



Independent Special Fire Control District Performance Review

for the

Florosa Fire Control District

Prepared by:

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

June 14, 2023



CONTENTS

Contents 2

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

Acknowledgments..... 6

Executive Summary 7

SECTION I: INTRODUCTION AND BACKGROUND..... 12

Introduction 13

Background..... 15

 Special Districts in Florida 15

 Independent Special Fire Control Districts..... 16

 Performance Review Procedures and Process..... 20

District Overview..... 22

 History, Formation, and General Description of the District 22

 Service Area Description, Population, and Demographics 23

 Governance 28

 Organizational Design..... 29

Available Resources 31

 Personnel Resources..... 31

 Capital Resources 35

Service Delivery..... 39

 Data Source 39

 Service Demand Analysis..... 40

 Resource Distribution Analysis..... 49

 Resource Reliability 50

 Mutual Aid/Automatic Aid Systems 52

 Fire-Related Property Loss and Fire Spread 53

SECTION II: FINANCIAL BEST PRACTICES 56

Performance Management..... 57

 Measurement..... 57

 Reporting: Communicating Performance Information 58

 Performance Management Framework 59

Twelve Elements of the Budget Process 66

 Principle 1 - Establish Broad Goals to Guide Government Decision- Making..... 66

 Principle 2 - Develop Approaches to Achieve Goals..... 66

Principle 3 - Develop a Budget Consistent with Approaches to Achieve Goals 68

Principal 4 - Evaluate Performance and Make Adjustments 69

Other Considerations 71

 New Annual Report Reporting Requirements 71

 Florida Auditor General Review of Local Governmental Entity 71

 Florida Auditor General Financial Emergency Guidelines 73

Service Efforts and Accomplishments 75

SECTION III: RESEARCH AND RESULTS 77

Research Task # 1 Charter Review 78

 Findings 78

Research Task # 2 Goals and Objectives 80

 Findings 80

Research Task # 3 Delivery of Services 92

 Findings 92

Research Task # 4 Similar Services Comparison 93

 Findings 93

Research Task # 5 Revenues and Costs 96

 Findings 96

Research Task # 6 Analysis of Goals And Objectives 113

 Findings 113

Research Task # 7 Performance 117

 Findings 117

Research Task # 8 Factors Causing Failures 118

 Findings 118

Research Task # 9 Recommended Changes 119

 Findings 119

SECTION IV: APPENDICES 121

Appendix A - Management Response 122

Appendix B - Table of Figures 127

Appendix C - References 130



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Chief Mark Lee
Florosa Fire Control District
Mary Esther, Florida

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

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

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct, an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance review of the District as of August 1, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BJM, CPA, Inc.
Dunedin, Florida
June 14, 2023
Date of Report

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

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

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

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

ACKNOWLEDGMENTS

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

Board of Fire Commissioners

Steve Shippee
Chair

Jim Harris
Vice Chair

Charlene Franks
Secretary

Carol Arrieta
Treasurer

Vernell Smith
Commissioner

Fire Administration

Mark Lee
Fire Chief

Brad Williams
Deputy Chief

William Goldenbaum
Captain

Cindy Harris
Bookkeeper

.....and all of the members of the Florosa Fire Control District who daily serve the citizens and visitors of their community.

EXECUTIVE SUMMARY

Performance Review – Introduction

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

In 2022, BJM-CPA was engaged by the Florosa Fire Control District (FFCD) to conduct this performance review. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis.

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

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

This report is divided into four sections:

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

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

Located in Okaloosa County, Florida, the FFCD is an all-volunteer firefighting agency. Many of the volunteer firefighters are certified through the state of Florida as first responders and many meet Florida certified firefighter Levels 1 and 2 qualifications. The department is managed under the direction of the fire chief and consists of 25 members. The three-square-mile District served a 2022 resident population of 8,495. 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.

Performance Review – Summary of Research Tasks, Findings, and Recommendations

Task #	Description	Findings
1	Perform research and analysis of the District's purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Sections Five and Seven of Chapter 99-479, Laws of Florida, it appears that the programs, activities, and functions provided by the FFCD 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 FFCD 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 FFCD 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, along with automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	There are no other county or municipal governments that are located wholly or partially within the boundaries of the FFCD that provide similar services.

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

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

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

programs. These are both best practices. The District should continue the process of regularly reporting to the Board of Fire Commissioners and should consider expanding this reporting as recommended in this report.

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

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

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

Recommendation # 5 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 7 – Ensure that the FFCD's annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

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

Recommendation # 9 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 10 – In addition to total incident volume, report fire suppression response metrics — such as response times — to the Board of Fire Commissioners monthly.

Recommendation # 11 – Report the outputs of the rescue and EMS training program to the Board of Fire Commissioners, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 13 – In addition to total incident volume, report rescue and EMS response metrics — such as response times — to the Board of Fire Commissioners monthly.

Recommendation # 14 – In addition to reporting the outputs of public education programs, include items such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed, to the Board of Fire Commissioners monthly. Components of this information are also critical for future ISO reviews.

Recommendation # 15 – It is recommended that the District's reporting system present monthly balance sheet and budget/actual statements to the Board of Fire Commissioners as of each month's end.

Recommendation # 16 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Recommendation # 17 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

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

**The reader is encouraged to read this report in its entirety
to gain a proper appreciation of the high level of service
provided by the Florosa Fire Control District.**

Section I: Introduction and Background

INTRODUCTION

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

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

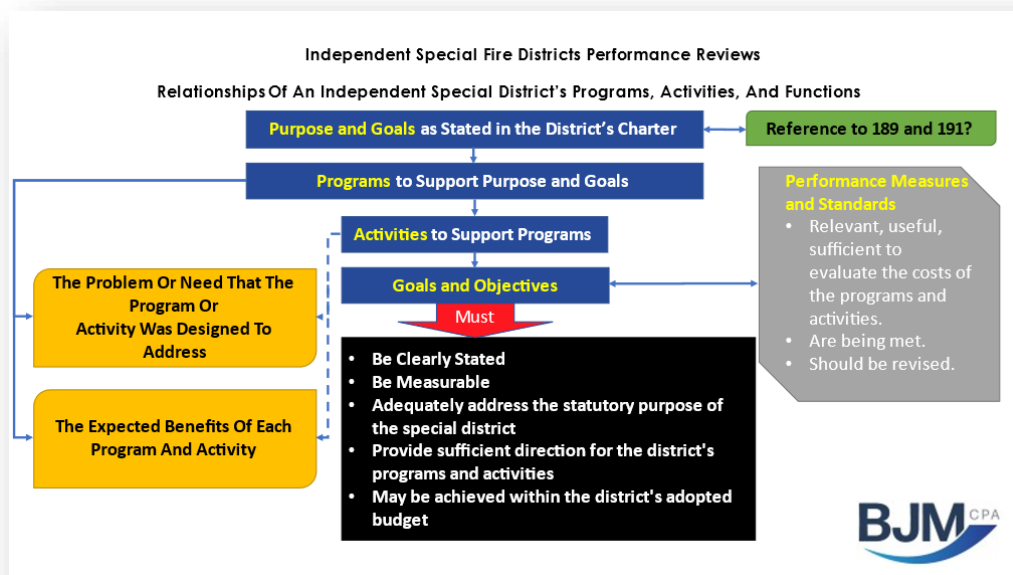
- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures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

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

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

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

Figure 1: Relationship Flow Programs→Activities→Functions



BACKGROUND

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

Special Districts in Florida

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

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

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

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

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

Independent Special Fire Control Districts

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

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

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

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

There are 14 sections in Chapter 191, Florida Statutes, that apply to independent fire control districts.

Figure 3 is a summary of these sections.

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

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

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

Non-Ad Valorem Assessments

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

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

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

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

User Charges

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

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

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

Impact Fees

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

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

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

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

Figure 4: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

Performance Review Procedures and Process

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

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

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

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

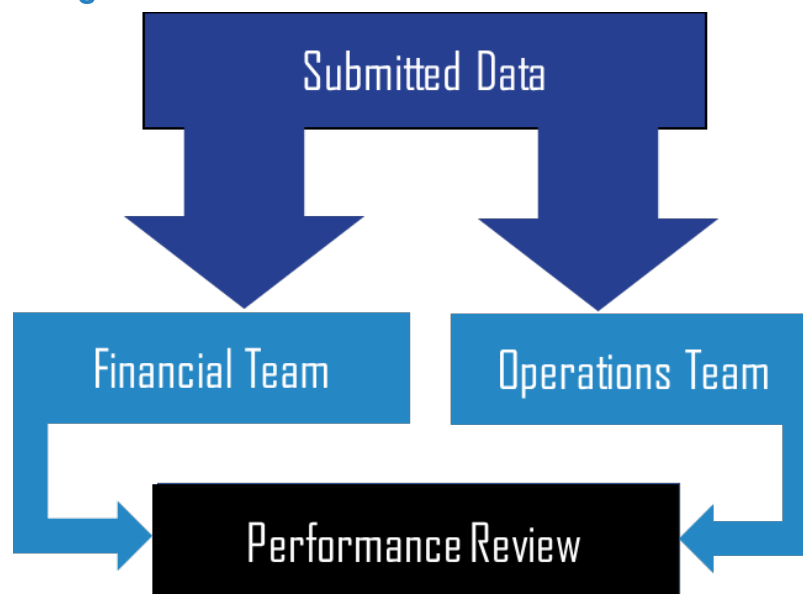
BJM-CPA developed and produced an electronic version of the draft report for review by FFCD staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

BJM-CPA delivered a final report that was ADA compliant, and five (5) printed and bound copies were provided to the District. In addition, all relevant electronic files were provided in their native format on a USB drive.

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

Figure 5 illustrates the workflow of this project.

Figure 5: Fire District Performance Review Workflow



DISTRICT OVERVIEW

History, Formation, and General Description of the District

The Florosa Fire Control District is an independent special district, created in November 1974 by act of the Florida Legislature and operating under the authority of Chapter 74-543, Laws of Florida, which were later codified in Chapter 99-479 Laws of Florida. However, the formation of the District began long before its official creation in 1974. Fire protection was first provided in the area by a single refurbished oil tanker purchased for \$25, converted to a water tender, and housed in the backyard of a prominent volunteer. The first meetings of the fire district were held in a temporary structure on Eglin Air Force Base reservation property. The first fire station was built in 1965 on a parcel of property donated by Mr. Edgar R. Day, the original developer of Seashore Village.

In August 1995, a tornado spawned from Hurricane Erin damaged the station, located at 1900 U.S. 98 in Mary Esther. On October 4, 1995, the same building was again destroyed by Hurricane Opal. Insurance funds, along with a grant from the Federal Emergency Management Agency, allowed the District to rebuild the fire station. This station remained in service until 2022, when the District replaced it with a new station at the northeast corner of U.S. Highway 98 and Casa Loma Drive. The new station is a single-story, 17,763-square-foot facility with four vehicle bays large enough to accommodate the District's two fire engines, ladder truck, rescue vehicle and reserve apparatus. The new station is designed to withstand winds of 155 MPH and is equipped with a natural gas generator to allow it to continue operations should a major storm impact the area.

The District was originally called the Southwest Okaloosa County Fire Control District. Later, the District was renamed the Florosa Fire Control District. The District provides fire suppression, fire prevention, and emergency medical and rescue response services.

The FFCD prides itself as an all-volunteer firefighting agency. Many of the volunteer firefighters are certified through the state of Florida as first responders and many meet Florida certified firefighter Levels 1 and 2 qualifications. There are currently 25 members of the department.

Service Area Description, Population, and Demographics

Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: the District's eastern boundary is the western boundary of Hurlburt Field, and the western boundary is the Santa Rosa/Okaloosa county line. The northern boundary is the area south of Eglin Field Military Reservation, and the southern boundary is the land north of Santa Rosa Sound. The District is approximately 3 square miles in size located on the panhandle of Florida and protects the unincorporated areas in Okaloosa County along the Santa Rosa Sound between Fort Walton Beach and Navarre. Seven miles of U.S. Highway 98, a busy east/west corridor, bisects the District.

Figure 6: FFCD Service Area and Station Location



Population and Demographics

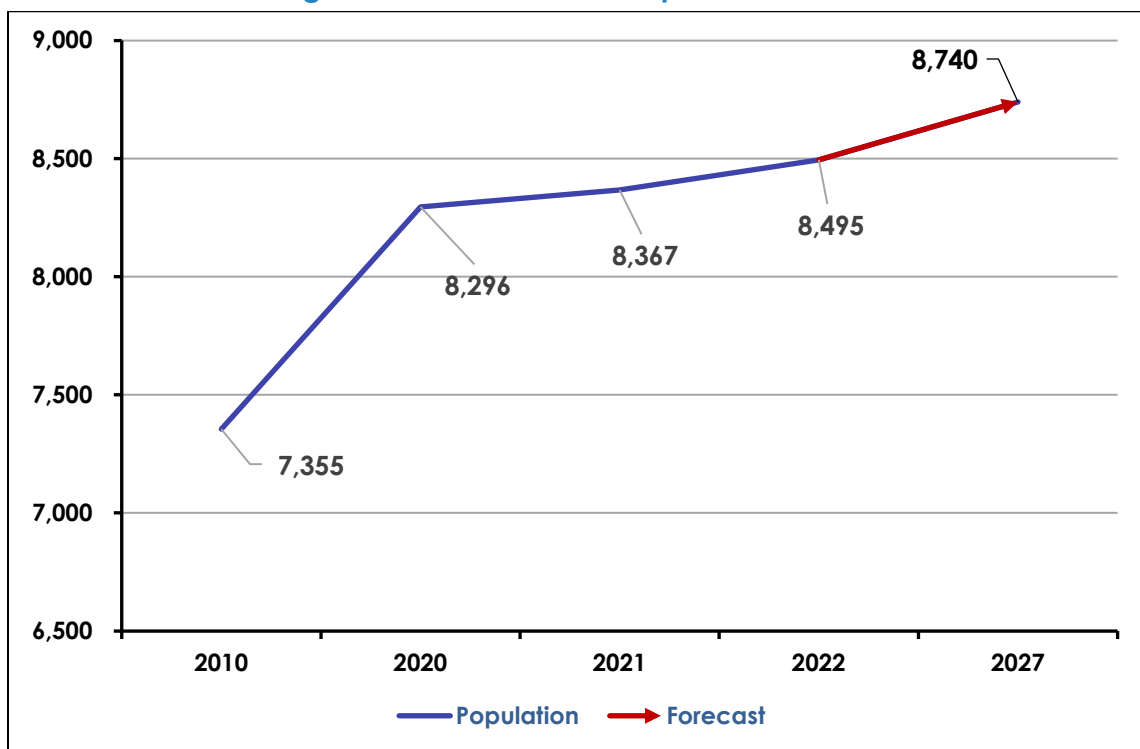
The population and demographics can influence the types of services provided in a community. For example, housing age and type can impact service demand and delivery.

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the District increased from 7,355 in 2010 to 8,296 in 2020. This trend is illustrated in Figure 7.

The resident population of the District in 2022 was approximately 8,495. The population is forecasted to increase to 8,740 over the next five years.

Figure 7: FFCD Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. Although not specific to the District, the Okaloosa County Tourist Development Council has estimated that there were 7.5 million visitors to Okaloosa County in 2021³. While countless visitors will visit the popular tourist areas of Destin and Fort Walton Beach, many will transverse and visit the FFCD area.

³ Okaloosa County Tourist Development Council Tourism Annual Meeting Handout, December 2021, [Handout \(myokaloosa.com\)](http://myokaloosa.com).

Overall, the District has a permanent population density of almost 3,218 people per square mile. The permanent population density varies as illustrated in Figure 8, which shows the population density per square mile using block ranges.

Figure 8: Population Density of the FFCD

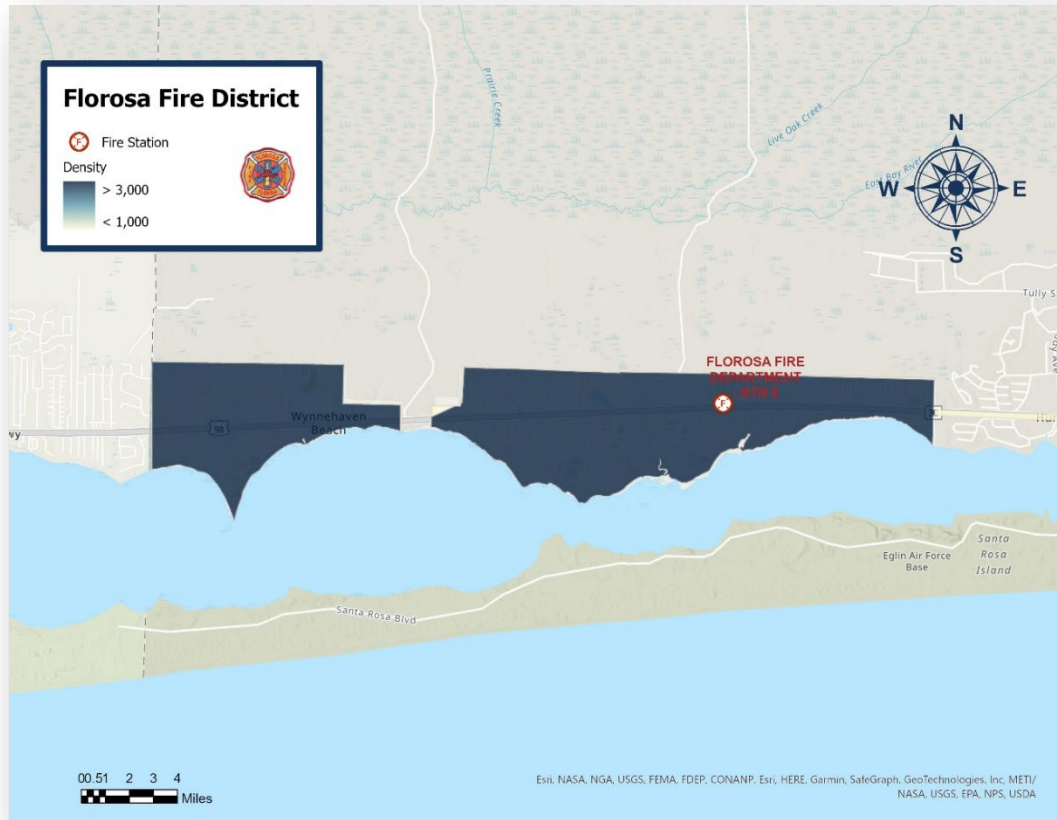


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the FFCD

Demographic/Population	Value
Population	8,495
Households	3,426
Average Size Household	2.48
Median Age	37.2
Median Household Income	72,993
Number of Businesses	136
Total Employees	697

Age and Gender

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

Figure 10: Age of the FFCD Population Compared with Okaloosa County

Age Range	FFCD	Okaloosa
0-4	6%	6%
5-9	6%	6%
10-14	7%	6%
15-19	5%	5%
20-24	5%	6%
25-29	6%	7%
30-34	11%	8%
35-39	9%	7%
40-44	7%	6%
45-49	5%	5%
50-54	5%	6%
55-59	7%	7%
60-64	7%	7%
65-69	5%	6%
70-74	4%	5%
75-79	3%	4%
80-84	2%	2%
85+	1%	2%

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

Figure 11: Gender Summary

Gender	FFCD	Okaloosa
Male	51%	50%
Female	49%	50%

According to the NFPA report, *Home Fire Victims by Age and Gender*⁴, from 2015–2019, an estimated annual average of 2,620 civilians died and 11,070 were injured in reported U.S. home fires, accounting for 75 percent of the total U.S. civilian fire deaths and 72 percent of civilian fire injuries. The following are some of the key findings from this report that are related to age and gender. Most home fire victims were male (57 percent of the deaths and 55 percent of the injuries).

