

Annual Report

10/1/2024-09/30/2025

Captiva Island Fire Control District



Prepared by:
Jeff Pawul, Fire Chief



Hurricane Milton

Hurricane Milton made landfall near Captiva Island on October 9, 2024 only two (2) weeks after Hurricane Helene had just impacted the island bringing 4-6 feet of storm surge to the island. It was classified as a Category 5 storm that was downgraded to a category 3 by landfall just North of Captiva. Hurricane Milton produced winds of 150 MPH and a 10–15 feet storm surge.

While the Captiva Island Fire Control District planned for and responded to citizens' needs efficiently and heroically, much of the island experienced extensive damage as of the beginning of the current period. The island is situated close to the northern end of Sanibel Island where there is one main road and one bridge on and off of Captiva Island. The bridge as well as sections of the main road experienced extensive damage from Hurricane Milton and was closed to vehicular traffic for several days following the storm.



The members of the Captiva Island Fire District are to be commended for their response to and their recovery efforts related to Hurricane Milton. During this time.

CONTENTS

Contents 3

Executive Summary 5

SECTION I: INTRODUCTION AND BACKGROUND 9

Introduction..... 10

Background 11

 Special Districts in Florida 11

 Independent Special Fire Control Districts..... 12

 Annual report Procedures and Process 16

District Overview 16

 History, Formation, and General Description of the District 16

 Service Area Description, Population, and Demographics 18

 Governance 22

 Organizational Design 23

Available Resources 24

 Personnel Resources 24

 Capital Resources 29

Service Delivery..... 31

 Data Source..... 31

 Service Demand Analysis..... 32

 Mutual Aid/Automatic Aid Systems..... 39

SECTION II: FINANCIAL BEST PRACTICES 36

Performance Management..... 37

 Measurement..... 37

 Reporting: Communicating Performance Information 38

 Performance Management Framework..... 39

Twelve Elements of the Budget Process..... 46

 Principle 1 - Establish Broad Goals to Guide Government Decision- Making 46

 Principle 2 - Develop Approaches to Achieve Goals..... 47

 Principle 3 - Develop a Budget Consistent with Approaches to Achieve Goals..... 48

 Principal 4 - Evaluate Performance and Make Adjustments 49

Other Considerations..... 50

 New Annual Report Reporting Requirements 50

Florida Auditor General Review of Local Governmental Entity..... 50

Florida Auditor General Financial Emergency Guidelines 52

SECTION III: RESEARCH AND RESULTS 54

Research Task # 1 Charter Review 55

Findings 55

Research Task # 2 Goals and Objectives..... 56

Findings 56

Research Task # 3 Delivery of Services..... 71

Findings 72

Research Task # 4 Similar Services Comparison 72

Findings 73

Research Task # 5 Revenues and Costs 74

Findings 74

Research Task # 6 Analysis of Goals And Objectives..... 79

Findings 79

Research Task # 7 Performance 86

Findings 86

Research Task # 8 Factors Causing Failures..... 86

Findings 87

Research Task # 9 Recommended Changes 87

Findings & Recommendations 87

SECTION IV: APPENDICES..... 89

Appendix A - Table of Figures..... 89

Appendix B - References..... 91

EXECUTIVE SUMMARY

Annual Report – Introduction

In 2021, Section 189.0695, Florida Statutes, was created and requires independent special fire control districts to conduct an annual report 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 annual report.

Beginning FY2025, the Captiva Island Fire Control District (CIFD) is required to conduct an annual report and post on our website. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis from the previous year meeting statutory requirements.

For the purposes of this requirement, the term “annual report” 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.

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 CIFD.

Located in Lee County, Florida, the CIFD is a full-time, career, independent special district governed by an elected three-member Board of Fire Commissioners. The workforce during the period is managed under the direction of the fire chief and consists of 15 members. The 1.46-square-mile District served a 2024 estimated resident population of 231. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from one fire station 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.

Annual Report – Summary of Research Tasks, Findings, and Recommendations

Task #	Description	Findings
1	Perform research and analysis of the District's purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Chapter 2000-421, the District's charter, it appears that the programs, activities, and functions provided by the CIFD 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 CIFD are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS transport, special operations, and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved as a result of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	We completed an analysis of the CIFD boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that, apart from Lee County, no additional county or municipal governments were located within the boundaries of the District. Based on this and additional analysis of services, it was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

Task #	Description	Findings
5	Analyze the revenues and costs of the programs and activities of the District, using data from the current year and the previous three (3) fiscal years.	The findings of the analysis of the revenues and costs of the programs and activities are summarized in the report.
6	Analyze the extent to which the District's goals and objectives have been achieved, including whether the goals and objectives are clearly stated, measurable, adequately address the statutory purpose of the District, provide sufficient direction for the District's programs and activities, and may be achieved within the District's adopted budget.	After an analysis of the District's goals and objectives for each of the programs and activities provided by the CIFD, 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 CIFD.
7	Analyze any performance measures and standards of the District's programs and activities.	After the completion of this analysis, we have 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 annual report and the many research tasks, while several recommendations are provided to enhance the overall operations of the CIFD, 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 annual report, several recommendations are suggested to enhance the operations of the CIFD. 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, our team has provided recommendations based on best practices as related to findings during this annual report process. The recommendations are summarized below and are detailed in Research Task Nine.

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 Captiva Island Fire Control District.



Section I: Introduction and Background

INTRODUCTION

This annual report is an evaluation of the 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.

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 CIFD.

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 1 summarizes the top five special districts by purpose.

Figure 1: Special Districts in Florida – July 2022¹

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

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

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

Independent Special Fire Control Districts

Independent special fire control districts are created by the Legislature to provide fire suppression and related activities within the territorial jurisdiction of the district. As of July, 2025, 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.

The Captiva Island Fire Control Districts may levy ad valorem taxes on real property within the district of no more than 10.0 mills. A district also may levy non-ad valorem assessments upon a referendum vote of the electors. 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 2 is a summary of these sections.

Figure 2: 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 10.0 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and Chapter 191, Florida Statutes.

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

Non-Ad Valorem Assessments

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

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

Non-ad valorem assessments as permitted for independent fire districts may be used to fund emergency medical services and emergency transport services². However, if a district levies a non-ad valorem assessment for emergency medical services or emergency transport services, the district shall cease collecting ad valorem taxes for the same

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

purpose. 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.

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 3 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 3: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

History, Formation, and General Description of the District

The Captiva Island Fire Control District is located on Captiva Island, situated on the Florida Gulf Coast in Lee County, Florida. In 1955, by an act of the Florida Legislature, the Captiva Island Fire Control District was created as an independent special taxing district to provide fire protection services. The island is accessible by vehicle via a single bridge that extends from Sanibel Island and the mainland. The District has three elected members on its Board of Fire Commissioners, each of whom serves a four-year term. The original boundaries of the District included the northern portion of Sanibel Island to Bowman's Beach Road until 1974, when Sanibel became an incorporated city.

All of the original members of the CIFD were volunteer firefighters who shared a single-engine fire station with the Captiva Civic Association. By 1977, Captiva Island was becoming a major tourist destination and land was purchased by the District on Captiva Drive; in 1980, a new fire station was constructed on the land, and John Bates was appointed as the first paid firefighter and chief. By 1981, Chief Bates had hired three additional full-time personnel, who were supported by numerous volunteers. In 2004, Captiva Island suffered the devastating effects of Hurricane Charley, during which personnel worked in a unified command system with Sanibel Island in search/rescue and recovery efforts. Chief Bates served until 2006, when Jay Halverson was promoted to the role. Chief Halverson oversaw the hiring of several additional full-time personnel, as it became increasingly difficult to recruit volunteer personnel.

Rich Dickerson was appointed as CIFD's fire chief in 2011. Chief Dickerson oversaw the implementation of advanced life support services, along with a water rescue program including personal watercraft and all-terrain beach vehicles. In 2012, Chief Dickerson and deputy chief Jeff Pawul embarked on the ambitious project to construct a new state-of-the-art fire station facility. The project took three years, including the demolition of the old station, the construction remodel of temporary quarters, and the completion of the new fire station. The new facility includes a training room, a medical treatment room, administrative offices, three apparatus bays, an air-cascade filling station for filling firefighter self-contained breathing apparatus, a fitness room, a training stairwell, and sleeping quarters that can handle staffing requirements for major events such as natural disasters. The new fire station received a station design award from *Fire Engineering* magazine in November 2015.

Jeff Pawul was promoted to fire chief after the retirement of Rich Dickerson in January 2018. Chief Pawul has continued to lead the District with advancements in training and operational capability, designing a much-needed replacement fire engine and securing funding with a matching grant for a new fire and rescue marine unit. In addition, the District has worked to secure a Certificate of Public Convenience and Necessity (COPCN) from Lee County and the necessary state of Florida Advanced Life Support Non-Transport license.

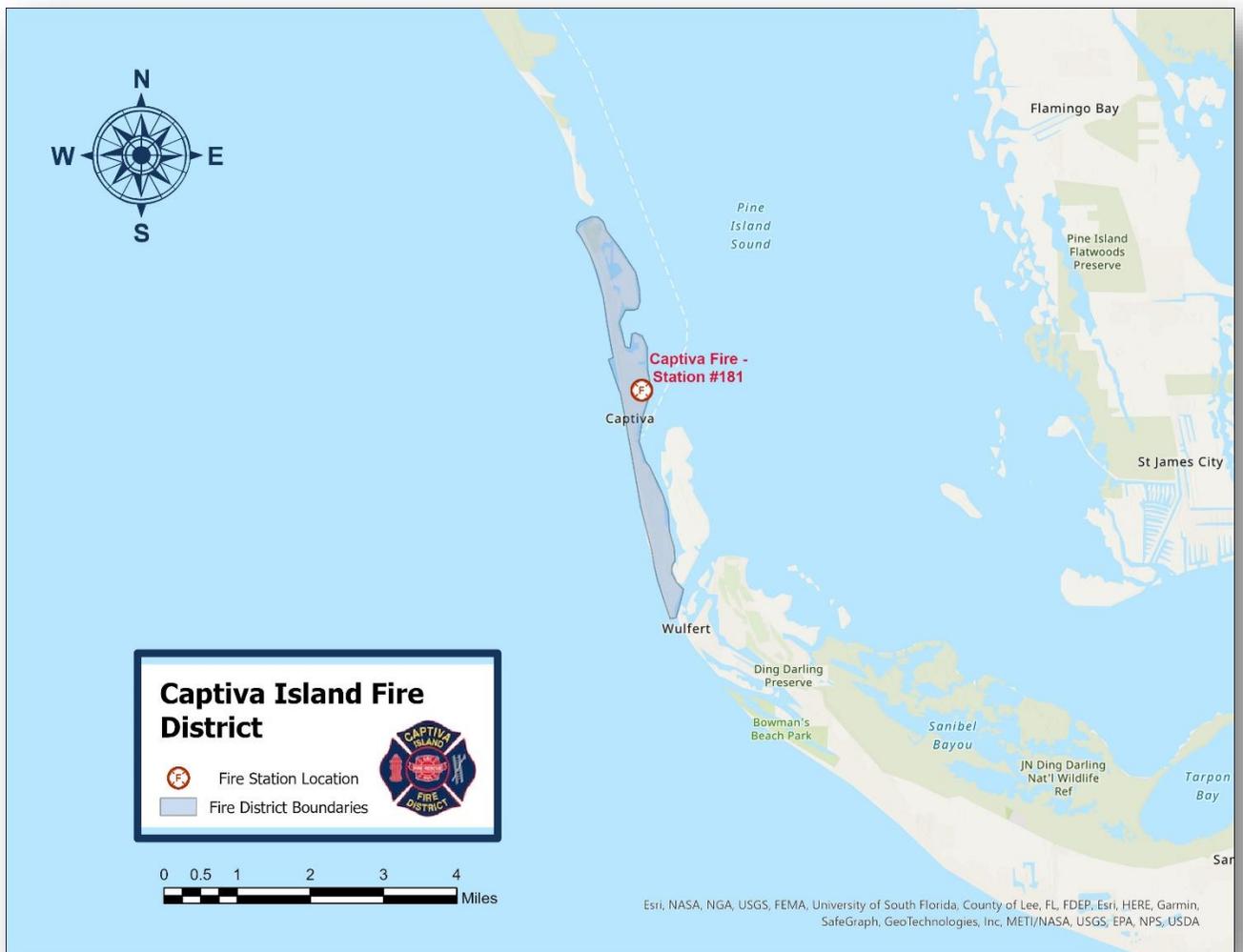
The District serves a population of 231 full-time residents and has grown into a career fire service organization with 15 full-time employees. All CIFD firefighters are emergency medical technicians and six are paramedics. The Captiva Island Fire Control District currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 3. Insurance rates are based in combination on the ISO rating of the local fire department, water department, and emergency communications center. The ISO PPC ratings range from 1 to 10, with 1 being the best possible rating. A class 3 rating is the third-highest PPC rating ISO award.

