



Independent Special Fire Control District Performance Review

for the

Pace Fire Rescue District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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May 23, 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Chief Robbie Whitfield
Pace Fire Rescue District
Pace, Florida

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

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

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

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

BJM, CPA, Inc.
Dunedin, Florida
May 23, 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 Pace Fire Rescue District for their confidence in our team to perform this very important study. We would also like to extend our sincere appreciation to the following individuals for their time, effort, input, and assistance with completing this report:

Board of Fire Commissioners

Dean Anderson
Chair

Mike Madine
Vice Chair

Jonathan Page
Commissioner

Nick Gradia
Commissioner

Daniel Mills
Commissioner

Fire Administration

Robbie Whitfield
Fire Chief

Robert Nowlin
Battalion Chief

Nick Anderson
Battalion Chief

Rachel Connell
Finance Officer

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

EXECUTIVE SUMMARY

Performance Review – Introduction

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

In 2022, BJM-CPA was engaged by the Pace Fire Rescue District (PFRD) 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 PFRD.

Located in Santa Rosa County, Florida, the PFRD is an independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 37 total members. The 88-square-mile District served a 2022 resident population of 40,440. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from four fire stations, two of which are staffed, strategically located within the District's boundaries.

A detailed description of available resources, including personnel, facilities, and apparatus, is provided in this report. Several analyses related to service delivery were conducted and are presented as well. Depending on the metric, either data from the three most recent full fiscal years was used or, in some cases, from the three most recent fiscal years and the year-to-date data.

Research Tasks were developed and used for the purposes of research and analysis. The figure below summarizes these research tasks and the findings of each. More detailed information is provided in the Research and Results sections.

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

Task #	Description	Findings
1	Perform research and analysis of the District’s purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Chapter 191.008, it appears that the programs, activities, and functions provided by the PFRD 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 PFRD are appropriate to address the program and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, along with automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the special District is improved as a result of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	After an analysis of the PFRD boundaries in relation to adjoining county and municipal governments, it was determined that the District is within the boundaries of Santa Rosa County. Although the District is bordered by the city of Milton, no municipal governments are located wholly or partially within the boundaries of the District.

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 PFRD, it was determined that overall, the District's purpose as stated in its charter has been achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of the PFRD.
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 PFRD, 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 PFRD. 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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

Recommendation # 2 – To ensure the quality of the data entered and used by the PFRD, on-going training—in addition to initial new hire training which is already occurring in the district—on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 3 – 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 # 4 – The District should a three-year financial forecast to include detailed forecast descriptions for the District’s programs to be updated annually for the Board of Fire Commissioner’s approval. Furthermore, this forecast should be part of the District’s strategic plan and should be linked to the District’s general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 5 – 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 # 6 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the 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 # 7 – Continue to work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently being accomplished on occasion, it is not always documented.

Recommendation # 8 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of fire suppression response metrics. While average response times are currently reported, it is recommended to add

metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

Recommendation # 9 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the outputs of the Rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 10 – Work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 11 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of Rescue and EMS response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

Recommendation # 12 – Ensure that the Santa Rosa County emergency management related documents, such as the HIRA, LMS, and CEMP are reviewed annually by the District, with specific attention to the responsibilities of the PFRD.

Recommendation # 13 – 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 # 14 – Consider the additional methods that can improve the District’s Premium Tax Allocation.

Recommendation # 15 – To the extent possible, document and report the outputs of the various goals and objectives that resulted from this report to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District’s programs and activities.

Like most fire districts, the PFRD continues to improve and change over time. This report is a snapshot of the PFRD 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 Pace Fire Rescue District.

Section I: Introduction and Background

INTRODUCTION

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

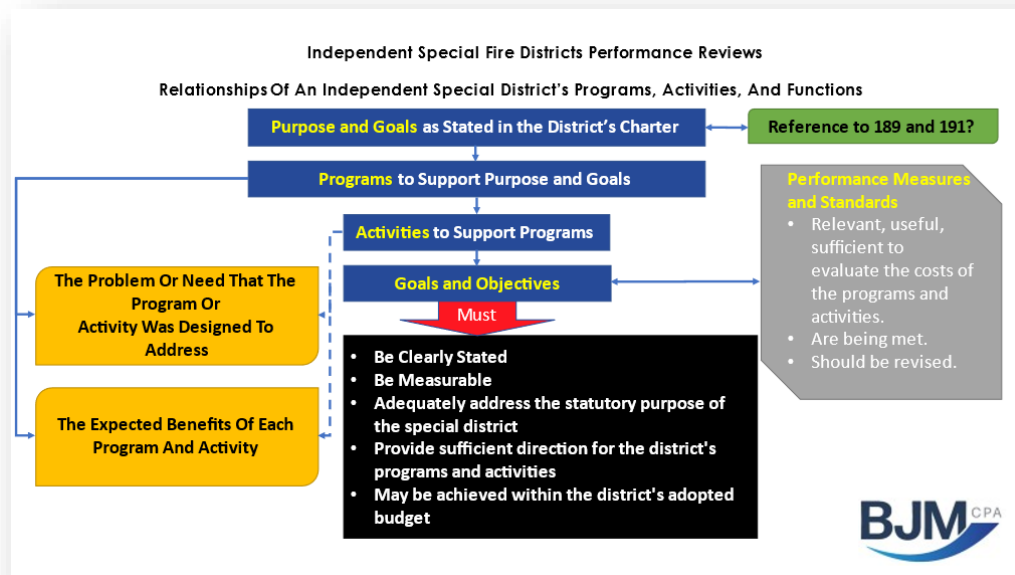
- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures 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 PFRD.

Special Districts in Florida

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

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

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

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

Independent Special Fire Control Districts

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

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

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

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

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

Figure 3 is a summary of these sections.

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

An elected board of an independent special fire control district may levy and assess ad valorem taxes on all taxable property in the district to construct, operate, and maintain district facilities and services; to pay the principal of, and interest on, general obligation bonds of the district; and to provide for any sinking or other funds established in connection with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive

of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and Chapter 191, Florida Statutes.

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

Non-Ad Valorem Assessments

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

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

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

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

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

User Charges

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

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

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

Impact Fees

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

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

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

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

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

Figure 4: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

Performance Review Procedures and Process

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

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

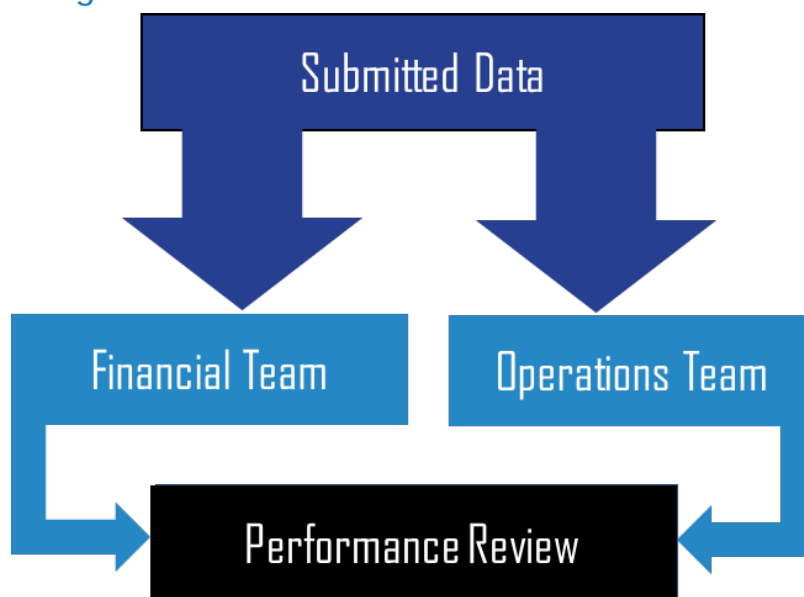
BJM-CPA developed and produced an electronic version of the draft report for review by PFRD staff. Feedback was a critical part of this project and adequate opportunity was provided for review and discussion of the draft report prior to finalization.

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 PFRD 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 Pace Fire Rescue District (PFRD) was originally established in 1959 in Santa Rosa County, on the Florida panhandle. Pace Fire Rescue District protects the communities of Pace, Floridatown, Pea Ridge, Wallace, and South Chumuckla. Together, these areas form the largest community in northern Santa Rosa County and are a part of the Pensacola metropolitan statistical area.

The Pace Fire Rescue District was established and legally organized as an independent fire district under Chapter 2017-221, Laws of Florida. It formally became an independent district on November 6, 2018. Prior to becoming an independent district, it relied on Municipal Services Benefits Units (MSBU), which are fees assessed to residents to provide such services. One important difference between an MSBU and an independent district is the ability to retain funding in the community — district funding stays in its district. Furthermore, a district allows for direct representation and a community voice in governance by allowing for fire commissioners to be elected directly from the community. Prior to the creation of the independent Pace Fire Rescue District, the MSBU funding was allocated into a single, large fund and was shared between nine different districts in Santa Rosa County. As such, in 2016, a non-binding referendum went before the voters of the District, who decided overwhelmingly to create the independent Pace Fire Rescue District.

In addition to fighting fires, the Pace Fire Rescue District has evolved to provide several services for the health and well-being of the residents and visitors to the District. One such service is advanced life support (ALS). First response ALS provides services for medical and trauma calls in the District with highly trained paramedics proficient in the latest advancements in pre-hospital emergency medicine, including advanced airway techniques, advanced cardiac care, and specialized trauma care. Additional services the District provides to the community are hazardous materials response at the “operations” and “technician” levels to support hazardous materials teams from surrounding areas, fire inspection/code enforcement, new construction plan review for fire code compliance, public fire education, and emergency management.

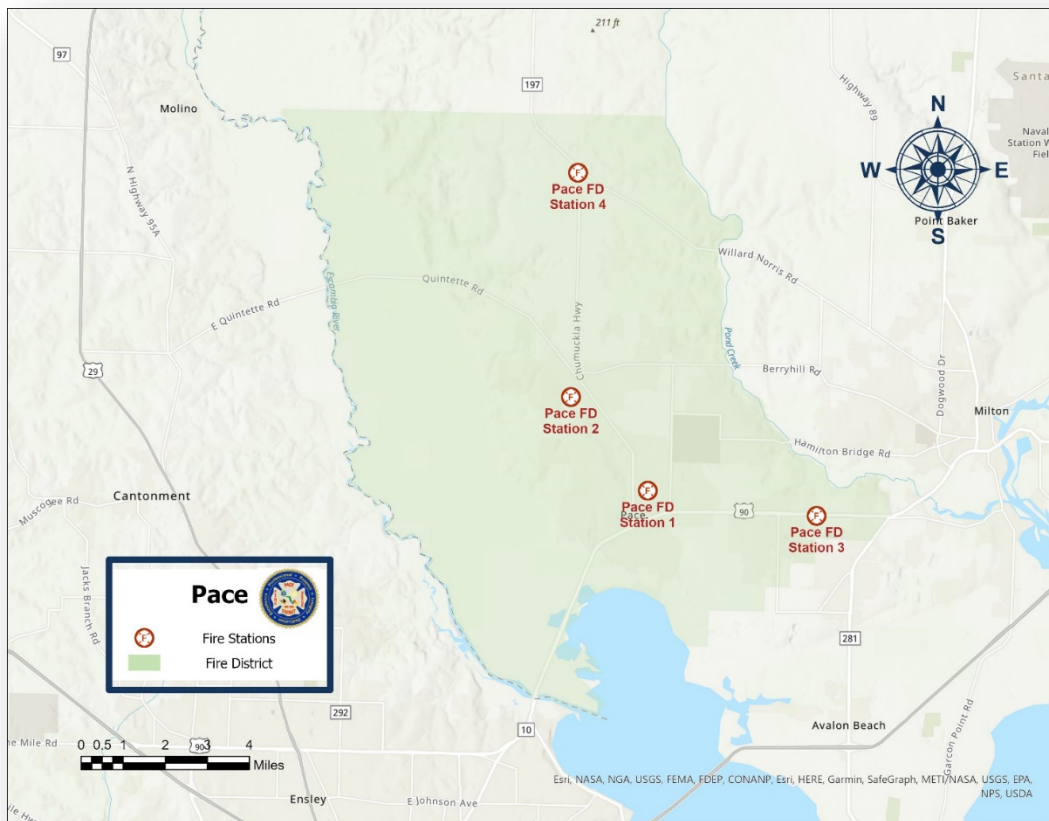
The Pace Fire Rescue District has a current Insurance Services Office (ISO) Public Protection Classification (PPC) rating of 4/4x.

Service Area Description, Population, and Demographics

Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: the northern boundary of the District is the southern boundary of the Allentown Volunteer Fire District; the eastern boundary is the Skyline Fire District and the city of Milton; the southern boundary is Escambia Bay and the Avalon Fire Rescue District; and the western boundary is the Escambia River. The District is approximately 88 square land miles. Within the District are the communities of Pace, Floridatown, Pea Ridge, Wallace, and South Chumuckla.

Figure 6: PFRD District Boundaries and Station Locations



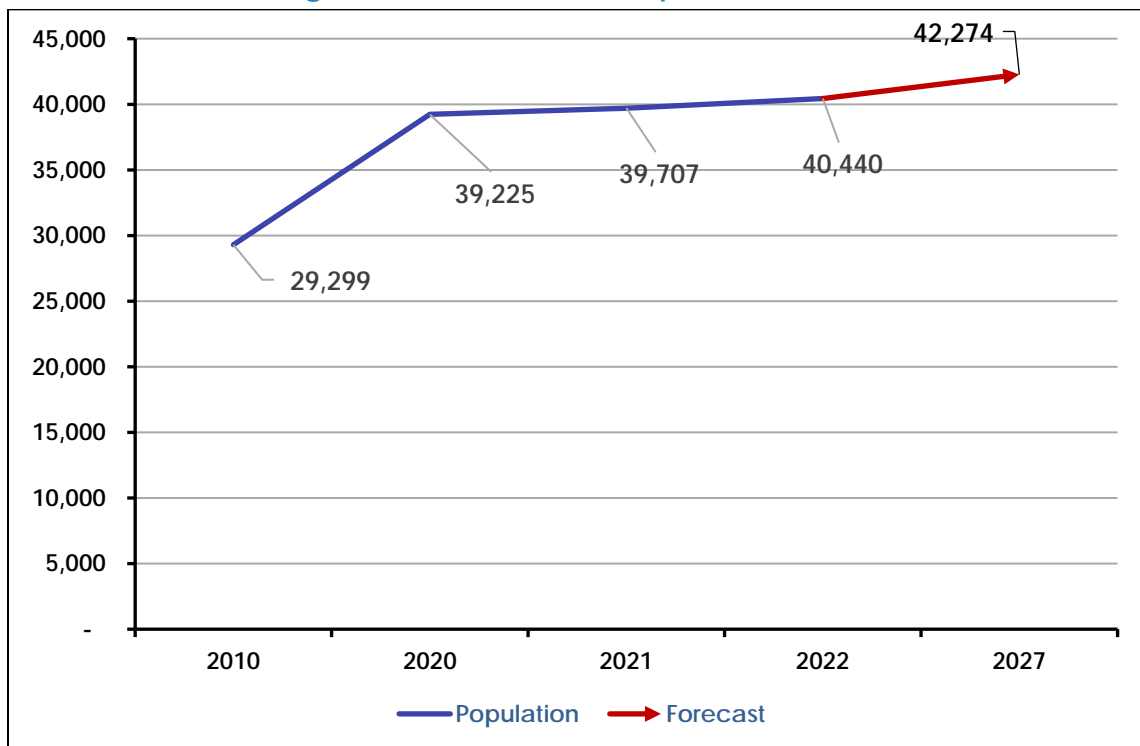
Population and Demographics

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

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the PFRD increased from 29,299 in 2010 to 39,225 in 2020. This trend is illustrated in Figure 7. The resident population of the District was approximately 40,440 in 2022. The population is forecasted to increase to 42,274 over the next five years.

Figure 7: PFRD 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, Santa Rosa County Tourist Development Office studies found that between March 2017 and February 2018, there were approximately 530,579 visitors who stayed overnight in Santa Rosa County³. Though countless visitors will visit the popular tourist areas in Santa Rosa and surrounding counties, many will also transverse and visit the Pace Fire Rescue District.