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

Housing

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

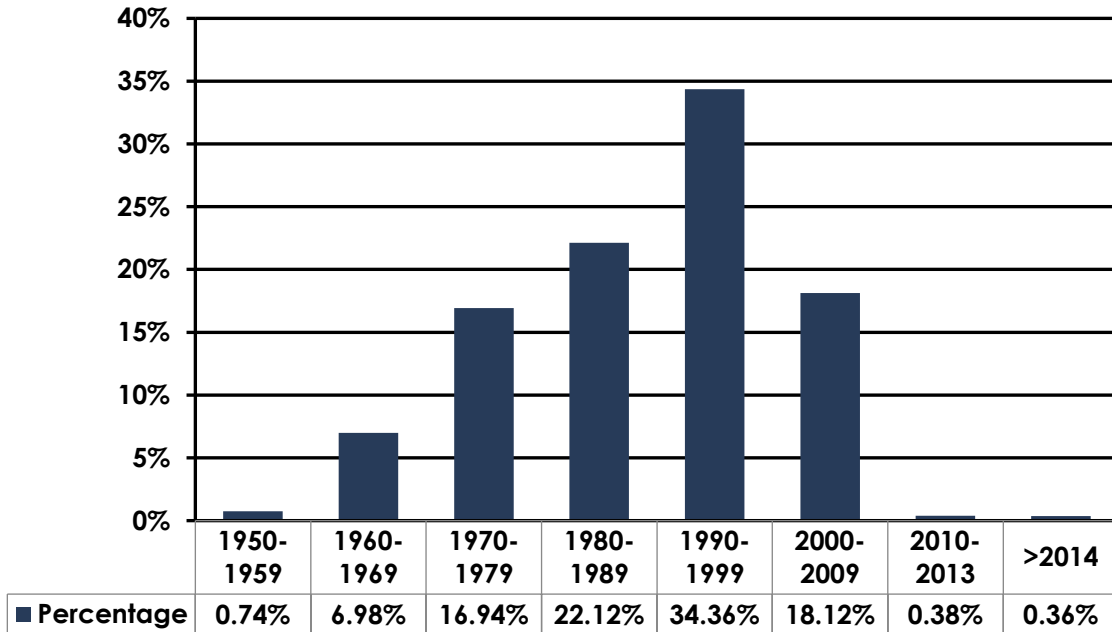
Figure 12: FFCD Home Counts and Values

Demographic	2022	2027
Total Housing Units	3,691	3,781
Average Home Value	336,883	384,078
Median Home Value	282,480	362,845

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>

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Over 81 percent of the housing in the District was built before 1999. Figure 13 provides the housing age in the District by decade.

Figure 13: Housing Year Built



Governance

The governance of the FFCD is outlined in its charter, Ch. 99-479, Laws of Florida (codified). The District was established by the adoption of this charter by the Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes.

The business affairs of the District are conducted by its Board of Fire Commissioners, a five-member board whose members are elected in nonpartisan elections by the electors of the District for a term of four (4) years, and each member serves until the member's successor assumes office. A board member must be a resident of the District. Each board member must continue to meet all qualifications to hold office continually through his or her term.

Members of the board take office 10 days following the member's election.

The office of each member of the board is designated as being a seat, distinguished from each of the other seats of the board by a numeral: 1, 2, 3, 4 or 5. The numerical seat designation does not reflect a geographical subdistrict or area of the District, but each candidate for a seat on the board designates, at the time that the candidate qualifies, the seat for which the candidate is qualifying. The election for each seat is at-large within the District. Annually, within 60 days after newly elected members have taken office, the board organizes by electing from its members a chair, a vice chair, a secretary, and a treasurer. Under the District's charter, the positions of secretary and treasurer may be held by a single

member; however, the Florosa Board of Fire Commissioners has elected to keep these positions separate.

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

Figure 14: Information Official List of Special Districts

Florosa Fire Control District	
Active or Inactive:	Active
Status:	Independent
County:	Okaloosa
Local Governing Authority:	Okaloosa County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	7/1/1963
Creation Documents:	Chapter 99-479, 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:	11/11/2022

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

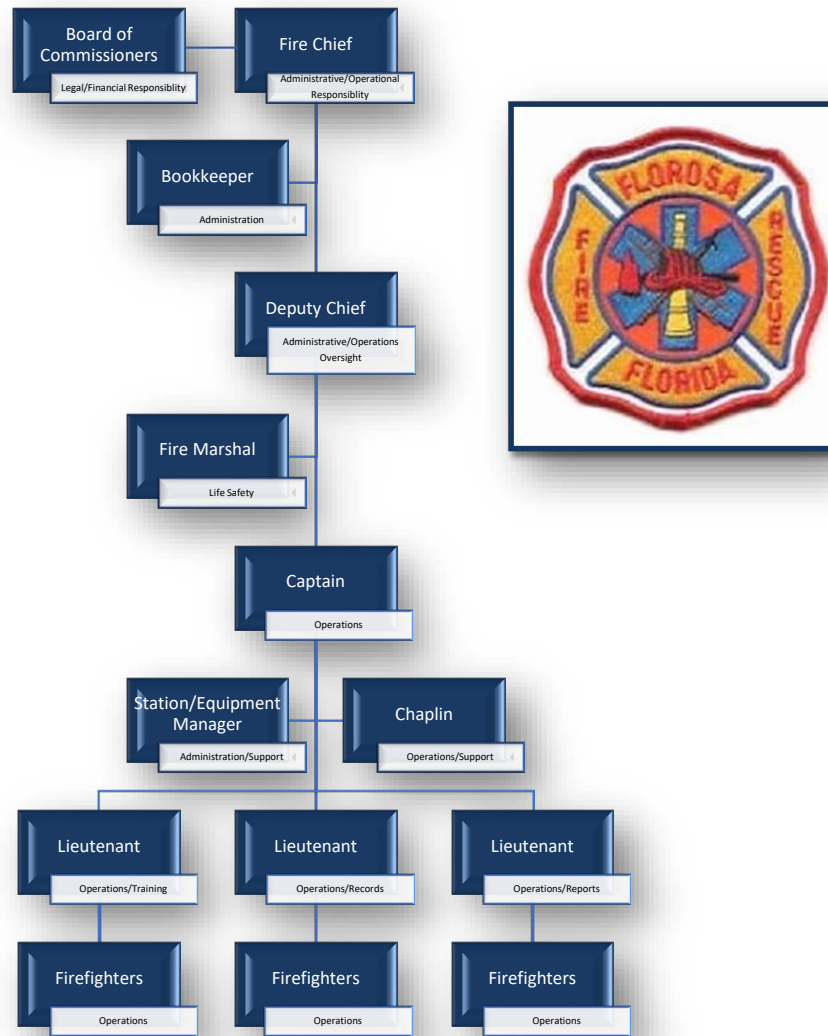
Organizational Design

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

The FFCD fire chief is appointed by the Board of Fire Commissioners. In addition to the fire chief, the FFCD has appointed a deputy chief, captain, and fire marshal.

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

Figure 15: FFCD Organizational Chart



AVAILABLE RESOURCES

Personnel Resources

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

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

Figure 16: FFCD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief/Administrator/Director	1	As Needed
Deputy Chief	1	As Needed
Fire Inspector	1	As Needed
Plan Reviewer	1 (combined position)	-
Bookkeeper	1	As Needed
Total	4 (combined not included)	

While only working on an as-needed basis, the span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 15 percent of the total FFCD personnel. The combined position was not included in this analysis.

Operational Staffing

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

Figure 17 illustrates the operational volunteer staffing structure of the FFCD.

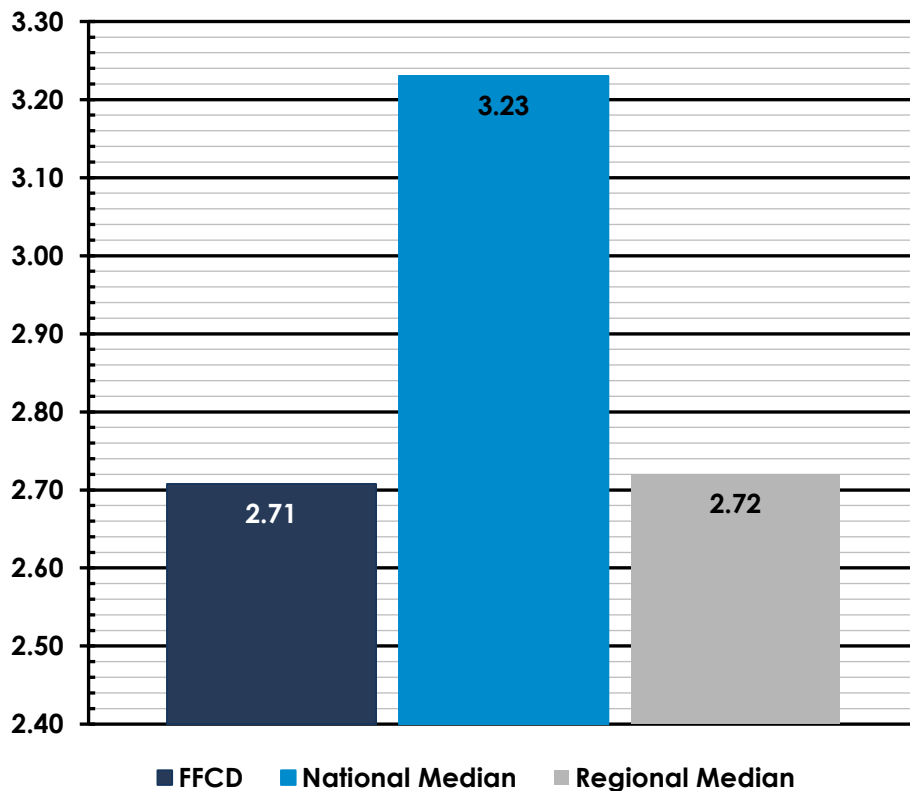
Figure 17: FFCD Operational Volunteer Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Captain	1	Varies	-
Lieutenants	2	Varies	-
Firefighters	20	Varies	-
Total	23		

Comparison of Regional and National Operational Volunteer Staffing

Figure 18 illustrates the current comparison of the number of volunteer firefighters per 1,000 population of the service region compared to national medians from the United States Fire Department Profile published by the NFPA⁵. The FFCD currently has 0.01 fewer operational volunteer firefighters compared to regional organizations.

Figure 18: FFCD Volunteer Firefighters per 1,000 Population



Training

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

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

Figure 19 illustrates the results of this hours-based approach for the FFCD based on provided data from the District, which included the most recent final ISO review summary report from November 2022.

Figure 19: FFCD 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	35.00
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	6.13
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	1.00
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	5.00
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	2.63
Hazardous Materials Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	0.00
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	5.00
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	0.00

From an ISO review perspective, the FFCD received 5.14 of an available 9.0 credits for Training during the most recent review. Specifically, the FFCD lost points in the categories of Company Training, Officer Training, Existing Driver/Operator Training, Hazardous Materials

Training, and Pre-Fire Planning Inspections. The greatest loss was in Company Training, which requires that each firefighter receive 16 hours of structure fire-related training per month as outlined in NFPA 1001.

Capital Resources

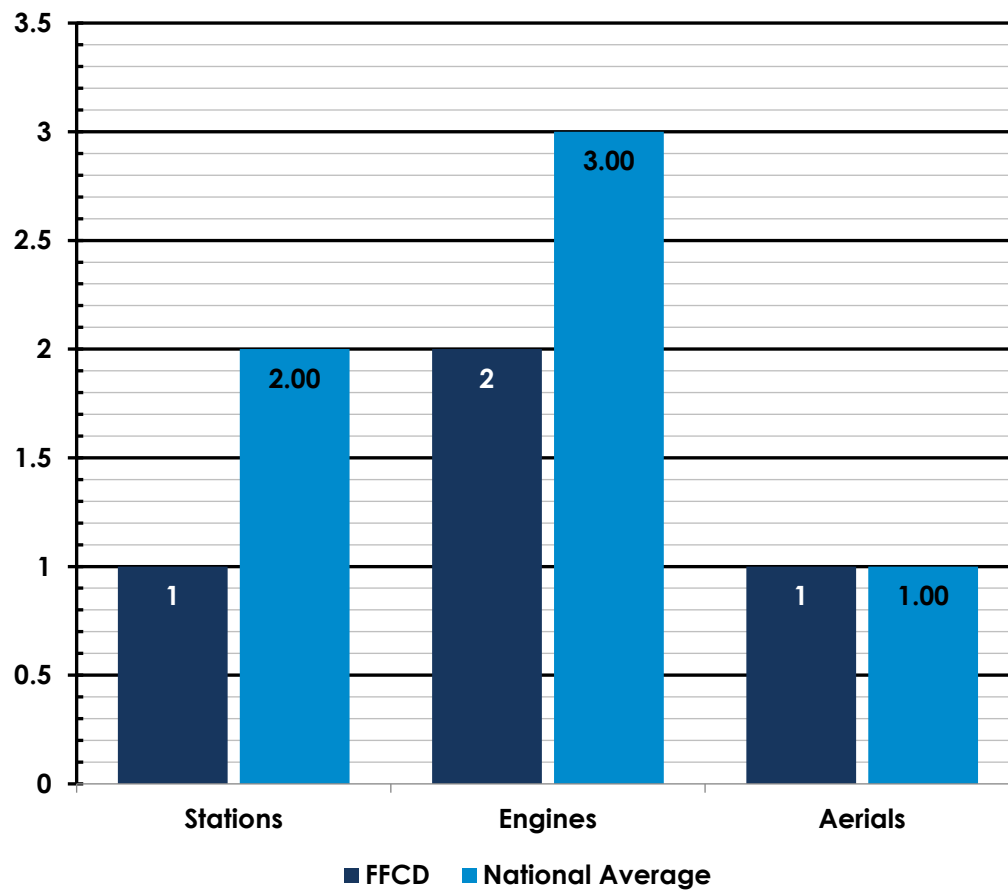
Capital resources include all facilities, all rolling stock (apparatus), and the key support equipment used on the apparatus dedicated to achieving the performance goals and objectives of the FFCD. No matter how competent or how many firefighters an organization staffs, the lack of sufficient facilities 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 FFCD.

Figure 20 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the FFCD compared to national averages from the *United States Fire Department Profile* published by the NFPA⁶. The FFCD currently has one fewer station and one fewer engine than the national averages.

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

Figure 20: Comparison of FFCD Stations and Apparatus to National Averages



From an ISO review perspective, the FFCD received full credit for Engine Companies and Pumper Capacities (9 credits) during the most recent review. Credit was lost for Reserve Pumpers (0.00 out of 0.5 credits). Regarding ladder (aerial) company credits, the FFCD received only 1.48 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. The District also lost 0.01 credits out of 0.50 for Reserve Ladder and Service Truck.

Facilities

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

After Florosa residents approved an increase to the District's millage rate in 2018, construction of a new fire station began in 2021. The FFCD moved into the station in 2023

and began operations out of the facility. Figure 21 provides pertinent information on this facility based on information provided by the District and BJM research.

Figure 21: FFCD Administration and Station 5

Address/Physical Location:	2252 W. U.S. 98, Mary Esther, FL 32569
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Summary

Date of Original Construction	2023			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	4	Back-in Bays	0
Total Square Footage	17,763 sq./ft.			
Maximum Staffing Capability	4 Admin, 9 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 5	-	Volunteer Staffing
Truck 5	-	Volunteer Staffing
Rescue 5	-	Volunteer Staffing
Squad 51	-	Volunteer Staffing
Total Min. Staffing:	-	Volunteer Staffing

***Note in comments if cross-staffed.**

Apparatus

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

In gathering information from the FFCD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of the FFCD is sufficient to meet the District's service needs and demands. The full inventory list of the FFCD's apparatus, along with descriptions, is illustrated in Figure 22.

Figure 22: FFCD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 5	Pumper	E-One Typhoon	2016	Frontline
Rescue 5	Pumper	E-One International	2000	Frontline
Engine 53	Pumper	E-One	1987	Reserve
Aerials/Ladders				
Truck 5	Aerial/Ladder	78' E-One	2003	Frontline
Staff/Specialty Vehicles				
DC 5	Deputy Chief	Nissan Xterra	2014	Staff
Squad 51	Squad	Dodge Ram 2500HD	2020	Frontline
Support 5	Support	Dodge Dakota	2002	Support

SERVICE DELIVERY

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

- service demand
- resource distribution
- resource reliability

To provide the highest level of service to the citizens and visitors of the FFCD 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 volunteer personnel.

Data Source

The data obtained from the FFCD for this study came from the District's RMS. As of June 2021, the District utilizes Emergency Reporting software from ESO for National Fire Incident Reporting System (NFIRS) software. This source provided data for the time period FY2021 (starting 6/1/2021 only) through the first three months of FY2023 (10/1/2022–12/31/2022). Due to a ransomware attack in December 2020, no previous incident data was available for this performance review.

Figure 23 provides a summary of the incident data available for analysis.

Figure 23: Summary of Data Sources

Source	FY2021	FY2022	FY2023
NFIRS All	383	1208	298
NFIRS Single	270	773	179

In terms of NFIRS data, it is critical to ensure that the data collected is complete and accurate because this information is used at all levels — from local budget development to the identification of national preparedness initiatives. Accurate fire incident reports are very important, and they can impact a local department just as much as the entire United States. When incidents are documented for the NFIRS, there is the potential for data entry errors — mistakes that can alter the intended meaning of the information. Several mistakes across a region may not be significant, but many mistakes in the same region — or worse, across the entire country — can dramatically affect the meaning of the data. The same

result occurs when data is generalized, such as the overuse of the codes for “unknown,” “none,” or “other.”

