	117,191
Per actuary's valuation	165,112	157,199	117,323

- Net position held in Trust for pension benefits per financial statements should agree with the plan fiduciary net position per the actuary's valuation.

**Figure 89: Principal Property Taxpayers<sup>21</sup>**

**ST. LUCIE COUNTY FIRE DISTRICT**

**PRINCIPAL PROPERTY TAXPAYERS**  
Years ended 2021, 2020, and 2019

Principal Property Taxpayers	2021		2020		2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Florida Power and Light Compa	\$ 115,350,016	19.70%	\$ 129,620,378	22.20%	\$ 107,774,621	20.00%
Wynne Building Corp	103,540,607	17.70%	104,917,157	17.90%	102,344,727	19.00%
Wal-Mart Stores East LP	91,186,757	15.60%	82,868,335	14.10%	78,934,596	14.60%
St Lucie West 2016 LLC	48,768,500	8.30%	48,448,000	8.30%	99,258,873	9.10%
FEC RR	41,875,055	7.20%	40,776,093	6.90%	40,192,885	7.50%
KRG Port St Lucie Landing LLC	41,015,848	7.00%	40,626,195	6.90%	40,264,532	7.50%
Sandpiper Resort Prop Inc	33,329,941	5.70%	36,764,880	6.30%	36,648,569	6.80%
SRP SUB LLC	38,396,290	6.60%	35,677,330	6.10%	24,154,350	4.40%
BR Carroll St Lucie LLC	33,143,800	5.70%	33,804,191	5.80%	30,731,110	5.70%
Benderson Development Co Inc	37,197,370	6.40%	31,169,632	5.30%	28,336,030	5.30%

<sup>21</sup> Source: St. Lucie County Property Appraiser's Office

## RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

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

### Findings

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

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

While not all of the District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of the SLCFD'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.

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*Recommendation # 21 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives—that resulted from the Performance Review process— on an annual basis to show the continual achievement of the District's programs and activities.*

---

Figure 90 provides a summary of the SLCFD's goals and objectives, along with the performance measures associated with each.

Figure 90: Summary of SLCFD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure effective and efficient operations with established benchmarks for turnout and response times. This includes the utilization of a technological solution to automatically alert fire stations and continue to improve response times.	District-adopted standards, NFPA 1710, ISO, RescueNet Zoll FireRMS Reporting software	X	X		
Ensure that fire-related training standards meet and/or exceed District, state, and national standards, along with ISO requirements.	Department-adopted standards; Florida Bureau of Fire Standards and Training; ISO; NFPA 1001, 1021, 1402,1410, and 1802	X			
Replace or acquire fire equipment to ensure safe, effective, and efficient operations for responders and the community.	District-adopted standards, NFPA standards	X			
Continue to evaluate and introduce ideas to improve existing recruitment processes and improve staffing levels for future needs. Ensure that these efforts and implemented changes are evaluated for results.	District-adopted standards, ISO, NFPA, OSHA	X	X		
Continue to improve the physical health, fitness, and wellness of all employees by establishing a healthy occupational culture and implementing best practices	District-adopted standards, industry best practices.	X	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
ensuring the well-being and longevity of not only all employees, but of retirees and their families as well.					
Ensure that all Tele-Communicators maintain Association of Public-Safety Communications Officials (APCO) Emergency Medical Dispatch (EMD) certifications.	District-adopted standards, APCO	X	X		
Enhance or acquire modern EMS equipment to improve EMS services and patient outcomes.	District-adopted standards.		X		
Ensure that EMS-related training standards and programs meet and/or exceed District, state, and national standards.	District-adopted standards, Florida Department of Health (FDOH)		X		
Ensure that specialty team training standards meet and/or exceed District, state, and national standards. TRT members should be trained to a minimum of Operational Level and meet the requirements of NFPA 1006 and 1670.	District-adopted standards, NFPA, FLUSAR		X		
Ensure that training standards and programs for community risk reduction and public education personnel meet and/or exceed District, state, and national standards.	District-adopted standards, NFPA, Florida Bureau of Fire Standards and Training				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure the annual review of all current external communication methods and identify areas for improvement.	District-adopted standards, Public Information and Educational Relations (PIER) workgroup				X
Ensure a method of capturing community feedback for programs and operations to better align with community expectations.	District-adopted standards, public feedback				X
Continue to utilize social media to provide the public with accurate and timely information.	District-adopted standards, District social media platforms				X
Provide continued support to/involvement with Safe Kids St. Lucie to assist in programming that reduces unintentional injuries to children aged 0-19.	District-adopted standards, industry best practices				X
Continue to repair, replace, and construct new fire stations to meet the demands of the growing SLCFD population and improve the health and safety of all occupants.	District-adopted standards	X	X	X	
Confirm that a vehicle replacement plan is in place to ensure safe, effective, and efficient vehicle and apparatus operations.	District-adopted standards, NFPA standards	X	X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Continue to support professional credentialing through the identification of relevant credentials for all positions and the development of pathways for achievement.	District-adopted standards, Center for Public Safety Excellence	X	X	X	X
Continue to identify future revenue sources and enhance procedures to increase revenues from existing resources, while also ensuring the most effective means to allocate current financial resources.	District-adopted standards, internal financial committee	X	X	X	X