³ *The Economic Impact of Tourism on Santa Rosa County 2018*. Retrieved from <https://www.santarosa.fl.gov/DocumentCenter/View/441/The-Economic-Impact-of-Tourism-on-Santa-Rosa-County-2018-PDF?bidId=> , also see UWF Haas Center Tourism Market Economic Impact Study (fl.gov).

Population density has an impact on service demand as well. Overall, the District had a population density of 444 people per square mile as of 2020. Figure 8 shows the population density per square mile using block ranges.

Figure 8: Population Density of the PFRD

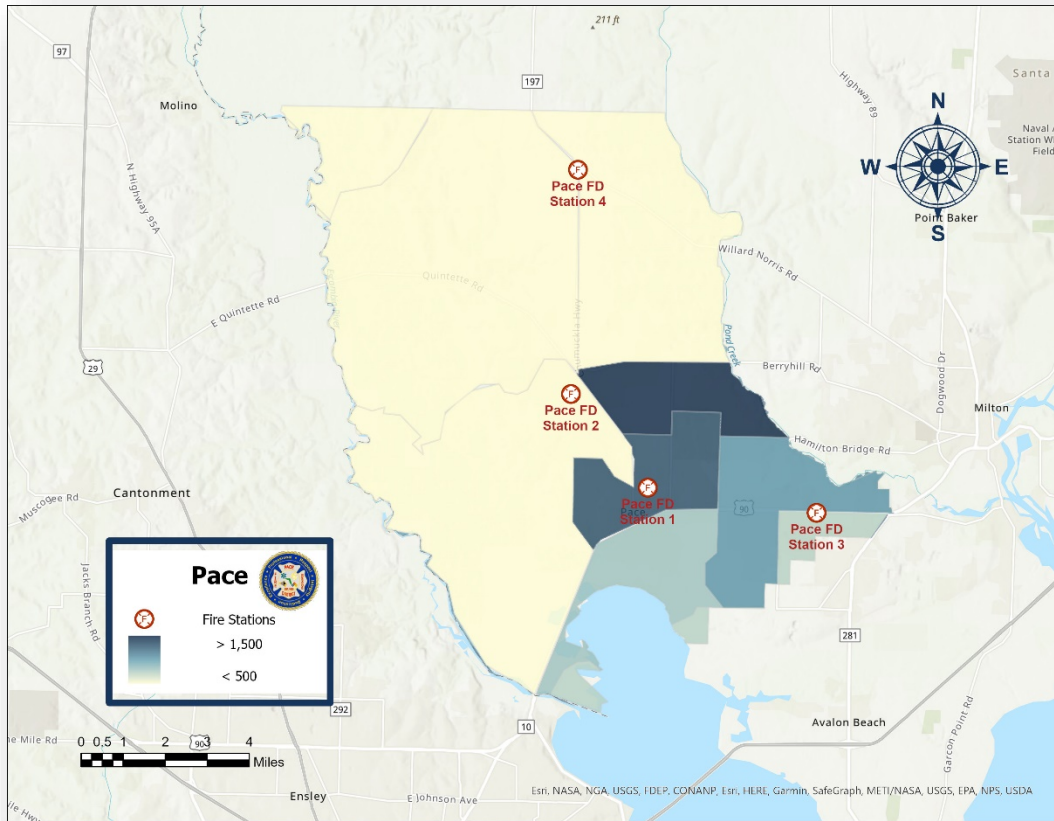


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the PFRD

Demographic/Population	Value
Population	40,440
Households	14,681
Average Size Household	2.75
Median Age	41.4
Median Household Income	78,215
Number of Businesses	1,097
Total Employees	8,165

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

Figure 10: Age of the PFRD Population Compared with Santa Rosa County

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

Figure 11 summarizes the gender breakdown for the District and for Santa Rosa County.

Figure 11: Gender Summary

Gender	PFRD	Santa Rosa
Male	49%	51%
Female	51%	49%

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

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

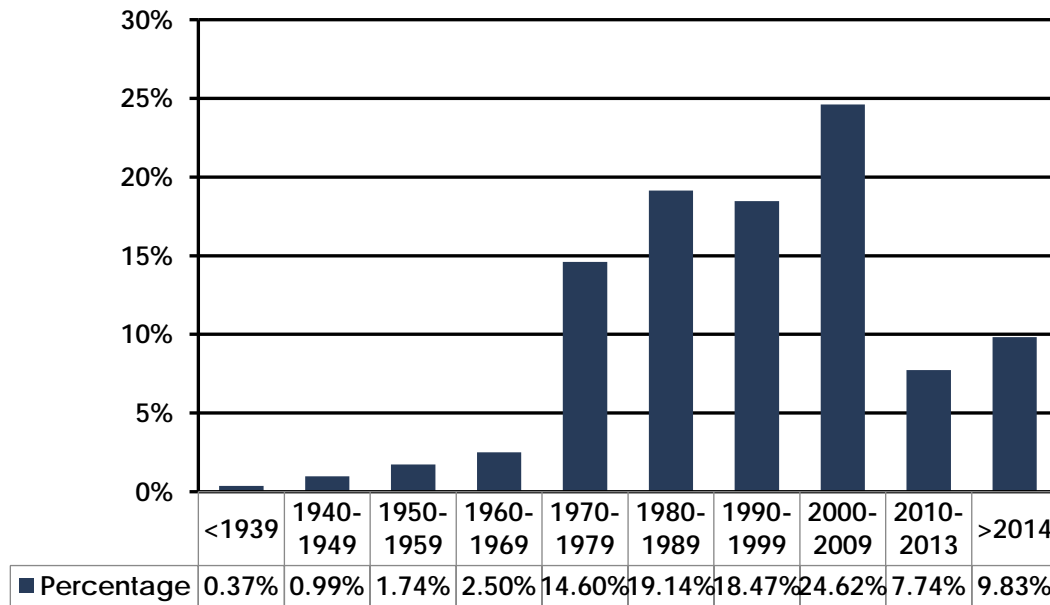
Demographic	2022	2027
Total Housing Units	15,298	15,916
Average Home Value	270,066	310,497
Median Home Value	248,300	283,758

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. Nearly 58 percent of the housing in the District was built before 1999.

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

Figure 13: PFRD Housing Year Built



Governance

The governance of the District is outlined in their charter, Chapter 2017-221, Laws of Florida. The District was established by the adoption of this charter by the Florida Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District’s charter can only be amended by special act of the Legislature.

The business affairs of the District shall be conducted and administered, pursuant to Chapter 191, Florida Statutes, by the Board of Commissioners of the Pace Fire Rescue District, which is established as a board of five commissioners. Annually, within 60 days after newly elected members have taken office, the board shall organize by electing from its members a chair, a vice chair, a secretary, and a treasurer. The positions of secretary and treasurer may be held by a single member. The office of each commissioner comprising the Board of Commissioners of the Pace Fire Rescue District is designated as being a seat on the commission, distinguished from each of the other seats by a numeral: 1, 2, 3, 4, or 5. The numerical seat designation does not designate a geographical subdistrict of the District.

Section 7(1) of Chapter 2017-221, Laws of Florida, provides that the District shall have, and the board may exercise, all the powers and duties set forth in Chapter 189 and 191, Florida

Statutes, as they may be amended from time to time, and shall include fire control, fire prevention, and emergency medical, rescue response, and public safety services.

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

Figure 14: Official List of Special Districts

Pace Fire Rescue District	
Active or Inactive:	Active
Status:	Independent
County:	Santa Rosa
Local Governing Authority:	Santa Rosa County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	11/6/2018
Creation Documents:	Chapter 2017-221, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem, Fees, Non-Ad Valorem
Most Recent Update:	10/3/2022

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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

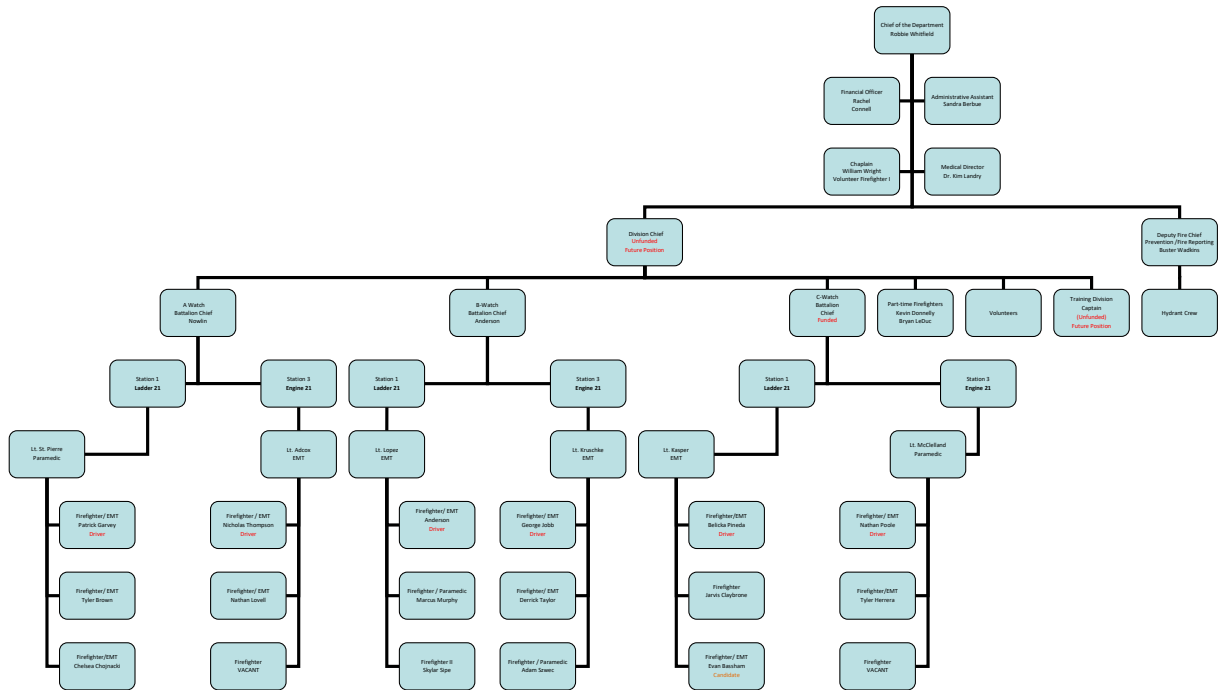
Organizational Design

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 PFRD fire chief is hired through an employment contract by the PFRD Board of Fire Commissioners. The contract currently in effect has a five-year duration. In addition to the fire chief, PFRD employs 30 full-time personnel, of which 26 are operational personnel divided equally among three shifts that work a 48 hours on, followed by 96 hours off shift schedule, which averages a 56-hour work week. Each shift is led by a battalion chief. The

District also utilizes seven volunteer firefighters. Figure 15 illustrates the organizational chart for the PFRD at the time of this report.

Figure 15: PFRD 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 PFRD'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 PFRD. Figure 16 illustrates the administrative and support staffing structure for the PFRD.

Figure 16: PFRD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40-50
Deputy Chief	1	40
Fire Inspector	1	40
Plan Reviewers	4 (combined position)	-
Public Educator	1 (combined position)	-
Administrative Assistant	1	40
Total	4 (combined not included)	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 11 percent of the total PFRD personnel. The combined positions were not included in this analysis.

Operational Staffing

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

Figure 17 illustrates the operational staffing structure of the PFRD.

Figure 17: PFRD Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	3	40	12 (rotation)
Lieutenants	6	56	48/96
Firefighter/EMTs	7	56	48/96
Firefighter/Paramedics	3	56	48/96
Firefighter Trainees/Probationary	7	56	48/96
Firefighter/EMR (Volunteers)	5	-	-
Firefighter/EMT (Volunteers)	2	-	-
Total	33		

A three-platoon system working 48-hour shift rotations that yield an average 56-hour workweek accomplishes shift operations. At the time of this review, the District was in the process of filling the 3rd battalion chief position. Once filled, the battalion chief will be on the same 48/96 work schedule as the other non-volunteer operations personnel. The minimum staffing goal for the PFRD totals seven personnel including the battalion chief position and personnel responding from two staffed fire stations on three apparatus. Figure 18 illustrates the current staffing model for the PFRD.

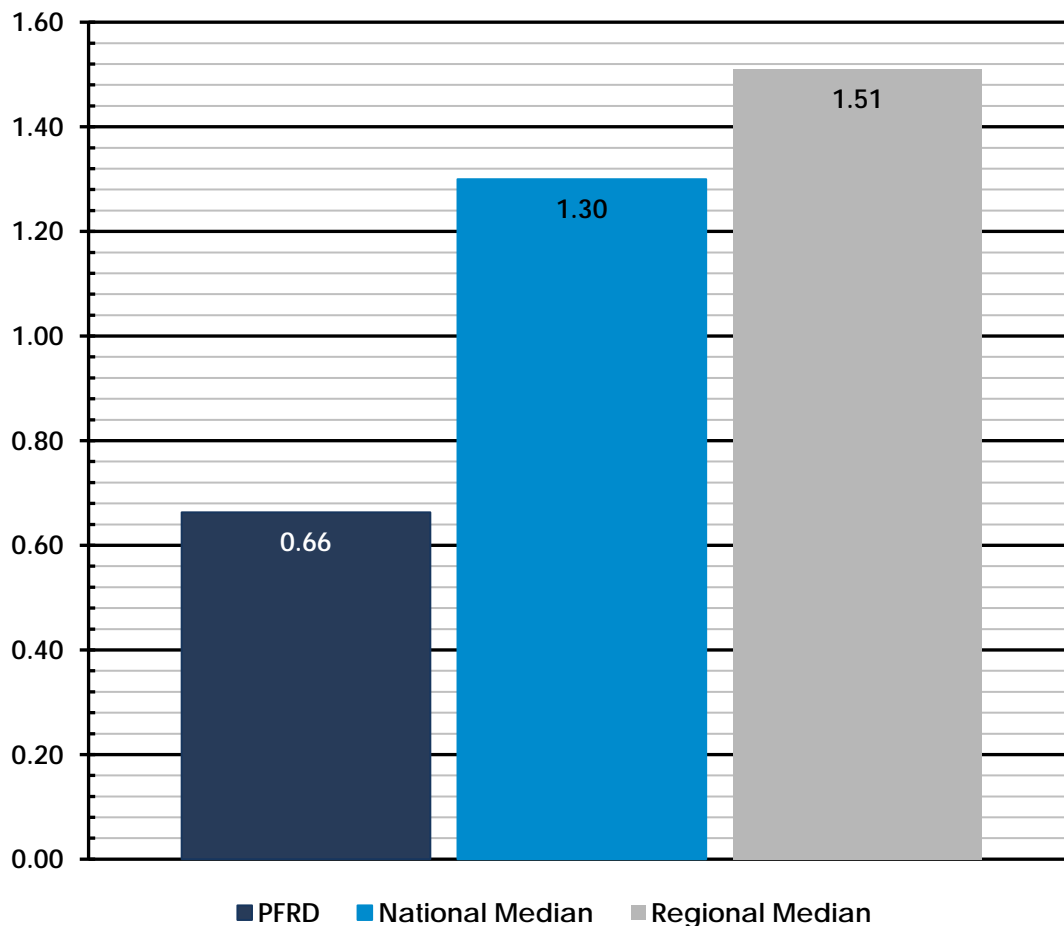
Figure 18: PFRD Current Staffing Model

Station	Apparatus	Minimum Staffing
1	Ladder 21	3 personnel
	Battalion 21	1 personnel
2	-	Not staffed
3	Engine 21	3 personnel
4	Engine	Not staffed
Total		7 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current comparison of the number of firefighters on staff per 1,000 population of the service region compared to national medians from the United States Fire Department Profile published by the NFPA⁵. It should be noted that NFPA benchmark data does not include data specific to combination departments such as the PFRD. The figure is from available data from the matching population group for career firefighters. The medians for volunteer firefighters is not available for jurisdictions of 25,000 residents and over in population. The PFRD currently has 0.85 fewer career FTE career operational positions compared to regional organizations.

Figure 19: PFRD Career Firefighters per 1,000 Population



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

Training

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

Figure 20 illustrates the results of this hours-based approach for the PFRD based on data provided from the District, which included the most recent final ISO review summary report from November 2017.