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

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

Some training resources include:

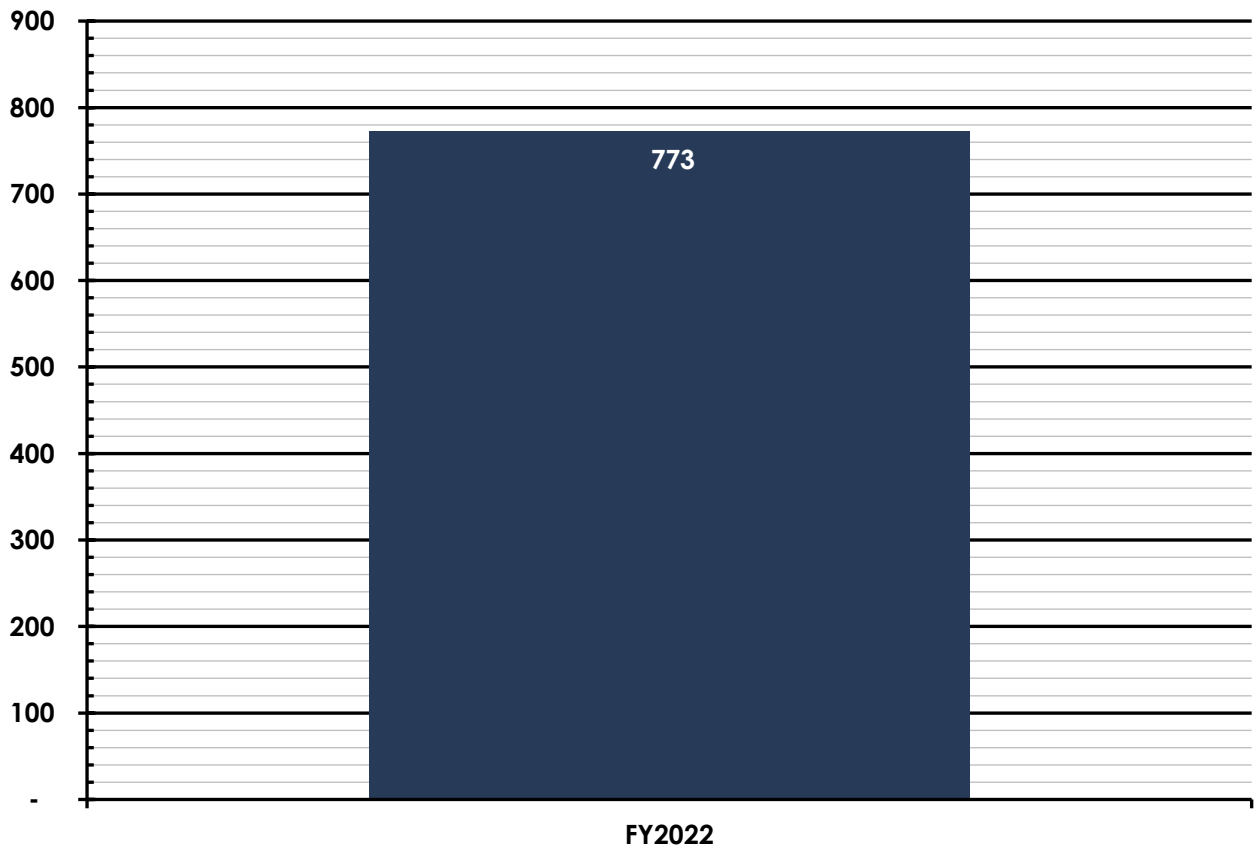
- *In-house developed program based on specific internal issues*
 - *National Fire Academy Courses:*
 - *Introduction to NFIRS 5.0, on-campus and off-campus*
 - *NFIRS 5.0 Self-Study Online*
 - *NFIRS Data Analysis and Problem-Solving Techniques, on-campus and off-campus*
 - *NFIRS Program Manager, 6-day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

Service Demand Analysis

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

Figure 24 illustrates historical service demand based on NFIRS data for fiscal year 2022, the only full year of data available, for reasons previously discussed. Due to this fact, BJM-CPA was unable to analyze historical incident demand in further detail.

Figure 24: FFCD Historical Service Demand (FY2022)



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 25.

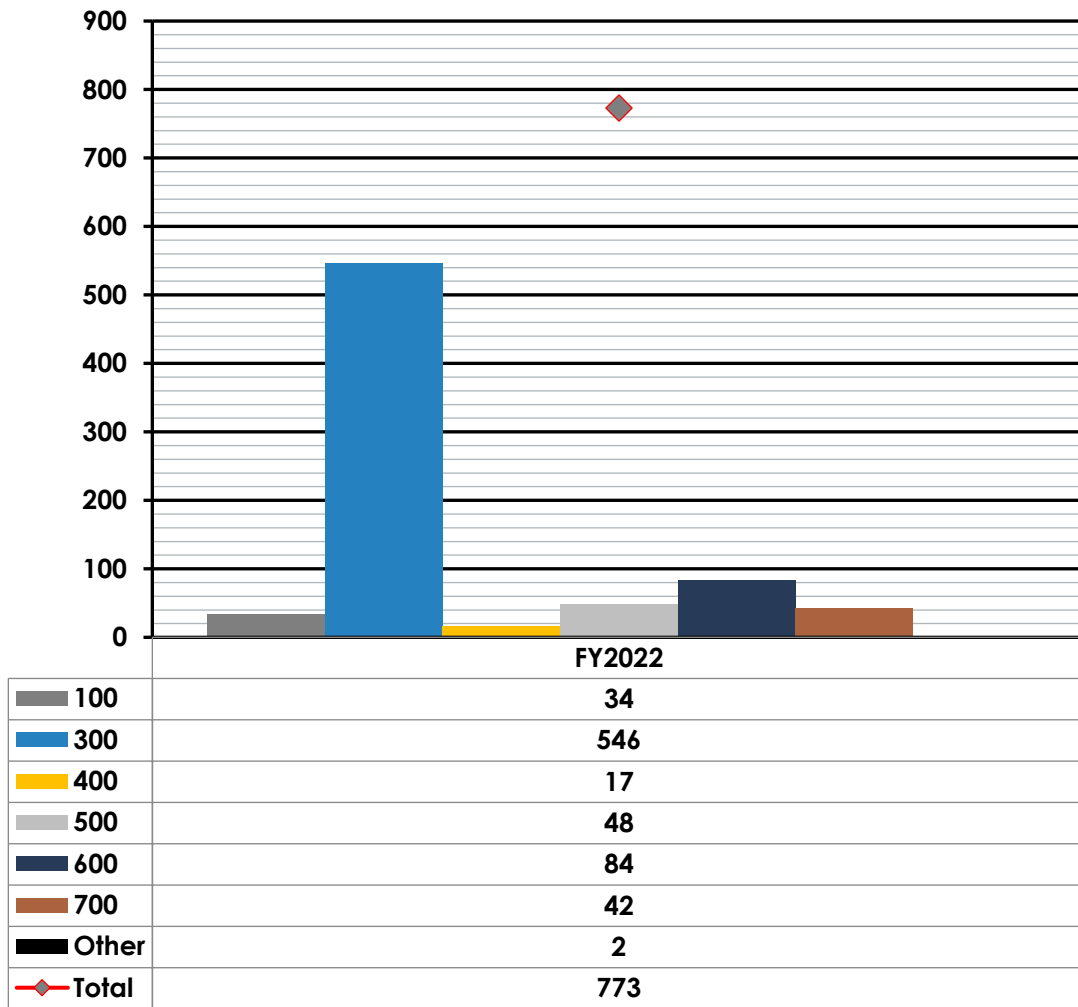
Figure 25: NFIRS Incident Types

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

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

Figure 26 shows the analysis of the overall demand for services for FY2022.

Figure 26: FFCD Annual Demand by Incident Type (FY2022)



While Figure 26 analyzes the overall demand for services, it is also essential to analyze how the various types of incidents compared to the overall number. As illustrated in Figure 27, the majority of demand for services was within the category of EMS and Rescue, at 71 percent. This service was followed by Good Intent incidents at 11 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 27: NFIRS Service Demand in Percentage by Type (FY2022)

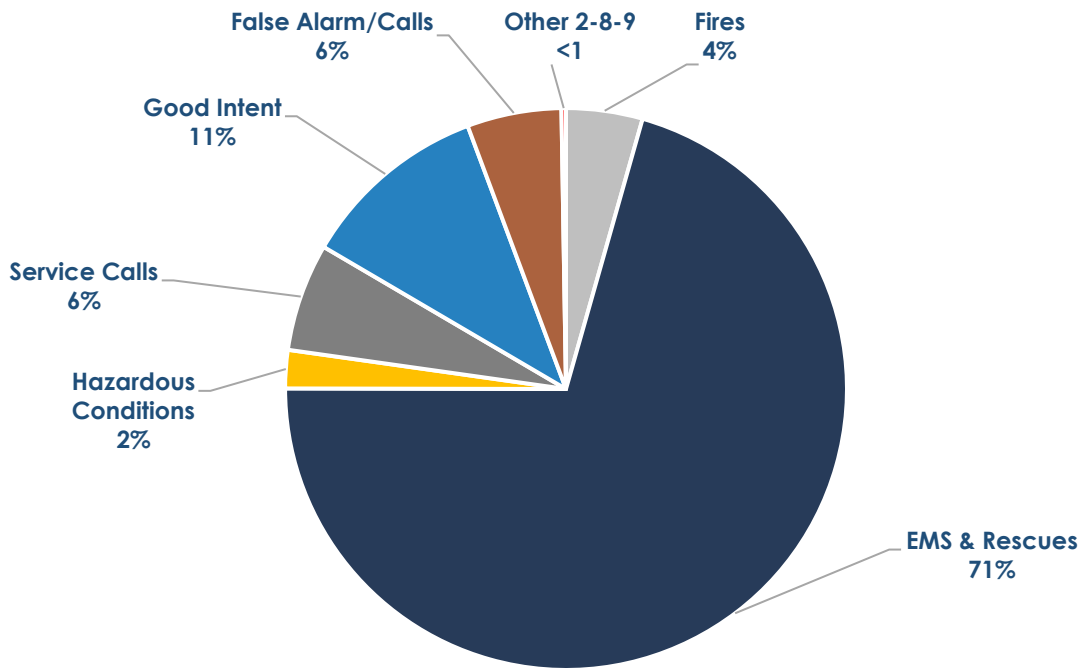


Figure 28 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 28: NFIRS Service Demand in with Cumulative Percentage by Type (FY2022)

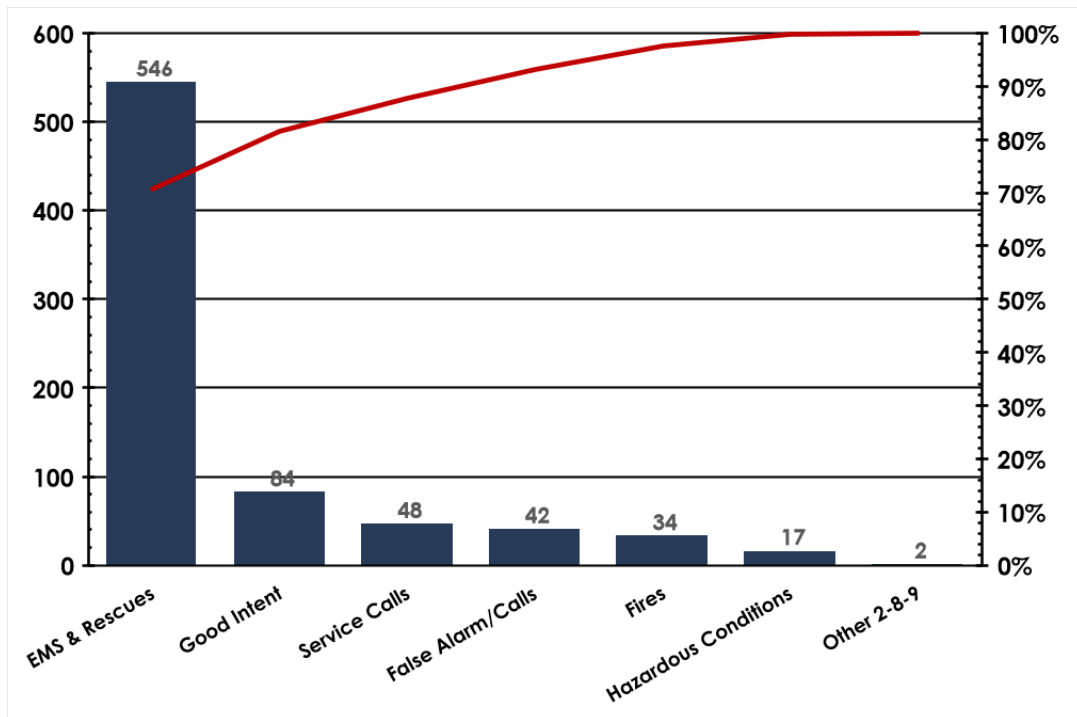


Figure 29 illustrates service demand for the FFCD based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories.

Figure 29: Service Demand by NFIRS Property Type (6/1/2021–FY2022)

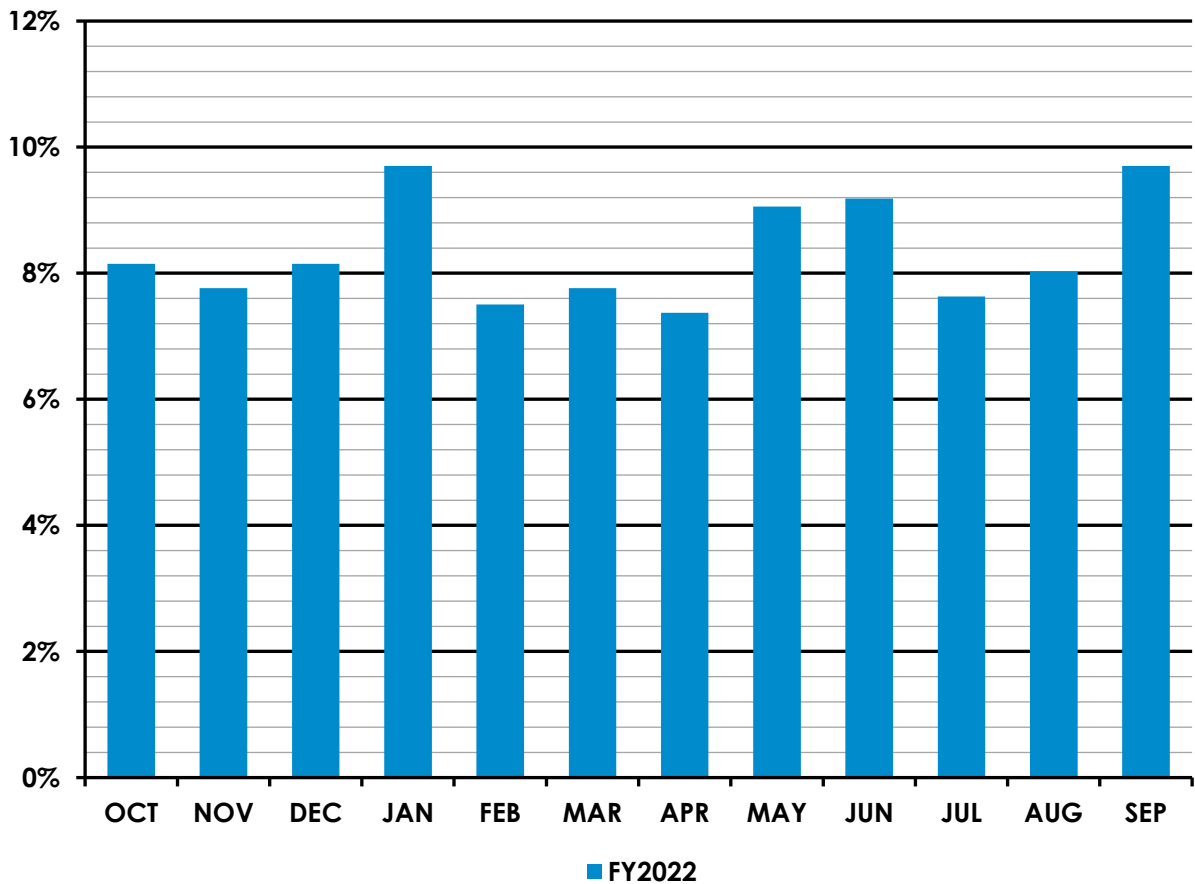
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.00%	0.00%	0.00%	0.00%
1–Assembly (restaurant, bar, theater, library, church, airport)	1.89%	0.6%	3.13%	0.47%
2–Educational (school, daycare center)	0.00%	1.0%	4.69%	0.95%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.00%	0.1%	0.00%	1.42%
4–Residential (private residence, hotel/motel, residential board)	58.49%	76.2%	82.81%	68.72%
5–Mercantile, Business (grocery store, service station, office, retail)	1.89%	3.4%	9.38%	7.58%
6–Industrial, Utility, Agriculture, Mining	3.77%	0.00%	0.00%	0.47%
7–Manufacturing	0.00%	0.00%	0.00%	0.00%
8–Storage	1.89%	0.6%	0.00%	0.95%
9–Outside Property, Highway, Street	32.08%	18.1%	0.00%	19.43%

Temporal Analysis

After analyzing the types of incidents, the next step is to consider temporal analysis. The temporal component becomes essential when leadership plans for the current and future delivery of services. With this knowledge, the FFCD can better determine staffing needs and non-response activities such as hose and hydrant testing, incident pre-plans, training, and apparatus maintenance. Each temporal component is presented as a percentage relative to the total service demand during FY2022.

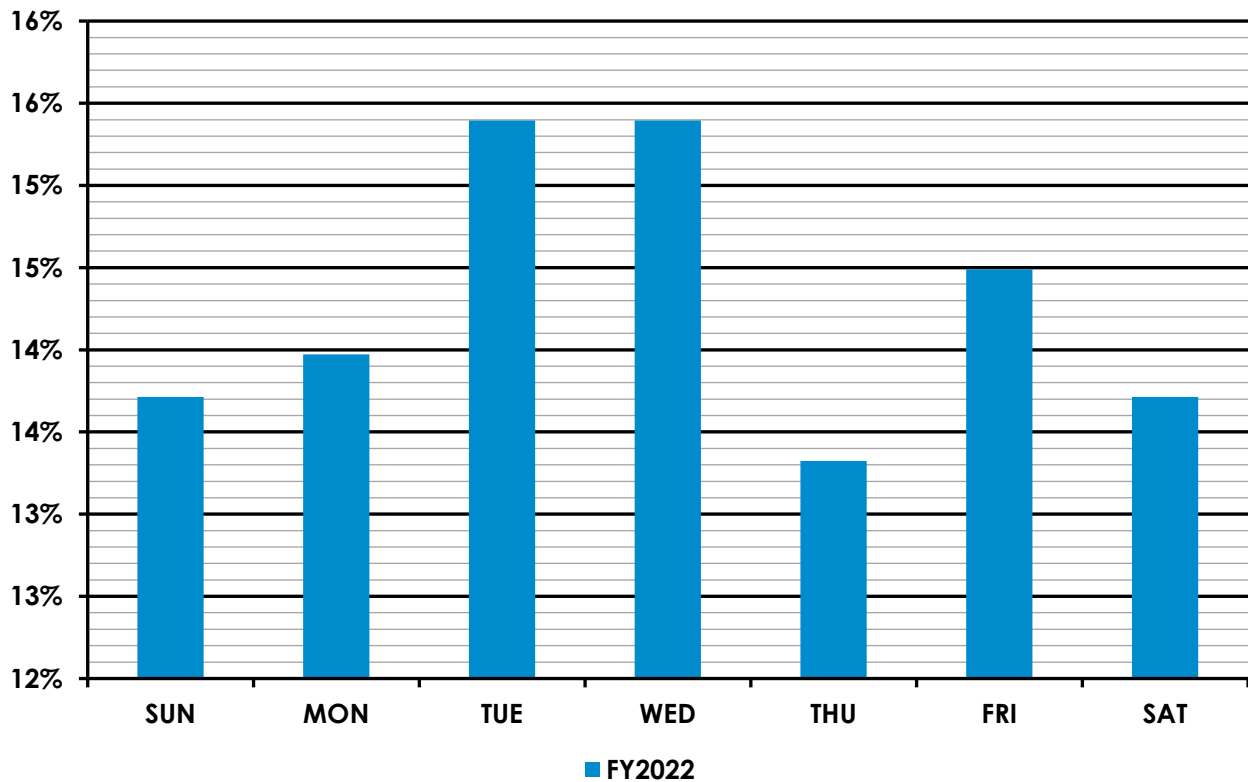
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 30, service demand was cyclical throughout the year, with a difference of 2.33 percent between the busiest month and the slowest. The lowest demand for services occurred in April, increasing to a peak in September — the month with the most significant demand for services.