Service Area Description, Population, and Demographics

Service Area

The boundaries of the District are illustrated in Figure 4 and include all of Captiva Island. The District is approximately 1.46 square miles in size, and protects several businesses and restaurants, including the Historic Bubble Room, the Mucky Duck, and the Captiva Island Yacht Club. The CIFD also protects areas along the gulf beaches, including the popular Turner Beach, the 'Tween Waters Island Resort and Spa, and the South Seas Island Resort, a 330-acre resort and nature preserve on the Gulf Coast with 2.5 miles of beaches.

Figure 4: CIFD Service Area and Station Location



Population and Demographics

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

Population

The population of a response area directly affects the number of incidents. Changes in population tend to impact service demand. The population of the CIFD decreased from 583 in 2010 to 318 in 2020. The resident population of the District in 2022 was approximately 431. Per the latest voter registration (2025) for the island, we have 231 registered electors that are full time residents. Per data received from AirDNA, roughly 74% of the residential structures are used as Short-Term Vacation Rentals through VRBO, AirBNB, or other professionally managed services. This makes determining the population density of island very difficult at any given time during the year.

While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. Captiva Island is an extremely popular tourist destination for visitors seeking warm climates, fishing, and leisure activities. While not specific to the District, the Lee County Tourist Development Council has estimated that there were 4,687,500 visitors to the Fort Myers/Lee County area in 2021, an increase of 38.2% over the previous year³. Many of these visitors vacationed, visited, shopped, dined, or lodged on the island. The service population is forecasted to increase over the next five years due to rapid development and increased density within South Seas Island Resort and continued expansion or short-term vacation rentals.

Overall, the District has a population density of over 296 people per square mile.

Age and Gender

Age and gender are factors in assessing risk and demand for services in a community.

Figure 5 summarizes the age groups in the District compared to Lee County. Throughout the ranges, the age of the District's residents is within 9 percent of that of Lee County. The largest differences are found in the populations between ages 0–24 and 55–84.

Figure 5: Age of the CIFD Population Compared with Lee County

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

Age Range	CIFD	Lee
0-4	0%	5%
5-9	1%	5%
10-14	1%	5%
15-19	2%	5%
20-24	1%	5%
25-29	3%	6%
30-34	3%	6%
35-39	3%	5%
40-44	3%	5%
45-49	3%	5%
50-54	4%	6%
55-59	9%	6%
60-64	10%	8%
65-69	16%	8%
70-74	19%	8%
75-79	12%	6%
80-84	7%	4%
85+	3%	3%

Figure 6 summarizes the gender breakdown for the District and for Lee County.

Figure 6: Gender Summary

Gender	CIFD	Lee
Male	49%	49%
Female	51%	51%

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

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

- 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 7 shows the count of CIFD taxing parcels and taxable values as average and total for 2025 and a projection for 2027. Again, this information is of value for planning processes.

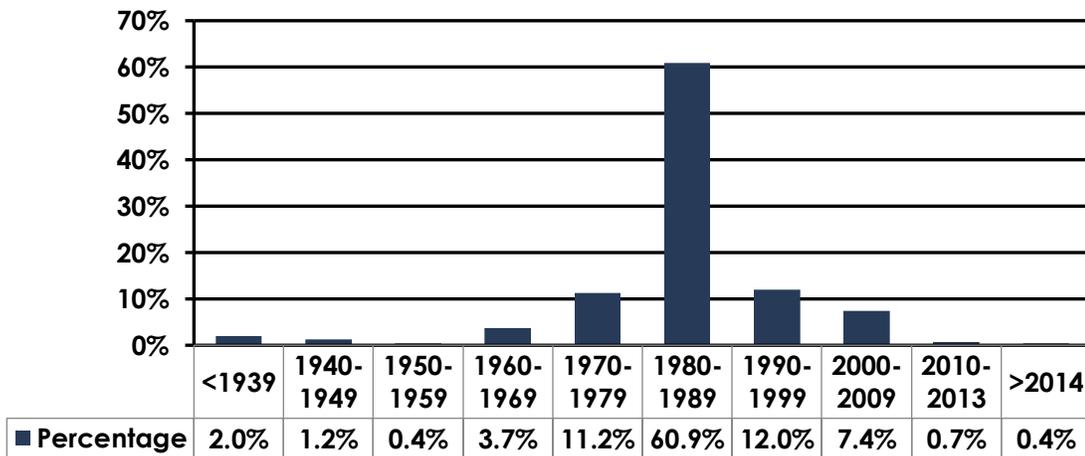
Figure 7: CIFD Home Counts and Values

Demographic	2022	2027
Total Parcels	1,194	1,500
Total Taxable Value	1,718,900,587	2,234,570,763
Average Value	1,439,615	1,489,713

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Over 91 percent of the structures in the District were built prior to 2000.

Figure 8 provides the housing age in the District by decade.

Figure 8: CIFD Housing Year Built



Governance

Captiva Island Fire Control District was created by a special act of the Florida Legislature. The governance of the District is outlined in Chapters 2000-421 (Codified), Laws of Florida. The District was established by the adoption of the charter by the Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District's charter can only be amended by special act of the Legislature.

The District is governed by a Board of Fire Commissioners consisting of three resident electors of the District, pursuant to Chapter 97-340, Laws of Florida, and elected by a vote of the electors of the District, pursuant to section 191.005, Florida Statutes. Members are elected for four-year terms, on two-year staggered terms. Board seats are numbered 1, 2, and 3, respectively, with seats 1 and 3 designated for election at the same time and seat 2 elected in the alternating election. Annually, within 60 days after the newly elected members have taken office, the board organizes by electing from its number a chair, a vice chair, a secretary, and a treasurer. The positions of secretary and treasurer may be held by a single member.

The District is an independent special fire control district organized and existing for all purposes set forth in Chapter 2000-421, Laws of Florida and Chapter 191, Florida Statutes, as they may be amended from time to time.

The District has, and the board may exercise by majority vote, all powers that an independent special fire control district is authorized by law to have, specifically including, without limitation, all powers set forth in Chapter 97-340, Laws of Florida, and in Sections 191.006, 191.008, 191.009, 191.011, 191.012, and 191.013, Florida Statutes. The administrative duties of the Board of Fire Commissioners are as provided in Section 191.005, Florida Statutes, as may be amended.

The following information in Figure 9 regarding governance and revenue was provided by the CIFD to the Florida Department of Economic Opportunity, Special District Accountability Program, for inclusion on the Official List of Special Districts.

Figure 9: Official List of Special Districts

Captiva Island Fire Control District	
Active or Inactive:	Active
Status:	Independent
County:	Lee
Local Governing Authority:	Lee County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	5/30/1955

Creation Documents:	Chapter 2000-421, Laws of Florida (Codified)
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem
Most Recent Update:	10/31/22

Organizational Design

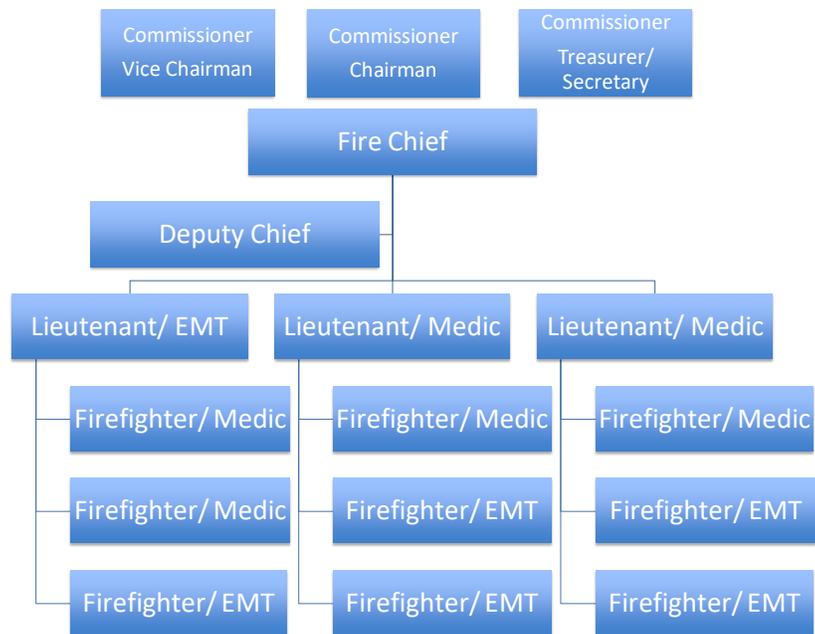
The District has a well-defined scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority.

The fire chief is hired by the CIFD Board of Fire Commissioners. In addition to the fire chief, the CIFD currently employs 13 firefighting personnel (plus Fire Chief), of which all are operational staff. The operational personnel are divided equally among three shifts that work a 48 hours on/96 hours off shift rotation that averages to a 56-hour work week. Each shift is led by a lieutenant. Figure 10 illustrates the organizational chart for the CIFD at the time of this report.