## RESEARCH TASK # 7 PERFORMANCE

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

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

## RESEARCH TASK # 8 FACTORS CAUSING FAILURES

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

### Findings

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

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

## RESEARCH TASK # 9 RECOMMENDED CHANGES

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

### Findings

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

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

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

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

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

*Recommendation # 4 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.*

*Recommendation # 5 – The District should 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 # 6 – 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 # 7 – After receiving all available training credits during the last ISO evaluation, continue to ensure that the annual training plan and documentation are aligned with the requirements defined by ISO as a component of their PPC rating review including Pre-Fire Planning Inspections.*

*Recommendation # 8 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

*Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.*

*Recommendation # 10 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.*

*Recommendation # 11 – Ensure the inclusion of fire suppression response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

*Recommendation # 12 – Provide reports to the Board of Fire Commissioners defining outputs of the Rescue and EMS training program (including the light technical rescue team and air medical program), including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.*

*Recommendation # 13 - Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.*

*Recommendation # 14 - Ensure the inclusion of Rescue and EMS response metrics to the Monthly Board of Commissioners reports including turnout and response times.*

*Recommendation # 15 – Provide reports to the Board of Fire Commissioners defining the outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information is also critical for future ISO reviews.*

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

*Recommendation # 17 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each bank and investment account.*

*Recommendation # 18 – 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 # 19 – The schedule of District property addresses should be reconciled to the Florida Department of Revenue Address/Jurisdiction Database and corrections should be made as needed.*

*Recommendation # 20 – Consider the additional methods that can improve the District's Premium Tax Allocation.*

*Recommendation # 21 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives—that resulted from the Performance Review process— on an annual basis to show the continual achievement of the District's programs and activities.*

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## Section IV: Appendices

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## APPENDIX A - MANAGEMENT RESPONSE



**FIRE CHIEF**  
**Jeff Lee**

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June 12, 2023

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

Dear Mr. Cristini,

The St. Lucie County Fire District (SLCFD) is in receipt of the performance review from BJM-CPA. This review was completed for the SLCFD to comply with section 189.0695, Florida Statutes, which requires all independent special fire control districts to have a performance review conducted by an independent entity. Section 189.0695, Florida Statutes, requires that this performance review be filed with the independent special fire control district's governing board, the Auditor General, the President of the Senate, and the Speaker of the House of Representatives, no later than 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.

Sincerely,

Jeff Lee  
Fire Chief

## Recommendations and District Responses

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

**SLCFD Response: The SLCFD has reviewed this recommendation and will continue our review processes, to include expansion as suggested.**

---

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

**SLCFD Response: The SLCFD has reviewed this recommendation and acknowledges the importance of complete and accurate data as it pertains to NFIRS. Ensuring proper NFIRS coding was a subject that was discussed earlier this year when the District hosted the Commission on Fire Accreditation's assessment team. As a result, the District has provided each fire station with a complete list of all NFIRS codes and requires the author of every incident report to manually input the appropriate code. Furthermore, the District revised its Quality Assurance/Quality Improvement Policy to add another layer of review and ensure complete and accurate data for every incident report.**

---

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

**SLCFD Response: The SLCFD has reviewed this recommendation and acknowledges the value of quality data. The District recently revised its incident reporting platform so the author of every incident report must manually enter the appropriate NFIRS code. Further, the District trained its members on NFIRS coding, provided each fire station with a complete list of all NFIRS codes, and revised its Quality Assurance/Quality Improvement Policy to ensure every incident report is reviewed for accuracy by a Company Officer prior to submittal.**

---

*Recommendation # 4 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.*

**SLCFD Response: The SLCFD has reviewed this recommendation and will work towards implementation.**

---

*Recommendation # 5 – 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.*

**SLCFD Response: The SLCFD has reviewed this recommendation and will work towards implementation.**

---

*Recommendation # 6 – 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.*

**SLCFD Response: The SLCFD has reviewed this recommendation and will ensure it is familiar with any requirement revisions as it pertains to financial reporting.**

---

*Recommendation # 7 – After receiving all available training credits during the last ISO evaluation, continue to ensure that the annual training plan and documentation are aligned with the requirements defined by ISO as a component of their PPC rating review including Pre-Fire Planning Inspections.*

**SLCFD Response: The SLCFD has reviewed this recommendation and historically has received all available training credits during the ISO evaluation process. The District was evaluated again in early 2023 and has informally received feedback that our ISO rating will improve to a class 2. One of the mechanisms that ensures we meet these training requirements is our dissemination of training related data at each Battalion Chief's meeting. Battalion Chief's receive a detailed report of each personnel in their respective battalions. This report includes all ISO related requirements with current percentage completion and where personnel should be. This allows the District to identify training deficiencies early and correct them as necessary. Additionally, Training Division personnel attend regional ISO training courses to ensure that they are current with the requirements of the evaluation process.**