Figure 30: NFIRS Service Demand by Month (FY2022)



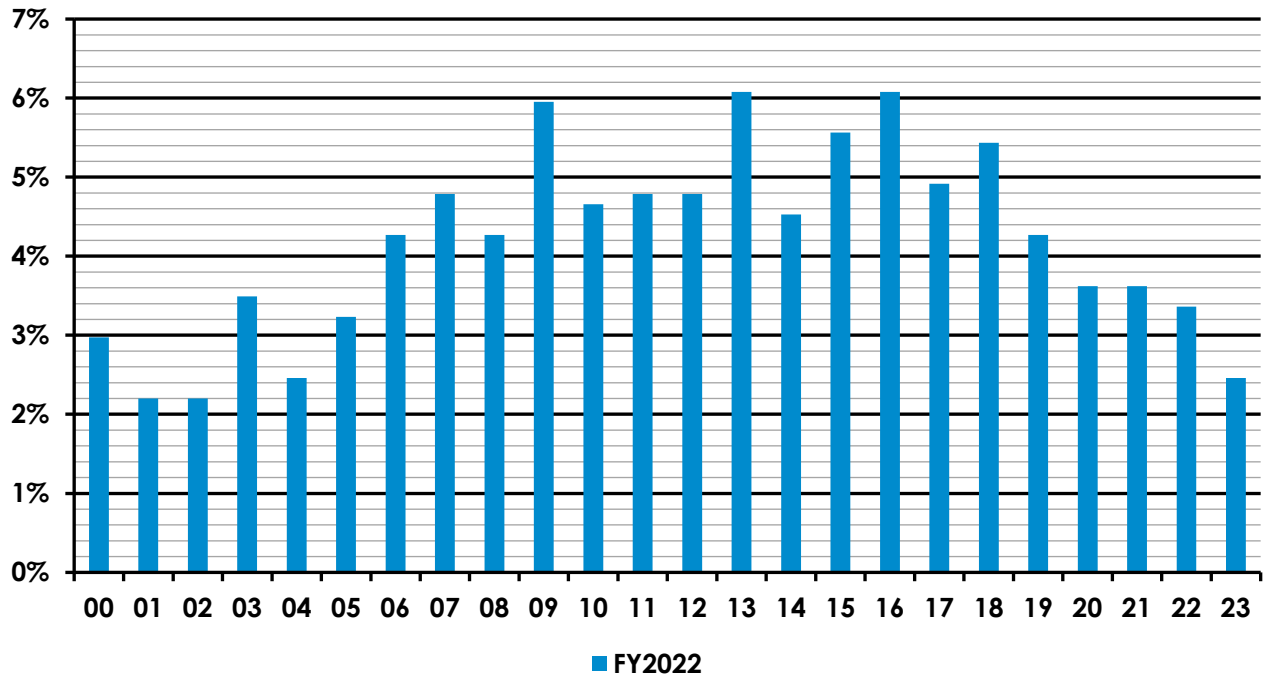
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. As illustrated in Figure 31 and as expected, the weekends did show some of the lowest percentages of service demand for the FFCD. The weekdays showed the highest demand figures, with a peak on Wednesdays. The difference between the busiest day and the slowest day was 2.07 percent.

Figure 31: NFIRS Service Demand by Week (FY2022)



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 32, the average demand for services begins to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continues to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reaches a transient peak at 4 p.m. and then begins a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continues until reaching its lowest point at 1 and 2 a.m.

Figure 32: NFIRS Service Demand by Hour of the Day (FY2022)



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

Charting the temporal demands for service by both day and time is valuable. Figure 33 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

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

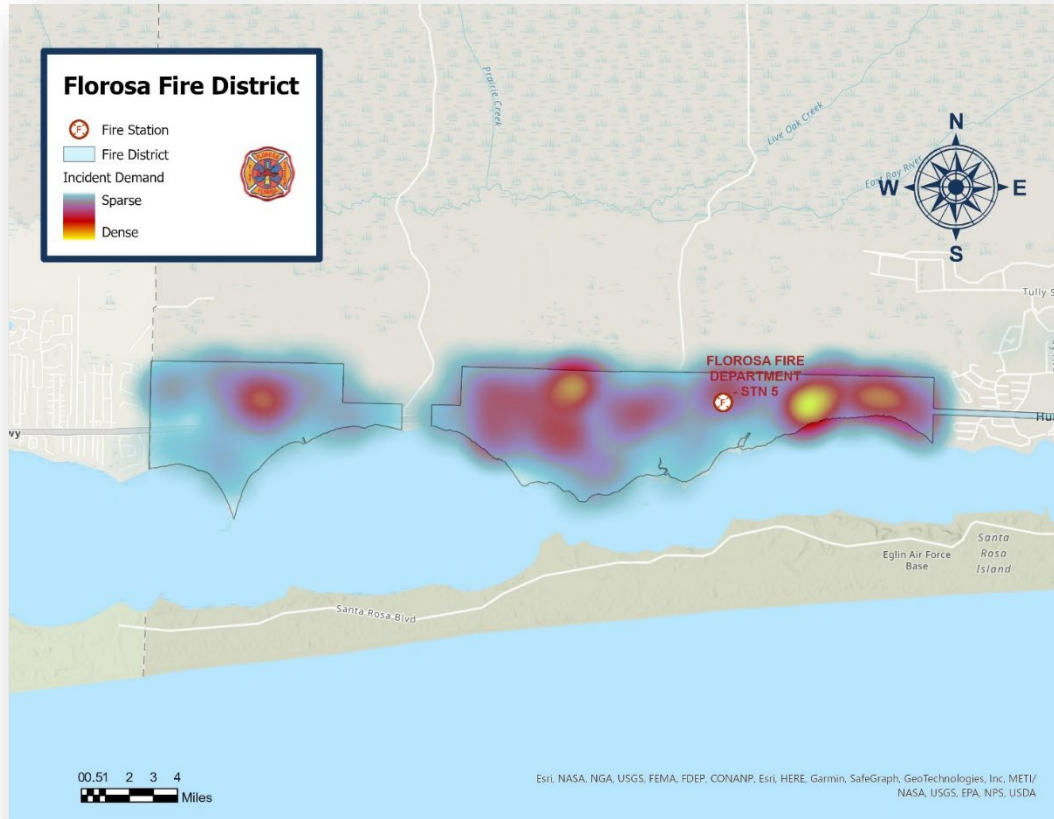
Figure 33: NFIRS Service Demand by Day and Hour (FY2022)

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	3.77%	1.85%	3.36%	2.52%	1.94%	5.36%	1.89%
01	2.83%	1.85%	3.36%	1.68%	1.94%	0.00%	3.77%
02	4.72%	3.70%	2.52%	1.68%	0.00%	0.89%	1.89%
03	4.72%	2.78%	2.52%	3.36%	0.97%	1.79%	8.49%
04	2.83%	2.78%	1.68%	0.84%	2.91%	4.46%	1.89%
05	4.72%	2.78%	2.52%	4.20%	2.91%	2.68%	2.83%
06	4.72%	5.56%	5.04%	5.04%	2.91%	3.57%	2.83%
07	3.77%	5.56%	4.20%	6.72%	3.88%	4.46%	4.72%
08	2.83%	6.48%	3.36%	4.20%	6.80%	3.57%	2.83%
09	4.72%	7.41%	5.04%	6.72%	5.83%	7.14%	4.72%
10	4.72%	4.63%	6.72%	4.20%	6.80%	3.57%	1.89%
11	5.66%	0.93%	4.20%	5.88%	3.88%	7.14%	5.66%
12	2.83%	5.56%	3.36%	5.04%	6.80%	5.36%	4.72%
13	6.60%	7.41%	4.20%	5.04%	3.88%	9.82%	5.66%
14	4.72%	4.63%	3.36%	5.04%	5.83%	4.46%	3.77%
15	2.83%	5.56%	8.40%	5.88%	7.77%	5.36%	2.83%
16	4.72%	3.70%	9.24%	6.72%	5.83%	3.57%	8.49%
17	5.66%	3.70%	5.04%	5.04%	6.80%	2.68%	5.66%
18	5.66%	5.56%	5.04%	5.04%	2.91%	7.14%	6.60%
19	2.83%	5.56%	3.36%	4.20%	4.85%	3.57%	5.66%
20	3.77%	1.85%	3.36%	2.52%	4.85%	5.36%	3.77%
21	3.77%	3.70%	6.72%	3.36%	2.91%	0.89%	3.77%
22	5.66%	4.63%	1.68%	2.52%	3.88%	2.68%	2.83%
23	0.94%	1.85%	1.68%	2.52%	2.91%	4.46%	2.83%

As noted, 4 p.m. coincided with the highest average daily demand, as shown in Figure 32. The additional analysis in Figure 33 depicts that the 4 p.m. demand is highest on Tuesdays, relative to the other days and times.

Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within the FFCD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 34, the highest density of calls for service occurs, with a few exceptions, along the major thoroughfare of U.S. Route 98.

Figure 34: Density - All Incident Types (FY2022–12/31/2022)

Resource Reliability

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

Call Concurrency

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

Figure 35 examines incidents within the FFCD calculated from the NFIRS reports.

Figure 35: FFCD Incident Concurrency (6/1/2021–12/31/2022)

Number of Concurrent Incidents	FY2021	FY2022	FY2023	Average
One Incident	96%	96%	98%	97%
Two Incidents	4%	4%	2%	3%

FY2021- Beginning June 1, 2021; FY2023 through December 31, 2022

On average, during the period noted, single incidents accounted for 97 percent of the overall incidents for the FFCD, which indicates that the District was mitigating two incidents at the same time 3 percent of the time, on average.

Commitment Time

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

Figure 36 illustrates the total time that FFCD apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 36: FFCD Unit Commitment (6/1/2021–12/31/2022)

Unit	FY2021				FY2022				FY2023			
	Count	Total	Average	Com	Count	Total	Average	Com	Count	Total	Average	Com
Engine 5	41	13:55:23	0:20:53	0.48%	116	53:07:26	0:27:58	0.61%	37	12:54:11	0:20:55	0.59%
Rescue 5	11	10:20:56	0:56:27	0.35%	47	24:00:37	0:32:01	0.27%	10	3:34:59	0:21:30	0.16%
Squad 51	217	95:26:17	0:26:23	3.26%	525	246:36:32	0:28:34	2.82%	111	51:42:15	0:28:12	2.37%
Truck 5	8	3:50:51	0:32:59	0.13%	42	25:00:54	0:38:29	0.29%	11	7:33:03	0:41:11	0.35%

The average time that each FFCD apparatus was committed to an incident during the preceding fiscal year (FY2022) was 31 minutes and 45 seconds. The commitment time for the four FFCD response units — Engine 5, Rescue 5, Squad 51, and Truck 5 — were 0.61 percent, 0.27 percent, 2.82 percent, and 0.29 percent, respectively, in FY2022.

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

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

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department's EMS workload.⁸ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for the FFCD in the same way as did the Henrico County article.

Figure 37 summarizes these findings as they relate to commitment factors.

Figure 37: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016

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

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

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,

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

under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 38 summarizes the mutual and automatic aid given and received by the FFCD for FY2022 period. The source of this information was NFIRS response data provided by the FFCD.

Figure 38: FFCD Mutual/Automatic Aid Summary (FY2022)

Mutual Aid/Automatic Aid Calls	FY2022
Mutual Aid Given	2
Mutual Aid Received	8
Automatic Aid Given	25
Automatic Aid Received	14
Other Aid Given	0
Net (Given/Received)	5

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

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

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in the areas of fire-related property loss and fire spread.

Figure 39 summarizes fire property and contents loss from the NFIRS reports.

Figure 39: FFCD Summary of Property Loss 6/1/2021–FY2022

Measure	FY2021	FY2022	FY2023	Total
Property Loss	\$5,000	\$100,000	-	\$105,000
Contents Loss	\$0	\$30,000	-	\$30,000
Total Loss	\$5,000	\$130,000	-	\$135,000
Property Value (Exposed to Fire)	\$5,000	\$100,000	-	\$105,000
Content Value (Exposed to Fire)	\$0	\$30,000	-	\$30,000
Total Value	\$5,000	\$130,000		\$135,000
Total Value Saved	\$0	\$0	-	\$0
Percent Saved	0%	0%	-	0%
Property Loss N=	1	1	0	2
Contents Loss N=	0	1	0	1
Civilian Injuries	0	1	0	1
Civilian Deaths	0	1	0	1

FY2021 - Begins June 1st, 2021

FY2023 - Ends December 31, 2022

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

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

The National Fire Protection Association⁹ found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post-flashover). As illustrated in Figure 40, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 40: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires

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

Figure 41 illustrates the extent of fire spread during working incidents in the FFCD from June 1, 2021 through December 31, 2022. Also provided is the reported fire spread for the country, state, and Okaloosa County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since June 2021 and through the first quarter of FY2023, most fires were confined to either the object, room, or building of origin by the FFCD.

Figure 41: Summary of Fire Spread (6/1/2021–12/31/2022)

Fire Spread	FY2021 - 2023	National	Florida	Okaloosa
Confined to object of origin	25.00%	20.76%	23.53%	24.76%
Confined to room of origin	25.00%	30.46%	38.73%	38.10%
Confined to floor of origin	12.50%	8.72%	6.15%	4.76%
Confined to building of origin	25.00%	32.36%	26.46%	24.76%
Beyond building of origin	12.50%	7.69%	5.14%	7.62%
N =	8			

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

Section II: Financial Best Practices

PERFORMANCE MANAGEMENT

In general, the primary motives driving the state of Florida's public sector performance review is the conviction that fire districts must improve their focus on producing results that benefit the public, as well as give the public confidence that districts have produced those results. The emphasis on process and compliance that has typified traditional public sector management has not been sufficient to achieve this. Therefore, governments must change their approach. Public sector management must become synonymous with performance management.

The framework illustrated below shows the dynamic nature of performance management. Ideally, when performance management principles are incorporated into traditional governmental processes—planning, budgeting, operational management, and evaluation, for example—these processes are transformed in the form of better services, effective programs, focused policies, and ultimately, improved community conditions. Performance improves through successive management cycles as an organization's capacity for learning and improving increases.

The desired result of performance management is shown in the illustration as “better results for the public.” This raises the question of who decides what these results should be. In this framework, the government uses information regarding public needs and expectations to identify the desired results.

In addition, it is important to keep in mind that the framework is a means to an end, not an end in itself. Simply superimposing a performance management process onto a traditionally managed organization may theoretically seem appropriate, but in practice, it is not likely to achieve the necessary goals. To make real improvements, organizational culture must also be addressed.

Finally, while benefits do accrue from the beginning of the process, those benefits increase over a period of years as performance management principles and practices become embedded in an organization's culture. Consequently, organizations that sustain performance management reap greater benefits.

Measurement

Performance measurements provide factual information to be used in making decisions for the planning, budgeting, management, and evaluation of government services. Measures can inform decision-makers on a wide variety of topics, including quantity, efficiency, quality, effectiveness, and impacts. Credible, timely performance data are essential to achieving an effective performance management system and to accomplishing much of what is described in this report. Organizations should also ensure that the measures they develop are:

- **Informative.** Measurement information must add value to the discussion. The focus of performance management systems is on using performance information to make

decisions. Therefore, it is critical that managers and decision-makers have confidence in the information, and that it can be used to make well-informed decisions.

- **Well understood.** Measurement definitions must be transparent, such that data collectors, managers, and policy-makers are clear on the data's meaning and are able to use the information appropriately.
- **Relevant.** Measurement information must be appropriate for the audience for which it is intended: department managers, budget directors, elected officials, and/or citizens. Often, what is useful to one group may not be useful to or understood by another. If measures are not relevant to the situation at hand and meaningful to the audience, they will not be employed. Measures serve multiple audiences, including management and staff, who require information in order to improve performance; policy-makers, who require data in order to make good decisions; and constituents, who require current information on the community services and conditions that are important to them. To accommodate this diversity of interests, many governments have developed measures that serve multiple stakeholder groups.

When developing measures, simplicity is best. There is no advantage to tracking hundreds of performance measures that will never be utilized. Thus, it is imperative to collect data on the right measures. All service areas can measure performance in a way that helps staff, managers, elected officials, and/or citizens either make decisions or evaluate the effectiveness of provided services. A good set of measures provides a complete picture of an organization's performance.

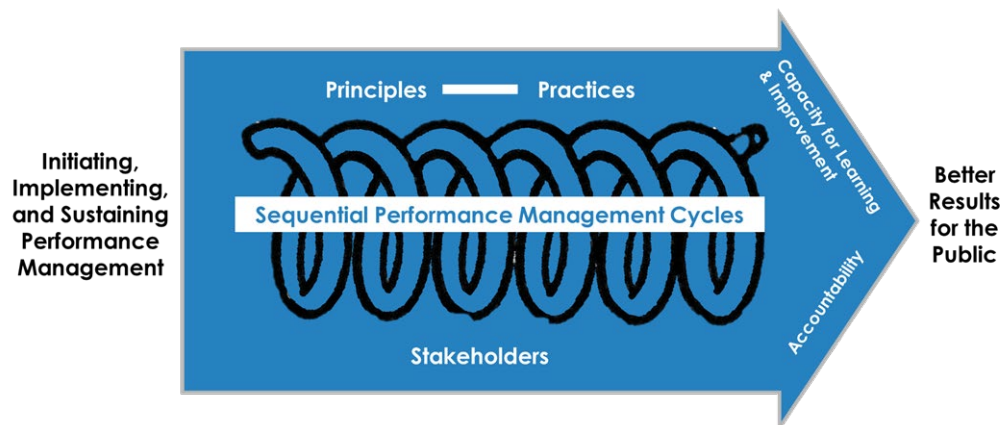
It is impossible to overstate the importance of measurement in the operations of government. While reporting to the public is an important element of accountability, it would be impossible to fulfill the promise of performance management for improving results without the existence of measures needed for internal use. Such measures must be relevant to specific processes, programs, and/or policies; collected with sufficient frequency to enable the governmental entity to monitor and make adjustments; and easy to access, not only for managers but for all employees involved in a particular process or program.

Reporting: Communicating Performance Information

Collecting performance data will not yield satisfactory results unless the information provided is communicated effectively. Effective communication requires that the target audience has access to and understands the message and/or information contained in the data, which requires more than merely distributing reports. Providing this information is essential to engaging managers, policy-makers, and staff in improving results and in keeping stakeholders informed and actively interested in their government. The creation and distribution of performance information can provide the vehicle for understanding results and can trigger discussion and debate on how to improve results.

Performance Management Framework

Figure 42: Performance Management Framework



What is performance management?