Figure 10: CIFD Organizational Chart



CAPTIVA ISLAND FIRE CONTROL DISTRICT



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 CIFD'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 CIFD.

Figure 11 illustrates the administrative and support staffing structure for the CIFD.

Figure 11: CIFD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Executive Assistant	1	<40
Total	1 (combined not included)	

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 12 illustrates the operational staffing structure of the CIFD.

Figure 12: CIFD Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Lieutenants	3	56	48/96
Firefighter/EMTs	5	56	48/96
Firefighter/Paramedics	5	56	48/96
Total	13 (FTEs)		

A three-platoon system working 48-hour shift rotations that yield an average 56-hour workweek accomplishes shift operations. The minimum staffing goal for the CIFD is three personnel responding from one fire station on one apparatus. The District also has one volunteer firefighter that responds from a residential property on the island. However, this firefighter is no longer authorized for interior fire attacks and is not included in this analysis.

Figure 13 illustrates the current staffing model for the CIFD.

Figure 13: CIFD Current Staffing Model

Station	Apparatus	Minimum Staffing
1	Engine 181	3 personnel
	Total	3 personnel

Comparison of Regional and National Operational Staffing

The National Fire Protection Association (NFPA⁵) issues the *United States Fire Department Profile*. This report provides valuable regional and national statistics to compare fire department organizations based on the populations that they serve. Although other factors are also considered, this information can be critical when determining the firefighting personnel needed to serve a community based on its current population count. Unfortunately, the NFPA profile does not include communities with population counts under 25,000, such as the CIFD; however, the profile does address station, engine company, and aerial company averages for smaller communities, which will be included in a following section of this report.

Training

A comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. Firefighters, officers, and EMS providers must acquire and maintain appropriate initial and 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

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

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



Figure 14 illustrates the results of this hours-based approach for the CIFD based on data provided from the District, which included the most recent final ISO review summary report from June 2020.

Figure 14: CIFD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure fire-related subjects as outlined in NFPA 1001.	35	13.30
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	25
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	12
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Hazardous Materials Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	1
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	12

From an ISO review perspective, the CIFD received 7.05 of an available 9.0 for Training during the most recent review. Specifically, the CIFD lost points in the category of Facility Training, which requires that each Firefighter receive a minimum of 18 hours of annual structure fire-related training at an ISO-approved training facility. ***It is important to note that***

the lack of an ISO approved training facility within the District makes obtaining full credit in the category of Facility Training difficult for the CIFD. In addition, while the CIFD does not have access to an ISO-approved training facility, it is important to note that much of the typical training occurs at others facilities located throughout Lee County. Logistically, this proves difficult to arrange crews and equipment off-duty to travel to other locations, which also causes budgetary constraints as overtime is also required to meet the demand of training off island.

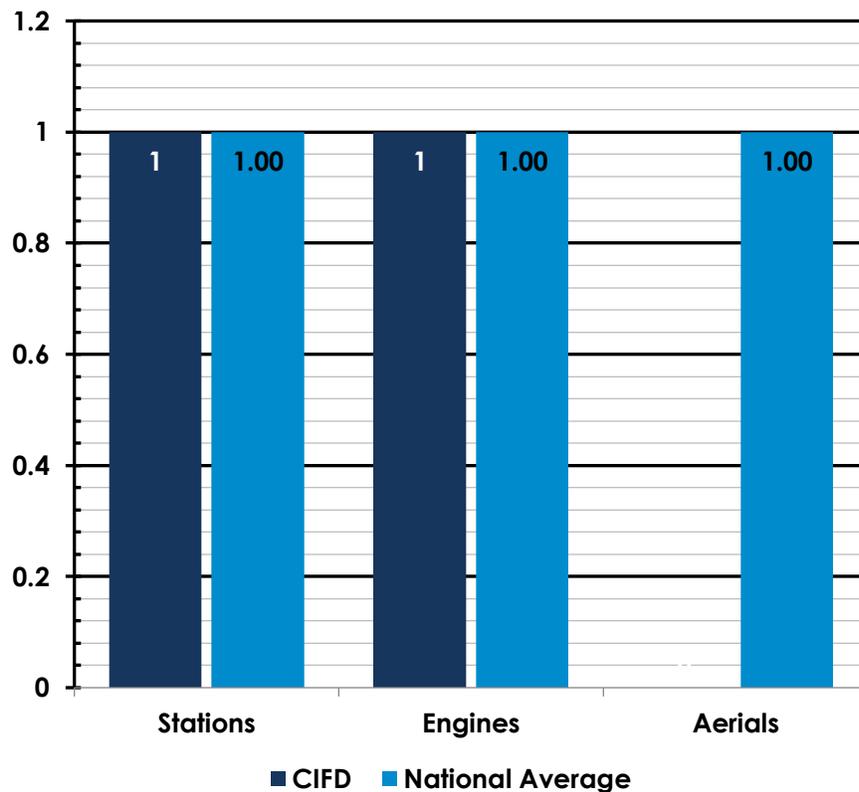
Capital Resources

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 CIFD. 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 CIFD.

Figure 15 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the CIFD compared to national averages from the United States Fire Department Profile issued by the NFPA⁶. Due to not having an aerial unit, the CIFD currently has one less aerial than the national average. However, aerial 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. Due to the overwhelming amount of buildings in the District that are over 3 stories, we have made the decision that while replacing one of our Engines, to upgrade that asset to an aerial unit to handle the demand of taller buildings. The unit is expected to be delivered in August of 2026.

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

Figure 15: CIFD Stations and Apparatus per 1,000 Population

From an ISO review perspective, the CIFD received nearly full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.00 of a possible 9.5 credits) during the most recent review. The District lost all credits available for reserve pumpers. Regarding Ladder (aerial) Company credits, the CIFD received only 0.35 of an available 4 credits for Ladder Service. As previously mentioned, deployment is dependent upon the number of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. At the time of this annual report the District is currently in the process of completed an evaluation with ISO.

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 single CIFD station is 10 years of age and currently maxed out with current staffing levels, due to leasing a portion of the station to Lee County EMS to house two (2) employees and one (1) apparatus. The current station does meet the needs of the District,

but future demands of the island warrant a station that is more resilient to storms with the ability to house more staffing and store more equipment.

Figure 16 provides pertinent information on the facility.

Figure 16: CIFD Administration and Station 1

Address/Physical Location:		14981 Captiva Dr., Captiva, FL 33924		
				
Summary				
Date of Original Construction	2015			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	9,000 sq./ft.			
Maximum Staffing Capability	2 Admin, 4 Operations (shift personnel)			
Assigned Apparatus/Vehicles				
Apparatus/Vehicle	Minimum Unit Staffing*	Comments		
Engine 181	3	4 per day max, plan to increase minimum to 4		
Marine 181	-	Cross-staffed		
Total Min. Staffing:	3	Personnel planned to increase to meet ISO req		
*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.

Generally, the primary apparatus fleet of the CIFD is no longer sufficient to meet the current District's service needs and demands. E189 reserve pumper is planned to be replaced with a ladder truck due to age (15 years), lack of seating (only carries 3 FF's) and

the increase of buildings over 3 stories (most residential and commercial now fall into this category). Due to the amount of buildings over three (3) stories, the District should have an aerial apparatus as part of first response to fire incidents. The District has also determined that after 3 major hurricanes impacting the island, that all vehicles needed to be upgraded to respond in a more resilient manner. All staff vehicles were upgraded to be off-road capable due to the amount of sand and water that is deposited onto the roadways, as well as a planned addition of a new highwater support truck that is capable of rescuing victims in flood waters.

Figure 17: CIFD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 181	Pumper	Pierce Enforcer	2017	Frontline
Engine 189	Pumper	Pierce Freightliner	2010	Reserve
Marine Units				
Marine 181	Vessel	26' Relentless Metal Shark	2018	Frontline
Staff/Specialty Vehicles				
C1	Staff	Defender	2023	Staff
Utility	Utility	Ford F-250	2020	Staff
Support 181	UTV	Can Am Defender	2024	Frontline

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The CIFD must balance fiscal responsibility with performance expectations for the delivery of emergency services.

To provide the highest level of service to the citizens and visitors of the CIFD'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 CIFD for this study came from the District's current RMS. The District utilizes ESO for National Fire Incident Reporting System (NFIRS) software. These sources provided data for the time period FY2024-25 (10/1/2024–9/30/2025).

Figure 18 provides a summary of the incident data available for analysis.

Figure 18: Summary of Data Sources

Source	FY2025			
NFIRS Single	441			

In terms of NFIRS data, it is critical to ensure that the data collected is complete and accurate because this information is used at all levels — from local budget development to the identification of national preparedness initiatives. Accurate fire incident reports are very important, and they can impact a local department just as much as the entire United States. When incidents are documented for the NFIRS, there is the potential for data entry errors — mistakes that can alter the intended meaning of the information. Several mistakes across a region may not be significant, but many mistakes in the same region — or worse, across the entire country — can dramatically affect the meaning of the data. The same result occurs when data is generalized, such as the overuse of the codes for “unknown,” “none,” or “other.”

Service Demand Analysis

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

The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, the agency can better determine the demand for service and the training that may be a priority for their responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 19.

FIGURE 19: 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 CIFD's services were not needed after units were dispatched comprise the balance of the incidents.

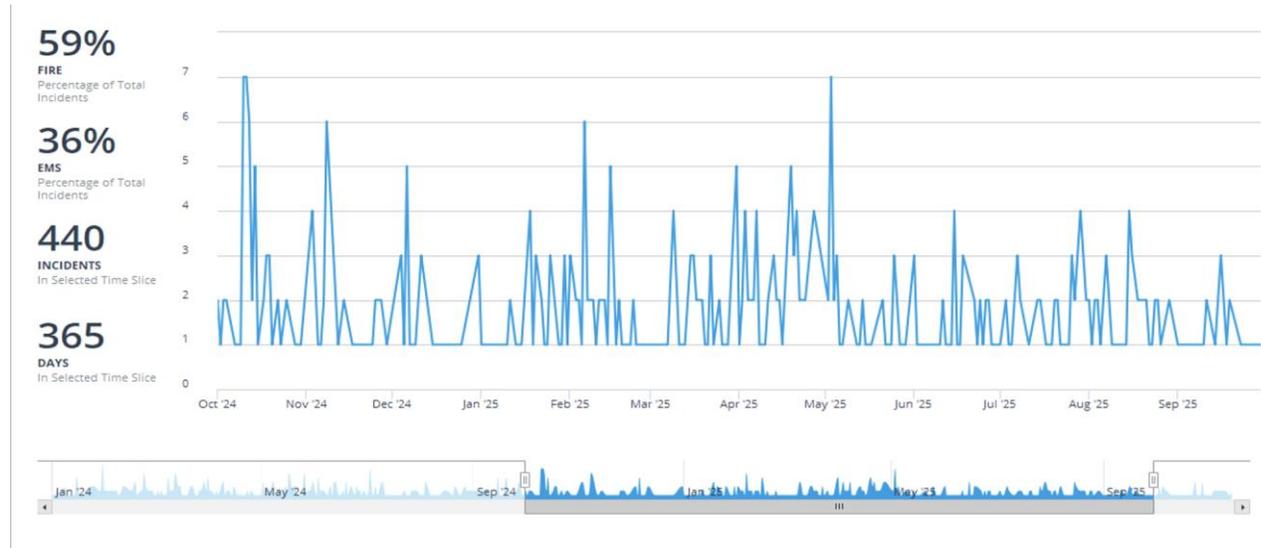
Figure 20 shows the analysis of the overall demand for services.