Figure 20: PFRD 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	0.00
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	18.75
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	12
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	3.94
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	0.89
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	4.29
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	9.60

From an ISO review perspective, the PFRD received 4.90 of an available 9.0 for Training during the most recent review. Specifically, the PFRD lost points in the categories of Facility Training, Company Training, Existing Driver/Operator, Hazardous Materials Training, Recruit Training, and Pre-Fire Planning Inspections. The greatest loss was in Facility Training, which

requires that each firefighter receive 18 hours of structure fire-related training annually at an ISO-approved facility.

Capital Resources

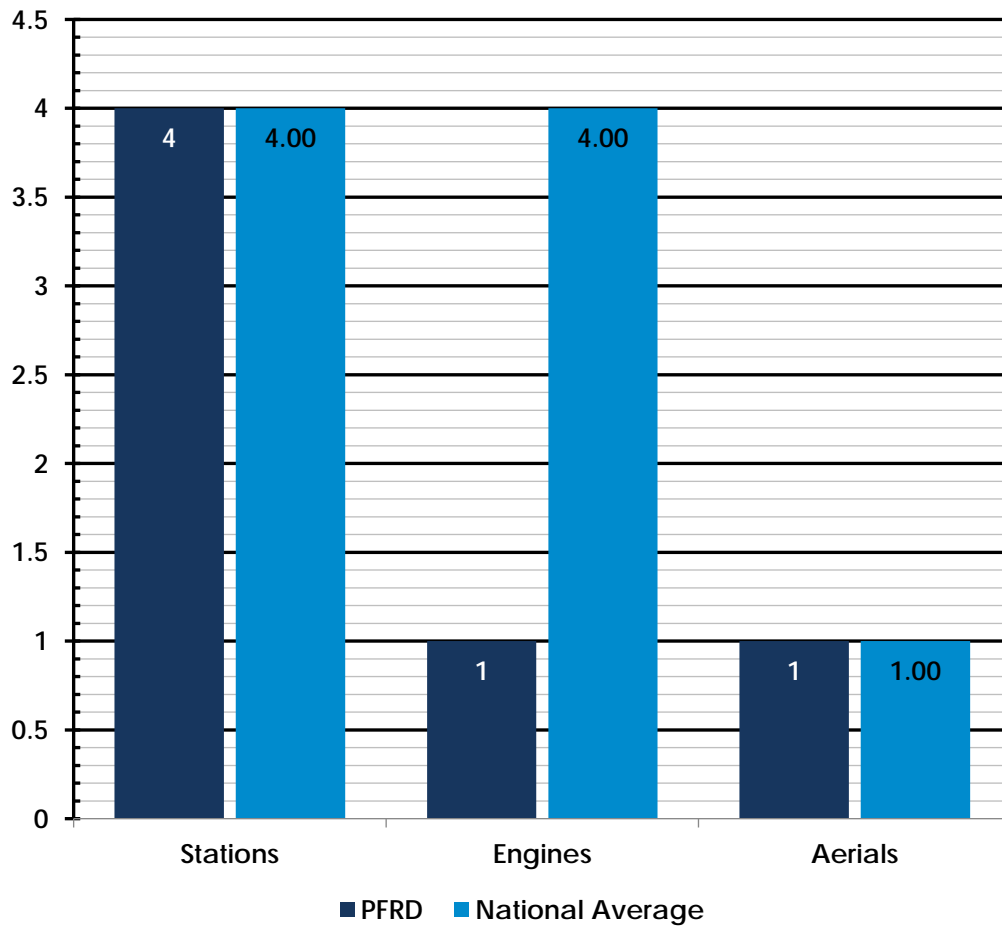
Capital resources include all facilities, all rolling stock (apparatus), and the key support equipment used on the apparatus dedicated to achieving the performance goals and objectives of the PFRD. No matter how competent or how many firefighters an organization staffs, the lack of sufficient facilities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

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the PFRD compared to national averages from the United States Fire Department Profile published by the NFPA⁶. The PFRD currently has two fewer staffed stations and three fewer engines than the national average. While the PFRD does have two additional stations, they are currently unstaffed and not included in this analysis. Further, the aerial company (Ladder 21) located at Station 1 is pump capable, which increases the PFRD engine company capabilities by one.

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

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



From an ISO review perspective, the PFRD received nearly full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (8.00 of a possible 9.5 credits) during the most recent review. Regarding ladder (aerial) company credits, the PFRD received 3.61 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 all credits (0.50) for Reserve Ladder and Service Truck.

Facilities

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

The four PFRD stations range in age from 15 to 33 years. Figure 22, Figure 23, Figure 24, and Figure 25 provide pertinent information on each facility based on information provided by the District and BJM-CPA research. It should be noted that while Station 3 was built in 1997, it received a significant addition and renovation in 2021/2022. Stations 2 and 4 are included in this analysis but are currently not staffed by personnel.

Figure 22: PFRD Administration and Station 1

Address/Physical Location: 4773 Pace Patriot Blvd., Pace, FL 32571



Summary

Date of Original Construction	2008			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	19,788 sq./ft.			
Maximum Staffing Capability	5 Admin, 8 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 21	3	
Battalion 21	1	
Total Min. Staffing:	4	

*Note in comments if cross-staffed.

Figure 23: PFRD Station 2

Address/Physical Location:	5527 Woodbine Rd., Pace, FL 32571
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Summary

Date of Original Construction	1990			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	2
Total Square Footage	2,752 sq./ft.			
Maximum Staffing Capability	0 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
-	0	Station is not currently staffed
Total Min. Staffing:	0	

*Note in comments if cross-staffed.

Figure 24: PFRD Station 3

Address/Physical Location: 5405 U.S. 90, Pace, FL 32571



Summary

Date of Original Construction	1997			
Date(s) of Renovations	2021/2022			
Number of Apparatus Bays	Drive-through Bays	1	Back-in Bays	1
Total Square Footage	3,652 sq./ft.			
Maximum Staffing Capability	4 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 21	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 25: PFRD Station 4

Address/Physical Location: 7341 Chumuckla Highway, Pace, FL 32571



Summary

Date of Original Construction	1999		
Date(s) of Renovations	N/A		
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays 2
Total Square Footage	2,500 sq./ft.		
Maximum Staffing Capability	0 Operations (shift personnel)		

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine	0	Engine and station are not currently staffed
Total Min. Staffing:	0	

*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 PFRD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.).

Generally, the apparatus fleet of the PFRD is sufficient to meet the District's service needs and demands. The full inventory list of the PFRD's apparatus, along with descriptions, is illustrated in Figure 26.

Figure 26: PFRD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 21	Pumper	Pierce Saber	2019	Frontline
Engine	Pumper	E-One	1999	Frontline
Engine	Pumper	Pierce-PUC	2009	Reserve
Aerials/Ladders				
Ladder 21	Aerial/Ladder	107' Pierce Enforcer	2021	Frontline
Ladder	Aerial/Ladder	75' E-One	1997	Reserve
Staff/Specialty Vehicles				
Battalion 21	Battalion Chief	GMC 1500	2021	Frontline
Tanker/Pumper	Tanker	Pierce	2009	Frontline
Chief	Staff	Ford Expedition	2017	Staff
Prevention	Staff	Ford F-250	2004	Staff
Service Vehicle	Support	Ford F-250	2008	Support
Training Van	Support	Ford Econoline	2006	Support
Boat	Marine Unit	Blackwater	2009	Frontline
Fuel Trailer	Fuel Trailer	Hull 500 Gallons	2022	Support
Kubota	UTV	Kubota	2006	Support

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The PFRD 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 for the PFRD. 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 PFRD service area, the sum of all of these components must be effective and efficient. The District will achieve this through efficient notifications of incidents and rapid responses from effectively located facilities with appropriately typed apparatus staffed with an adequate number of well-trained personnel.

Data Source

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

Figure 27 provides a summary of the incident data available for analysis.

Figure 27: Summary of Data Sources

Source	FY2019	FY2020	FY2021	FY2022
NFIRS All	3,938	3,711	3,636	2,676
NFIRS Single	3,067	2,732	2,584	1,896

In terms of NFIRS data, it is critical to make sure 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 the 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 – To ensure the quality of the data entered and used by the PFRD, on-going training—in addition to initial new hire training which is already occurring in the district—on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Some training resources include:

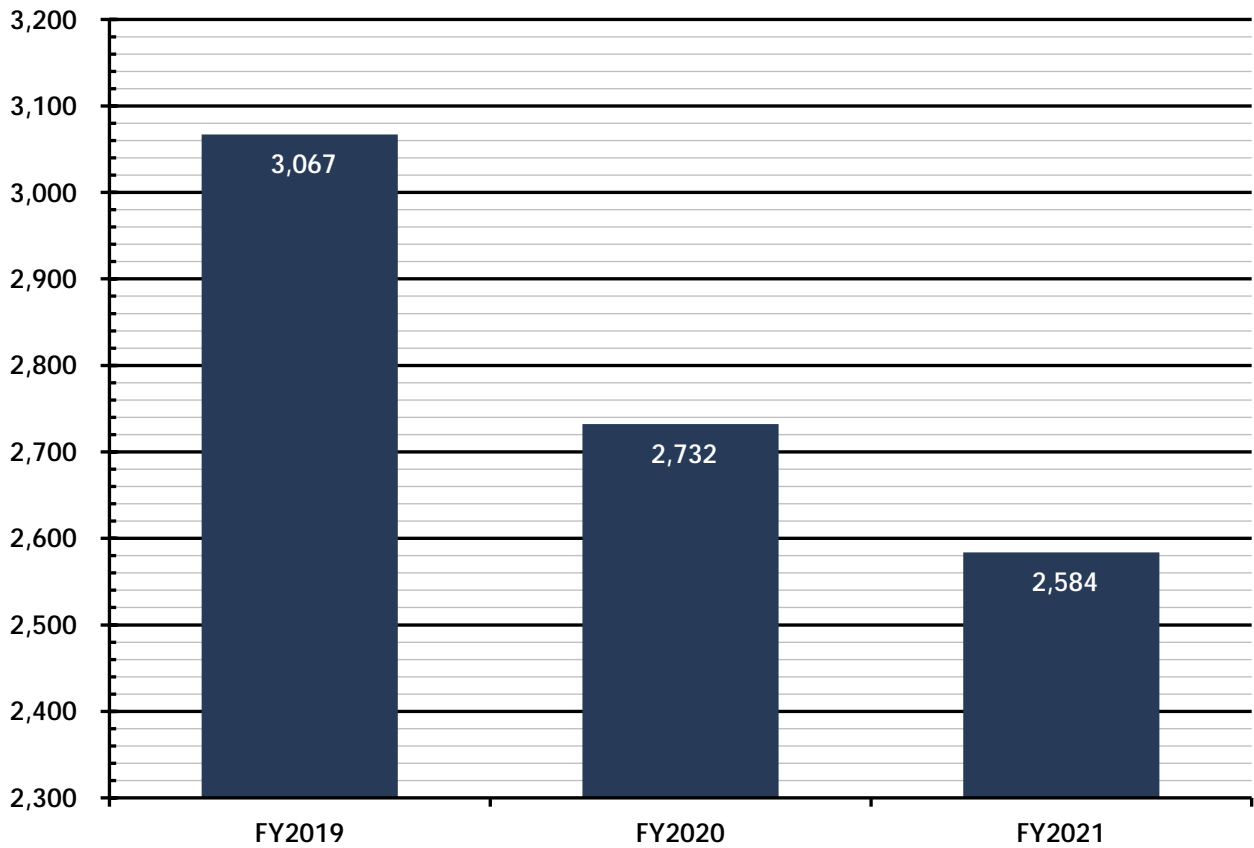
- *In-house developed program based on specific internal issues*
 - *National Fire Academy Courses:*
 - *Introduction to NFIRS 5.0 on-campus and off-campus*
 - *NFIRS 5.0 Self-Study Online*
 - *NFIRS Data Analysis and Problem-Solving Techniques on-campus and off-campus*
 - *NFIRS Program Manager 6-day 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 28 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, PFRD service demand decreased by nearly 16 percent from FY2019 to FY2021. This change represents an average annual decrease of just over 5 percent.

Figure 28: PFRD Historical Service Demand (FY2019–FY2021)



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, an agency can better determine the demand for service and the training that may be a priority for 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 29.

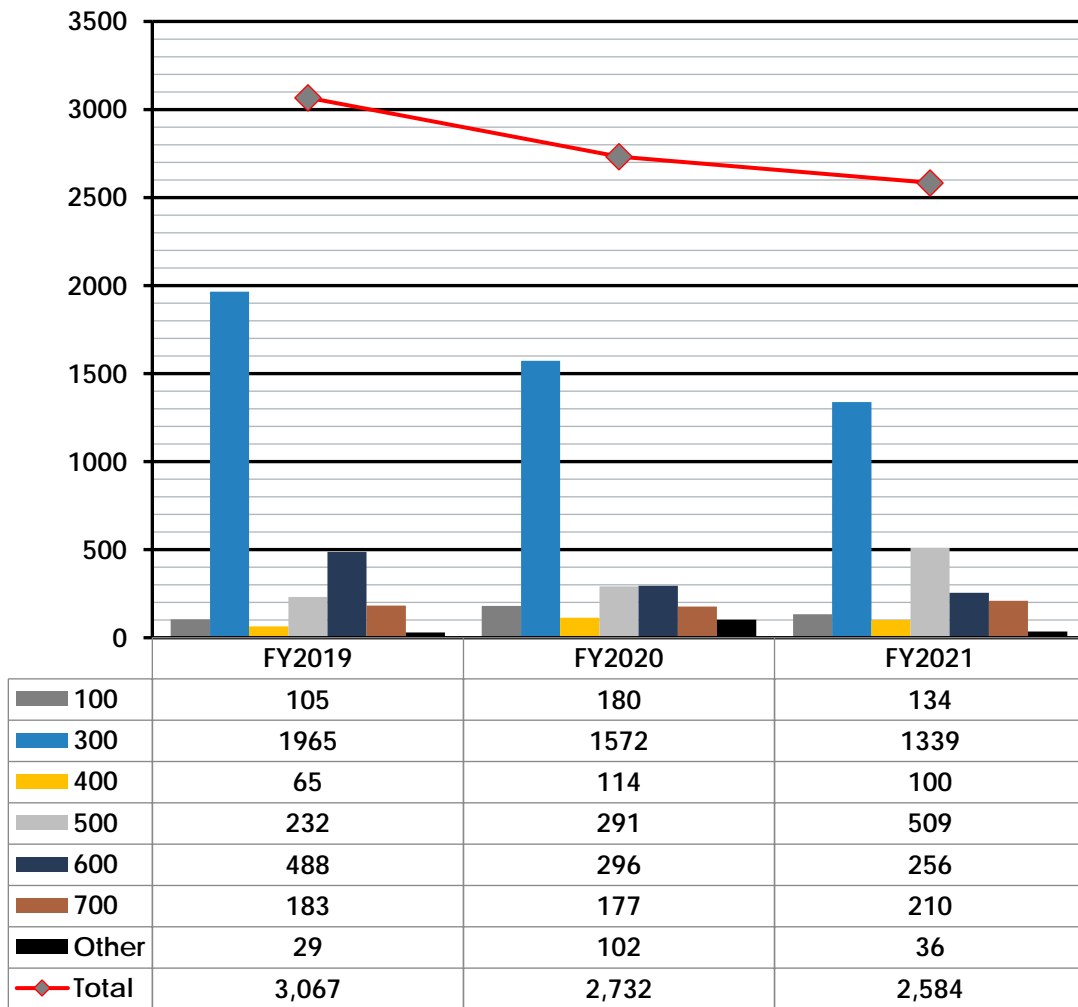
Figure 29: NFIRS Incident Types

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

Figure 30 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding three full fiscal years. The most significant increase in service demand was Service Call incidents, with a 119 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represented the highest percentage of overall volume for the PFRD, it's important to note the decrease of nearly 32 percent for the period noted.