As shown in Figure 42 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.

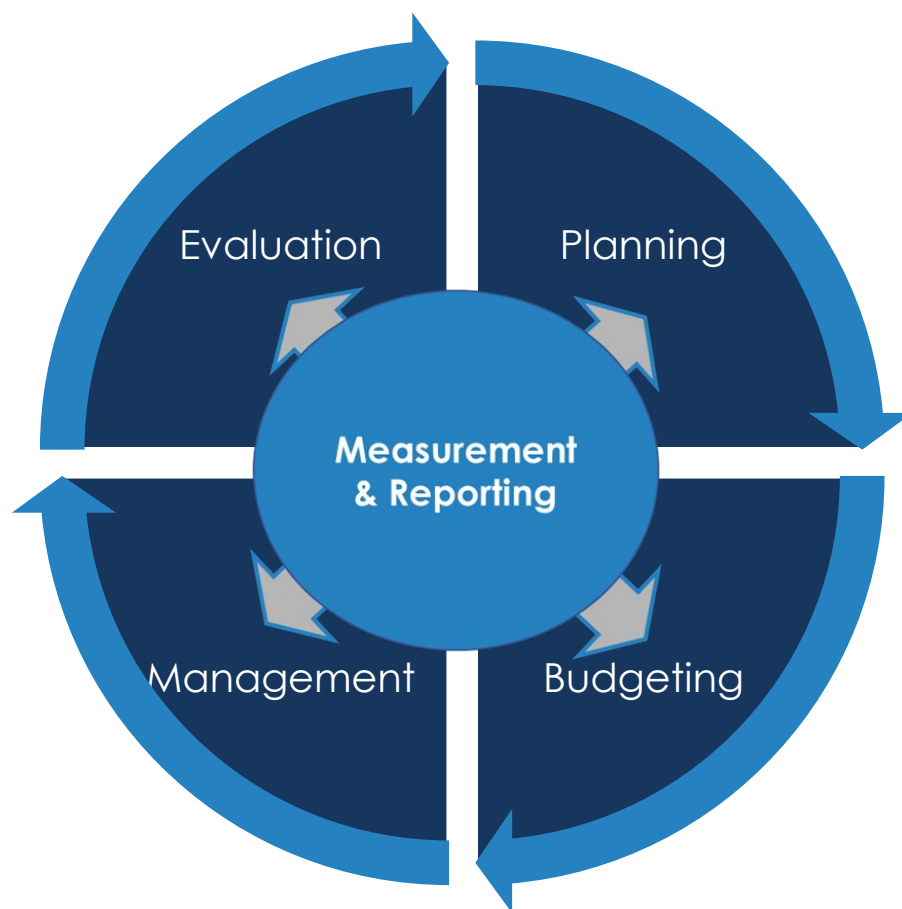
Regardless of the specific approach, performance management typically includes the following elements:

- 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 43.

Figure 43: Performance Management Cycle

While the processes shown in Figure 43 constitute a cycle, each process typically operates on its own timeline. *Planning* may be long term or medium term (two, three, five, or more years). *Budgeting* is usually short term (one or two years). *Operational management* occurs day to day. Thus, although each process informs the next, in reality the decision timeframe for the next process is shorter than the last, and evaluation informs each of the other processes.

There are several critical implications regarding these processes. First, management must recognize these inherent differences and decide how to address the challenges they present (for example: have a flexible five-year plan that is updated annually based on the governmental entity's experience in the most recent fiscal year). Second, management must ensure that the processes in the cycle remain aligned, which requires constant attention. Third, different measures, targets, and feedback/analysis frequencies are required for each process, and operational management requires the most frequent feedback and analysis.

Planning: Defining the Results to Be Achieved

Strategic Planning

Strategic planning must systematically address an organization's purpose, internal and external environment, and value to stakeholders. It must also be used to establish an organization's long-term course. In addition to setting direction, performance-driven strategic planning enables a government to evaluate performance in relation to objectives such that information on past performance can inform and help improve future performance.

Planning in a performance management context includes articulating an organization's vision and mission, establishing measurable organization-wide objectives and/or priorities, and identifying strategies for achieving the objectives. *Although these elements may be developed without conducting a formal strategic planning process, a formal process helps ensure that key stakeholders are appropriately consulted and/or involved and that the resulting objectives and strategies are recognized as the accepted future direction of the organization.*

Operational Planning

Operational plans (often referred to as business plans or action plans) translate high-level objectives into policies, programs, services, and activities aimed at achieving these objectives. Operational plans must clearly explain the connection between activities and results, and provide specific measures such that progress can be evaluated. Operational plans typically cover a two- or three-year period and are updated annually.

Linking Strategic Planning and Long-Range Financial Planning

A strategic plan and the objectives and strategies that emerge from it must be grounded in fiscal reality. An inadequate plan can create citizen, political, and staff expectations that may not be realistic or attainable. It is therefore imperative that a long-range financial plan (typically not more than three years) be developed concurrently and in association with the strategic plan.

Performance Budgeting: Achieving Results through Effective Resource Allocation

Performance budgeting begins where the strategic plan and/or operational plan ends, using the objectives and strategies from the planning process as the *basis for developing a spending plan*. The primary purpose of performance budgeting is to allocate funds to activities, programs, and services in a manner most likely to achieve desired results. A performance approach to budgeting *emphasizes accountability for outcomes (that is, what constituents need and expect from their government), whereas line-item budgeting focuses on accountability for spending from legally authorized accounts. Spending from appropriate accounts is also important in performance budgeting, but it does not drive the process.* There are many valid approaches to performance budgeting, yet they all share the goal of ensuring that funding is directly linked to achieving high-priority results. *Performance budgeting has three essential elements: 1) The desired results must be articulated; 2) Strategies for achieving results must be developed; and 3) The budget must*

explain how an activity will help accomplish the desired result. Including performance measures in a line-item budget does not constitute performance budgeting. Performance budgeting requires a new approach that includes:

- **A shift of emphasis from budgetary inputs to outcomes.** Inputs—dollars, people, supplies, and equipment—are justified based on how they are anticipated to contribute to the achievement of desired results.
- **The integration of budgeting and strategic planning and an associated focus on long-term results.** Performance budgets are developed within the context of long-term objectives and strategies established in strategic plans. *Traditional budgeting focuses much more on tactical approaches and a short-time horizon.*
- **Greater attention to the needs of residents and businesses.** *Traditional budgeting, due to its focus on inputs and its tactical nature, tends to look inward on the priorities of departments and agencies. In contrast, performance budgeting practices, by emphasizing the relationship between spending and results, focuses greater attention outward, on what is relevant to the community.*

Important Aspects of Successful Implementation of a Performance Measurement System

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

- Adequate technology for collecting, analyzing, and reporting performance measures;
- Citizen, client/customer, and/or stakeholder interest in government program performance;
- Communication to employees of the purpose for using performance measurement;
- A link of performance measures to budget decisions;
- A list of performance measures for the strategic financial plan;
- Performance measures that help staff monitor progress toward intended program/service results;
- Staff participation in the process of developing performance measures;
- Additional or modified staffing for collecting, analyzing, and reporting the performance measures;
- Training management and staff about performance measurement development and selection;
- Regular use of performance measures by elected officials;
- Regular use of performance measures by executive leadership.

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

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

Recommendation # 5 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 44, as part of their approach to their budgeting process.

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

Element 1 Assess Community Needs, Priorities, Challenges, and Opportunities

Practices

- 1.1 Identify stakeholder concerns, needs, and priorities
- 1.2 Evaluate community conditions, external factors, opportunities, and challenges

Element 2 Identify Opportunities and Challenges for Government Services, Capital Assets, and Management

Practices

- 2.1 Assess services and programs, and identify issues, opportunities, and challenges
- 2.2 Assess capital assets and identify issues, opportunities, and challenges
- 2.3 Assess governmental management systems and identify issues, opportunities, and challenges

Element 3 Develop and Disseminate Broad Goals

Practices

- 3.1 Identify board goals
- 3.2 Disseminate goals and review with stakeholders

Principle 2 - Develop Approaches to Achieve Goals

Element 4 Adopt Financial Policies

A government should develop a comprehensive set of financial policies. Financial policies should be an integral part of the development of service, capital, and financial plans and the budget.

Practices

- 4.1 Develop policy on stabilization funds
- 4.2 Develop policy on fees and charges
- 4.3 Develop policy on debt issuance and management
 - 4.3a Develop policy on debt level and capacity
- 4.4 Develop policy on use of one-time revenues
 - 4.4a Evaluate the use of unpredictable revenues
- 4.5 Develop policy on balancing the operating budget
- 4.6 Develop policy on revenue diversification
- 4.7 Develop policy on contingency planning

Element 5 Develop Programmatic, Operating, and Capital Policies and Plans

A government should develop policies and plans to guide service provision and capital asset acquisition, maintenance, replacement, and retirement.

Practices

- 5.1 Prepare policies and plans to guide the design of programs and services
- 5.2 Prepare policies and plans for capital asset acquisition, maintenance, replacement, and retirement

Element 6 Develop Programs and Services that are Consistent with Policies and Plans**Practices**

- 6.1 Develop programs and evaluate delivery mechanisms
- 6.2 Develop options for meeting capital needs, and evaluate acquisition alternatives
- 6.3 Identify functions, programs, and/or activities of organizational units
- 6.4 Develop performance measures
- 6.5 Develop performance benchmarks

Element 7 Develop Management Strategies**Practices**

- 7.1 Develop strategies to facilitate maintenance of programs and financial goals

7.2 Develop mechanisms for budgetary compliance

7.3 Develop the type, presentation, and time period of the budget

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

Element 8 Develop a Process for Preparing and Adopting Budget

Practices

8.1 Develop a budget calendar

8.2 Develop budget guidelines and instructions

8.3 Develop mechanisms for coordinating budget preparation and viewing

8.4 Develop procedures to facilitate budget review, discussion, modification, and adoption

8.5 Identify opportunities for stakeholder input

Element 9 Develop and Evaluate Financial Options

A government should develop, update, and review long-range financial plans and projections.

Practices

9.1 Conduct long-range financial planning

9.2 Prepare revenue projections

9.2a Analyze major revenues

9.2b Evaluate the effects of changes to revenue source rates and bases

9.2c Analyze tax and fee exemptions

9.2d Achieve consensus on a revenue forecast

9.3 Document revenue sources in a revenue manual

9.4 Prepare expenditure projections

9.5 Evaluate revenue and expenditure options

9.6 Develop a capital improvement plan

Element 10 Make Choices Necessary to Adopt a Budget**Practices**

- 10.1 Prepare and present a recommended budget
 - 10.1a Describe key policies, plans, and goals
 - 10.1b Identify key issues
 - 10.1c Provide a financial overview
 - 10.1d Provide a guide to operations
 - 10.1e Explain the budgetary basis of accounting
 - 10.1f Prepare a budget summary
 - 10.1g Present the budget in a clear, easy-to-use format
- 10.2 Adopt the budget

Principal 4 - Evaluate Performance and Make Adjustments**Element 11 Monitor, Measure, and Evaluate Performance**

A government should monitor and analyze the performance of its service programs, capital programs, and financial performance. Performance should be based on stated goals and budget expectations.

Practices

- 11.1 Monitor, measure, and evaluate program performance
 - 11.1a Monitor, measure, and evaluate stakeholder satisfaction
- 11.2 Monitor, measure, and evaluate budgetary performance
- 11.3 Monitor, measure, and evaluate financial conditions
- 11.4 Monitor, measure, and evaluate external factors
- 11.5 Monitor, measure, and evaluate capital program implementation

Element 12 Make Adjustments as Needed

From time to time, a government may need to adjust programs, strategies, performance measures, the budget, and goals based on the review and assessment of programs, budget, financial condition measures, stakeholder satisfaction, and external factors.

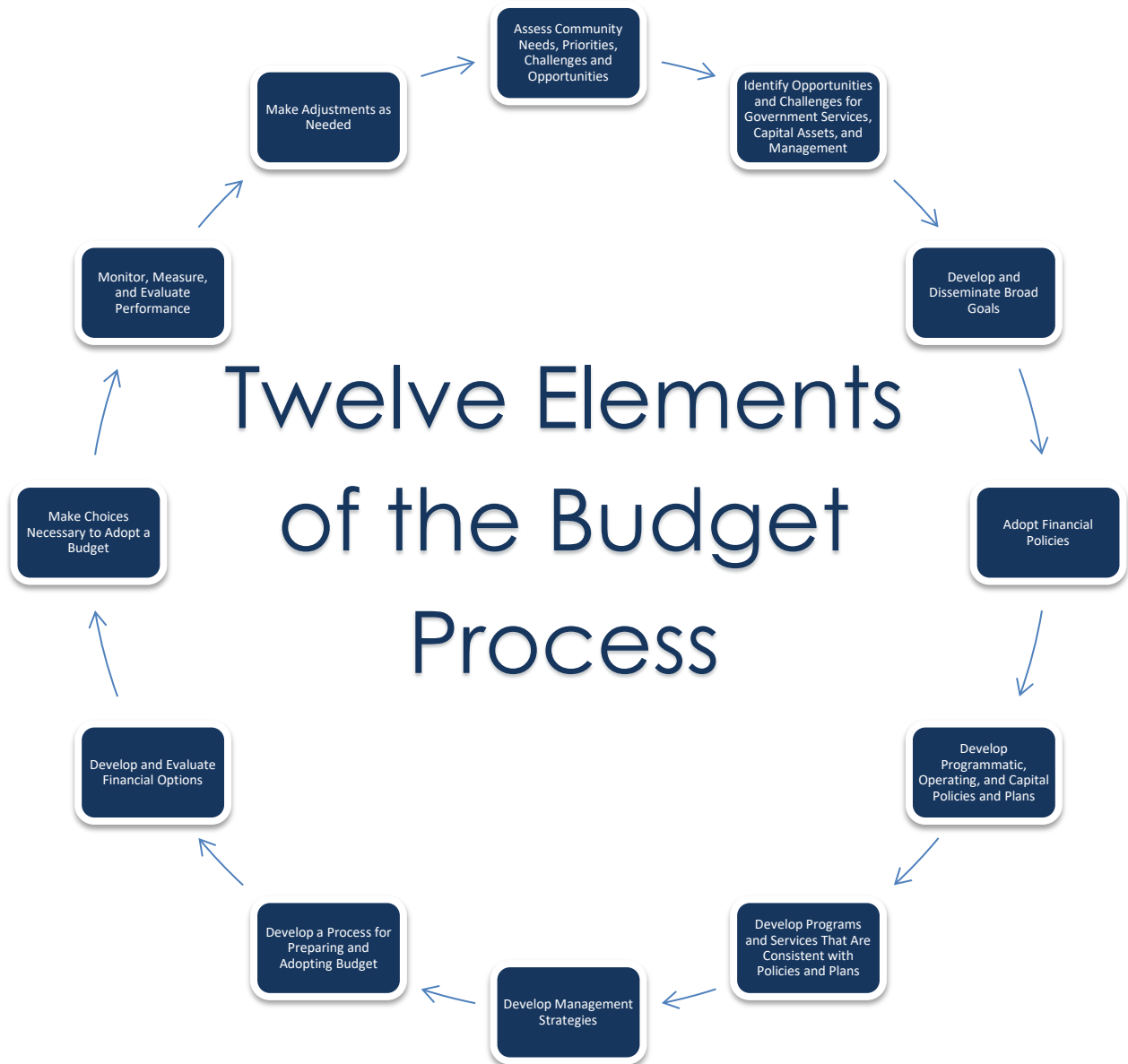
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 44: Twelve Elements of the Budget Process



OTHER CONSIDERATIONS

New Annual Report Reporting Requirements

During the 2018 Legislative Session, changes were made to Section 218.32, Florida Statutes, that affect the annual financial reports of local governments. The changes, which were made effective as of July 1, 2018, require the Chief Financial Officer to create an interactive repository of financial statement information, referred to as the Florida Open Financial Statement System. This system must have standardized taxonomies for state, county, municipal, and special district financial filings.

For fiscal years ending after September 1, 2022, local governments are to report financial data required by Section 218.32, Florida Statutes, using extensible business reporting language (XBRL).

The Division of Accounting and Auditing has partnered with the Office of Information Technology to build the new Florida Open Financial Statement System. Local governments will have the option to provide their financial data in the same manner they currently utilize, where it will then be tagged and converted into XBRL format for their validation and submission, or they may choose to submit it in XBRL format.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Florida Auditor General Review of Local Governmental Entity

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

These reports include counties, municipalities, and special districts.

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

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

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

Recommendation from Auditor General in regard to Finding 1:

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

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

Recommendation from Auditor General in regard to Finding 2:

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

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

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

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

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

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

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

Recommendation from Auditor General in regard to Finding 3:

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

Florida Auditor General Financial Emergency Guidelines

Financial Emergency Definition

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

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

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

Potential Financial Emergency Conditions – Reporting in Management Letter

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

Financial Condition Assessment – Detecting Deteriorating Financial Condition

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

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

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

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

SERVICE EFFORTS AND ACCOMPLISHMENTS

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

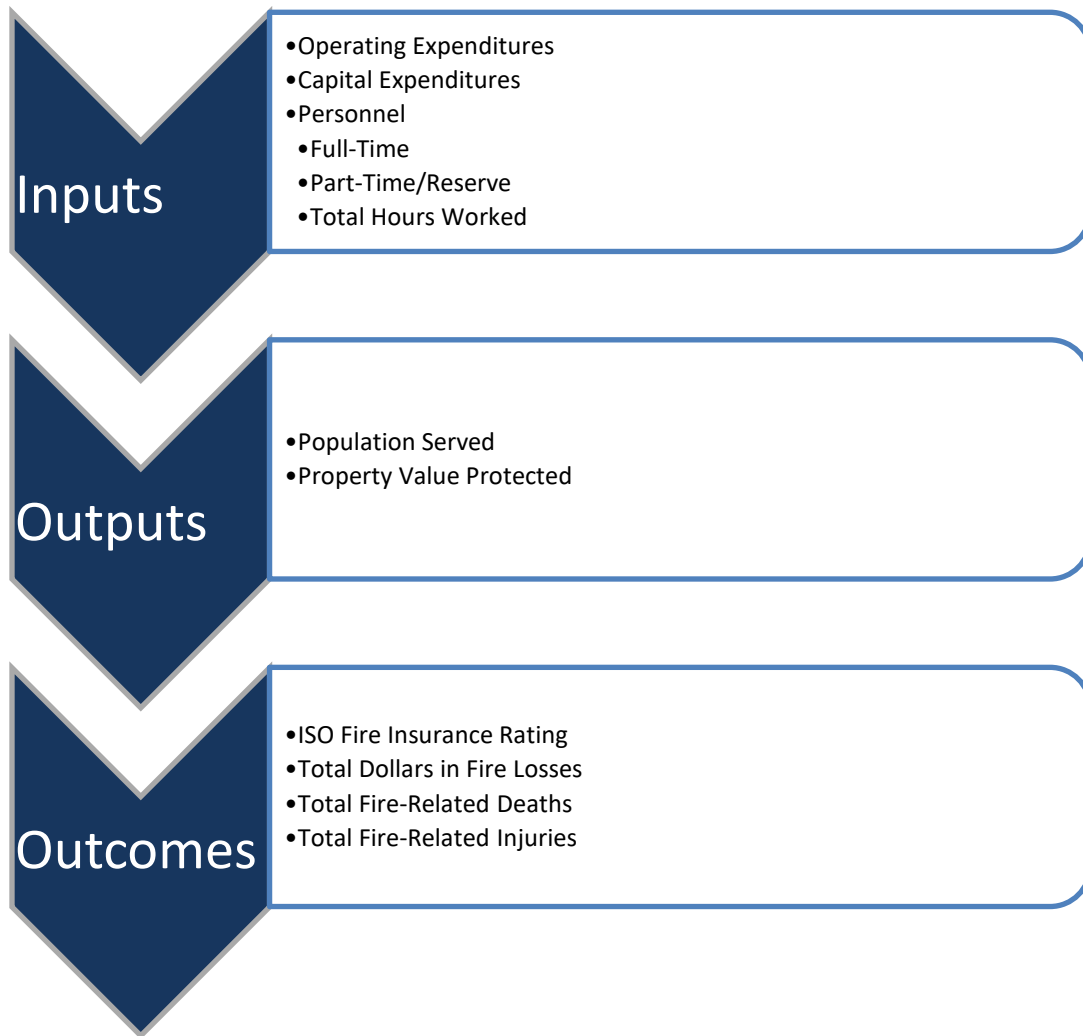
Information about service efforts and accomplishments (SEA) is an essential element of accountability. The SEA information is needed for setting goals and objectives, planning program activities to accomplish these goals and objectives, allocating resources to these programs, monitoring and evaluating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

Uses of SEA Data

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

Examples of SEA data applicable to fire department programs overall are shown in Figure 45. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*¹⁰.