Figure 20: CIFD Annual Demand by Incident Type (FY2025)

	Oct '24	Nov '24	Dec '24	Jan '25	Feb '25	Mar '25	Apr '25	May '25	Jun '25	Jul '25	Aug '25	Sep '25	Oct '25	Total
(11) Structure Fire	4									1				5
(13) Mobile property (vehicle) fire						1		1						2
(14) Natural vegetation fire				1	1								1	3
(15) Outside rubbish fire	1						1							2
(16) Special outside fire	2													2
(31) Medical assist	1												1	2
(32) Emergency medical service (EMS) incident	6	6	9	13	19	17	20	13	13	15	16	8		155
(34) Search for lost person			1									1		2
(36) Water or ice-related rescue	1	3		1	1	1	2		1					10
(40) Flammable gas or liquid condition, other	1													1
(41) Combustible/flammable spills & leaks	7		1											8
(42) Chemical release, reaction, or toxic condition						1								1
(44) Electrical wiring/equipment problem	2				1	3	1		1		1			9
(46) Accident, potential accident								2				1		3
(50) Service call, other	2													2
(51) Person in distress								2						2
(52) Water problem											1	2		3
(53) Smoke, odor problem					1					1				2
(55) Public service assistance		1	1	4	1	2			1		3	1		14
(60) Good intent call, other	1						1							2
(61) Dispatched and canceled en route	8	9	6	8	15	5	16	9	3	11	8			98
(62) Wrong location, no emergency found	1								1					2
(65) Steam, other gas mistaken for smoke	3													3
(70) False alarm and false call, other	1					1		1					1	4
(71) Malicious, mischievous false alarm									1					1
(73) System or detector malfunction	5	5	4	2	1	4	1	1		3	1	3		30
(74) Unintentional system/detector operation (no fire)	6	3		6	3	3	6	3	7	1	4	5		47
(90) Special type of incident, other								1						1
(91) Citizen complaint				1										1
NULL	2					2	3	5	2	5	3			22
UNK									1					1
Total	54	27	22	36	43	40	51	38	31	37	39	22		440

The majority of the demand for services was within the category of Fire and Rescue, at 59 percent. This was followed by EMS incidents at 36 percent. EMS incidents make up a large percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 21: CIFD Annual Breakdown by Percentage



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.



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 CIFD 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.

Section II: Financial Best Practices

PERFORMANCE MANAGEMENT

In general, the primary motives driving the state of Florida's public sector annual report 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.

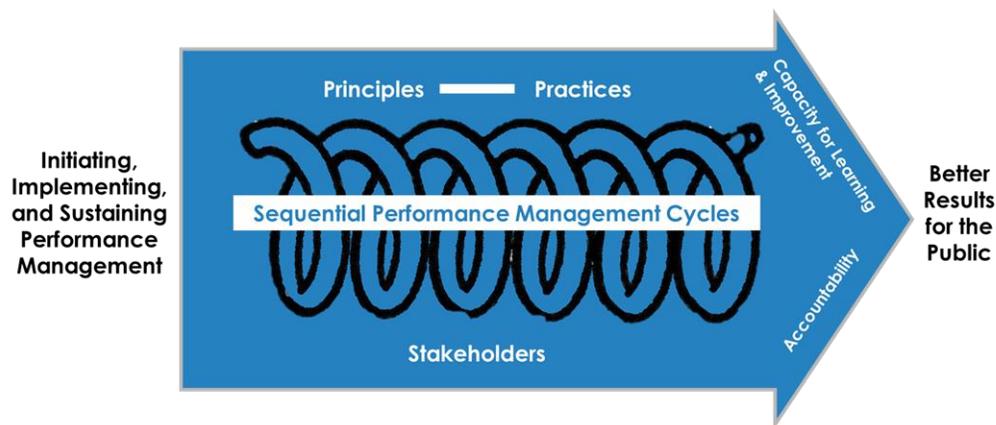
Reporting: Communicating Performance Information

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 22: Performance Management Framework



What is performance management?

As shown in Figure , 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.

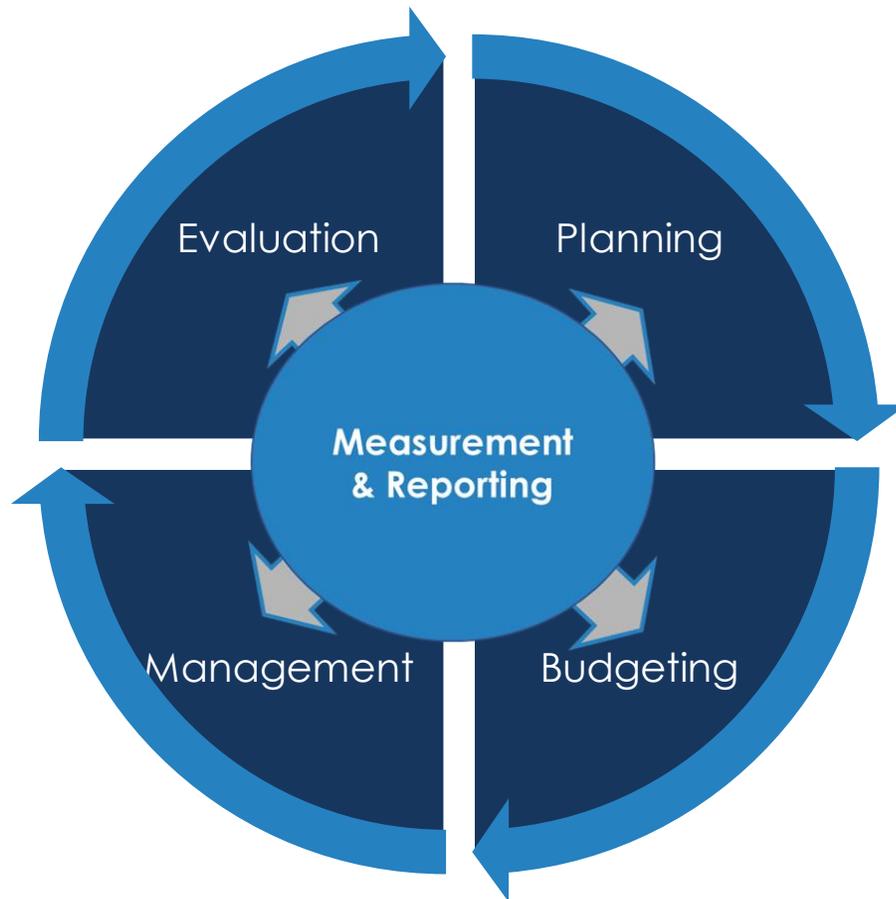
The need to gain and keep the public's trust and confidence. Performance management improves accountability and supports confidence in government not only by enhancing government entities' ability to *communicate performance information* but also by giving governments the right tools for improving results.

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 23.

Figure 23: Performance Management Cycle

While the processes shown in Figure 23 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

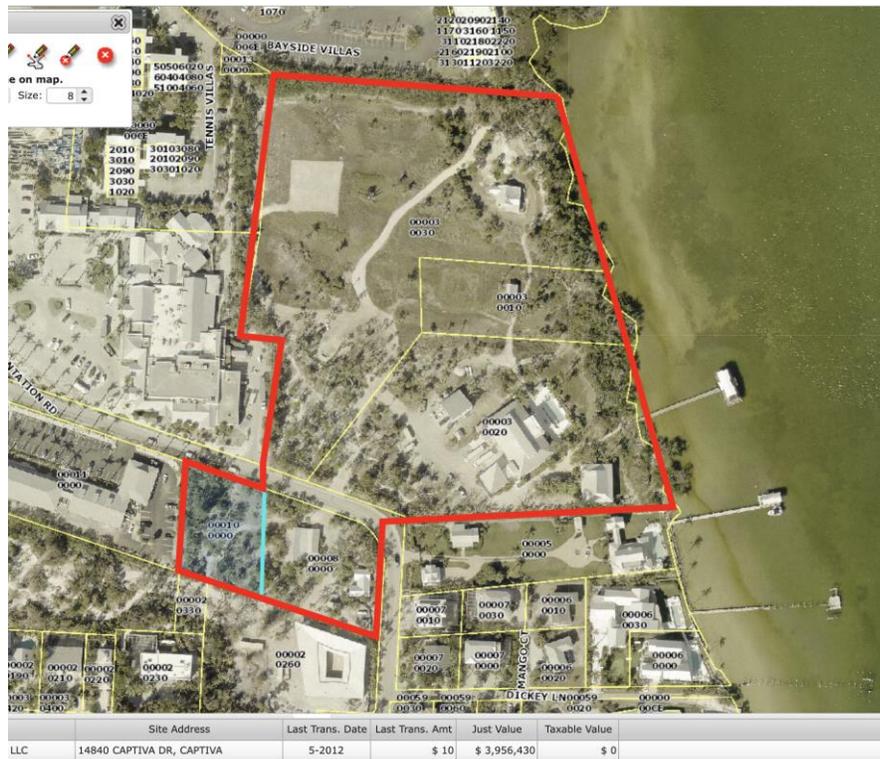
The following aspects are important in the successful implementation of a performance measurement system:

- 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.