Figure 30: PFRD Annual Demand by Incident Type (FY2019–FY2021)



While Figure 30 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 31, the majority of demand for services was within the category of EMS and Rescue, at 58 percent. This service was followed by Good Intent incidents at 13 percent and Service Call incidents at 12 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 31: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

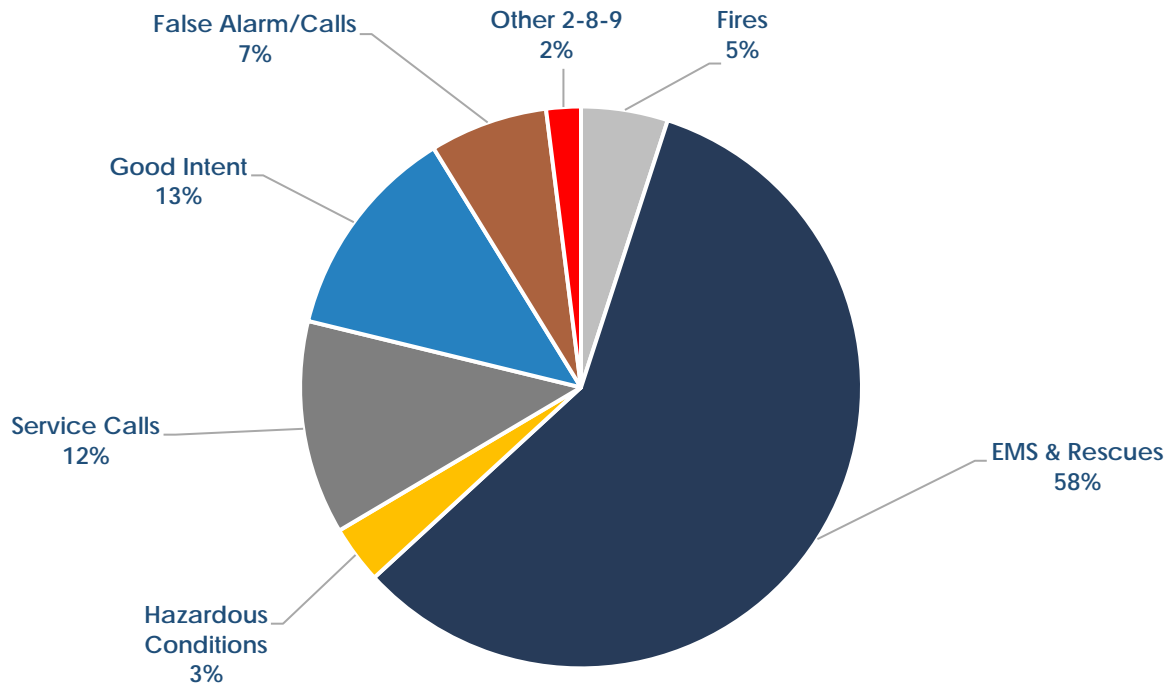


Figure 32 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 32: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)

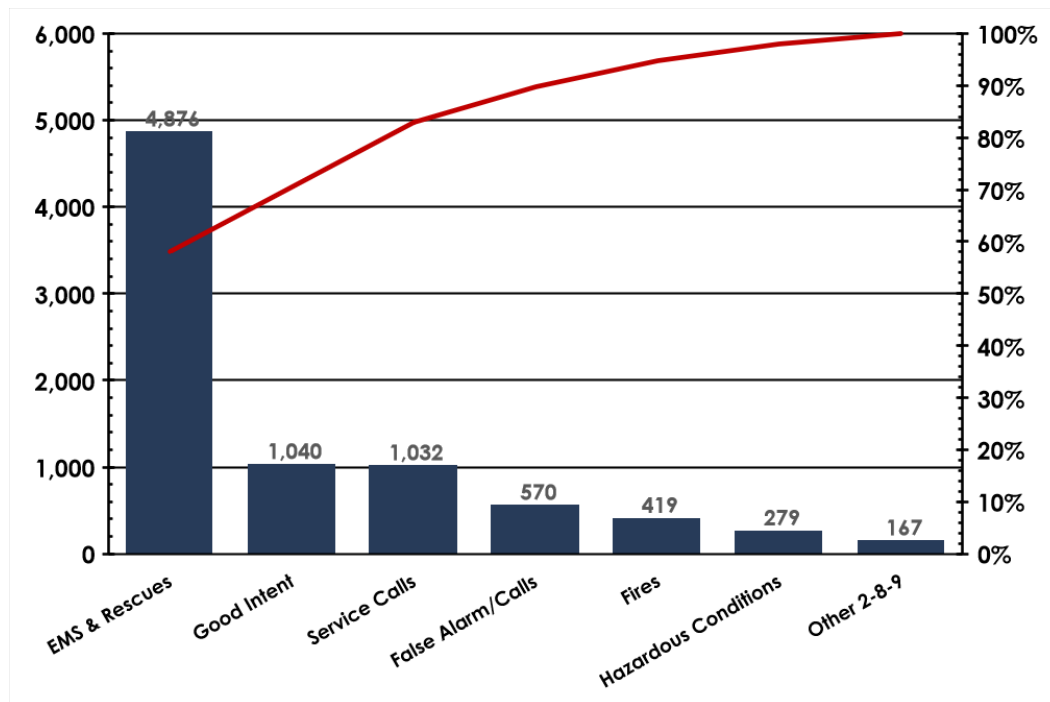


Figure 33 illustrates service demand for the PFRD based on property type. From a Fires and EMS perspective, Outside Property—including highways and streets—accounted for the highest demand, while Residential properties accounted for the majority of all other incident types.

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

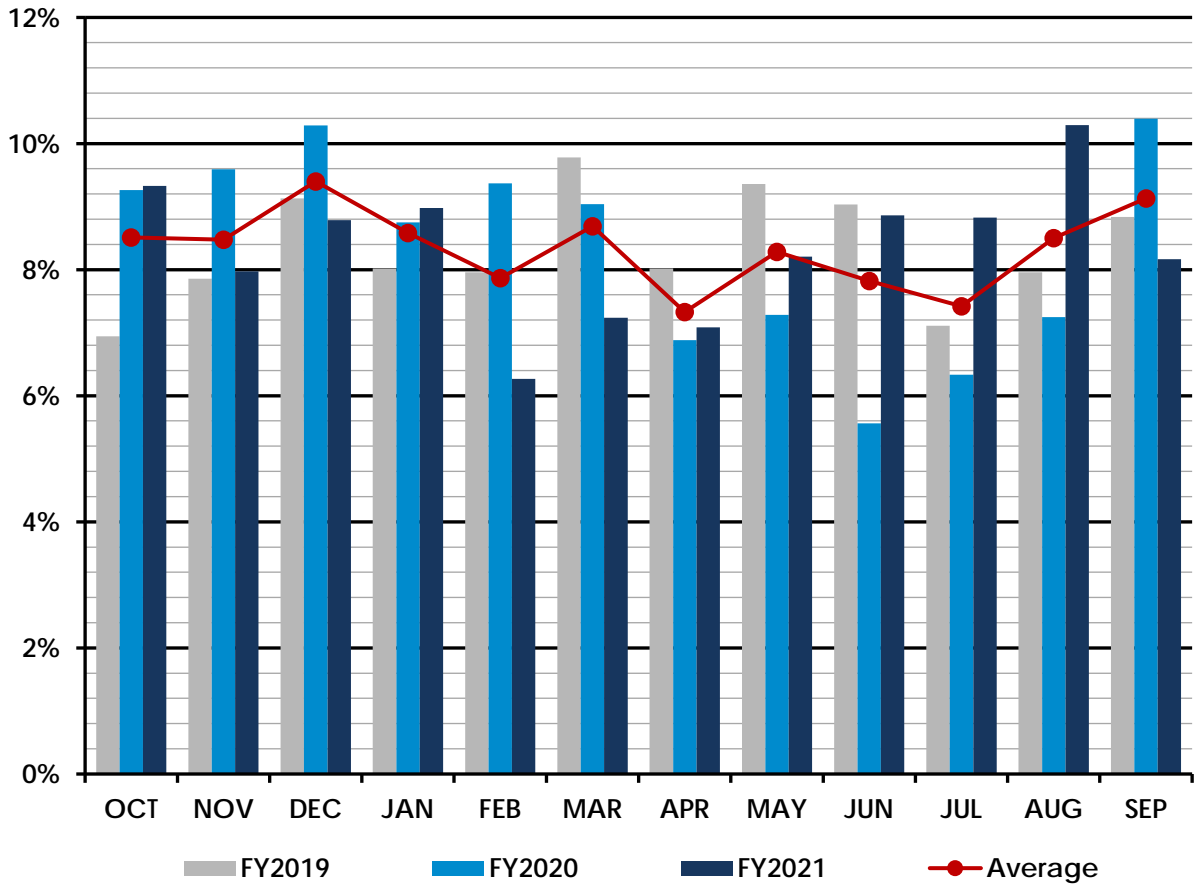
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.82%	0.8%	0.00%	0.09%
1–Assembly (restaurant, bar, theater, library, church, airport)	1.09%	1.1%	10.30%	2.56%
2–Educational (school, daycare center)	0.00%	0.00%	10.30%	1.74%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.27%	0.3%	2.84%	1.95%
4–Residential (private residence, hotel/motel, residential board)	33.15%	33.2%	67.67%	60.04%
5–Mercantile, Business (grocery store, service station, office, retail)	1.09%	1.1%	8.70%	4.64%
6–Industrial, Utility, Agriculture, Mining	0.27%	0.3%	0.00%	0.22%
7–Manufacturing	0.00%	0.00%	0.00%	0.04%
8–Storage	2.17%	2.2%	0.18%	0.82%
9–Outside Property, Highway, Street	61.14%	61.1%	0.00%	27.90%

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 PFRD can better determine staffing needs and non-response activities such as hose testing, hydrant testing, incident pre-plans, training, and apparatus maintenance. Each temporal component is presented as a percentage relative to the total service demand during the three most recent full fiscal years.

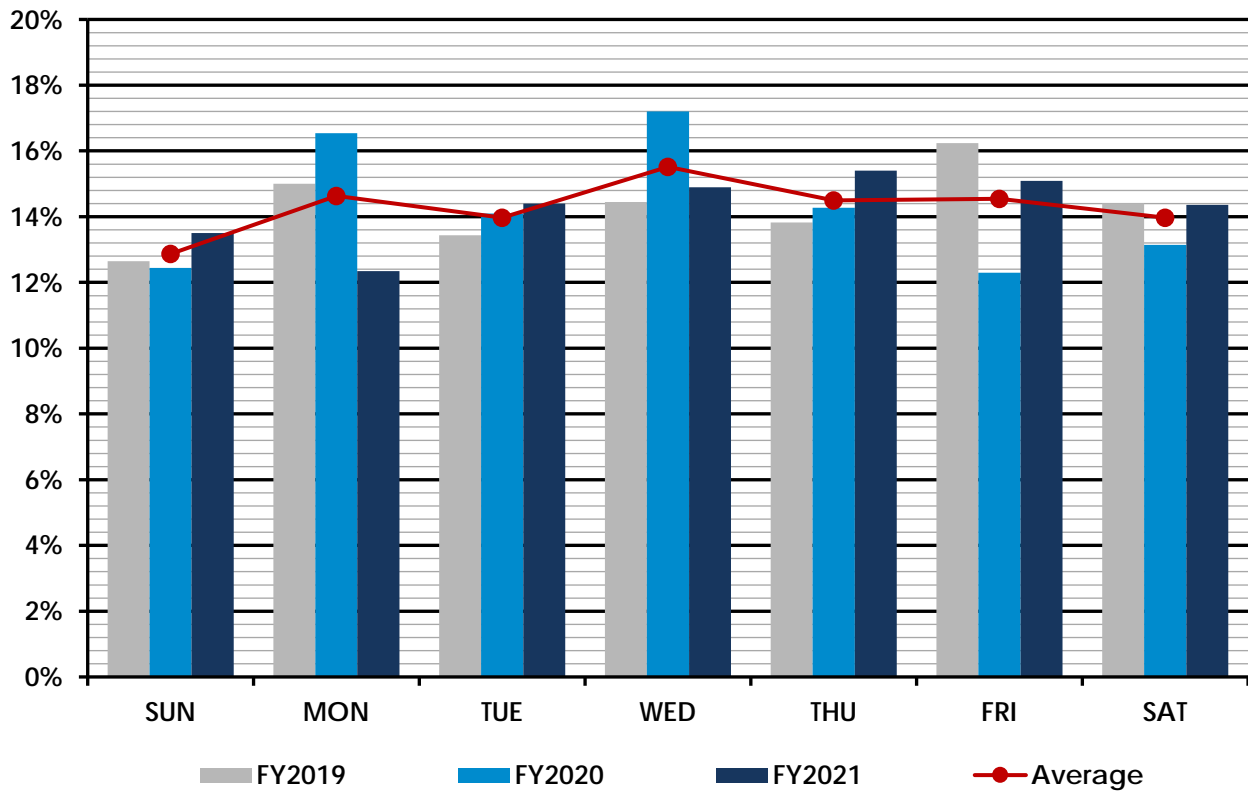
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 34, service demand fluctuated slightly throughout the year, with a difference of 2.07 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in April, increasing to a peak in December — the month with the most significant average demand for services.

Figure 34: NFIRS Service Demand by Month (FY2019–FY2021)



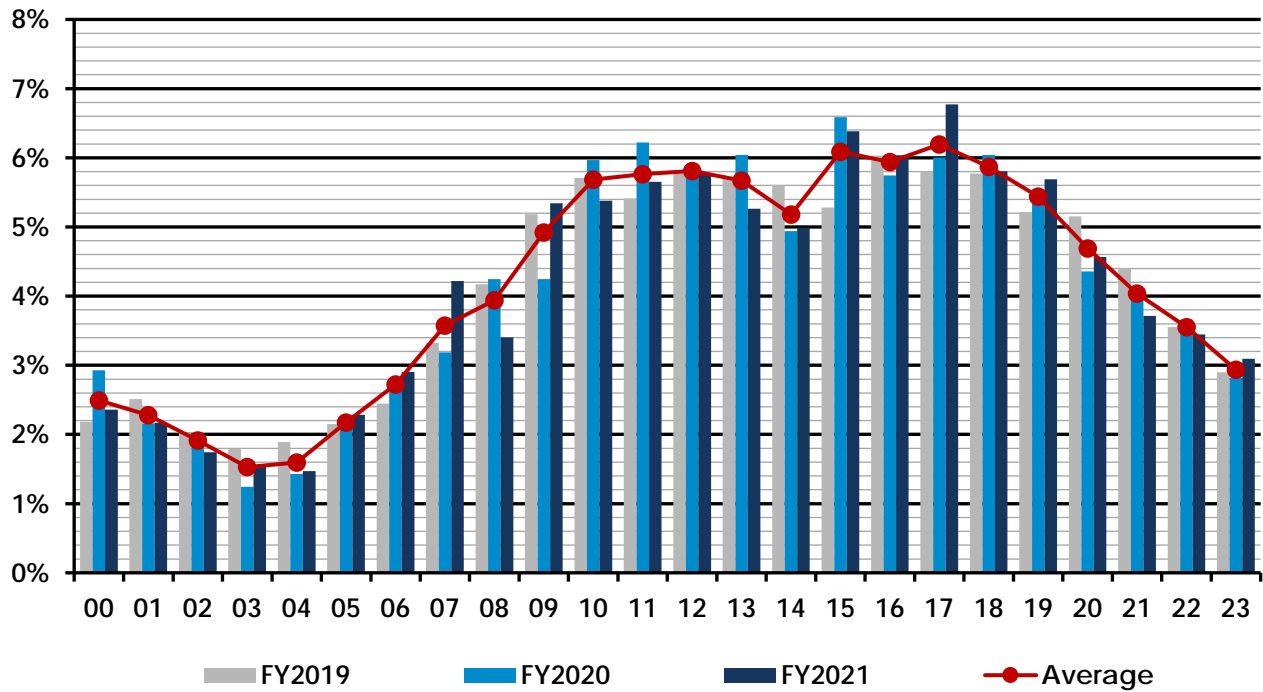
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. As illustrated in Figure 35 and as expected, Sundays exhibited the lowest percentage of service demand for the PFRD. The weekdays showed the highest demand figures, with a peak on Wednesdays. The difference between the busiest day and the slowest day was 2.65 percent.

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



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 36, 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 5 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 3 a.m.