Figure 45: Examples of SEA Data for Overall Performance



¹⁰

https://gasb.org/page/ShowDocument?path=GASBRR_1991_FireDepartmentPrograms%28SEA%29.pdf&acceptedDisclaimer=true&title=GASB+RESEARCH+REPORT%E2%80%9494SERVICE+EFFORTS+AND+ACCOMPLISHMENTS+REPORTING%3A+FIRE+DEPARTMENT+PROGRAMS&Submit=

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

After reviewing the purpose and goals provided for in Sections Five and Seven of Chapter 99-479, Laws of Florida, it appears that the programs, activities, and functions provided by the FFCD meet the purpose and goals of the District.

As part of this performance review, FFCD staff provided the District's charter, specifically for the documented purpose and goals. The District was started in 1965 by an individual and was known as the Southwest Okaloosa Fire District. The District was created by special act by the State Legislature in 1974. In 1999, the State Legislature passed House Bill 1603, which codified previous laws relating to the District. This bill became Chapter 99-479, Laws of Florida.

For this report, Section Seven of Chapter 99-479, Laws of Florida, was reviewed for the documented purpose and goals of the District. According to this section, Special Powers, the 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. All construction shall be in compliance with applicable state, regional, and local regulations, including adopted comprehensive plans and land development regulations.

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

3. Conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.
4. Adopt and enforce fire safety standards and codes and enforce the rules of the Florida State Fire Marshall consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, Florida Statutes, with respect to fire suppression and prevention and fire safety code enforcement.
5. Conduct arson investigations and cause-and-origin investigations.
6. Adopt hazardous material safety plans and emergency response plans in coordination with the county emergency management agency as provided in Chapter 252, Florida Statutes.
7. Contract with general-purpose local government for emergency management planning and services.

RESEARCH TASK # 2 GOALS AND OBJECTIVES

The next research task in the completion of the performance review for the FFCD 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.

As stated by the District, the FFCD¹¹ provides for fire suppression and prevention by acquiring and maintaining firefighting and fire protection equipment to prevent or fight fires. The District is also charged with the establishment and maintenance of emergency medical and rescue response services. This is accomplished by employing, training, and equipping volunteer personnel to meet the goals and objectives of the District.

Findings

Based on the charter review, it was determined that the goals and objectives used by the FFCD 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 FFCD 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 FFCD provides the following programs and activities to the residents and visitors of the District:

- Fire Suppression
- Rescue and Emergency Medical Services – Emergency Medical Responder Level (non-transport) First Response
- Fire Prevention and Education (Community Risk Reduction)

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

Fire Suppression

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

Fire suppression involves the prevention of fire and its spread, and the extinguishment of fires involving, but not limited to, structures (houses, buildings, businesses, etc.), vehicles and machinery, equipment, and wildland interfaces. The act of fire suppression, also known as firefighting, is performed by firefighters who utilize a variety of methodologies for suppression and extinguishment of fire. Some of the methodologies include, but are not

¹¹ <https://www.florosafire.org>

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). FFCD firefighters are highly trained individuals who have undergone the technical training required to be certified by the state of Florida as firefighters.

Problem or Need that the Program Was Designed to Address

The District provides firefighting services to attempt to prevent the spread of and extinguish significant unwanted fires in buildings, vehicles, and woodlands.

The Expected Benefits of the Program

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

Activities Supporting the Fire Suppression Program

The following activities are provided by the FFCD. Each is essential in supporting the fire suppression program.

Maintenance of Apparatus Readiness

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. In addition, such apparatus must be adequately equipped and must function appropriately to ensure that the delivery of emergency services is not compromised. The NFPA's standards 1901, 1911, and 1912 are the applicable standards for purchasing, refurbishing, maintaining, and retiring fire apparatus. Annex D of Standard 1911 consists of the replacement schedules for heavy fire apparatus (engines, tankers, and ladder trucks). Generally, Annex D recommends a maximum of fifteen years of frontline service, followed by a maximum of ten years in reserve status, and then retirement of the unit from service. Figure 22 of this performance review provides the current FFCD vehicle inventory with details.

Equipment Readiness (Maintenance)

Fire suppression equipment, including power tools, personal protective equipment, hand tools, and hose lines, with related accessories, all must be readily available when an incident occurs. This requires that the equipment be maintained, tested, and replaced based on use, best practices, and related standards. For the FFCD, this includes the District's established PPE replacement and maintenance program.

Personnel Readiness (Training)

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

The industry standard for training delivery is typically based on contact hours. The fundamental objective is to deliver 240 hours of training annually per firefighter, a measure used by the ISO for the purposes of fire department ratings. Other minimums are in place, including those related to maintaining state certifications and to specialized functions such as driver training, officer training, and hazardous materials response training.

Figure 19 of this performance review illustrates the contact hours-based results of the FFCD's most recent ISO review.

Recommendation # 7 – Ensure that the FFCD's annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

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

Ensure Personnel Safety and Health

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

Deployment and Response

The FFCD responds from a single strategically located fire 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 FFCD was generated. Using percentile calculations for response performance follows industry best practices and is considered a more accurate performance measure than "average" calculations. The "average" measure, also called

the mean of a dataset, is commonly used as a descriptive statistic. The rationale for not using averages for performance standards is that they may not accurately reflect the performance for the entire dataset and might be skewed by outliers. For example, one particularly large outlier could skew the average for an entire set. Percentile measurements are a better measure of performance because they show the level of performance represented by the majority of a dataset.

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 typically analyzed by BJM-CPA for performance reviews, including a description and rationale for each:

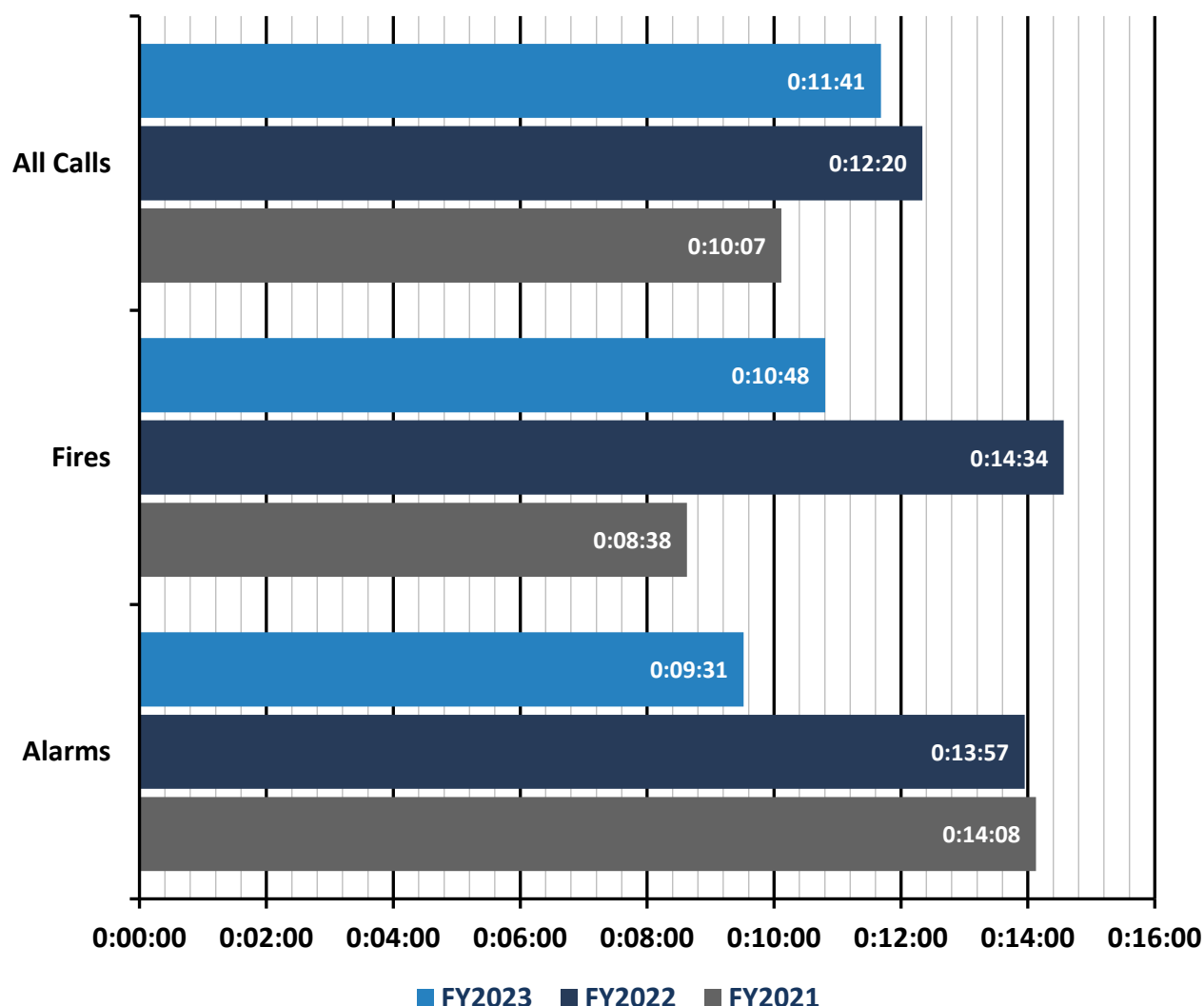
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response. Due to the FFCD's status as a volunteer-staffed agency, turnout time performance was not analyzed.
- **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 scene to initiate an action or intervenes to control an incident. This measurement is also indicative of a system's capability to adequately staff, locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions. The FFCD does not timestamp the beginning of intervening action and it therefore was not analyzed for this review.

Recommendation # 9 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Based on the FFCD's status as a volunteer-staffed agency, NFPA 1720 was utilized to determine the appropriate response time performance for the District. NFPA 1720 defines specific response time performance based on demand zone characteristics. For the FFCD, the most appropriate demand zone is Urban Area, which specifies a response time performance benchmark of 00:09:00 at the 90th percentile.

Figure 46 illustrates the response time performance for FFCD units responding to emergency fire suppression-related incidents.

Figure 46: Response Times, Fire Suppression-Related Incidents (6/1/2021–1st Quarter FY2023)



During FY2022, the response times for FFCD frontline units to fire-related incidents ranged from a 90th percentile high of 0:14:34 for fire calls to a 90th percentile low of 0:13:57 for alarm calls. From a fire incident perspective, the District's response performance exceeded the NFPA benchmark of 00:09:00.

Recommendation # 10 – In addition to total incident volume, report fire suppression response metrics — such as response times — to the Board of Fire Commissioners monthly.

Communications

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

incident with all component parts of the incident management system. The communications system must also allow for communication with mutual aid and automatic aid responders.

Rescue and Emergency Medical Services – Emergency Medical Responder Level (Non-Transport) First Response

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

Problem or Need that the Program Was Designed to Address

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

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

The Expected Benefits of the Program

The expected benefits of the rescue and emergency medical services program are that trained responders will arrive and provide lifesaving interventions at emergency medical responder (EMR) levels. As defined by the National Registry of Emergency Medical Technicians, EMRs provide immediate lifesaving care to critical patients who activate the emergency medical services (EMS) system. EMRs are trained in the knowledge and skills necessary to provide immediate lifesaving interventions while awaiting the arrival of

additional EMS resources. EMRs can also aid higher-certified personnel at the scene of an emergency and/or during transport.

Activities Supporting the Rescue and Emergency Medical Services Program

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

Maintenance of Apparatus Readiness

The apparatus readiness activities that support the fire suppression program are also applicable to the rescue and emergency medical services program.

EMS Equipment Readiness (Maintenance)

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

Personnel Readiness (Training)

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

Recommendation # 11 – Report the outputs of the rescue and EMS training program to the Board of Fire Commissioners, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response

The FFCD currently provides first response (non-transport) emergency medical responder (EMR) level services from a single fire station utilizing dual-purpose fire suppression apparatus and one specialty squad/rescue vehicle.

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

- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both) and the time that a unit begins to respond. Minimizing this time is crucial to an immediate response. Due to the FFCD's status as a volunteer staffed agency, turnout time performance was not analyzed.

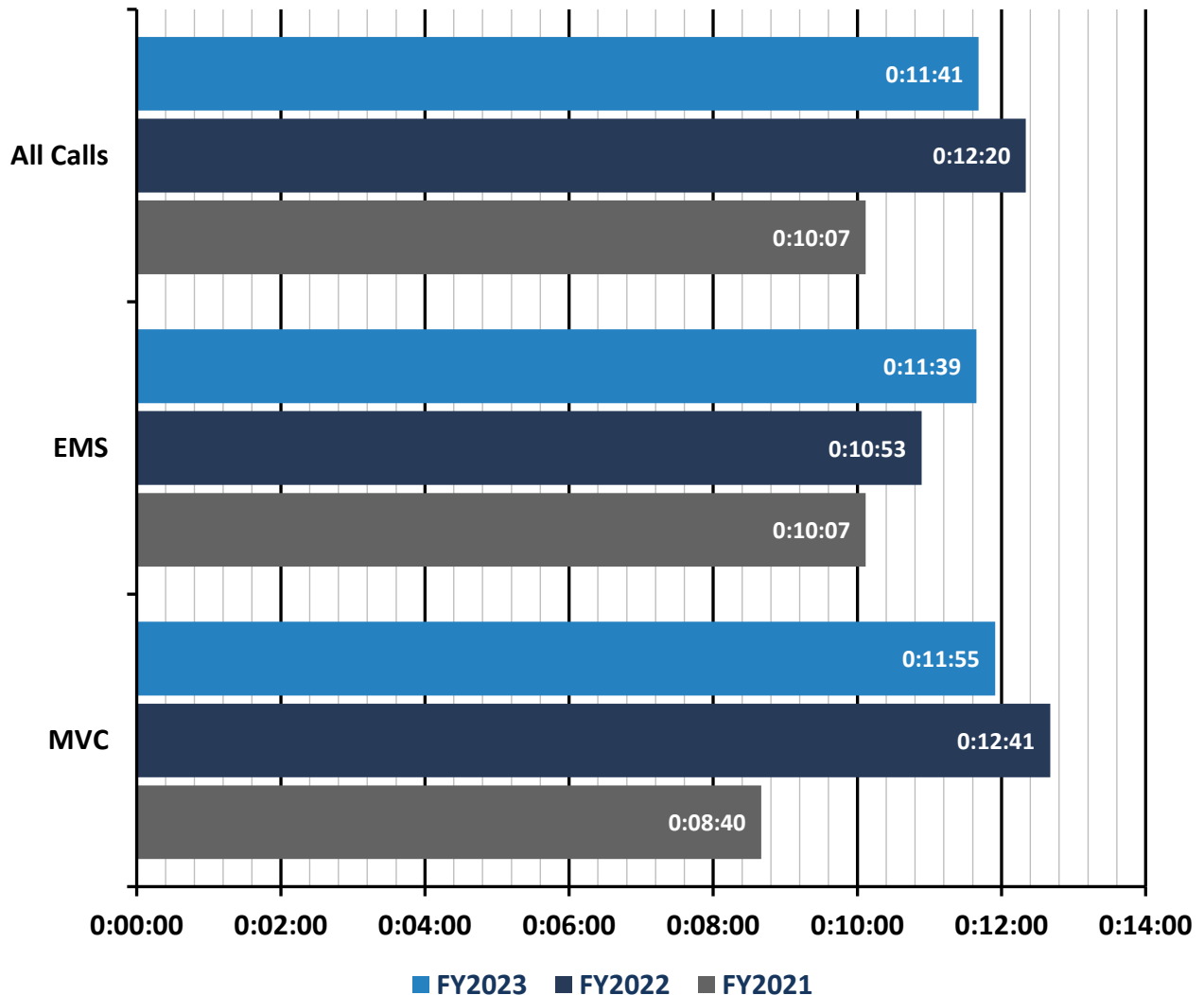
- **Response Time:** The combination of turnout time and travel time (the latter being the amount of time a responding unit spends on the road to an incident). This measurement is indicative of a system's capability to adequately staff, locate, and deploy response resources. It is also indicative of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

Recommendation # 12 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

As previously discussed, NFPA 1720 was utilized to determine the appropriate response time performance for the District. NFPA 1720 defines specific response time performance based on demand zone characteristics. For the FFCD, the most appropriate demand zone is Urban Area, which specifies a response time performance benchmark of 00:09:00 at the 90th percentile.

Figure 47 illustrates the response time performance for FFCD units responding to emergency EMS-related incidents.

Figure 47: Response Times, EMS-Related Incidents (6/1/2021–1st Quarter FY2023)



During FY2022, the response times for FFCD units to EMS-related incidents ranged from a 90th percentile high of 0:12:41 for motor vehicle crash (MVC) calls to a 90th percentile low of 0:10:53 for EMS calls. From an EMS incident perspective, the District's response performance exceeded the NFPA benchmark of 00:09:00.

Recommendation # 13 – In addition to total incident volume, report rescue and EMS response metrics — such as response times — to the Board of Fire Commissioners monthly.

Communications

As with fire suppression, effective communications related to EMS are essential to successful and safe operations. This requires the appropriate communications equipment and the proper training of the members that must use it. While likely more critical on large-scale incidents, in order to provide effective supervision and controls, incident

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

Fire Prevention and Education (Community Risk Reduction)

This program addresses the need to reduce the safety risks faced by the FFCD 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 (CRR) must adopt and enforce fire safety standards and codes, and enforce the rules of the Florida State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, with respect to fire suppression, prevention, and fire safety code enforcement. The FFCD must conduct public education to promote awareness of methods to prevent destructive fires and reduce the loss of life and property from fires or other public safety concerns.