FIGURE 24: Taxable Value comparison

Captiva Island Parcel List														Average Percentage Change 2022 to 2023		Average Percentage Change 2023 to 2024		Average Percentage Change 2022 & 2024			
Taxable Value Comparison														-36%		17%		-28%			
Taxing Year:														2022		2023		2024			
STRAP #	Site Number	Site Street	Site Unit	DOR Code	Just Value	Land Value	Building Value	Taxable Value	Just Value	Land Value	Building Value	Taxable Value	Percentage Change 2022 to 2023	Just Value	Land Value	Building Value	Taxable Value	Percentage Change 2023 to 2024	Percentage Change 2022 & 2024		
2245210000050000		ACCESS UNDETERMINED		95	8,620	8,620	0	8,620	8,620	8,620	0	8,620	0%	8,620	8,620	0	8,620	0%	0%		
2245210000060200		ACCESS UNDETERMINED		80	189,475	189,475	0	0	189,475	189,475	0	0	0%	189,475	189,475	0	0	0%	0%		
2345210000010000		ACCESS UNDETERMINED		80	27,220	27,220	0	0	27,220	27,220	0	0	0%	27,220	27,220	0	0	0%	0%		
2645210000030000		ACCESS UNDETERMINED		70	2,784,308	2,780,063	4,245	0	2,784,308	2,780,063	4,245	0	0%	2,785,369	2,780,063	5,306	0	0%	0%		
26452100000130000		ACCESS UNDETERMINED		80	500	500	0	0	500	500	0	0	0%	500	500	0	0	0%	0%		
26452102000020300		ACCESS UNDETERMINED		70	500,886	500,886	0	0	500,886	500,886	0	0	0%	500,886	500,886	0	0	0%	0%		
2745210000010000		ACCESS UNDETERMINED		90	1,000	1,000	0	1,000	1,000	1,000	0	1,000	0%	1,000	1,000	0	1,000	0%	0%		
2745210000050000		ACCESS UNDETERMINED		95	50	50	0	50	50	50	0	50	0%	50	50	0	50	0%	0%		
27452103000010000		ACCESS UNDETERMINED		80	100	100	0	0	100	100	0	0	0%	100	100	0	0	0%	0%		
27452103000020000		ACCESS UNDETERMINED		95	71	71	0	71	71	71	0	71	0%	71	71	0	71	0%	0%		
224521000005001A		ACCESS UNDETERMINED		91	450,929	290,155	160,774	0	450,929	290,155	160,774	0	0%	454,705	291,238	163,467	0	0%	0%		
26452114J81063452		ACCESS UNDETERMINED		80	100	100	0	0	100	100	0	0	0%	100	100	0	0	0%	0%		
354521000005000CE		ACCESS UNDETERMINED		09	0	0	0	0	0	0	0	0	0%	0	0	0	0	0%	0%		
35452103000030000	11495	ANDY ROSSE LN		10	805,875	805,875	0	689,808	1,019,464	1,019,464	0	759,789	10%	1,019,464	1,019,464	0	834,668	10%	21%		
35452103000040000	11401	ANDY ROSSE LN		20	647,401	541,819	52,253	594,072	652,362	619,260	33,102	185,553	-69%	647,019	613,725	33,294	204,108	10%	-66%		
35452103000040000	11496	ANDY ROSSE LN		17	306,478	255,174	51,304	306,478	437,867	371,075	66,792	437,867	43%	432,900	378,879	54,021	432,900	-1%	41%		
35452103000090000	11546	ANDY ROSSE LN		21	1,588,187	1,355,854	232,333	681,366	1,604,414	1,388,078	216,336	749,503	10%	1,586,838	1,371,977	214,861	824,453	-10%	21%		
35452103000150000	11537	ANDY ROSSE LN		01	1,881,642	1,261,000	620,642	1,655,856	1,532,384	930,217	602,167	1,532,384	-7%	2,842,987	1,289,950	1,553,037	1,685,622	10%	2%		
35452103000160000	11535	ANDY ROSSE LN		01	1,782,668	1,264,502	518,166	1,568,986	1,467,076	931,760	535,316	1,467,076	-6%	2,867,360	1,287,101	1,380,259	1,613,784	10%	3%		
35452103000170000	11530	ANDY ROSSE LN		01	1,778,118	1,264,506	513,612	1,564,841	1,474,315	930,735	543,580	1,474,315	-6%	2,686,826	1,287,375	1,401,451	1,621,747	10%	4%		
35452103000180000	11531	ANDY ROSSE LN		01	1,775,927	1,261,000	514,927	1,373,912	1,451,328	930,649	520,679	1,365,129	-1%	2,825,400	1,276,651	1,348,748	1,407,563	3%	2%		
35452103000190000	11529	ANDY ROSSE LN		01	1,840,356	1,263,593	576,763	1,840,356	926,031	926,031	10	926,031	-50%	2,840,286	1,283,935	1,556,351	2,582,269	179%	40%		
35452103000200000	11527	ANDY ROSSE LN		01	1,913,089	1,261,000	652,089	1,683,317	1,624,645	925,731	698,914	1,624,645	-3%	3,072,861	1,276,651	1,796,210	1,787,110	10%	6%		

Recommendation #1- The District should prepare a three-year financial forecast of the District's tax revenues and individual property valuations as it relates to the District's programs and be updated annually for the Board of Fire Commissioner's approval.



Recommendation #2- As a component of the Capital Asset budgeting and forecast process, the District should continue to evaluate where to expand services for the District's benefit. Possible components relating to increased level of services should include such items as land purchase for the future development of a more resilient fire station, helicopter landing zone, staging area for equipment and supplies after a catastrophic event, fire and rescue boat dockage and a fire training facility.

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 , 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

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.

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. **It is important to note that the Captiva Island Fire Control District did not have any of these findings when last audited.**

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.

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

As provided for in Section 189.0695, Florida Statutes, research and analysis of the District's purpose and goals as stated in its charter was the first task undertaken by the District in the completion of the annual report for the CIFD.

Findings

After reviewing the purpose and goals provided for in Chapter 2000-421, the District's charter, it appears that the programs, activities, and functions provided by the CIFD meet the purpose and goals of the District.

As part of this annual report, CIFD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 1955. In 2000, the Florida state Legislature passed House Bill 1505, which codified previous laws relating to the District. This bill became Chapter 2000-421, Laws of Florida.

For this report, Section 4 of Chapter 2000-421, Laws of Florida, was reviewed for the documented purpose and goals of the District. According to this section, the District shall have, and the board may exercise by majority vote, all powers that an independent special fire control district is authorized by law to have, specifically including, without limitation, all powers set forth in Chapter 97-340, Laws of Florida, and in Sections 191.006, 191.008, 191.009, 191.011, 191.012, and 191.013, Florida Statutes.

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

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

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

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

RESEARCH TASK # 2 GOALS AND OBJECTIVES

The next research task in the completion of the annual report for the CIFD 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 CIFD 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 CIFD 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 CIFD provides the following programs and activities to the residents and visitors of the District:

- Fire Suppression (Firefighting)
- Rescue and Emergency Medical Services – Advanced Life Support Level First Response (including water rescue)
- All-Hazards Response (Prevention, Protection, Mitigation, Response, and Recovery)

- Community Risk Reduction

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

Fire Suppression (Firefighting)

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

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

From a fire suppression perspective, the CIFD believes that the success of a professional fire department must include an aggressive fire-training program to ensure the safest outcome during an actual structure fire.

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 CIFD's fire suppression program was specifically designed to provide for fire suppression and prevention by establishing and maintaining a fire station and fire protection equipment deemed necessary to prevent or fight fires. This also includes ensuring for quick, effective, and efficient operations with established benchmarks for response.

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.

The CIFD has a straightforward expectation of the fire suppression program to actively protect life and property from fire-related emergencies.

Activities Supporting the Fire Suppression Program

The following activities are provided by the CIFD. 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 17 of this annual report provides the current CIFD vehicle inventory with details.

The CIFD has determined and adopted maintenance schedules and replacement plans (CIFD SOG 500.2) for all applicable vehicles to ensure extension of life and optimal performance in service.

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 CIFD has adopted maintenance, testing, and replacement schedules for all applicable equipment that is in line with associated standards to ensure optimal performance and firefighter safety.

Personnel Readiness (Training)

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

The industry standard for training delivery is typically based on contact hours. The fundamental objective is to deliver 228 hours of training annually per firefighter, a measure used by the ISO for the purposes of fire department ratings. Other minimums are in place,

including those related to maintaining state certifications and to specialized functions such as driver training, officer training, and hazardous materials response training.

Due to the extreme physical demands of firefighting, the CIFD's personnel perform physical training (PT) each morning while on shift. This PT consists of 10 circuit-training exercises that take approximately one hour to complete.

Figure 25 below shows the detailed reports used to evaluate training hours per ISO standards.

FIGURE 25: District Training Reports



INSURANCE SERVICES OFFICE
Pre-Survey DETAILED
 Form 0001-2 v062218

TRAINING DOCUMENTATION FORM

NAME Last Name, First Initial	RANK	FACILITIES TRAINING	COMPANY TRAINING	OFFICER TRAINING	DRIVER/ OPERATOR TRAINING (Existing)	HAZMAT TRAINING	TOTAL
Clark, W	FF/MED	9	197.83	20.5	78	12	0
Cline, J	Lt	14.5	132.26	10.5	45	9.5	0
Correia, K	FF/EMT	4.5	184.12	2	17.5	10	0
Ehlen, B	FF/EMT	4.5	109.85	15	53	6	0
Falbo, R	FF/MED	6.5	162.85	2	57	11.5	0
Hulslander	Lt	4.5	192.68	13	10	12	0
Kilgore, S	Lt	9	154.66	55.5	80	12	0
Lozada, J	FF/MED	9	160.23	23	91.5	6	0
McKenzie, A	FF/EMT	6.5	152.8	0	57	11.5	0
Middleton, D	FF/EMT	6.5	153.55	2	52.5	11.5	0
Miller, N	FF/EMT	13	158.48	19	79.5	6	0
Morris, P	FF/MED	4.5	175.05	6	29	6	0
Smith, S	FF/MED	4.5	233.19	7.5	18	6	0
							0
							0
							0

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.

As a component of the CIFD's employee assistance program (SOP 200.3.03), personnel have 24/7 access to behavioral health and wellness programs, which include programs focused on occupational exposure to atypical stressful events.

Deployment and Response (Efficiency)

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

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

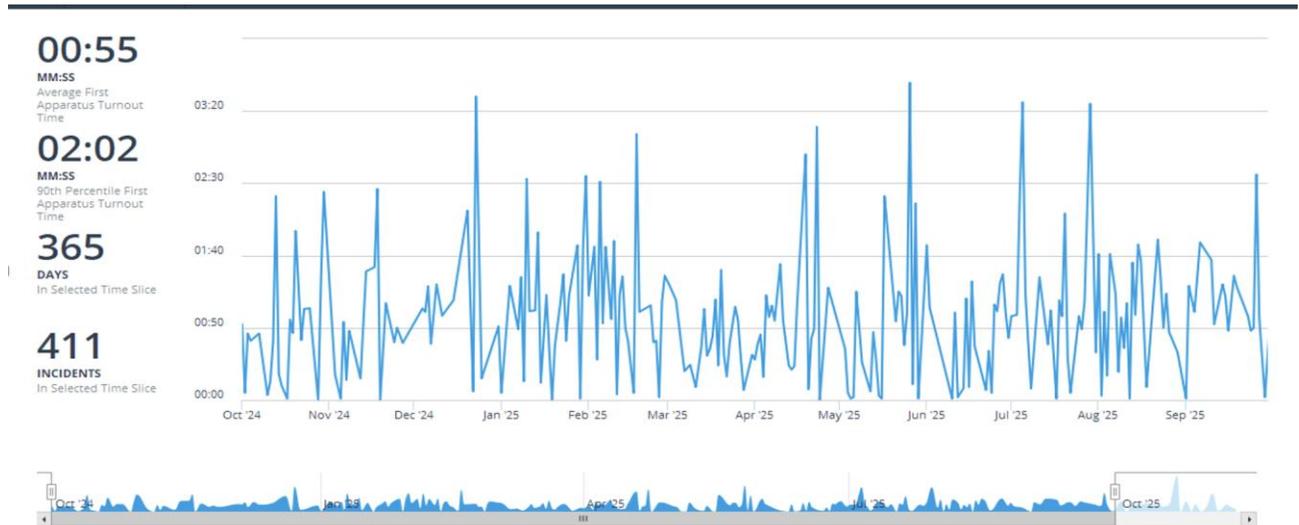
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response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

locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions. The CIFD does timestamp the beginning of intervening action but it is not captured on every incident by dispatch.