Figure 36: NFIRS Service Demand by Hour of the Day (FY2019–FY2021)



While service demand is lowest during early morning hours, notably, according to the National Fire Data 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 37 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 37: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

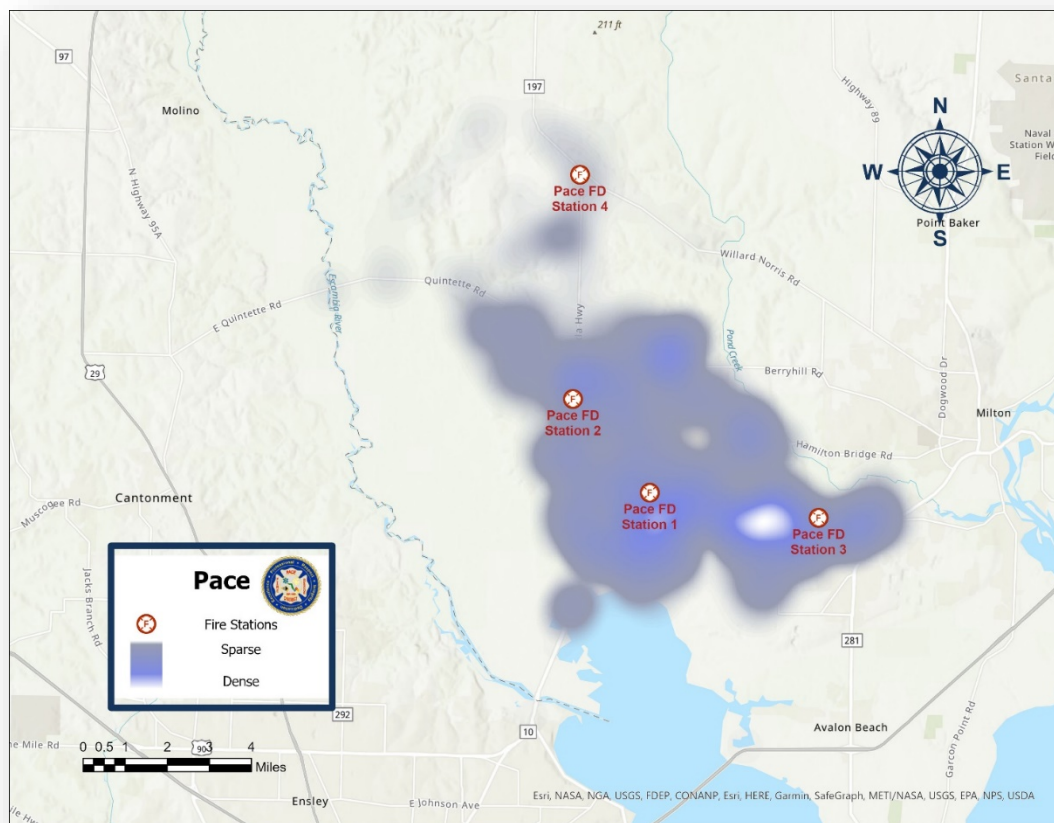
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	2.60%	3.25%	2.05%	1.93%	2.15%	3.19%	2.22%
01	2.60%	2.44%	2.14%	2.77%	1.90%	2.04%	2.13%
02	2.88%	2.11%	1.54%	1.54%	1.57%	1.96%	1.96%
03	1.30%	1.14%	1.11%	1.23%	2.31%	1.63%	2.05%
04	2.04%	1.62%	1.63%	1.85%	1.73%	0.90%	1.54%
05	1.95%	2.36%	2.57%	2.62%	1.98%	1.39%	2.30%
06	2.97%	2.36%	3.08%	2.54%	2.89%	2.53%	2.65%
07	2.69%	3.17%	4.88%	4.24%	2.81%	3.59%	3.41%
08	2.97%	4.31%	4.28%	3.85%	4.62%	4.33%	3.24%
09	3.81%	4.63%	4.79%	4.62%	5.12%	5.88%	5.55%
10	5.57%	5.61%	5.47%	6.01%	5.03%	6.29%	5.80%
11	5.66%	5.93%	4.79%	5.62%	5.69%	6.05%	6.48%
12	5.85%	5.77%	6.24%	5.78%	5.20%	6.21%	5.63%
13	5.94%	6.58%	6.33%	5.24%	6.02%	4.58%	5.12%
14	4.74%	5.77%	5.13%	5.93%	5.28%	4.90%	4.52%
15	6.13%	6.66%	6.50%	6.32%	6.02%	5.31%	5.38%
16	5.85%	6.50%	4.96%	6.39%	6.27%	5.47%	6.06%
17	6.69%	5.44%	7.36%	6.63%	5.61%	6.05%	5.46%
18	6.13%	5.28%	5.13%	6.24%	6.52%	5.96%	5.80%
19	5.76%	4.87%	4.88%	5.01%	6.19%	5.15%	6.23%
20	4.18%	4.14%	4.53%	4.39%	4.70%	5.23%	5.80%
21	3.71%	3.98%	4.02%	3.54%	4.70%	4.74%	3.67%
22	4.55%	3.17%	4.19%	3.31%	2.64%	3.76%	3.41%
23	3.44%	2.92%	2.40%	2.39%	3.05%	2.86%	3.58%

As noted, 5 p.m. coincided with the highest average daily demand, as shown in Figure 36. The additional analysis in Figure 37 depicts that the 5 p.m. demand was 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 PFRD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 38, density is widely spread throughout the District. Noticeable pockets of increased density are found in the general location of Station 1 and also between Station 1 and Station 3.

Figure 38: PFRD Density - All Incident Types (FY2021)



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 39 examines incidents within the PFRD calculated from the NFIRS reports.

Figure 39: PFRD Incident Concurrency (FY2019–FY2022)

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 ¹	Average
One Incident	87%	85%	90%	90%	88%
Two Incidents	12%	13%	10%	10%	11%
Three or More Incidents	1%	2%	<1%	<1%	2%

¹ Through June 30, 2022

On average, during the preceding three and three-quarter fiscal years, single incidents accounted for 88 percent of the overall incidents for the PFRD. Two incidents occurred in the District 11 percent of the time, which indicates that the District was mitigating three or more incidents at the same time 2 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 40 illustrates the total time that PFRD primary apparatus were committed to an incident, calculated from the NFIRS reports. This analysis does not include reserve units that were utilized when primary units being out of service.

Figure 40: PFRD Unit Commitment (FY2019–FY2022¹)

FY2019					FY2020			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 1	292	86:19:33	0:23:14	0.99%	337	134:16:21	0:30:24	1.53%
Engine 21				0.00%	729	263:22:12	0:24:37	4.77%
Ladder 21	1121	430:33:52	0:26:48	4.92%	1016	372:22:14	0:25:39	4.24%
FY2021					FY2022			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 1	326	101:56:54	0:31:03	1.16%	191	37:49:27	0:24:40	0.58%
Engine 21	1226	446:44:18	0:25:16	5.10%	931	325:30:26	0:23:51	4.99%
Ladder 21	1181	455:10:07	0:27:01	5.20%	1065	368:04:17	0:24:16	5.64%

FY2022 Through June 30 Only

The average time each PFRD apparatus was committed to an incident during the last full preceding fiscal year (FY2021) was 27 minutes and 47 seconds. The commitment time for the three primary response units — Battalion 1, Engine 21, and Ladder 21 — were 1.16 percent, 5.10 percent, and 5.20 percent, respectively, in FY2021.

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

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

Figure 41 summarizes these findings as they relate to commitment factors.

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

Figure 41: 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 rate for PFRD units is currently not a problem. However, commitment factors for Ladder 21 increased through the first three-quarters of fiscal year 2022, which should be continually monitored by PFRD leadership, along with the commitment rates for all primary units.

Mutual Aid/Automatic Aid Systems

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that, under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of the initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations.

Figure 42 summarizes the mutual and automatic aid given and received by the PFRD for the FY2019–FY2021 period. The source of this information was NFIRS response data provided by the PFRD.

Figure 42: PFRD Mutual/Automatic Aid Summary (FY2019–FY2021)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	13	32	37
Mutual Aid Received	4	13	11
Automatic Aid Given	13	33	46
Automatic Aid Received	22	34	45
Other Aid Given	0	0	0
Net (Given/Received)	0	18	27

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

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

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 43 summarizes fire PFRD property and contents loss from the NFIRS reports. On average since FY2019, the PFRD has saved 81% of the property and contents exposed to fire throughout the District.

Figure 43: Summary of Property Loss FY2019–FY2022

Measure	FY2019	FY2020	FY2021	FY2022 ¹	Total
Property Loss	\$318,548	\$313,165	\$1,205,986	\$744,895	\$2,582,594
Contents Loss	\$172,225	\$43,940	\$220,250	\$147,000	\$583,415
Total Loss	\$490,773	\$357,105	\$1,426,236	\$891,895	\$3,166,009
Property Value (Exposed to Fire)	\$1,052,858	\$1,680,676	\$6,984,609	\$5,132,080	\$14,850,223
Content Value (Exposed to Fire)	\$540,000	\$331,500	\$534,150	\$669,050	2,074,700
Total Value	\$1,592,858	\$2,012,176	\$7,518,759	\$5,801,130	\$16,924,923
Total Value Saved	\$1,102,085	\$1,655,071	\$6,092,523	\$4,909,235	\$13,758,914
Percent Saved	69%	82%	81%	85%	81%
Property Loss N=	18	31	50	34	133
Contents Loss N=	18	31	50	34	133
Civilian Injuries	0	1	4	1	6
Civilian Deaths	0	0	1	0	1

¹ FY2022 - through June 30th only

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

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or 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 44, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 44: 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 45 illustrates the extent of fire spread during working incidents in the PFRD since FY2019. Also provided is the reported fire spread for the country, state, and Santa Rosa County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since FY2019 and through the first three-quarters of FY2022, most fires were confined to the room of origin by the PFRD, which is in line with other Florida state agencies and outperforms other Santa Rosa County agencies.

Figure 45: Summary of Fire Spread (FY2019–FY2022)

Fire Spread	FY2019 – 2022 ¹	National	Florida	Santa Rosa
Confined to object of origin	21.11%	20.76%	23.53%	19.57%
Confined to room of origin	36.67%	30.46%	38.73%	31.52%
Confined to floor of origin	4.44%	8.72%	6.15%	2.17%
Confined to building of origin	33.33%	32.36%	26.46%	42.39%
Beyond building of origin	4.44	7.69%	5.14%	4.35%
N =	90			

¹ FY2022 - through June 30th only

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.

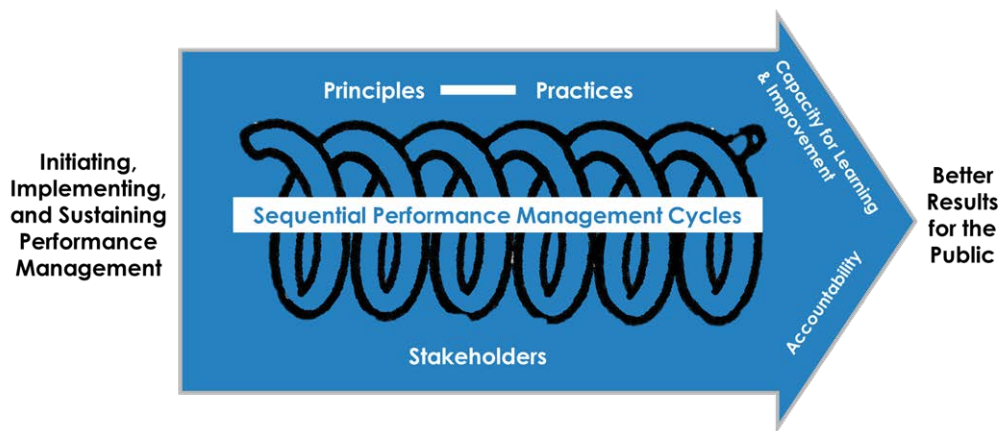
Reporting: Communicating Performance Information

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 46: Performance Management Framework



What is performance management?

As shown in Figure 46, 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.

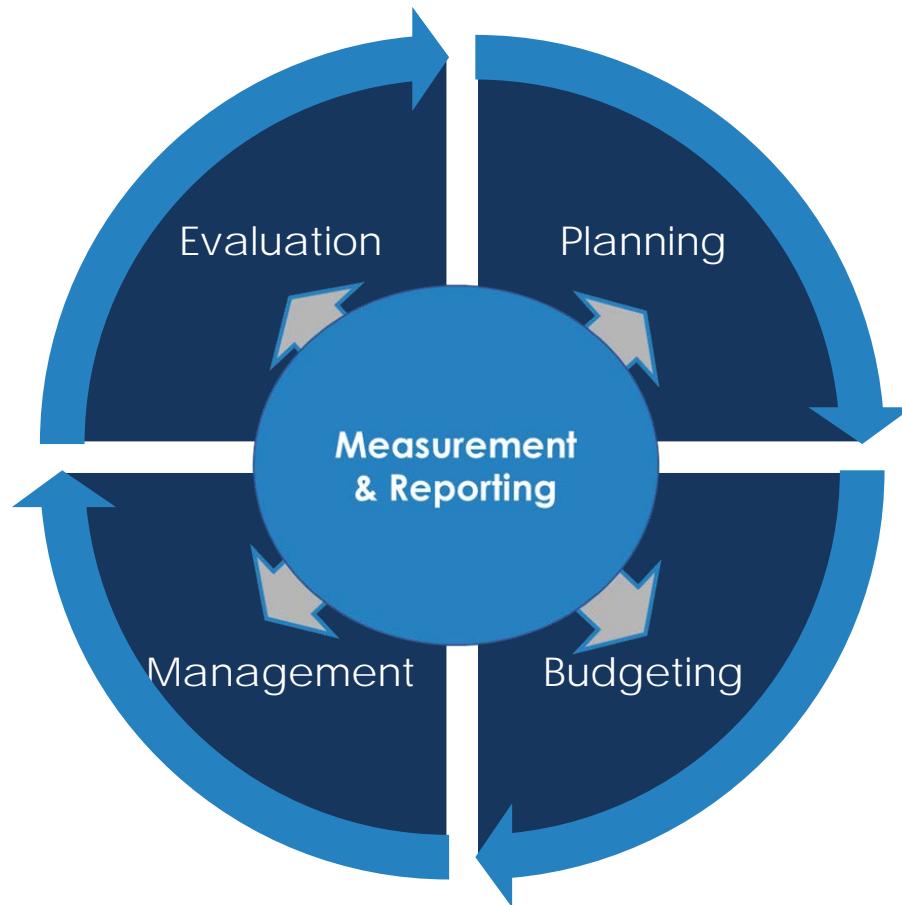
Regardless of the specific approach, performance management typically includes the following elements:

- 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 47.

Figure 47: Performance Management Cycle



While the processes shown in Figure 47 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 # 3 – 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 # 4 – The District should a three-year financial forecast to include detailed forecast descriptions for the District’s programs to be updated annually for the Board of Fire Commissioner’s approval. Furthermore, this forecast should be part of the District’s strategic plan and should be linked to the District’s general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 48, 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.