The Expected Benefits of the Program

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

Activities Supporting the Community Risk Reduction Program

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

Fire Prevention (Field Inspection)

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

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

The FFCD conducts field inspections to ensure that buildings meet the most current local and state building and fire codes. This includes the review of fire and life safety systems and their intended use, and installation of in order to ensure the safety of all residents of the District.

Plan Review

There is a need to minimize the effects of unwanted fires. Construction plan review is part of the much larger CRR program functions. Plan review is one of the measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires. The function is a necessary one and is important not only for the safety of building 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 is the goal and the benefits of the plan review process. There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of a building.

The FFCD conducts fire prevention plan reviews for proposed construction projects, building remodels, and development projects within the District.

Fire Investigation

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

Public Education

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

The FFCD provides periodic programs intended to promote and teach fire safety to all ages. The schoolchildren in the District receive fire prevention education from pre-K through fifth grade. Community outreach events are held periodically to provide education to the citizens and build neighborly relationships that allow for faster response and alerting whenever emergency conditions occur.

Recommendation # 14 – In addition to reporting the outputs of public education programs, include items such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed, to the Board of Fire Commissioners monthly. Components of this information are also critical for future ISO reviews.

Insurance Services Office

The Insurance Services Office (ISO) places a high degree of focus on an agency's CRR activities. Extra credit points are provided within the ISO's Fire Suppression Rating Schedule (FSRS) for CRR programs recognizing community efforts to reduce risks and injuries through comprehensive fire prevention and code enforcement, public fire safety education, and fire investigation activities. The importance of these programs and activities is reflected with the potential 5.5 extra points. The breakdown of the 5.5 extra point potential based on programs is:

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

During the most recent ISO evaluation in November 2022, the FFCD earned 5.08 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Credits were reduced in two out of the three categories, including Fire Prevention and Code Enforcement (CPCE), in which the FFCD earned 2.05 out of a possible 2.2 credits, and Public Fire Safety Education (CFSE), in which the FFCD earned 1.93 out of a possible 2.2 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

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

Emergency communications are provided by the Okaloosa County Sheriff's Office Consolidated Emergency Communications Center (ECC)¹². The ECC is the Primary Public Safety Answering Point (PSAP) for Okaloosa County. The ECC takes 911 calls for police, fire, and EMS service while also dispatching for the Okaloosa County Sheriff's Office, the Shalimar Police Department, the Northwest Florida State College Police Department, Okaloosa County Emergency Medical Services, and thirteen fire departments within the county, including the FFCD. The ECC team is certified through the Academy of Emergency Dispatch, and the communications division is certified through the Florida Telecommunications Accreditation Commission.

The FFCD has automatic and/or mutual aid agreements with several organizations. The previously presented Figure 38 illustrates the net benefit of the automatic and mutual aid programs for the FFCD. While the results indicate that the FFCD 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 FFCD's delivery of services completed as component of this performance review did not reveal an alternative method of providing services that would reduce costs and/or improve performance.

¹² <https://www.sheriff-okaloosa.org/divisions/communications/>

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

The next research task in the completion of the performance review for the FFCD was to analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District, including similarities and differences in services, relative costs and efficiencies, and possible service consolidations.

Findings

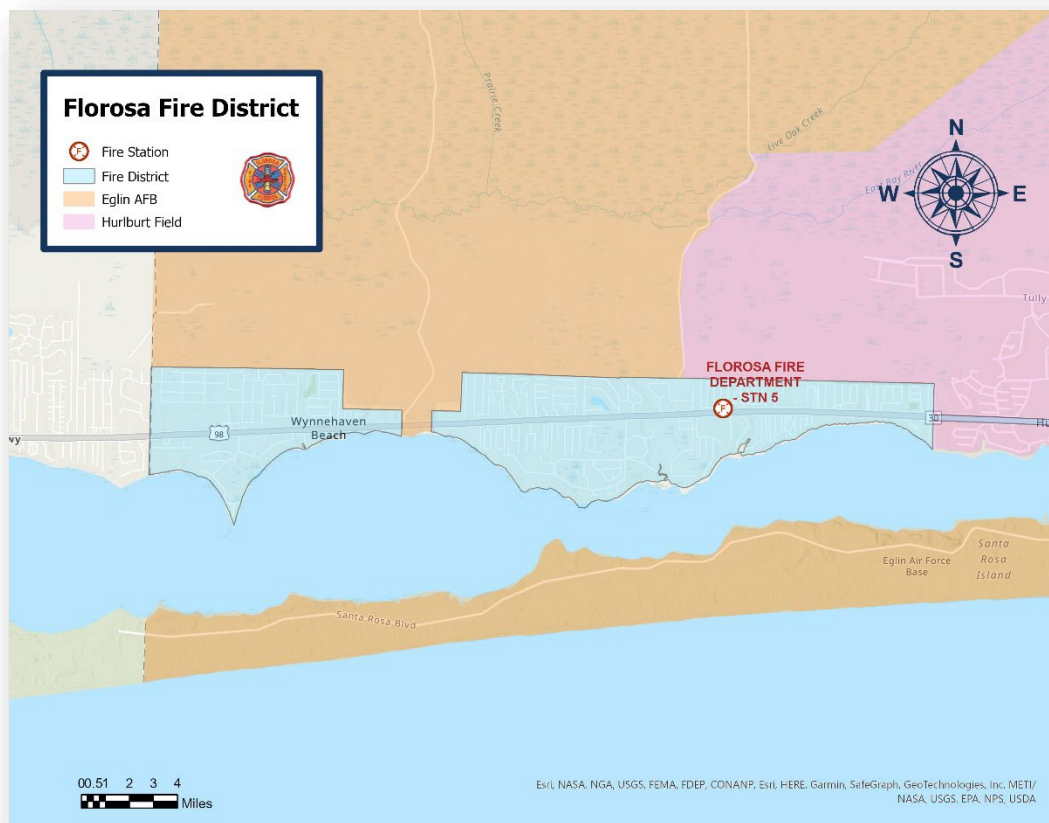
After an analysis of the FFCD boundaries in relation to adjoining county and municipal governments, it was determined that the District is within the boundaries of Okaloosa County.

While Okaloosa County and the FFCD both provide EMS response, the types and levels of EMS provided are different. The District's EMS services include rescue and first response at the emergency medical responder (EMR) level. Okaloosa County's EMS system also provides care at the advanced life support level (ALS), as well as patient transport services.

Therefore, there are no other county or municipal governments that are located wholly or partially within the boundaries of the FFCD that provide similar services.

Figure 48 illustrates the relationship of the FFCD's boundaries in comparison to the jurisdictional boundaries of Hurlburt Field and Eglin Air Force Base.

Figure 48: FFCD and Adjoining Jurisdictional Boundaries



Providing EMS has become an essential component to fire service in the United States. A critical reason for this is the fact that American fire service, including the FFCD, 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. Firefighters, in addition to being trained to handle fires and medical emergencies, can also mitigate hazardous materials events, perform technical and complicated rescues, and perform fire prevention and education services.

To further the conversation on similar and different services offered, Figure 49 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations of 5,000 to 9,999, over 60 percent offer some level of EMS, which the FFCD currently provides.

Figure 49: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹³

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

¹³ U.S. Fire Department Profile-2019, Supporting Tables, NFPA Research, Quincy, MA, December 2021-
<https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

RESEARCH TASK # 5 REVENUES AND COSTS

The next research task in the completion of the performance review for the FFCD was to analyze the revenues and costs of programs and activities of the District, using data from the current year and the previous three (3) fiscal years.

Findings

The findings of the analysis of the revenues and costs of the programs and activities are summarized in the tables below.

Figure 50: Schedule of Revenues, Expenditures, and Changes in Fund Balance**FLOROSA FIRE CONTROL DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	UNAUDITED		VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	FINAL BUDGET	ACTUAL	
REVENUES			
Fire Protection Services:			
Property taxes	\$ 1,096,924	\$ 1,091,739	\$ (5,185)
Licenses & permits	4,000	23,693	19,693
Impact fees	3,000	32,005	29,005
Miscellaneous revenue	1,000	-	(1,000)
Interest earnings	-	4,974	4,974
Building fund	96,587	-	(96,587)
TOTAL REVENUES	1,201,511	1,152,411	(49,100)
EXPENDITURES			
Public Safety:			
Operating expenditures	463,100	308,135	154,965
Capital outlay	135,000	2,989,793	(2,854,793)
Debt service:			
Principal	348,773	348,773	-
Interest	236,227	231,250	4,977
TOTAL EXPENDITURES	1,183,100	3,877,951	(2,694,851)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	18,411	(2,725,540)	(2,743,951)
OTHER FINANCING SOURCES			
Capital lease proceeds	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-
NET CHANGES IN FUND BALANCE	18,411	(2,725,540)	(2,743,951)
FUND BALANCE, OCTOBER 1	5,670,220	5,670,220	-
FUND BALANCE, SEPTEMBER 30	\$ 5,688,631	\$ 2,944,680	\$ (2,743,951)

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

FLOROSA FIRE CONTROL DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Property taxes	\$ 785,691	\$ 786,922	\$ 1,231	\$ 621,097	\$ 618,898	\$ (2,199)	\$ 391,818	\$ 390,335	\$ (1,483)
Licenses & permits	4,000	3,043	(957)	4,000	6,658	2,658	4,000	3,925	(75)
Impact Fees	3,000	15,215	12,215	4,000	8,400	4,400	4,000	14,300	-
Miscellaneous revenue	1,000	-	(1,000)	1,003	-	(1,003)	1,000	-	(1,000)
Interest earnings	-	12,266	12,266	-	5,718	5,718	-	6,439	6,439
Building fund	583,594	-	(583,594)	573,888	-	(573,888)	503,416	-	(503,416)
TOTAL REVENUES	1,377,285	817,446	(559,839)	1,203,988	639,674	(564,314)	904,234	414,999	(489,235)
EXPENDITURES									
Public Safety:									
Operating expenditures	440,000	257,787	182,213	377,100	302,795	74,305	227,700	157,015	(70,685)
Capital outlay	100,000	2,298,890	(2,198,890)	100,000	74,544	25,456	200,000	132,337	(67,663)
Debt service:									
Principal	-	-	-	153,000	-	153,000	-	-	-
Interest	240,000	231,250	8,750	-	-	-	-	-	-
TOTAL EXPENDITURES	780,000	2,787,927	(2,007,927)	630,100	377,339	252,761	427,700	289,352	138,348
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	597,285	(1,970,481)	(2,567,766)	573,888	262,335	(311,553)			
OTHER FINANCING SOURCES									
Capital Lease Proceeds	-	-	-	-	6,213,125	6,213,125	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	6,213,125	6,213,125	-	-	-
NET CHANGES IN FUND BALANCE	597,285	(1,970,481)	(2,567,766)	573,888	6,475,460	5,901,572	427,700	125,647	(302,053)
FUND BALANCE, OCTOBER 1	7,640,701	7,640,701	-	1,165,241	1,165,241	-	1,039,594	1,039,594	-
FUND BALANCE, SEPTEMBER 30	\$ 8,237,986	\$ 5,670,220	\$ (2,567,766)	\$ 1,739,129	\$ 7,640,701	\$ 5,901,572	\$ 1,467,294	\$ 1,165,241	\$ (302,053)

Figure 52: Assessed Value and Actual Value of Taxable Property¹⁴

FLOROSA FIRE CONTROL DISTRICT

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST THREE FISCAL YEARS

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ 577,382,028	\$ 29,263,466	\$ 86,604,741	\$ 280,998,630	\$ 412,251,605	1.0000
2020	584,569,795	29,164,134	84,543,812	262,497,139	435,780,602	1.5000
2021	646,354,503	29,837,776	87,516,876	291,376,053	472,333,102	1.7500

¹⁴ Source: Okaloosa County Property Appraiser's Office

Figure 53: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁵

FLO ROSA FIRE CONTROL DISTRICT			
PROPERTY TAX RATES -			
DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)			
<u>LAST THREE FISCAL YEARS</u>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Florosa Fire Control District:			
Operating	1.0000	1.5000	1.7500
Okaloosa County School Board:			
Operating	6.3610	6.2060	6.0350
Okaloosa County School Board:			
Operating	3.8308	3.8308	3.8308
Countywide millage set by other taxing authorities:			
-Park MSTU	0.2990	0.2990	0.2990
-NW Florida Water	0.0338	0.0327	0.0311
Total Countywide millage	<u>10.5246</u>	<u>10.3685</u>	<u>10.1959</u>
TOTAL	<u><u>11.5246</u></u>	<u><u>11.8685</u></u>	<u><u>11.9459</u></u>

¹⁵ Source: Okaloosa County Property Appraiser's Office

Figure 54: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁶**FLOROSA FIRE CONTROL DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 412,251,605	\$ 435,780,602	\$ 472,333,102
Millage	<u>1.0000</u>	<u>1.5000</u>	<u>1.7500</u>
Total taxes levied	\$ 412,252	\$ 653,671	\$ 826,583
Less Adjustments and discounts	<u>21,917</u>	<u>34,773</u>	<u>39,661</u>
Net taxes levied	\$ <u>390,335</u>	\$ <u>618,898</u>	\$ <u>786,922</u>
Net collected	\$ <u>390,335</u>	\$ 618,898	\$ <u>786,922</u>
Percent	<u>95%</u>	<u>95%</u>	<u>95%</u>

- Florida Statutes provide for a discount up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates. The District, after all tax certificates are sold, has fully collected all ad valorem taxes.
- Net collected includes penalties or late payments.
- Florida Statutes provide for a three percent maximum increase in annual property values.

¹⁶ Source: Okaloosa County Property Appraiser's Office

Figure 55: Property Tax Levies and Collections¹⁷

FLOROSA FIRE CONTROL DISTRICT

PROPERTY TAX LEVIES AND COLLECTIONS
LAST THREE FISCAL YEARS

<u>Fiscal Year</u> <u>September 30</u>	<u>Assessed</u> <u>Valuation</u>	<u>Total</u> <u>Taxable</u> <u>Assessed</u> <u>Value</u>	<u>Levy</u>	<u>Collections</u>	
				<u>Amount</u>	<u>Percentage</u> <u>of Levy</u>
2019	\$ 693,250,235	\$ 412,251,605	\$ 412,252	390,335	95%
2020	698,277,741	435,480,602	653,672	618,898	95%
2021	763,709,155	472,333,102	826,584	786,922	95%

- 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.

¹⁷ Source: Okaloosa County Property Appraiser's Office

Statistical Section

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

Financial Trends

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

Figure 56: Net Position by Component

	<u>2021</u>	<u>2020</u>	<u>2019</u>
NET POSITION BY COMPONENT			
<u>LAST THREE FISCAL YEARS</u>			
(accrual basis of accounting)			
Governmental activities:			
Invested in capital assets, net of related debt	\$ (2,426,892)	\$ 1,566,303	\$ 1,566,075
Restricted - Impact Fees	95,094	79,879	71,479
Unrestricted	<u>5,575,126</u>	<u>1,347,697</u>	<u>1,093,762</u>
Total governmental activities net position	<u>\$ 3,243,328</u>	<u>\$ 2,993,879</u>	<u>\$ 2,731,316</u>
Primary government:			
Invested in capital assets, net of related debt	\$ (2,426,892)	\$ 1,566,303	\$ 1,566,075
Restricted - Impact Fees	95,094	79,879	71,479
Unrestricted	<u>5,575,126</u>	<u>1,347,697</u>	<u>1,093,762</u>
Total primary government net position	<u>\$ 3,243,328</u>	<u>\$ 2,993,879</u>	<u>\$ 2,731,316</u>

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

Figure 57: Changes in Net Position

FLOROSA FIRE CONTROL DISTRICT			
CHANGES IN NET POSITION			
<u>LAST THREE FISCAL YEARS</u>			
(accrual basis of accounting)			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ 567,997	\$ 377,111	\$ 229,154
Total governmental activities expenses	<u>567,997</u>	<u>377,111</u>	<u>229,154</u>
PROGRAM REVENUES:			
Governmental activities			
Operating grants and contributions	\$ -	\$ -	\$ -
Total governmental activities program revenues	<u>-</u>	<u>-</u>	<u>-</u>
NET (EXPENSE) REVENUE	<u>(567,997)</u>	<u>(377,111)</u>	<u>(229,154)</u>
General Revenues:			
Property taxes	786,922	618,898	390,335
Impact fees	15,215	8,400	14,300
Miscellaneous	15,309	12,376	10,364
Total general revenues	<u>817,446</u>	<u>639,674</u>	<u>414,999</u>
CHANGE IN NET POSITION	<u>\$ 249,449</u>	<u>\$ 262,563</u>	<u>\$ 185,845</u>

Figure 58: Fund Balances**FLOROSA FIRE CONTROL DISTRICT****FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GOVERNMENTAL FUNDS			
Restricted	\$ 95,094	\$ 79,879	\$ 71,479
Unassigned	<u>5,575,126</u>	<u>7,560,822</u>	<u>1,093,762</u>
TOTAL GOVERNMENTAL FUNDS	<u>\$ 5,670,220</u>	<u>\$ 7,640,701</u>	<u>\$ 1,165,241</u>

Figure 59: Changes in Fund Balances

FLOROSA FIRE CONTROL DISTRICT			
CHANGES IN FUND BALANCES			
GOVERNMENTAL FUNDS			
<u>LAST THREE FISCAL YEARS</u>			
(modified accrual basis of accounting)			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 786,922	\$ 618,898	\$ 390,335
Licenses & permit	3,043	6,658	3,925
Interest earnings	12,266	5,718	6,439
Impact fees	<u>15,215</u>	<u>8,400</u>	<u>14,300</u>
Total revenues	<u>817,446</u>	<u>639,674</u>	<u>414,999</u>
EXPENDITURES			
Public safety:			
Operating expenditures	257,787	302,795	157,015
Capital outlay	2,298,890	74,544	132,337
Debt service:			
Principal	-	-	-
Interest	<u>231,250</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,787,927</u>	<u>377,339</u>	<u>289,352</u>
Excess of revenues over (under) expenditures	<u>\$ (1,970,481)</u>	<u>\$ 262,335</u>	<u>\$ 125,647</u>

Auditor General's Financial Emergency Guidelines

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

Figure 60: Unrestricted Fund Balance

FLOROSA FIRE CONTROL DISTRICT				
GOVERNMENTAL FUNDS				
UNRESTRICTED FUND BALANCE				
	September 30,	September 30,	September 30,	September 30
	2022	2021	2020	2019
FUND BALANCE:				
Nonspendable	\$ 19,911	\$ -	\$ -	\$ -
Restricted	127,099	95,094	79,879	71,479
Unassigned	<u>2,797,670</u>	<u>5,575,126</u>	<u>7,560,822</u>	<u>1,093,762</u>
TOTAL FUND BALANCE	2,944,680	5,670,220	7,640,701	1,165,241
EXPENDITURES:				
Public Safety:				
Operating expenditures	308,135	257,787	302,795	157,015
Capital outlay	2,989,793	2,298,890	74,544	132,337
Debt Service:				
Principal	348,173	-	-	-
Interest	<u>231,250</u>	<u>231,250</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	3,877,351	2,787,927	377,339	289,352
UNRESTRICTED FUND BALANCE	2,797,670	5,575,126	7,560,872	1,093,762
Minimum amount of Unrestricted Fund				
Balance recommended	659,252	473,948	64,148	49,190

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

Figure 61: Cash Needs**FLOROSA FIRE CONTROL DISTRICT****GOVERNMENTAL FUNDS
CASH NEEDS**

	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents	\$ 12,924,769	\$ 5,671,710	\$ 7,642,191	\$ 1,167,311
Investments	-	-	-	-
TOTAL CURRENT CASH AND INVESTMENTS	12,924,769	5,671,710	7,642,191	1,167,311
CURRENT LIABILITIES				
Accounts payable	30,659	1,490	1,490	2,070
TOTAL CURRENT LIABILITIES	30,659	1,490	1,490	2,070
CASH NEEDS:				
Total expenditures	3,877,951	2,787,927	377,339	289,352
Total monthly expenditures	323,163	232,327	31,445	24,113
TOTAL OPERATING EXPENDITURES*	308,135	257,787	302,195	157,015
*Per month	25,678	21,482	25,233	13,085

Recommendation # 15 – It is recommended that the District's reporting system present monthly balance sheet and budget/actual statements to the Board of Fire Commissioners as of each month's end.