Recommendation # 3 – Continue to work with ESO software management to ensure the documentation of performance indicators such as “water on the fire” and “at patient” times to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently occurring on the part of the CIFD, it is not captured on every incident by ESO and/ or Lee County Dispatch making analyzation of this metric difficult.

Figure 26 illustrates the turnout time for CIFD units responding to fire emergency incidents.

Figure 26: Turnout Times of Primary CIFD Units (FY2025)



For the fiscal year 2025, the turnout time for CIFD's primary unit to fire-related incidents — fires and fire alarms — was 0:00:55 for Engine 181. From the perspective of emergency fire suppression incidents, the District's turnout performance was less than the NFPA benchmark of 0:01:20.

Communications

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

communications system must also allow for communication with mutual aid and automatic aid responders. The CIFD's communications plan (CIFD SOG 300.18) and training is in line with NFPA 1802.

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

The CIFD's firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. Since 2011, the CIFD has provided first response advanced life support (ALS) services from its single fire station utilizing a dual-purpose fire suppression apparatus for the emergency medical services (EMS) program. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401 and any certificate of public convenience and necessity or its equivalent issued thereunder. This program addresses the need to maintain the minimum standard of emergency medical services (EMS) performance through academic and physical training.

As a component of the Rescue and EMS program, the CIFD operates a 26' marine rescue vessel (Marine 181) and provides a consistent training schedule to personnel to enhance their knowledge on operations relating to water rescue emergencies.

Problem or Need that the Program Was Designed to Address

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

It is necessary to deliver emergency care to sick and injured persons in a timely manner. In medical and traumatic emergencies, minutes matter; thus, a rapid first response is essential. Cardiac arrest is the most significant life-threatening medical event in emergency medicine today. A cardiac arrest victim has mere minutes to receive lifesaving care if there is any hope for resuscitation. The American Heart Association (AHA) issued a set of cardiopulmonary resuscitation guidelines designed to streamline emergency procedures for heart attack victims and increase the likelihood of survival. The AHA guidelines include goals for the application of defibrillation to cardiac arrest victims. Cardiac arrest survival chances fall by 7 to 10 percent for every minute between collapse and defibrillation. Consequently, the AHA recommends cardiac defibrillation within five minutes of cardiac arrest.

The CIFD's rescue and EMS program was specifically designed to establish and maintain emergency medical and rescue response services, while also acquiring and maintaining rescue, medical, and other emergency equipment. Further, the program's goal is to

provide the best lifesaving techniques and support possible to the District's residents and visitors. This is accomplished through the use of lifesaving medications and equipment to provide the most state-of-the-art care.

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.

As with the fire suppression program, the CIFD has a straightforward expectation of its rescue and EMS program to actively protect lives from medical-related emergencies.

Activities Supporting the Rescue and Emergency Medical Services Program

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

Maintenance of Apparatus Readiness

The apparatus readiness activities that support the fire suppression program are also applicable to the rescue and emergency medical services program, along with the specialty vehicle (Marine 181) previously mentioned.

EMS Equipment Readiness (Maintenance)

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

Personnel Readiness (Training)

As described with the fire suppression program, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. For EMS program providers, this training must include continuing medical education (CME) and mandated recertification requirements. For the CIFD, this includes continually working with the District's medical director and Lee County EMS to improve the EMS-related training program. The training program currently consists of monthly in-service training with the medical director, which includes PowerPoint presentations and hands-on training utilizing mannequins and other equipment. In addition, personnel are trained in advanced courses such as Basic Life Support (BLS), Advanced Cardiac Life Support (ACLS), Basic Trauma Life Support (BTLS), and the Handtevy Method (pediatric emergency care).

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 (Lee County Emergency Response Agencies Exposure Control Manual – CIFD SOG 400.12.01).

Deployment and Response (Efficiency)

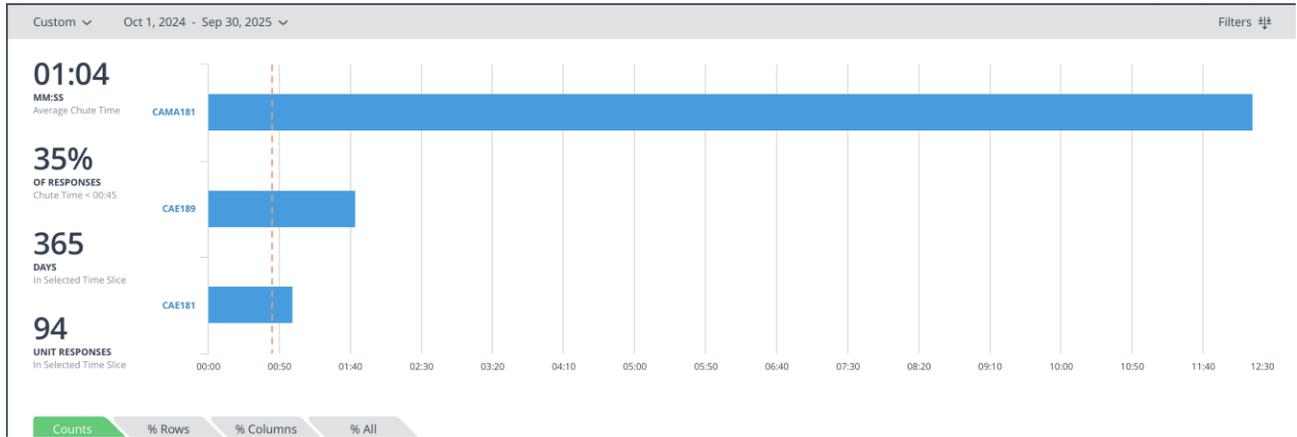
The CIFD currently provides first response (non-transport) advanced life support (ALS) services from a single fire station utilizing a dual-purpose fire suppression apparatus.

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

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

Figure 27 illustrates the turnout times for CIFD units responding to EMS-related incidents.

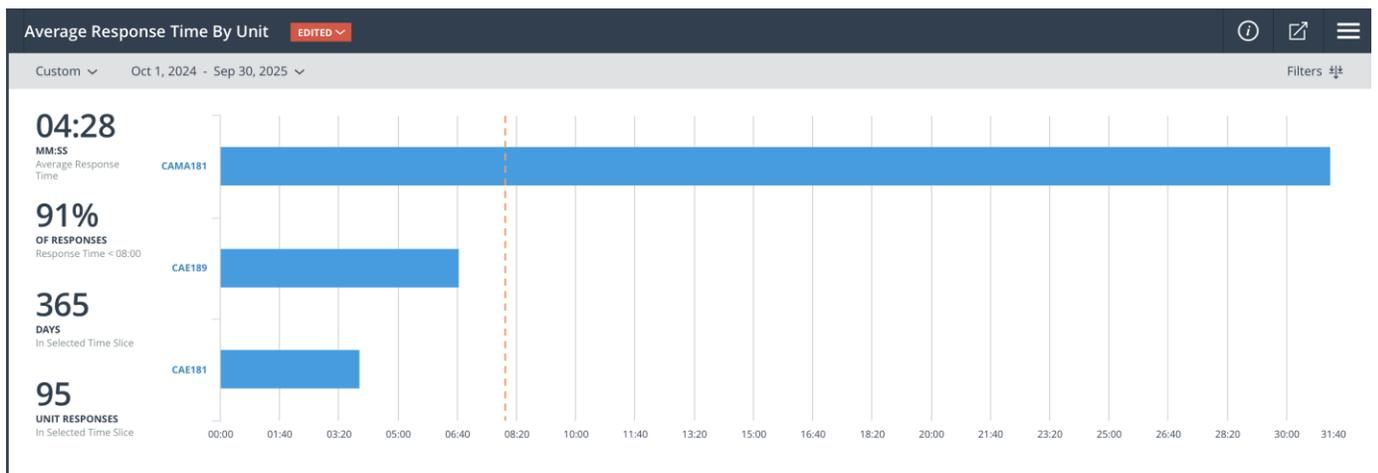
Figure 27: CIFD Turnout Times Per Unit, EMS-Related Incidents (FY2029)



For the fiscal year 2024, the turnout times for CIFD’s primary unit responding to rescue and EMS incidents — medical incidents and motor vehicle crashes (MVC) — was 0:00:59 for Engine 181 at the 90th percentile. From an EMS incident perspective, the District’s turnout performance was less than the NFA benchmark of 00:01:00 seconds for EMS incidents.

Figure 30 illustrates the response time for CIFD units responding to EMS-related incidents.

Figure 28: CIFD Avg Response Times, EMS-Related Incidents (FY2025)



For the fiscal year 2024, the response times for CIFD's primary unit responding to rescue and EMS incidents — medical incidents and motor vehicle crashes (MVC) — was 0:03:55 for Engine 181. From an EMS incident perspective, the District's turnout performance was less than the NFPA benchmark of 00:05:00 for EMS incidents

Quality Improvement (QI) / Quality Assurance (QA)

Agencies providing EMS services have a commitment to providing quality care to patients who are injured or ill. This process is typically guided by protocols and policies as determined by the agency and its medical director. To ensure this commitment, QI or QA programs are typically in place, which are often linked to patient care report reviews for compliance with established protocols and policies. For the CIFD, this includes monthly reviews by shift officers and the medical director (COFD SOG 400.5.12)

Communications

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

All-Hazards Response (Prevention, Protection, Mitigation, Response, and Recovery)

The CIFD covers an island community of approximately 1.46 square miles located on the coastal areas of the Gulf of Mexico and the Pine Island Sound. It is home to large residential structures, businesses, hotels, and resorts, and is in a location favored by tourists and seasonal visitors, making the CIFD unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with a significant population increase during the winter season, to summer seasonal natural disasters such as hurricanes.

Problem or Need that the Program was Designed to Address

The CIFD must take an all-hazards approach to preparedness and coordination with the county emergency management agency¹² (Lee County). Lee County's Comprehensive Emergency Management Plan (CEMP) explains the processes, procedures, and tools put in place to prevent, prepare for, respond to, recover from, and mitigate against the hazards identified in the Hazard Identification and Risk Assessment (HIRA), but is also be utilized for all hazards. The CEMP provides for the establishment of up to ten Geographic Divisions that

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

may be activated to manage certain response and recovery activities in a catastrophic disaster situation. When a Geographic Division is established under these disaster conditions, some Operations Section Activities (Section 7) may be directed from the Geographic Division. A field command post or multi-agency coordination center (MACC) can be established which, in essence, serves as a field EOC or a multi-coordination entity for the assigned Geographic Division. The District is in the Beaches South Geographic Division.