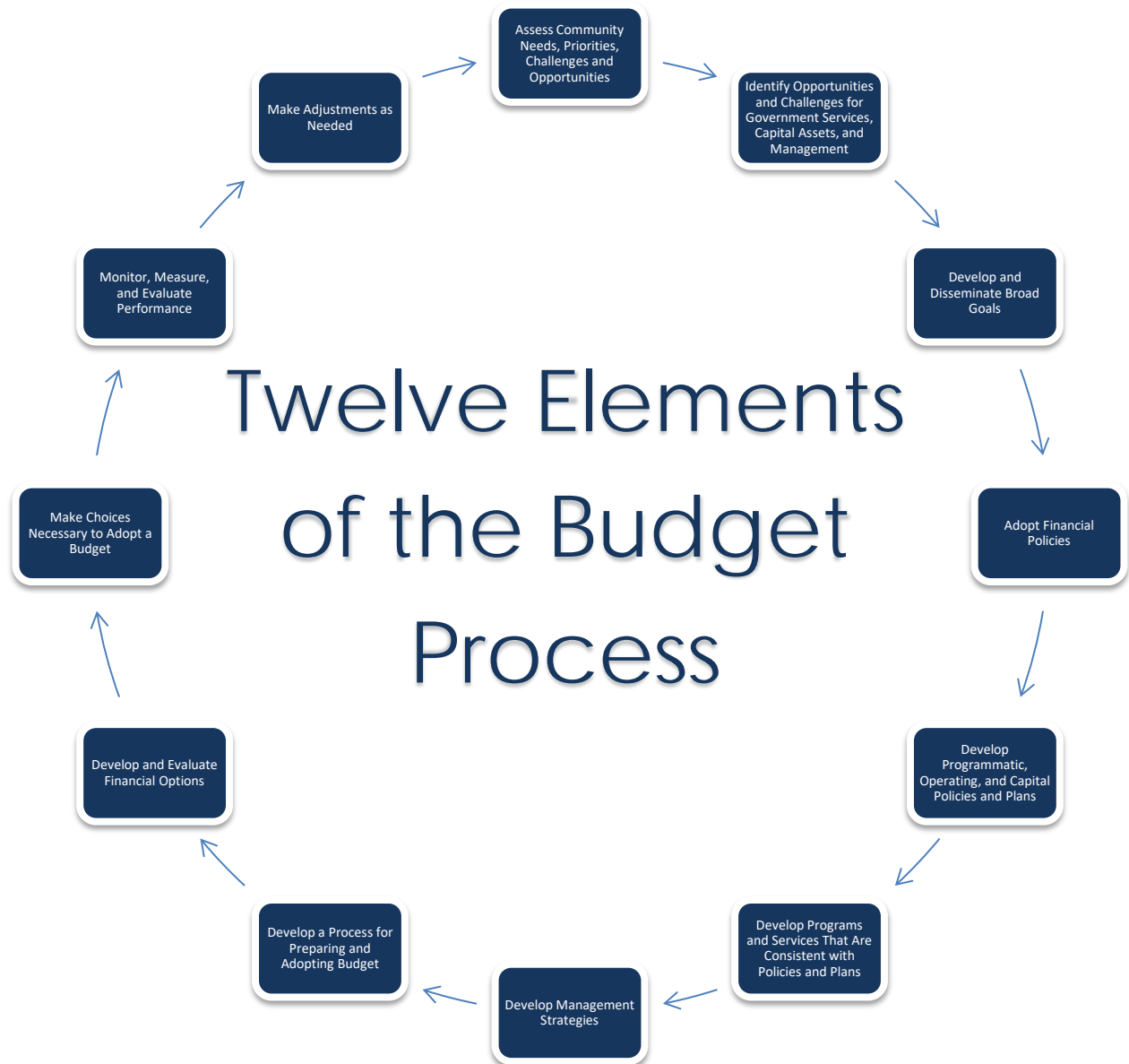
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 48: 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 # 5 – 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 PFRD):

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.

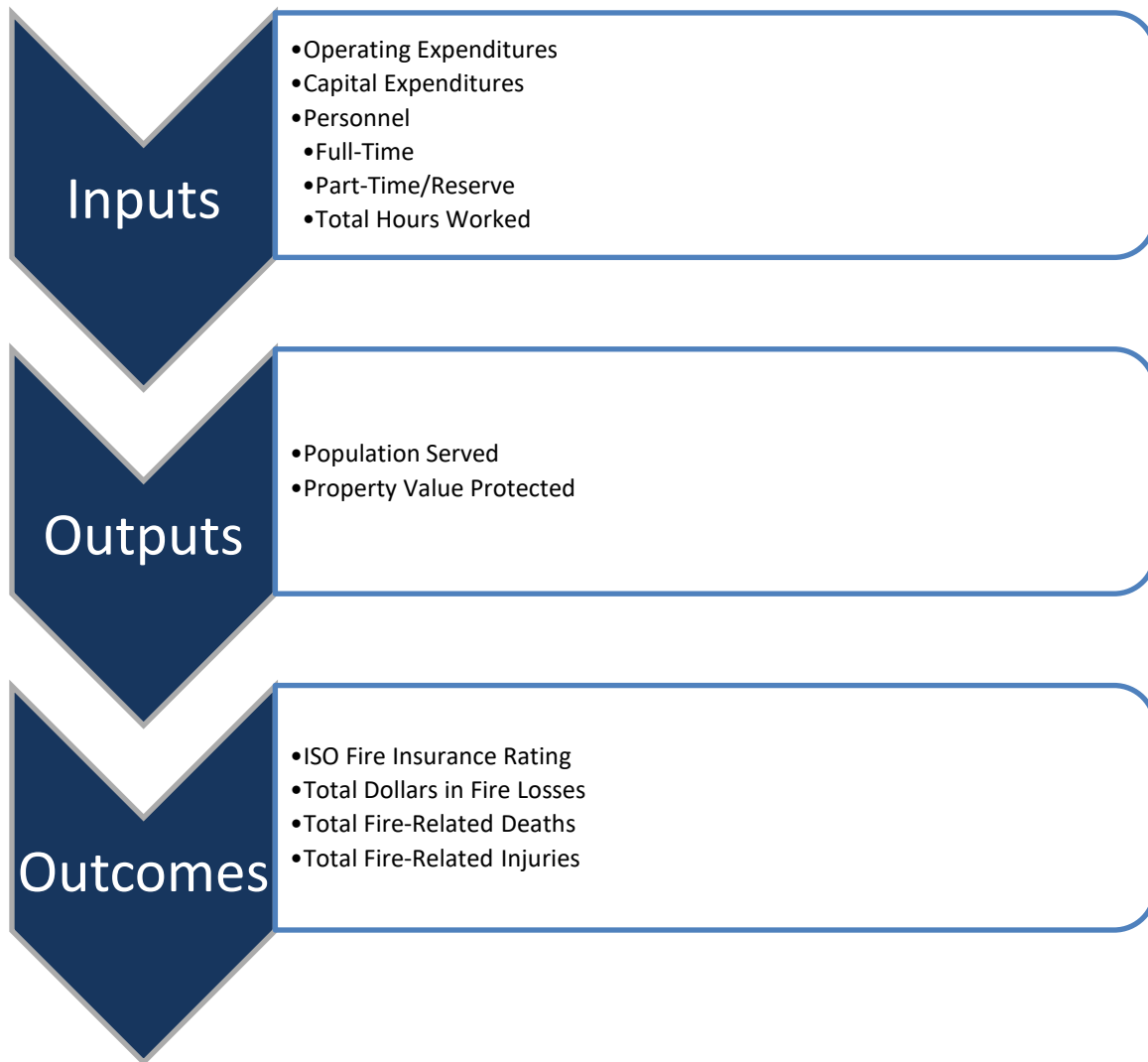
Uses of SEA Data

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.

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

Figure 49: Examples of SEA Data for Overall Performance



¹⁰

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

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

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

As part of this performance review, PFRD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 2018 by special act. In 2017, the State Legislature passed House Bill 1363, which was the act that created the Pace Fire Rescue District, an independent special district. This bill became Chapter 2017-221 Laws of Florida.

Section 7(1) of Chapter 2017-221, Laws of Florida, provides that the District shall have, and the board may exercise, all the powers and duties set forth in Chapters 189 and 191, Florida Statutes, as they may be amended from time to time, and shall include fire control, fire prevention, and emergency medical, rescue response, and public safety services.

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

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

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

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

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

RESEARCH TASK # 2 GOALS AND OBJECTIVES

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

Findings

Based on the charter review, it was determined that the goals and objectives used by the PFRD are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.

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

- Fire Suppression
- Rescue and Emergency Medical Services – Advanced Life Support Level (non-transport) First Response
- Emergency Management
- Fire Prevention and Public 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 limited to, the utilization of water, the removal of fuel/oxidants, and the utilization of chemicals designed specifically to inhibit flame (i.e., utilization of fire extinguishers). All PFRD 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 PFRD. Each is essential in supporting the fire suppression program.

Maintenance and Replacement 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 26 of this performance review provides the current PFRD vehicle inventory with details.

The PFRD's goal is to ensure the necessary apparatus to maintain the District's current ISO rating. As a component of the District's current Strategic Plan, an objective has been set to reduce the average fleet age by assigning a frontline and reserve service status for all apparatus in the fleet. The intent is to increase the reliability of frontline apparatus, decrease maintenance costs, and provide a higher level of employee safety.

Equipment Readiness (Maintenance and Replacement)

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

The PFRD's goal is to ensure that operations personnel are equipped with the latest technology as it relates to lifesaving equipment. The District replaces equipment when reliability becomes questionable and/or when technological improvements have made it obsolete.

Facilities and Ongoing Infrastructure Improvements

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

The PFRD's goal is to ensure that their current facilities are in excellent condition, with high regard to the comfort of personnel and visitors, while also obtaining vacant land for new fire station locations to continue to meet response time goals. This is dependent upon the overall state of the economy and the needs of the District, along with community support.

Personnel Readiness (Training)

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

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

Further, the PFRD's training program is designed to ensure that personnel possess the adequate education and training necessary to provide quality services to the customers of the District.

Recommendation # 6 – As a component of the Chief's Report to the Board of Fire Commissioners, continue to ensure the inclusion of the 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 Emergency Response

The PFRD responds from four strategically located fire stations with specific apparatus and equipment assigned. However, at the time of this review, only two stations were staffed 24 hours a day. Accepted firefighting and EMS procedures call for the arrival of the entire initial assignment (apparatus and personnel to effectively deal with an emergency based on its level of risk) within a reasonable amount of time. This analysis ensures that sufficient personnel and equipment arrive rapidly enough to safely control a fire or mitigate emergencies before substantial damage or injury.

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

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

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

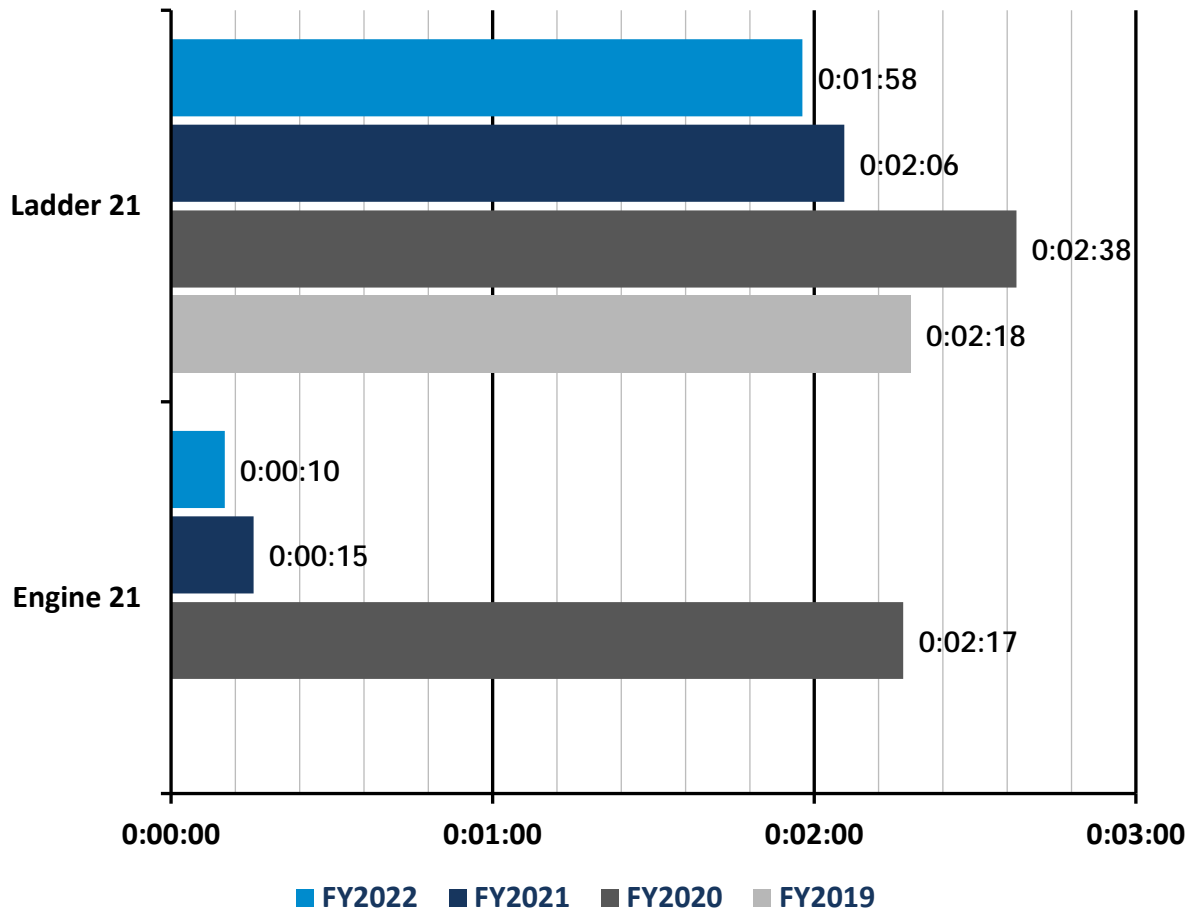
measurement is also indicative of the system's capability to adequately staff, locate, and deploy response resources, as well as an indication of crew training and skills proficiency for initial actions. The PFRD does not timestamp the beginning of intervening action and it therefore was not analyzed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

Recommendation # 7 – Continue to work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently being accomplished on occasion, it is not always documented.

It should be noted that the results of the performance metrics measured in this performance review may not accurately reflect the current performance of the PFRD. This is due to changes in their dispatching procedures and the resultant effect of some timestamps, which could cause calculated components of performance to be inaccurate. It is BJM-CPA's understanding that the PFRD is working with the Santa Rosa County Emergency Communications Division to resolve the issues and improve its data collection and transfer process.

Figure 50 illustrates the turnout times for PFRD units responding to emergency fire suppression-related incidents.

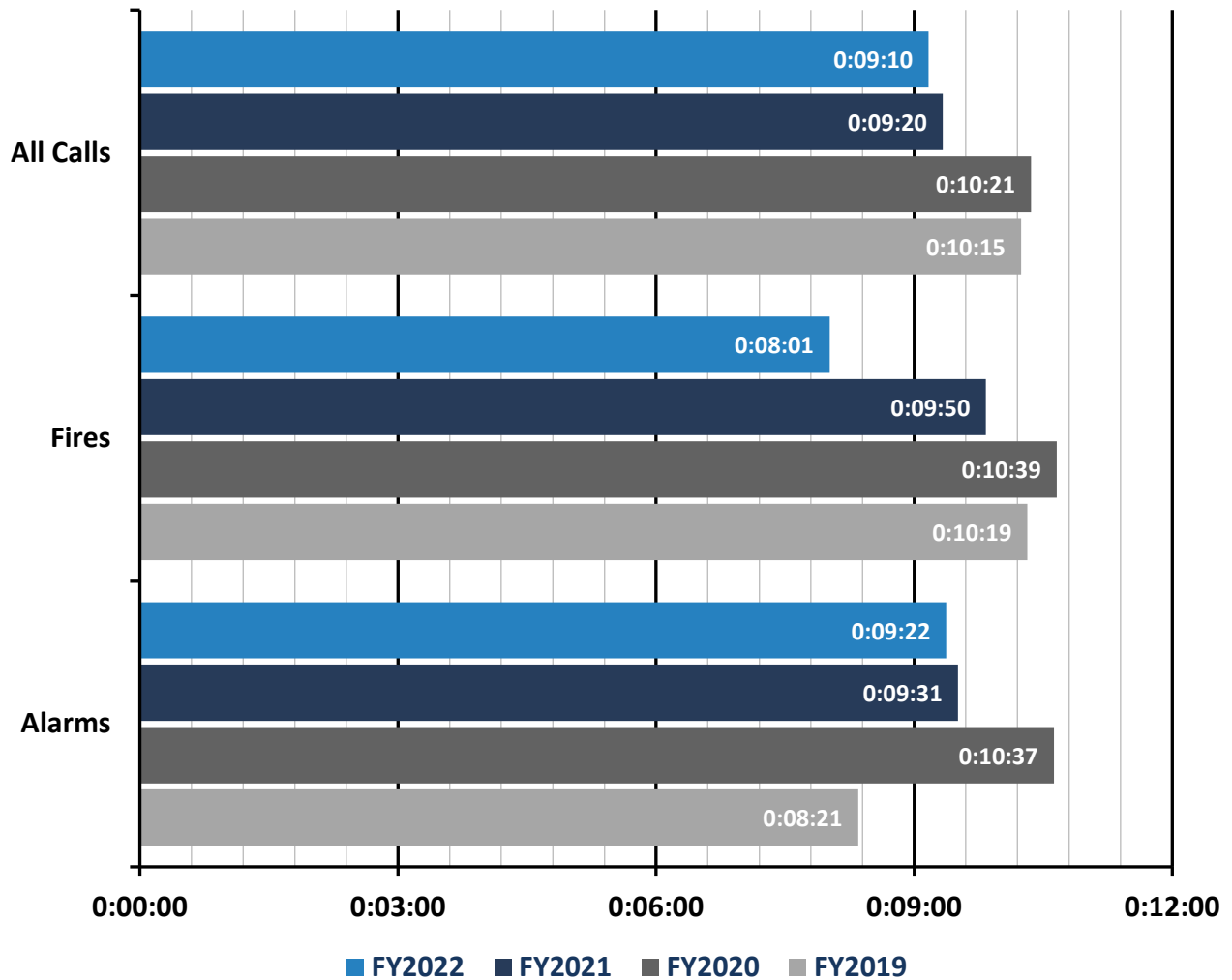
**Figure 50: PFRD Turnout Time, Fire Suppression-Related Incidents
(FY2019–3rd Quarter FY2022)**



Through the first three-quarters of fiscal year 2022, the turnout times for both PFRD frontline units to fire-related incidents — fires and fire alarms — ranged from a 90th percentile high of 0:01:58 for Ladder 21 to a low of 0:00:10 for Engine 21. From the perspective of emergency fire suppression incidents, the District’s turnout performance for Ladder 21 exceeded the NFPA benchmark of 0:01:20. However, Engine 21’s turnout performance was within the NFPA benchmark, but as previously discussed, the presented data could be inaccurate.