Figure 62: Managing and Projecting Cash Flow

FLOROSA FIRE CONTROL DISTRICT
GOVERNMENTAL FUNDS
MANAGING AND PROJECTING CASH FLOW

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 30,659	\$ 1,490	\$ 1,490	\$ 2,070
TOTAL REVENUES:				
Property taxes	1,091,739	786,922	618,898	390,335
Impact Fees	32,005	15,215	8,400	14,300
Interest Income	4,974	12,266	5,718	6,439
Miscellaneous income	23,693	3,043	6,658	3,925
TOTAL REVENUES	1,152,411	817,446	639,674	414,999
Current Liabilities/ Total Revenues	2.66%	0.18%	0.23%	0.50%

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

Figure 63: Percentage of Revenue Available for Future Emergencies

FLO ROSA FIRE CONTROL DISTRICT				
GOVERNMENTAL FUNDS				
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES				
	<u>September 30,</u> <u>2022</u>	<u>September 30,</u> <u>2021</u>	<u>September 30,</u> <u>2020</u>	<u>September 30,</u> <u>2019</u>
TOTAL REVENUES	\$ 1,152,411	\$ 817,446	\$ 639,674	\$ 414,999
TOTAL EXPENDITURES	<u>3,877,951</u>	<u>2,787,927</u>	<u>377,339</u>	<u>289,352</u>
Excess of Revenues over (under) Expenditures	(2,725,540)	(1,970,481)	262,335	125,647
Excess of Revenues over (under) Expenditures/Total Revenues	-236.50%	-241.00%	41.00%	30.30%

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

Figure 64: Per Capita Calculations

FLOROSA FIRE CONTROL DISTRICT				
GOVERNMENTAL FUNDS				
PER CAPITA CALCULATIONS				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 2,944,680	\$ 5,670,220	\$ 7,640,701	\$ 1,165,241
TOTAL REVENUES	1,152,411	817,446	639,674	414,999
TOTAL EXPENDITURES	3,877,351	2,787,927	377,339	289,352
POPULATION	8,495	8,367	8,296	8,196
PER CAPITA REVENUES	135.66	97.70	77.11	50.63
PER CAPITA EXPENDITURES	456.50	333.21	45.48	35.30
PER CAPITA OPERATING EXPENDITURES	36.27	30.81	36.50	19.16
PER CAPITA CAPITAL OUTLAY	351.95	274.76	8.99	16.15

Recommendation # 16 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Figure 65: Principal Property Taxpayers¹⁹

FLOROSA FIRE CONTROL DISTRICT

PRINCIPAL PROPERTY TAXPAYERS
Years ended 2021, 2020, and 2019

Principal Property Taxpayers	2021		2020		2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Soundview Partners LLC	\$ 5,408,554	27.00%	4,916,867	26.27%	\$ 4,469,879	25.37%
FL Westwood Inc	3,248,485	16.22%	2,959,774	15.81%	2,001,620	11.36%
Bonezzi Dev Co	2,238,739	11.18%	2,059,334	11.00%	2,279,163	12.94%
Rock-N-Seal Inc	1,651,788	8.25%	1,501,625	8.02%	1,365,114	7.75%
Milliken Group LLC	1,453,725	7.26%	1,507,893	8.06%	1,554,213	8.82%
KG NC Holdings LLC	1,443,592	7.21%	-	-	-	-
Classic Prop of NWF Inc	1,202,346	6.00%	1,176,382	6.29%	1,069,438	6.07%
Fisher Development LLC	1,136,797	5.67%	1,100,637	5.88%	1,069,501	6.07%
Vickery Charles A Jr & Stacey	1,127,752	5.63%	1,076,095	5.75%	1,066,626	6.05%
VWSS Florida LLC	1,121,315	5.60%	-	-	-	-
Own Mary Esther FL Landlord	-	-	1,374,639	7.34%	-	-
Safe Lock Storage Holdings	-	-	1,044,006	5.58%	-	-
One Watermarine Holdings LLC	-	-	-	-	1,402,213	7.96%
March Harbor Inc	-	-	-	-	1,340,474	7.61%

¹⁹ Source: Okaloosa County Property Appraiser's Office

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

The next research task in the completion of the performance review for the FFCD 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 FFCD, 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 FFCD.

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

While not all of the District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of the FFCD's provided reports, including the most recent ISO review, completed data worksheets, approved board meeting minutes, annual reporting, and budget documents. Attainment of the District's goals and objectives has been accomplished through the appropriate identification, management, and budgeting processes by District leadership.

Recommendation # 17 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

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

Figure 66: Summary of FFCD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
Ensure effective and efficient emergency services with an established benchmark for response times to fire suppression-related incidents (9 minutes or less, 90% of the time)	District-adopted standards, Emergency Reporting	X		
Provide a minimum initial response of 4 personnel on the first-due engine company to 90% of all structure fires.	District-adopted standards	X		
Assemble a full first-alarm assignment within twelve minutes on at least 90% of all working structure fires.	District-adopted standards	X		
Provide a minimum first-alarm response of twelve personnel (3 engines, a ladder truck, and a rescue/ambulance unit) to 90% of all working residential structure fires.	District-adopted standards, mutual aid agreements	X		
Provide a minimum first-alarm response of sixteen personnel (3 engines, a ladder truck, and a rescue/ambulance) to 90% of all working commercial structure fires.	District-adopted standards, mutual aid agreements	X		
Maintain the lowest possible fire insurance rates and low fire-loss history through the maintenance of the current favorable ISO rating (3) or better.	District-adopted standards, ISO	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
<p>Establish a replacement and inspection program that is in line with NFPA standards (10 years) for fire suppression-related personal protective equipment (PPE), including front-line turnout gear, helmets, gloves, and boots.</p>	<p>District-adopted standards, NFPA 1851</p>	<p>X</p>		
<p>Hydrotest all composite SCBA cylinders every 5 years and replace prior to fifteen years of service.</p>	<p>District-adopted standards, DOT</p>	<p>X</p>		
<p>Ensure the establishment of a fire-related training program that meets and/or exceeds District, state, and national standards along with ISO requirements. This includes 20 hours of in-service training each month.</p>	<p>Department-adopted standards; Florida Bureau of Fire Standards and Training; ISO; NFPA 1001, 1021, 1402,1410, and 1802</p>	<p>X</p>		
<p>Replace all in-service equipment as necessary per manufacturer recommended service life recommendations to ensure reliability.</p>	<p>District-adopted standards and replacement plan</p>	<p>X</p>	<p>X</p>	
<p>Perform daily, weekly, and monthly checks of all gear and equipment per manufacturer recommendations and District SOGs including any required service and/or repairs.</p>	<p>District-adopted standards, industry best practices</p>	<p>X</p>	<p>X</p>	
<p>Ensure effective and efficient emergency services with an established</p>	<p>District-adopted standards</p>		<p>X</p>	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
benchmark for response times to EMS-related incidents (9 minutes or less, 90% of the time).				
Maintain a reliable and sustainable fleet of fire apparatus by ensuring a regular rotation of all in-service apparatus and vehicles, along with appropriate preventative maintenance.	District-adopted standards	X	X	X
Maintain all in-service uniforms to present a professional appearance and ensure comfort for all members.	District-adopted standards (Annual Uniform Inspection Program)	X	X	X
Report the outputs of the fire prevention program, including items such as the number of inspections, number of completed and reviewed pre-fire plans, and number of building plans reviewed, to the Board of Fire Commissioners monthly.	District-adopted standards, industry best practices			X

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the FFCD was to analyze any performance measures and standards of the District's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:

- Are relevant, useful, and sufficient to evaluate the costs of the programs and activities;
- Are being met;
- Should be revised.

Findings

An analysis was performed of the FFCD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to answer the questions of whether the performance measures and standards are relevant, useful, are sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.

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

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the performance review for the FFCD 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 FFCD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to identify factors that may have contributed to any failure of the District to meet the performance measures and standards or achieve the goals and objectives.

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

RESEARCH TASK # 9 RECOMMENDED CHANGES

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

Findings

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

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

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

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

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

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

Recommendation # 5 – The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated

annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 7 – Ensure that the FFCD's annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

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

Recommendation # 9 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 10 – In addition to total incident volume, report fire suppression response metrics — such as response times — to the Board of Fire Commissioners monthly.

Recommendation # 11 – Report the outputs of the rescue and EMS training program to the Board of Fire Commissioners, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 13 – In addition to total incident volume, report rescue and EMS response metrics — such as response times — to the Board of Fire Commissioners monthly.

Recommendation # 14 – In addition to reporting the outputs of public education programs, include items such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed, to the Board of Fire Commissioners monthly. Components of this information are also critical for future ISO reviews.

Recommendation # 15 – It is recommended that the District's reporting system present monthly balance sheet and budget/actual statements to the Board of Fire Commissioners as of each month's end.

Recommendation # 16 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

Recommendation # 17 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE



Florosa Fire Control District

Florosa Volunteer Fire Rescue

2252 W Highway 98
Mary Esther,
Florida
32569

Phone: 850.581.2900
For Emergencies: 911

Chief of Department
Mark Lee
Cell: 850.699.8112

Deputy Chief of Department
Brad Williams
Cell: 850.699.8971

**Neighbors
Helping
Neighbors**

June 15, 2023

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

Dear Mr. Cristini:

The Florosa Fire Control District (FFCD) is in receipt of the performance review from BJM-CPA. This review was completed for the FFCD to be in compliance with section 189.0695, Florida Statutes, which requires all independent special fire control districts to have a performance review conducted by an independent entity. Section 189.0695, Florida Statutes, requires that this performance review will be filed with the independent special fire control district's governing board, the Auditor General, the President of the Senate, and the Speaker of the House of Representatives no later than July 1, 2023.

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

We understand that BJM-CPA will submit the Final Report to the State Auditor General, Florida Senate President, and Florida House of Representatives Speaker no later than seven (7) days from the presentation to the Board of Fire Commissioners, if requested, or submission of the Final Report to the District, whichever is later.

Respectfully,

Mark Lee
Fire Chief

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

The District has reviewed the recommendation and agrees that agency awareness and approval of all ongoing and planned services and programs is essential and will be regularly reported to the Board of Commissioners.

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

The District agrees with the recommendation and will work towards continuing to improve the quality review program already in place.

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

The District agrees with the recommendation and will continue to strive for increased training of staff and members on reporting into NFIRS above what they already receive.

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

The District agrees with the recommendation and will continue to employ performance management policies and procedures for defining goals and objectives, toward improved budgeting and planning over the future 3 year intervals. The District also agrees to implement, as applicable, recommendations for utilizing the Florida uniform chart of accounts and available software.

Recommendation # 5 The District should prepare a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

The District agrees with the recommendation and will continue to strive for implementation of a 3-year budgeting forecast that includes all elements of the strategic plan for annual consideration of budget development by the Board of Commissioners.

Recommendation # 6 The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

The District agrees with the recommendation and will continue to insure that the annual financial audit is performed in accordance with current requirements for that reporting year.

Recommendation # 7 Ensure that the FFCD's annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, including pre-fire planning inspections.

The District agrees with the recommendation and will strive for implementation of proper ISO required documentation including resuming current pre-fire inspections.

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

The District agrees with the recommendation and will continue to strive for implementation of the reporting to the Board of Commissioners on all fire training program activities and outputs.

Recommendation # 9 Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

The District agrees with the recommendation and will seek to have the performance indicators documented in the call reporting on hazard mitigation and fire suppression responses through the Okaloosa Sheriff Office Consolidated Emergency Communications Center (the county-wide PSAP) for use in future decision making and program evaluation. These indicators are already utilized by the District via radio transmission to the ECC.

Recommendation # 10 In addition to total incident volume, report fire suppression response metrics such as response times to the Board of Fire Commissioners monthly.

The District has reviewed the recommendation and will strive to provide additional data on response metrics through the monthly reports given to the Board of Commissioners.

Recommendation # 11 Report the outputs of the rescue and EMS training program to the Board of Fire Commissioners, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

The District has reviewed the recommendation and will continue to deliver updates on the training and outputs for rescue and applicable EMS services via monthly reporting to the Board of Commissioners. We do not currently provide actual EMS services. Those services are provided by Okaloosa County EMS.

Recommendation # 12 Document performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

The District has reviewed the recommendation and will seek to have the performance indicators documented in the call reporting for medical emergency responses through the Okaloosa Sheriff Office Consolidated Emergency Communications Center (the county-wide PSAP) for use in future decision making and program evaluation. These indicators are already utilized by the District via radio transmission to the ECC. The FFCD does not complete any type of EMS patient reporting that would track such data if not incorporated into the NIFRS data collected. Those services are provided by Okaloosa County EMS.

Recommendation # 13 In addition to total incident volume, report rescue and EMS response metrics such as response times to the Board of Fire Commissioners monthly.

The District has reviewed the recommendation and will seek to include measures of response times in the monthly reporting to the Board of Commissioners.

Recommendation # 14 In addition to reporting the outputs of public education programs, include items such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed, to the Board of Fire Commissioners monthly. Components of this information are also critical for future ISO reviews.

The District has reviewed the recommendation and will seek to provide the suggested metrics on attendance and outcomes on the public education programs within the monthly reports to the Board of Commissioners.

Recommendation # 15 It is recommended that the District's reporting system present monthly balance sheet and budget/actual statements to the Board of Fire Commissioners as of each month's end.

The District agrees with the recommendation and will seek to adapt the monthly financial statements to include the suggested reports for the Board of Commissioners.

Recommendation # 16 The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

The District agrees with the recommendation and will seek to implement an appropriate fiscal policy for reporting fund balances to the Board of Commissioners.

Recommendation # 17 To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

The District agrees with the recommendation and will seek to implement a program of documenting and reporting on the outputs of new goals and objectives that were recommended through the Performance Review, including budgeting strategies to fund the future requirements to achieve this process.

APPENDIX B - TABLE OF FIGURES

Figure 1: Relationship Flow Programs→Activities→Functions	14
Figure 2: Special Districts in Florida – July 2022	15
Figure 3: Florida Chapter 191 Contents	17
Figure 4: Florida Independent Fire District Revenue Sources	20
Figure 5: Fire District Performance Review Workflow	21
Figure 6: FFCD Service Area and Station Location	23
Figure 7: FFCD Historical Population Trends	24
Figure 8: Population Density of the FFCD.....	25
Figure 9: Selected Demographic and Population Values in the FFCD	26
Figure 10: Age of the FFCD Population Compared with Okaloosa County	26
Figure 11: Gender Summary	27
Figure 12: FFCD Home Counts and Values.....	27
Figure 13: Housing Year Built	28
Figure 14: Information Official List of Special Districts.....	29
Figure 15: FFCD Organizational Chart.....	30
Figure 16: FFCD Administrative and Support Staffing	32
Figure 17: FFCD Operational Volunteer Staffing	32
Figure 18: FFCD Volunteer Firefighters per 1,000 Population.....	33
Figure 19: FFCD Training Goals (Based on ISO)	34
Figure 20: Comparison of FFCD Stations and Apparatus to National Averages.....	36
Figure 21: FFCD Administration and Station 5.....	37
Figure 22: FFCD Vehicle Inventory.....	38
Figure 23: Summary of Data Sources	39
Figure 24: FFCD Historical Service Demand (FY2022).....	41
Figure 25: NFIRS Incident Types.....	42
Figure 26: FFCD Annual Demand by Incident Type (FY2022).....	43
Figure 27: NFIRS Service Demand in Percentage by Type (FY2022)	44
Figure 28: NFIRS Service Demand in with Cumulative Percentage by Type (FY2022)	44
Figure 29: Service Demand by NFIRS Property Type (6/1/2021–FY2022)	45
Figure 30: NFIRS Service Demand by Month (FY2022)	46
Figure 31: NFIRS Service Demand by Week (FY2022).....	47
Figure 32: NFIRS Service Demand by Hour of the Day (FY2022).....	48

Figure 33: NFIRS Service Demand by Day and Hour (FY2022)..... 49

Figure 34: Density - All Incident Types (FY2022–12/31/2022) 50

Figure 35: FFCD Incident Concurrency (6/1/2021–12/31/2022) 51

Figure 36: FFCD Unit Commitment (6/1/2021–12/31/2022)..... 51

Figure 37: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016
..... 52

Figure 38: FFCD Mutual/Automatic Aid Summary (FY2022) 53

Figure 39: FFCD Summary of Property Loss 6/1/2021–FY2022 54

Figure 40: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure
Fires 55

Figure 41: Summary of Fire Spread (6/1/2021–12/31/2022) 55

Figure 42: Performance Management Framework 59

Figure 43: Performance Management Cycle 62

Figure 44: Twelve Elements of the Budget Process 70

Figure 45: Examples of SEA Data for Overall Performance 76

Figure 46: Response Times, Fire Suppression-Related Incidents (6/1/2021–1st Quarter FY2023)
..... 84

Figure 47: Response Times, EMS-Related Incidents (6/1/2021–1st Quarter FY2023)..... 88

Figure 48: FFCD and Adjoining Jurisdictional Boundaries..... 94

Figure 49: Departments Providing Emergency Medical Service by Community Size
(Percent): 2017–2019 95

Figure 50: Schedule of Revenues, Expenditures, and Changes in Fund Balance..... 97

Figure 51: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–
FY2021 98

Figure 52: Assessed Value and Actual Value of Taxable Property 99

Figure 53: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000) 100

Figure 54: Fire-Taxable Valuations, Millage Taxes Levied and Collected 101

Figure 55: Property Tax Levies and Collections 102

Figure 56: Net Position by Component 103

Figure 57: Changes in Net Position 104

Figure 58: Fund Balances 105

Figure 59: Changes in Fund Balances 106

Figure 60: Unrestricted Fund Balance 107

Figure 61: Cash Needs..... 108

Figure 62: Managing and Projecting Cash Flow 109

Figure 63: Percentage of Revenue Available for Future Emergencies 110

Figure 64: Per Capita Calculations..... 111

Figure 65: Principal Property Taxpayers..... 112

Figure 66: Summary of FFCD Goals and Objectives 114

APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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