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

The CIFD's all-hazards program was specifically designed to adopt emergency response plans in coordination with the county emergency management agency, while also coordinating with other general-purpose local government agencies for emergency management planning and services. The District has internal plans for hurricane preparedness (CIFD SOG 300.35) and hurricane post-incident responses.

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.

The CIFD has an expectation of its all-hazards program to be fully prepared for response to disaster emergencies and hazards supported by prevention, protection, mitigation, response, and recovery plans.

Activities Supporting the All-Hazards Response Program

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

Equipment Readiness (Maintenance)

Equipment needed for a wide variety of potential hazards, such as fire and EMS equipment, must be maintained, tested, and replaced based on use, best practices, and related standards. With the potential of specialized equipment not being utilized on a regular basis, maintenance and testing is critical. Equipment could include protective/isolation gear, generators (inspected and maintained annually – CIFD SOG 900.4), chainsaws (CIFD SOG 900.1), and drones.

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

Ensure Personnel Safety and Health

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

Communications

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.

Recovery

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

Community Risk Reduction

The community risk reduction program addresses the need to reduce the safety risks faced by the CIFD 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 community risk reduction 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 CIFD must also conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.

The CIFD's community risk reduction (CRR) program was specifically designed to provide a safe setting to the District's residents, visitors, business owners, and patrons through education and enforcement of the Florida Fire Prevention Code.

The Expected Benefits of the Program

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

The CIFD has the expectation of its CRR program to prevent future fires and their related injuries, while also reducing the effects of property loss for both residential and commercial properties. The District's CRR program will ensure that the public is aware of and educated about potential accidents or hazards in the community in order for citizens to be more prepared in emergency situations.

Activities Supporting the Community Risk Reduction Program

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

Fire Prevention and Code Enforcement (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. The CIFD has implemented company inspections in order to achieve 100% of annual commercial inspections as well as pre-plans within the District.

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.

Inspection compliance in the District ensures that occupancies are in compliance with NFPA standards through the utilization of a standardized inspection schedule (annually) which is tracked and reported monthly. Data entry is completed utilizing the ESO software program. The code enforcement activities of the CIFD are coordinated with the Lee County Division of Code Enforcement to ensure consistent interpretation and effective enforcement.

Plan Review (New Construction)

There is a need to minimize the effects of unwanted fires. Construction plan review is part of the much larger CRR program functions. Plan review is one of the measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires. The function is a necessary one and is important not only for the safety of occupants, but for firefighter safety and to ensure their ability to perform emergency operations at a building. Preventing future fires and their related injuries or deaths and property loss through the adoption and enforcement of fire codes are the goal and benefits of the plan review process.

There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. District operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of a building. Currently, new construction plans for the District are contracted to be reviewed by Fort Myers Beach Fire Rescue District. This has allowed the District to be heavily involved in the process while eliminating the cost of extra employees. Being contracted through Ft. Myers Beach Fire District, the cost is passed on to the contractors as opposed to the taxpayers of the District.

Community Outreach

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 CIFD, community outreach includes the following programs:

- CPR Training
- AED Education
- Fire Extinguisher Training
- Public Safety Hurricane Seminar Program
- Station Tours

Recommendation # 5 – Explore the utilization of social media or newsletters, to reach a higher percentage of the District's population with diversified public fire safety education programs.

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 June 2020, the CIFD earned all available credits (5.50 credits) for Community Risk Reduction, indicating a strong commitment to this critical function. ****The District has just completed another ISO rating from Verisk, but has not received the official documentation as of the completion of this document. The CIFD has been informed the rating has stayed as an ISO Class 3.**

RESEARCH TASK # 3 DELIVERY OF SERVICES

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

Findings

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

Several emergency services functions are handled by Lee County Department of Public Safety¹³. Emergency communications are provided by the Lee Control Emergency Dispatch Center. Lee Control is the Primary Public Safety Answering Point (PSAP) for Lee County and is responsible for providing a county-wide radio network and dispatch center that handles 911 and emergency requests for fire, emergency medical, and emergency management services. While the CIFD provides first response ALS as previously discussed, transportation to the hospital is handled by Lee County EMS.

From a complex special operations perspective, the CIFD relies on a regional approach for both hazardous materials response and technical rescue services. For hazardous materials (hazmat) services, Lee County is served by the Region 6 Hazmat Team operated by the Fort Myers Fire Department. Technical rescue services are provided by the Southwest Florida Urban Search and Rescue team¹⁴, designated as Florida USAR Task Force 6 (FL-TF 6). The FL-TF 6 is a multi-agency, multi-discipline search-and-rescue task force which is capable of responding to a variety of incidents within the region and the state of Florida.

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

The analysis of the CIFD's delivery of services completed as component of this annual report 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 annual report for the CIFD was to analyze a comparison of similar services provided by the county and municipal governments located

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

¹⁴ <https://swfusar.org>

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, while Lee County and the CIFD both provide EMS response, the types and levels of EMS services provided differ. The District's EMS services include rescue and first response at the ALS level. Lee County's EMS system provides care at the ALS level as well, but also provides patient transport services.

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

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

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

To further the conversation on similar and different services offered,

Figure 291 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations of under 2,500, over 50 percent offer some level of EMS services, which the CIFD currently provides at the ALS level, as described above.

Figure 29: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹⁵

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

RESEARCH TASK # 5 REVENUES AND COSTS

The next research task in the completion of the annual report for the CIFD 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.

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

Figure 30: Schedule of Revenues, Expenditures, and Changes in Fund Balance

CAPTIVA ISLAND FIRE CONTROL DISTRICT				
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE				
BUDGET AND ACTUAL - GENERAL FUND				
FOR THE PERIOD FROM OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025				
UNAUDITED				
September 30, 2025				
	FINAL	BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES				
Fire Protection Services:				
Property Taxes		3,349,091	3,412,774	63,683
Charges for Services		40,392	58,163	17,771
Interest Income		5,000	82,763	77,763
Impact Fees		0	587	587
Miscellaneous Income		8,540	249,192	240,652
		<u>3,403,023</u>	<u>3,803,480</u>	<u>400,457</u>
EXPENDITURES				
Public Safety:				
Personal Services		3,126,023	2,747,910	378,113
Operating Expenditures		683,058	426,628	256,430
Capital Outley		52,400	124,700	(72,300)
Debt Services:				
Principal		454,423	204,423	250,000
Interest		51,457	51,457	(0)
		<u>4,367,361</u>	<u>3,555,118</u>	<u>812,243</u>
TOTAL EXPENDITURES		<u>4,367,361</u>	<u>3,555,118</u>	<u>812,243</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		(964,338)	248,361	1,212,700
FUND BALANCE, OCTOBER 1		<u>2,332,264</u>	<u>2,496,788</u>	
FUND BALANCE, SEPTEMBER 30		<u>1,367,926</u>	<u>2,745,149</u>	<u>1,377,224</u>

DISTRICT

Figure 31: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2023-2025

CAPTIVA ISLAND FIRE CONTROL DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE YEARS ENDING FROM SEPTEMBER 30, 2025, 2024, 2023									
	<i>unaudited</i> September 30, 2025			September 30, 2024			September 30, 2023		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Property Taxes	3,349,091	3,412,774	63,683	4,043,961	3,407,800	(636,161)	2,902,374	2,774,391	(127,983)
Intergovernmental Revenue	0	233,388	233,388	39,240	627,963	588,723	3,240	80,657	77,417
Charges for Services	40,392	58,163	17,771	2,200	45,820	43,620	2,200	18,590	16,390
Interest Income	5,000	82,763	77,763	7,000	84,668	77,668	1,500	40,397	38,897
Impact Fees	0	587	587	0	7,212	7,212	0	771	771
Miscellaneous Income	8,540	15,804	7,264	3,500	16,215	12,715	3,500	15,768	12,268
	3,403,023	3,803,480	400,457	4,095,901	4,189,677	93,776	2,912,814	2,930,573	17,759
EXPENDITURES									
Public Safety:									
Personal Services	3,126,023	2,747,910	378,113	2,498,678	2,498,678	0	2,441,508	2,205,757	235,751
Operating Expenditures	683,058	426,628	256,430	476,906	421,824	55,082	545,616	611,780	(66,164)
Capital Outlay	52,400	124,700	(72,300)	199,878	187,314	12,564	81,500	36,038	45,462
Debt Services:									
Principal	454,423	204,423	250,000	198,943	198,943	(0)	259,289	275,292	(16,003)
Interest	51,457	51,457	(0)	56,937	56,937	(0)	81,416	64,278	17,138
TOTAL EXPENDITURES	4,367,361	3,555,118	812,243	3,431,342	3,363,696	67,646	3,409,329	3,193,144	216,185
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(964,338)	248,362	1,212,699	664,559	825,981	161,422	(496,515)	(262,571)	233,944
TOTAL OTHER FINANCING SOURCES (USES)								234,017	
NET CHANGES IN FUND BALANCE	(964,338)	248,362	1,212,699	664,559	825,981	161,422	(496,515)	496,588	233,944
FUND BALANCE, OCTOBER 1	2,332,264	2,496,788		1,670,807	1,670,807		1,699,362	1,699,362	
FUND BALANCE, SEPTEMBER 30	1,367,926	2,745,150	1,212,699	2,335,366	2,496,788	161,422	1,202,847	1,670,807	467,960

Figure 32: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁸

CAPTIVA ISLAND FIRE CONTROL DISTRICT			
FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED AND COLLECTED <u>THREE FISCAL YEARS</u>			
	<i>unaudited</i>		
	Fiscal Year September 30,		
	2025	2024	2023
Taxable Valuation	1,570,439,484	1,372,602,161	1,735,809,088
Millage Rate	2.2900	2.6052	1.7345
Total Taxes Levied	3,596,306	3,575,903	3,010,761
Less Adjustments and Discounts	183,532	168,104	236,370
Net Taxes Levied	3,412,774	3,407,799	2,774,391
Net Collected	3,412,774	3,407,799	2,774,391
Percent	95%	95%	92%

- 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 homesteaded property values.

¹⁸ Source: Lee County Property Appraiser's Office

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 33: Unrestricted Fund Balance

CAPTIVA ISLAND FIRE CONTROL DISTRICT			
GENERAL FUND			
UNRESTRICTED FUND BALANCE			
	<i>unaudited</i>		
	September 30, 2025	September 30, 2024	September 30, 2023
FUND BALANCE			
Restricted	18,305	43,681	10,506
Committed	455,000	480,000	470,000
Assigned	1,585,760	964,338	18,585
Unassigned	686,084	1,008,769	1,171,716
TOTAL FUND BALANCE	2,745,149	2,496,788	1,670,807
EXPENDITURES			
Public Safety:			
Personal Services	2,747,910	2,498,678	2,205,757
Operating Expenditures	426,628	421,824	611,780
Capital Outlay	124,700	187,314	36,038
Debt Services:			
Principal	204,423	198,943	275,292
Interest	51,457	56,937	64,278
TOTAL EXPENDITURES	3,555,118	3,363,696	3,193,144
UNRESTRICTED FUND BALANCE	2,726,844	2,453,107	1,660,301

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

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

The next research task in the completion of the annual report for the CIFD 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 CIFD, 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 CIFD.