---

Recommendation # 8 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

**SLCFD Response: The SLCFD has reviewed this recommendation and provides this information via its annual report.**

---

Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

**SLCFD Response: The SLCFD has reviewed this recommendation and currently utilizes NFORS, Operative IQ, and will soon transition to EMS Charts. These programs have robust performance evaluation capabilities and provide multiple metrics, including percentiles. The District will continue to explore future opportunities to add to this capability.**

---

Recommendation # 10 – Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

**SLCFD Response: The SLCFD has reviewed this recommendation and currently utilizes several performance indicators to track our efficiency in delivering services. Further, this information is timestamped by the District's Communications Division in our computer-aided dispatch system.**

---

Recommendation # 11 – Ensure the inclusion of fire suppression response metrics to the Monthly Board of Commissioners reports including turnout and response times.

**SLCFD Response: The SLCFD has reviewed this recommendation and will ensure its Board of Fire Commissioners are informed of these metrics.**

---

Recommendation # 12 – Provide reports to the Board of Fire Commissioners defining outputs of the Rescue and EMS training program (including the light technical rescue team and air medical program), including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

**SLCFD Response: The SLCFD has reviewed this recommendation and will begin providing this information to its Board of Fire Commissioners.**

---

Recommendation # 13 - Document performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

**SLCFD Response: The SLCFD has reviewed this recommendation and currently utilizes several performance indicators to track our efficiency in delivering services. Further, this information is timestamped by the District's Communications Division in our computer-aided dispatch system.**

---

Recommendation # 14 – Ensure the inclusion of Rescue and EMS response metrics to the Monthly Board of Commissioners reports including turnout and response times.

**SLCFD Response: The SLCFD has reviewed this recommendation and will communicate with its Board of Fire Commissioners to discuss implementation options.**

---

Recommendation # 15 – Provide reports to the Board of Fire Commissioners defining the outputs of the fire prevention program, including the number of inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Components of this information is also critical for future ISO reviews.

**SLCFD Response: The SLCFD has reviewed this recommendation and provides this information via its annual report.**

---

Recommendation # 16 – Provide reports to the Board of Fire Commissioners defining the outputs of public education programs, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information is also critical for future ISO reviews.

**SLCFD Response: The SLCFD has reviewed this recommendation and provides this information via its annual report.**

---

Recommendation # 17 – The District should continue to report a monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each bank and investment account.

**SLCFD Response: The SLCFD has reviewed this recommendation and will continue to provide these statements in its monthly Board of Fire Commissioners meeting packets.**

---

Recommendation # 18 – 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.

**SLCFD Response: The SLCFD has reviewed this recommendation and has had an adopted policy for Fund Balance and Reserves since September 2004. The balance of the reserves and adjustments are discussed annually as part of the District's budget process and annual budget presentations to its Board of Fire Commissioners. The District will work on updating the Fund Balance and Reserves policy to incorporate current best practices and make the policy more relevant. The updated policy will go to the Board of Fire Commissioners for adoption.**

---

Recommendation # 19 – The schedule of District property addresses should be reconciled to the Florida Department of Revenue Address/Jurisdiction Database and corrections should be made as needed.

**SLCFD Response: The SLCFD has reviewed this recommendation and will ensure on an annual basis, the schedule of District property addresses is reconciled with the Florida Department of Revenue Address / Jurisdiction Database.**

---

*Recommendation # 20 – Consider the additional methods that can improve the District’s Premium Tax Allocation:*

- Place a request in publications that are routinely distributed to residents asking them to verify with their insurance companies that their property and/or casualty policies indicate that their insured properties are located within the SLCFD limits, to ensure that they are not coded to a mailing address which may be in a nearby city.
- Notify all local insurance agents regarding concerns about insured properties not being correctly coded and request them to conduct a review of their policies to ensure that any renewals or new policies correctly reflect the location of an insured property and where an insured vehicle is garaged.
- Complete a sample of suspect properties and provide to the Department of Revenue office for confirmation. Provide the owner’s name, address of insured property, company name, and policy number; request that the insurance company verify to which fire district they reported the premium.
- As new areas are incorporated into the SLCFD boundaries, provide a notice to residents asking them to contact their insurance companies so that all policies are corrected to reflect that the insured property is now reported as within the SLCFD limits.
- Request that fire inspectors obtain policy information when performing inspections. Forward this information to the Department of Revenue office for confirmation

**SLCFD Response: The SLCFD has reviewed this recommendation and will work towards implementation.**

---

*Recommendation # 21 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives—that resulted from the Performance Review process—on an annual basis to show the continual achievement of the District’s programs and activities.*

**SLCFD Response: The SLCFD has reviewed this recommendation and will ensure its Board of Fire Commissioners is informed of the Performance Review results.**

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## APPENDIX C - REFERENCES

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