Figure 51 illustrates the response performance for PFRD units responding to emergency fire suppression-related incidents.

**Figure 51: PFRD Response Time, Fire Suppression-Related Incidents
(FY2019–3rd Quarter FY2022)**



Through the first three-quarters of fiscal year 2022, the response times for PFRD units to fire-related incidents ranged from a 90th percentile high of 0:09:22 for alarm calls to a low of 0:08:01 for fire calls. From a fire incident perspective, the District’s response performance exceeded the NFPA benchmark of 320 seconds (00:05:20).

The PFRD has a district-specific response time goal of 0:10:00 or less 90% of the time, as a component of delivering emergency services in a safe and efficient manner. When comparing the actual performance to the district-specific standard, the PFRD has accomplished the response time goal in both fire-related categories.

Recommendation # 8 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of fire suppression response metrics. While

average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

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.

From a communications perspective, the PFRD has a goal of ensuring a reliable communications system to enhance personnel and public safety. This includes an upgraded VHF alerting system and a county-wide 800 MHz digital system.

Rescue and Emergency Medical Services – Advanced Life Support Level (Non-Transport) First Response

The PFRD firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. The PFRD currently provides first response (non-transport) advanced life support (ALS) services from both staffed fire stations utilizing two dual-purpose fire suppression apparatus units 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. The PFRD has designed its EMS program to save lives, reduce suffering, and speed recovery from injury and illness.

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 both the basic and advanced life support levels. The basic life support skills provided include evaluation of the patient's condition; maintaining airway, breathing, and circulation; controlling external bleeding; preventing shock; and preventing further injury by immobilizing potential spinal or other bone fractures. The benefits of advanced life support skills are also provided as defined in Florida Statute 401, including endotracheal intubation, the administration of drugs or intravenous fluids, telemetry, cardiac monitoring, cardiac defibrillation, and other techniques described in the EMT-Paramedic National Standard Curriculum or the National EMS Education Standards of the United States Department of Transportation.

Activities Supporting the Rescue and Emergency Medical Services Program

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

Maintenance and Replacement 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 and Replacement)

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

Facilities and Ongoing Infrastructure Improvements

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

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. The PFRD has identified that all paramedics are trained to rigorous standards, including the completion of Advanced Cardiac Life Support (ACLS) and Pediatric Advanced Life Support (PALS) certifications

through the American Heart Association (AHA), and Basic Trauma Life Support (BTLIS) certification.

Recommendation # 9 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the outputs of the Rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Emergency Response

The PFRD currently provides first response advanced life support (ALS) services from both staffed fire stations utilizing dual-purpose fire suppression apparatus.

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

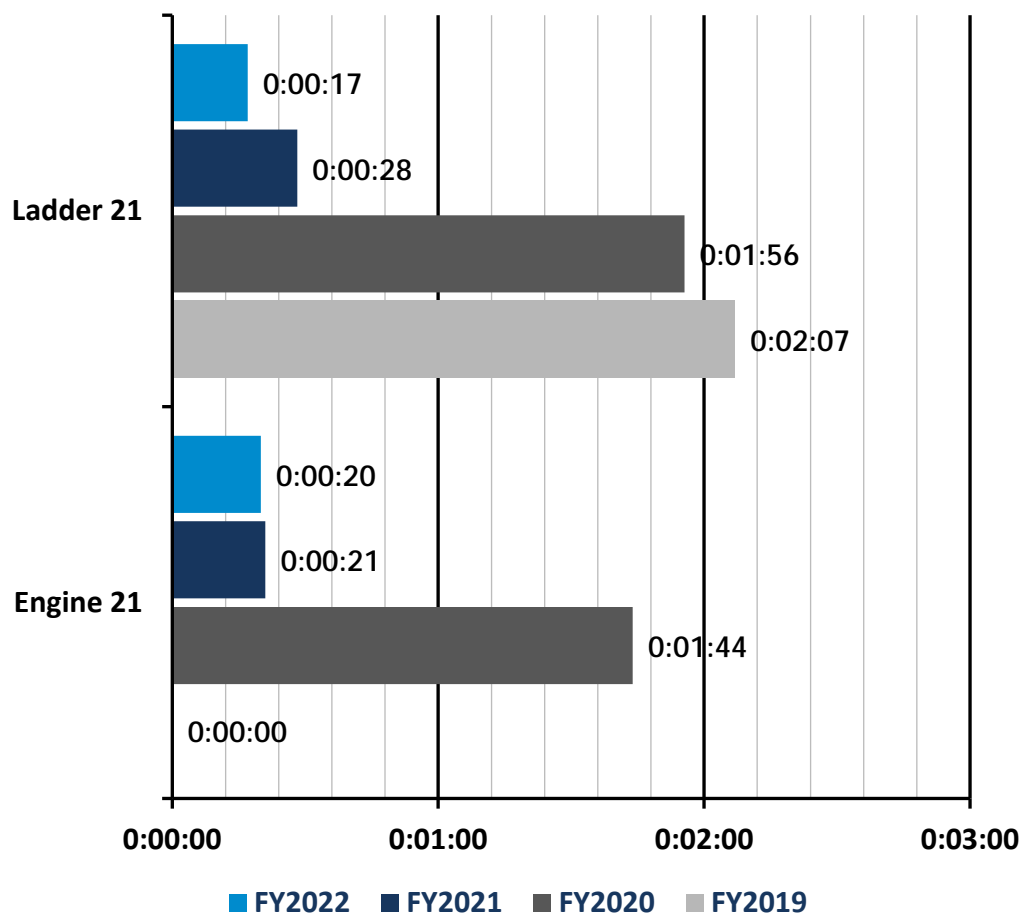
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both) and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response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

Recommendation # 10 – Work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

It should be noted that the results of the performance metrics measured in this performance review may not accurately reflect the current performance of the PFRD. This is due to changes in dispatching procedures and the resultant effect of some timestamps, which could cause calculated components of performance to be inaccurate. It is BJM-CPA’s understanding that the PFRD is working with the Santa Rosa County Emergency Communications Division to resolve these issues and improve the data collection and transfer processes.

Figure 52 illustrates the turnout times for PFRD units responding to emergency EMS-related incidents.

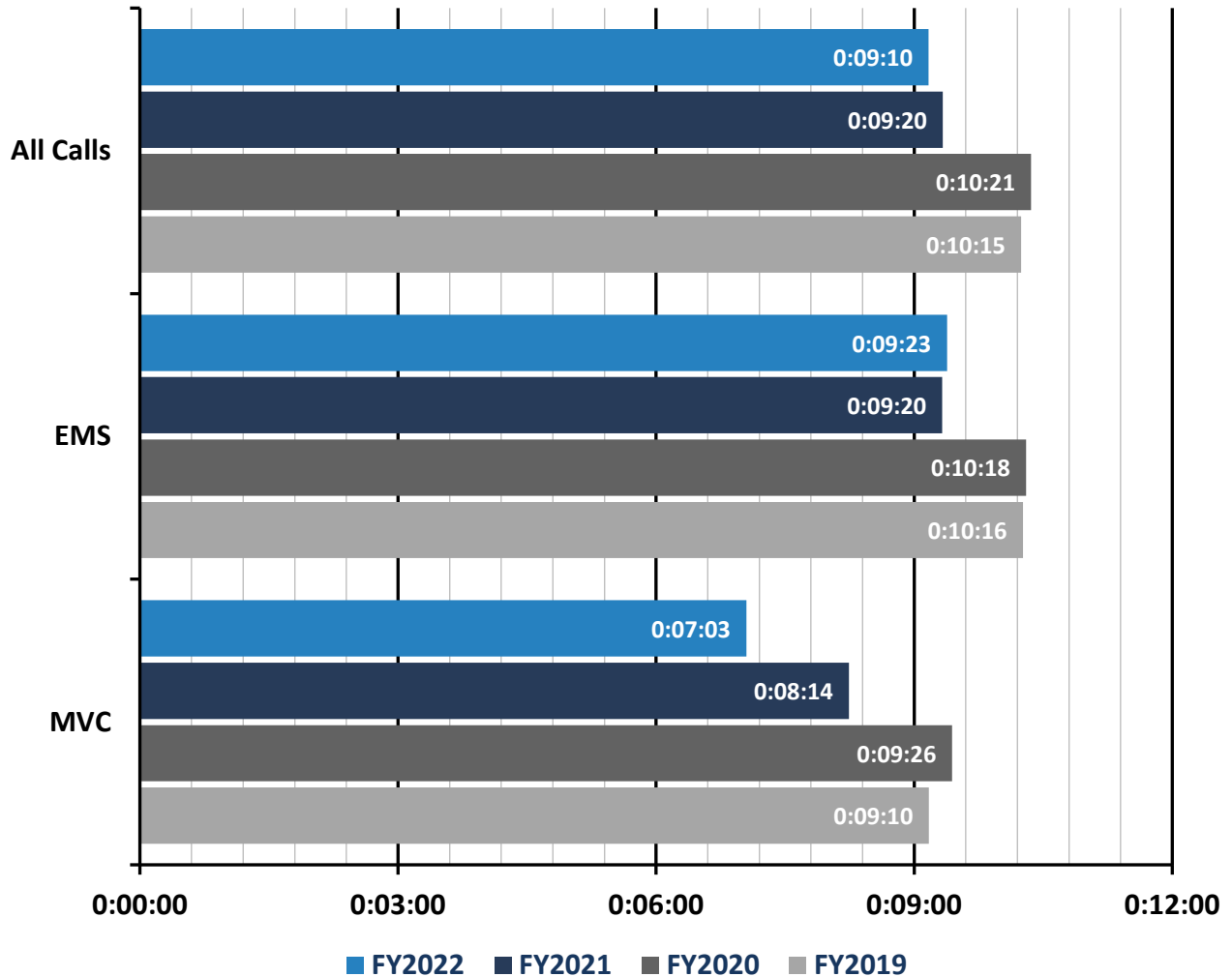
Figure 52: PFRD Turnout Time, EMS-Related Incidents (FY2021–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the turnout times for both PFRD frontline units responding to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — ranged from a 90th percentile high of 0:00:20 for Engine 21 to a low of 0:00:17 for Ladder 21. From an EMS incident perspective, the District’s turnout performance was in line with the NFPA benchmark of 00:01:00 seconds for EMS incidents. However, as previously discussed, the presented data could be inaccurate.

Figure 53 illustrates the response times for PFRD units responding to emergency EMS-related incidents.

Figure 53: PFRD Response Times, EMS-Related Incidents (FY2019–3rd Quarter FY2022)



Through the first three-quarters of fiscal year 2022, the response times for PFRD units to EMS-related incidents ranged from a 90th percentile high of 0:09:23 for EMS calls to a low of 0:07:03 for motor vehicle crash (MVC) calls. From an EMS incident perspective, the District’s response performance exceeded the NFPA benchmark of 300 seconds (00:05:00).

The PFRD has a district-specific response time goal of 0:08:00 or less 90% of the time, as a component of saving lives, reducing suffering, and speeding recovery from injuries and illnesses.

Recommendation # 11 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of Rescue and EMS response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

Communications

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

Emergency Management

The PFRD service area covers approximately 88 square miles of land area located near the coastal areas of the Gulf of Mexico and situated on the banks of several waterways, including Escambia Bay. It is home to neighborhoods, subdivisions, apartment complexes, major transportation routes, numerous parks and recreational facilities, industrial sites, woodlands, and educational facilities, and it is in a location favored by tourists and seasonal visitors, making the PFRD unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with significant population increases, to summer seasonal natural disasters such as hurricanes and brush fires.

Problem or Need that the Program was Designed to Address

The PFRD must take an all-hazards approach to preparedness and coordination with the Santa Rosa County emergency management division. Santa Rosa County Emergency Management¹² is responsible for all aspects of disaster management, including mitigation, preparedness, response, and recovery for all types of natural, technological, or man-made hazards. This is accomplished through many community-wide approaches including public education and strategic community partnerships, including those with the PFRD. Although Santa Rosa County Emergency Management provides the framework and mechanism for disaster response and recovery for the entire county, individual municipalities and special fire control districts are strongly encouraged to develop local emergency management programs.

The county’s emergency management division maintains mandated programs and plans required by Florida statutes and federal law, including the post-disaster redevelopment plan, the special needs citizens program, floodplain management, the hazard

¹² <https://www.santarosa.fl.gov/974/Emergency-Management>

identification and risk assessment (HIRA), the local mitigation strategy (LMS), the comprehensive emergency management plan (CEMP), and the healthcare comprehensive emergency management plan (CEMP). When activated, the Santa Rosa County's emergency operations center (EOC) is a central location where representatives of local government and private sector agencies convene during disaster situations to make decisions, set priorities, and coordinate resources for response and recovery. The county's emergency management division is accredited through the Emergency Management Accreditation Program.

Recommendation # 12 – Ensure that the Santa Rosa County emergency management related documents, such as the HIRA, LMS, and CEMP are reviewed annually by the District, with specific attention to the responsibilities of the PFRD.

The Expected Benefits of the Program

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

Activities Supporting the Emergency Management All-Hazards Response Program

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

Equipment Readiness (Maintenance and Replacement)

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

Facilities and Ongoing Infrastructure Improvements

The facilities activities that support the fire suppression program along with the rescue and emergency medical services program are also applicable to the emergency management program. In addition, the need for resilient structures to ensure the continuity of operations post-natural disaster is a critical component that an organization's facilities must accomplish, particularly facilities that are geographically located in high-risk areas such as the PFRD.

Personnel Readiness (Training)

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

Deployment and Emergency Response

In most cases, EM response is like that of both fire suppression and EMS programs. However, complex and extended operational incidents may require resource responses from several partner agencies. In addition, the availability of specific operating guidelines, such as for aircraft emergencies, carbon monoxide incidents, hazmat incidents, technical rescue incidents, and hurricane events, is critical.

Ensure Personnel Safety and Health

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

Communications

Communications needs for EM response are like those of both the fire suppression program and EMS program descriptions. Specifically, there is a critical need to ensure communication systems are in place that allow for mutual aid and automatic aid partners to communicate with local responders as potential hazardous events exceed the capabilities of first-responding agencies. As mentioned previously, a county-wide 800 MHz digital system has been implemented. This project was funded through grants and the Local Option Sales Tax, and is managed by the Santa Rosa County Emergency Management division, with the PFRD being responsible for the maintenance and upkeep of the provided radios.

Recovery

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

Fire Prevention and Public Education (Community Risk Reduction)

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

Problem or Need that the Program Was Designed to Address

The community risk reduction program must adopt and enforce fire safety standards and codes, and enforce the rules of the 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 PFRD must also conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.

The Expected Benefits of the Program

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

Activities Supporting the Community Risk Reduction Program

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

Fire Prevention and Inspection Program

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 PFRD's goal for its fire prevention and inspection program is to prevent the loss of life, property, and injury through the creation and implementation of effective building and fire codes, education programs, and fire inspections. The District focuses on education and customer service, as opposed to enforcement.

Plan Development Review – Permit Process

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 fire fighter safety and to ensure their ability to perform emergency operations at the building. Preventing future fires and their related injuries or deaths and property loss through the adoption and enforcement of fire codes is the goal and the benefits of the plan review process. There are benefits of the District's involvement

in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of the building.