The District completed an analysis of the CIFD-provided goals and objectives for each of the programs and activities provided to accomplish the overall purpose as stated in the District's charter. As a component of Fire 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.

District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of the CIFD's provided reports, including the most recent ISO review, completed data worksheets, approved board meeting minutes, annual reporting, and budget documents. Attainment of the District's goals and objectives has been accomplished through the appropriate identification, management, and budgeting processes by District leadership.

Figure 34 provides a summary of the CIFD's goals and objectives, along with the performance measure associated with each.

Figure 34: Summary of CIFD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure quick, effective, and efficient operations utilizing closest unit response with established benchmarks for turnout and response times.	District-adopted standards; NFPA 1710 and 1720; LCFCA MOU; FDOH (Florida Chapter 401); ESO reports (monthly)	X	X	X	
Ensure that vehicles and apparatus receive scheduled inspections and preventative maintenance to ensure optimal performance (engines – annually; rescues – every three months; staff – every 5,000 miles). Replace vehicles according to policy and budget allowance.	NFPA 1901 and 1911; District-adopted standards (CIFD SOG 500.2); FL DOT; VFIS insurance standards	X	X		
Maintain up-to-date radios and replace as needed to ensure optimal use.	District-adopted standards, Lee County Control	X	X	X	
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192 hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours). Additional training requirements include Pump Operations (monthly), EVOG (annually), Survival Skills (8 hours	ISO; NFPA 472, 1001, 1002, 1021, 1410, 1451, 1710, 1802, & 1936; District-adopted standards; Vector Solutions	X		X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
<p>annually), Equipment Familiarization (weekly), Communications (annually), Vehicle Extrication (annually), Mutual/Automatic Aid (annually), NIMS/ICS, Night Training (annually), and High-Rise (annually). Online training and documentation will be completed utilizing the Vector Solutions software.</p>					
<p>Ensure that SCBA air packs (15-year replacement), bottles (hydro tested every five years), and cascade air supply system (tested annually) are maintained and replaced to ensure optimal performance.</p>	<p>NFPA 1852, District-adopted standards</p>	<p>X</p>			
<p>Ensure that structural PPE is visually inspected quarterly, maintained, and cleaned (daily or as needed) as required (two sets assigned to each member). Replacement will occur on any gear older than 10 years.</p>	<p>NFPA 1851, District-adopted standards (CIFD SOG 800.3)</p>	<p>X</p>			
<p>Test and maintain annually all fire pumps, hoses, ladders, and extrication equipment, with outdated and damaged equipment being replaced as needed.</p>	<p>NFPA 1932, 1937 and 1962; ISO; District-adopted standards (CIFD SOG 500.3 and 900.2)</p>	<p>X</p>			

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Maintain fire hydrants annually (greased, flushed, and painted) for optimal use.	District-adopted standards, ISO	X			X
Ensure SOG's are in place for specialized operations such as hazardous materials (hazmat) and carbon monoxide (CO) incidents.	District-adopted standards (CIFD SOGs 300.14, 300.15, 300.19, and 300.34)	X			
Inspect uniforms and class-A uniforms daily and replace as needed to ensure a professional appearance.	District-adopted standard (CIFD SOG 200.3.21)	X	X	X	X
Maintain a District-specific safety committee that meets every three months to ensure a safe work environment.	District-adopted standards (CIFD SOG 800.2); NFPA 1521 and 1582; Florida Administrative Code 69A-62.042 and 69A-62.043; Florida Chapter 633	X	X	X	
As a component of the Employee Assistance Program (EAP), ensure personnel access to behavioral health and wellness programs, as well as a program specifically designed for occupational exposure to atypically stressful events.	EAP, District-adopted standards (CIFD SOG 200.3.03)	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
<p>Ensure completion of EMT/paramedic training in compliance with regulatory agencies' renewal requirements. EMS skills maintenance and improvement training will also include CPR (BLS) recertification and proficiency training. In-service training will occur monthly on local EMS procedures. Annual water rescue training will occur as a component of the EMS program.</p>	<p>FDOH (Florida Chapter 401.23, 401.23(7), and 401.27(6a); American Heart Association (BLS, PALS, ACLS); National standards; District-adopted standards (CIFD SOG 400.06.10); Lee County Common EMS treatment guidelines; NFPA 1952</p>		X		
<p>Encourage personnel to become certified as CPR instructors.</p>	<p>American Heart Association (AHA), American Red Cross</p>		X		X
<p>Ensure that quality improvement (QI) / Quality Assurance (QA) processes are undertaken monthly by shift officers and medical director for accuracy and completeness.</p>	<p>FDOH (Florida Chapter 401, 64J-1), District-adopted standards (CIFD SOG 400.5.12)</p>		X		
<p>Ensure that EMS-related PPE is visually inspected, maintained, cleaned, and replaced as required.</p>	<p>FDOH (Florida Chapter 401, 64J-1); District-adopted standards; NFPA 1581 and 1910</p>		X		
<p>Ensure the availability and compliance of an infectious control plan and an exposure plan.</p>	<p>District-adopted standards (CIFD SOP 400.12.01), Lee County Emergency Response</p>		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
	Agencies Exposure Control Manual				
Ensure that SOG's are in place for potential disaster events such as hurricanes (response and post incident).	District-adopted standards (CIFD SOG 300.35, Hurricane Plan)			X	
Ensure that all personnel are trained in mutual aid responses, the National Incident Management System (NIMS), and the Incident Command System (ICS).	District-adopted standards, FEMA, NIMS, ICS			X	
Ensure that all hazards-related equipment is inspected and maintained, including generators (annually) and chainsaws.	District-adopted standards (CIFD SOGs 900.1 and 900.4)			X	
Ensure annual inspection compliance and track quantity of inspections monthly utilizing ESO software.	District-adopted standards, NFPA 1730, ESO				X
Ensure prevention outreach with a variety of programs (CPR and AED training, fire extinguisher training, hurricane seminar, station tours).	District-adopted standards; NFPA 10 and 1035; AHA				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Establish strong relationships with local media outlets.	District-adopted standards, NFPA 1035				X
Ensure the tracking of new construction projects in coordination with the Fort Myers Beach Fire Rescue District. Complete water flow testing as requested for new construction.	District-adopted standards, ISO, Island Water Association (IWA)				X
Continue to coordinate with the Lee County Division of Code Enforcement and enforce their adopted standards for fire prevention.	District-adopted and Lee County Division of Code Enforcement standards				X
Track prevention personnel training hours monthly to ensure the enhancement of knowledge to better serve the District.	District-adopted standards				X

RESEARCH TASK # 7 PERFORMANCE

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

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the annual report for the CIFD 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 CIFD'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 annual report and the many research tasks, while several recommendations are provided to enhance the overall operations of the CIFD, **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 annual report for the CIFD 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 annual report, several recommendations are suggested to continuing enhancing the operations of CIFD. 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 – *The District should prepare a three-year financial forecast of the District's tax revenues and property values to include a detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval.*

Recommendation # 2 – *As a component of the Capital Asset budgeting and forecast process, the District should continue to evaluate where to expand services for the District's benefit. Possible components relating to increased level of services should include such items as land purchase for future the development of a more resilient fire station, helicopter landing zone, staging area for equipment and supplies after catastrophic events, fire and rescue boat dockage and a fire training facility.*

Recommendation # 3 – *Continue to work with ESO software management to ensure the documentation of performance indicators such as "water on the fire" and "at patient" times to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently occurring on the part of the CIFD, it is not captured on every incident by ESO or Lee County Dispatch making analyzation of this metric difficult.*

Recommendation # 4 – As a component of the monthly Administrative Update to the Board of Fire Commissioners, and in addition to total incident volume, ensure the inclusion of fire suppression response metrics including turnout and response times when appropriate.

Recommendation # 5 – Explore the utilization of social media or newsletters , to reach a higher percentage of the District's population with diversified public fire safety updates and education programs.

Recommendation # 6 – After the completion of our most recent ISO review, in order to keep our current rating of a class 3, the District should evaluate hiring 3 more FF's (1 per shift) in order to meet the the minimum staffing requirement of 4 per Engine. Losing this classification would result in becoming a class 10 which would mean much higher insurance rates or no coverage at all, a devastaing outcome to the District residents.

APPENDIX A - TABLE OF FIGURES

Figure 1: Special Districts in Florida- July 2022.....	11
Figure 2: Florida Chapter 191 Contents.....	13
Figure 3: Florida Independent Fire District Revenue Sources	16
Figure 4: CIFD Service Area and Station Location	18
Figure 5: Age of the CIFD Population Compared with Lee County	20
Figure 6: Gender Summary	20
Figure 7: CIFD Home Counts and Values	21
Figure 8: CIFD Home Counts and Values.....	21
Figure 9: Official List of Special Districts	22
Figure 10: CIFD Organizational Chart	23
Figure 11: CIFD Administrative and Support Staffing	24
Figure 12: CIFD Operational Staffing	25
Figure 13: CIFD Current Staffing Model	25
Figure 14: CIFD Training Goals (Based on ISO)	27
Figure 15: CIFD Stations and Apparatus per 1,000 Population	29
Figure 16: CIFD Administration and Station 1.....	30
Figure 17: CIFD Vehicle Inventory	31
Figure 18: Summary of Data Sources	32
Figure 19: NFIRS Incident Types	32
Figure 20: Annual Demand by Incident Type (FY2025).....	33
Figure 21: CIFD Annual Breakdon by Percentage.....	34
Figure 22: Performance Management Framework.....	39
Figure 23: Performance Management Cycle	42
Figure 24: Taxable Value Comparison.....	45
Figure 25: District Training Records	59
Figure 26: Turnout Times of Primary CIFD UNits (FY2025).....	61
Figure 27: CIFD Average Turnout Time for all Units to Captiva.....	65
Figure 28: CIFD Turnout Times per Unit, EMS related Incidents (2024)	65
Figure 29: Departments Providing Emergency Medical Service by Community Size	74
Figure 30: Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	75
Figure 31: Schedule of Revenues, Expenditures, and Changes in Fund Balance.....	76

Figure 32: Fire-Taxable Valuations, Millage Taxes Levied and Collected..... 77
Figure 33: Unrestricted Fund Balance 78
Figure 34: Summary of CIFD Goals and Objectives..... 80

APPENDIX B - REFERENCES

The following links are to organizations referenced in this report.

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