For the PFRD, the following types of issues and/or special features require fire prevention plan development/review and permitting:

- Underground/aboveground tank installations
- Knox boxes – storage of building key and emergency information
- Emergency access control for gated communities
- Site plans/fire apparatus access
- Automatic fire sprinkler and alarm systems
- Commercial kitchen hood extinguishing systems
- Hazardous materials inventory and storage
- Fuel storage systems
- Fire pump/specialized fire protection systems
- Compressed gases/LNG residential refueling stations
- All new construction and renovations in public schools
- Pre-fire plan requirement for new buildings
- Firework/explosives
- Special events
- Tents and canopies

Incident Investigation

Sometimes referred to as origin and cause 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.

With the assistance of the Florida State Fire Marshal's Office, when needed, the PFRD investigates the following incidents:

- Suspicious fires
- Fires or industrial accidents involving severe injury or fatality
- Frequent/patterned-type grass, brush, or dumpster fires
- Illegal storage, disposal, or release of hazardous materials

- Structural collapse
- Cave-ins

Public Safety 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.

While the PFRD's goal is to educate citizens on the role they can play in making the community safer by preventing fires and hazardous materials incidents, the District's public safety education program is much wider in subject matter. In addition to committing to Fire Prevention Week in October, the District participates in many activities including:

- Citizen cardiopulmonary resuscitation (CPR)
- Fire safety demonstrations
- Fire station tours
- Preschool/day care talks
- Safety education program for the elderly
- Presentations and the distribution of emergency preparedness guides
- Installation of smoke detectors and Knox boxes for community residents as needed

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 March 2017, the PFRD earned an additional 2.89 credits out of a possible 5.50 for Community Risk Reduction. Credits were reduced in all categories, including Fire Prevention and Code Enforcement (CPCE), in which the PFRD earned 1.60 out of a possible 2.2 credits, Public Fire Safety Education (CFSE), in which the PFRD earned 0.74 out of a possible 2.2 credits, and Fire Investigation Programs (CIP), in which the PFRD earned 0.55 out of a possible 1.1 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

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

Findings

The District has identified services that can be delivered in partnership with other agencies. These include emergency communications and 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 Santa Rosa County Emergency Management Communications Center (EMCC)¹³, which is located in the county's Emergency Operations Center in Milton, Florida. The EMCC is the Primary Public Safety Answering Point (PSAP) for all of Santa Rosa County, with the exception of the city of Gulf Breeze. The EMCC takes 911 calls for police, fire, and EMS services while also dispatching for numerous fire departments within the county, including the PFRD. The EMCC utilizes Enhanced 911 (E911), which routes emergency calls to the appropriate 911 centers and automatically displays callers' phone number and address.

The PFRD has automatic and/or mutual aid agreements with surrounding partner agencies. The previously presented

Figure 42 illustrates the net benefit of the automatic and mutual aid programs for the PFRD. While the results indicate that the PFRD 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 PFRD'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.

¹³ <https://www.santarosa.fl.gov/479/Emergency-Communications>

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

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

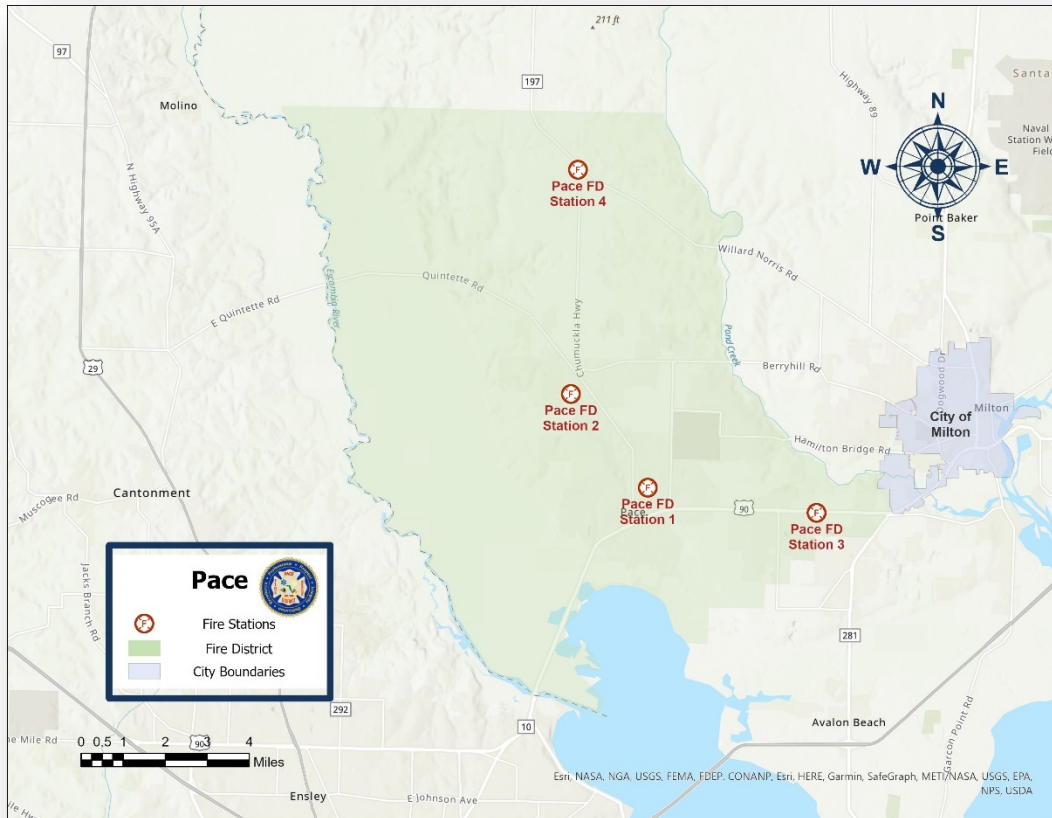
Findings

After an analysis of the PFRD boundaries in relation to adjoining county and municipal governments, it was determined that the District is within the boundaries of Santa Rosa County. Although the District is bordered by the city of Milton, no municipal governments are wholly or partially within the boundaries of the District.

Both the PFRD and Santa Rosa County provide EMS services, although the county does so through a contracted private provider. The District's EMS services include rescue and first response at the advance life support (ALS) level. Therefore, there are no other county or municipal governments that are located wholly or partially within the boundaries of the PFRD that provide similar services.

Figure 54 illustrates the relationship of the PFRD's boundaries in comparison to adjoining municipal boundaries.

Figure 54: PFRD and Municipal Boundaries



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

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

To further the conversation on similar and different services offered, Figure 55 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations of 25,000 to 49,999, 47 percent offer ALS-level EMS, which the PFRD currently provides.

Figure 55: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹⁴

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

¹⁴ U.S. Fire Department Profile-2019, Supporting Tables, NFPA Research, Quincy, MA, December 2021-
<https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

RESEARCH TASK # 5 REVENUES AND COSTS

The next research task in the completion of the performance review for the PFRD 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 56: Schedule of Revenues, Expenditures, and Changes in Fund Balance**PACE FIRE RESCUE DISTRICT**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

	September 30, 2022		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 3,007,900	\$ 2,894,820	\$ (113,080)
Excise tax rebate	-	-	-
Grants	-	73,025	73,025
Licenses and fees	-	11,391	11,391
Impact fees	-	372,324	372,324
Interest income	-	286	286
Miscellaneous income	-	47,525	47,525
TOTAL REVENUES	3,007,900	3,399,371	391,471
EXPENDITURES			
Public Safety:			
Personal services	1,925,771	1,623,899	301,872
Operating expenditures	691,729	554,738	136,991
Capital outlay	320,000	510,600	(190,600)
Debt service	70,400	70,409	(9)
TOTAL EXPENDITURES	3,007,900	2,759,646	248,254
NET CHANGES IN FUND BALANCE	-	639,725	639,725
FUND BALANCE, OCTOBER 1	2,158,076	2,158,076	-
FUND BALANCE, SEPTEMBER 30	\$ 2,158,076	\$ 2,797,801	\$ 639,725

Figure 57: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2020–FY2021

PACE FIRE RESCUE DISTRICT						
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE						
BUDGET AND ACTUAL - GENERAL FUND						
FOR FISCAL YEARS ENDED 2021 AND 2020						
	2021			2020		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES						
Fire Protection Services:						
Property taxes	\$ 2,691,177	\$ 2,599,295	\$ (91,882)	\$ 2,457,584	\$ 2,454,317	\$ (3,267)
Excise tax rebate	-	196,026	196,026	-	175,292	175,292
Licenses and fees	-	3,046	3,046	-	-	-
Interest income	-	655	655	-	2,779	2,779
Miscellaneous income	-	16,571	16,571	-	25,802	25,802
	<u>2,691,177</u>	<u>2,815,593</u>	<u>124,416</u>	<u>2,457,584</u>	<u>2,658,190</u>	<u>200,606</u>
EXPENDITURES						
Public Safety:						
Personal services	1,746,362	1,538,206	208,156	1,611,195	1,353,172	258,023
Operating expenditures	527,731	370,092	157,639	473,509	502,980	(29,471)
Capital outlay	155,000	1,941,887	(1,786,887)	222,380	584,050	(361,670)
Contingency	79,184	-	79,184	80,000	-	80,000
Debt service:						
Principal	182,900	56,457	126,443	70,500	54,704	15,796
Interest	-	20,786	(20,786)	-	15,705	(15,705)
	<u>2,691,177</u>	<u>3,927,428</u>	<u>(1,236,251)</u>	<u>2,457,584</u>	<u>2,510,611</u>	<u>(53,027)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,111,835)	(1,111,835)	-	147,579	147,579
OTHER FINANCING SOURCES						
Proceeds from sale of fixed assets	-	45,000	45,000	-	-	-
Debt proceeds	-	1,825,805	1,825,805	-	547,192	547,192
	<u>-</u>	<u>1,870,805</u>	<u>1,870,805</u>	<u>-</u>	<u>547,192</u>	<u>547,192</u>
NET CHANGES IN FUND BALANCE	-	758,970	758,970	-	694,771	694,771
FUND BALANCE, OCTOBER 1	<u>1,399,106</u>	<u>1,399,106</u>	<u>-</u>	<u>704,335</u>	<u>704,335</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 1,399,106</u>	<u>\$ 2,158,076</u>	<u>\$ 758,970</u>	<u>\$ 704,335</u>	<u>\$ 1,399,106</u>	<u>\$ 694,771</u>

Figure 58: Assessed Value and Actual Value of Taxable Property¹⁵

PACE FIRE RESCUE DISTRICT

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

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ -	\$ -	\$ -	\$ -	-	-
2020	2,049,459,278	179,082,727	442,138,829	1,010,151,289	1,660,529,545	1.4800
2021	2,141,963,660	180,767,532	428,501,065	932,869,355	1,818,362,902	1.4800

- The PFRD became an independent district on December 31, 2019.

¹⁵ Source: Santa Rosa County Property Appraiser’s Office

Figure 59: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁶

PACE FIRE RESCUE DISTRICT

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

LAST THREE FISCAL YEARS

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Pace Fire Rescue District:			
Operating	-	1.4800	1.4800
Santa Rosa County School Board:			
Operating	-	6.0910	6.0500
Santa Rosa County:			
Operating	-	6.0953	6.0953
Countywide millage set by other taxing authorities:			
- Santa Rosa County Water Management	-	0.0327	0.0311
Total Countywide millage	-	12.2190	12.1764
TOTAL	-	13.6990	13.6564

- The PFRD became an independent district on December 31, 2019.

¹⁶ Source: Santa Rosa County Property Appraiser's Office

Figure 60: Fire Taxable Valuations, Millage Taxes Levied and Collected¹⁷**PACE FIRE RESCUE DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED**LAST THREE FISCAL YEARS

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ -	\$ 1,660,529,545	\$ 1,818,362,902
Millage	-	1.4800	1.4800
Total taxes levied	\$ -	\$ 2,457,584	\$ 2,691,177
Less Adjustments and discounts	-	3,267	91,882
Net taxes levied	\$ -	\$ 2,454,317	\$ 2,599,295
Net collected	\$ -	\$ 2,454,317	\$ 2,599,295
Percent	-	98%	96%

- The PFRD became an independent district on December 31, 2019.
- Florida Statutes provide for a discount up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates. The District, after all tax certificates are sold, has fully collected all ad valorem taxes.
- Net collected includes penalties or late payments.
- Florida Statutes provide for a three percent maximum increase in annual property values.

¹⁷ Source: Santa Rosa County Property Appraiser's Office

Figure 61: Property Tax Levies and Collections¹⁸

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

Fiscal Year September 30	Total Assessed Valuation	Taxable Assessed Valuation	Levy	Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Collections to Date	
				Amount	Percentage of Levy		Amount	Percentage of levy
2019	\$ -	\$ -	\$ -	-	-	\$ -	-	-
2020	2,670,680,834	1,660,529,545	2,454,317	2,454,317	98%	-	2,454,317	98%
2021	2,751,232,257	1,818,362,902	2,599,295	2,599,295	96%	-	2,599,295	96%

- The PFRD became an independent district on December 31, 2019.
- 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.

¹⁸ Source: Santa Rosa County Property Appraiser’s Office

Statistical Section

This part of the performance review presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.¹⁹

Financial Trends

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

Figure 62: Net Position by Component

PACE FIRE RESCUE DISTRICT

NET POSITION BY COMPONENT
LAST THREE FISCAL YEARS
 (accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 1,128,057	\$ 1,066,731	\$ -
Restricted	317,061	105,231	-
Unrestricted	<u>1,730,282</u>	<u>932,883</u>	<u>-</u>
Total governmental activities net position	<u>\$ 3,175,400</u>	<u>\$ 2,104,845</u>	<u>-</u>
Primary government:			
Invested in capital assets, net of related debt	\$ 1,128,057	\$ 1,066,731	\$ -
Restricted	317,061	105,231	-
Unrestricted	<u>1,730,282</u>	<u>932,883</u>	<u>-</u>
	<u>\$ 3,175,400</u>	<u>\$ 2,104,845</u>	<u>\$ -</u>

- The PFRD became an independent district on December 31, 2019.

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

Figure 63: Changes in Net Position

PACE FIRE RESCUE 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	\$ 1,836,634	\$ 2,212,295	-
Total governmental activities expenses	<u>1,836,634</u>	<u>2,212,295</u>	<u>-</u>
PROGRAM REVENUES:			
Governmental activities:			
Excise tax rebate	\$ 196,026	\$ 175,292	\$ -
Total governmental activities program revenues	<u>196,026</u>	<u>175,292</u>	<u>-</u>
NET (EXPENSE) REVENUE	<u>(1,640,608)</u>	<u>(2,037,003)</u>	<u>-</u>
Governmental Activities:			
Property taxes	2,599,295	2,454,317	-
Investment earnings	655	2,779	-
Miscellaneous	<u>111,213</u>	<u>25,802</u>	<u>-</u>
Total governmental activities	<u>2,711,163</u>	<u>2,482,898</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ 1,070,555</u>	<u>\$ 445,895</u>	<u>\$ -</u>

- The PFRD became an independent district on December 31, 2019.

Figure 64: Expenses by Function/Program

PACE FIRE RESCUE DISTRICT

EXPENSES BY FUNCTION/PROGRAM

LAST THREE FISCAL YEARS

(accrual basis of accounting)

FUNCTION/PROGRAM	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Public safety	\$ 1,799,428	\$ 2,194,164	\$ -
Interest on long- term debt	<u>37,206</u>	<u>18,131</u>	<u>-</u>
Total general governmental activities	<u>\$ 1,836,634</u>	<u>\$ 2,212,295</u>	<u>\$ -</u>

- The PFRD became an independent district on December 31, 2019.

Figure 65: Fund Balances

PACE FIRE RESCUE DISTRICT
 FUND BALANCES
 GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
 (modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GENERAL FUND:			
Restricted	\$ 317,061	\$ 105,231	\$ -
Unassigned	<u>1,841,015</u>	<u>1,293,875</u>	<u>-</u>
Total general fund	<u>\$ 2,158,076</u>	<u>\$ 1,399,106</u>	<u>\$ -</u>

- The PFRD became an independent district on December 31, 2019.

Figure 66: Changes in Fund Balances

PACE FIRE RESCUE DISTRICT

CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 2,599,295	\$ 2,454,317	\$ -
Excise tax rebate	196,026	175,292	-
Licenses and fees	3,046	-	-
Interest income	655	2,779	-
Miscellaneous income	<u>16,571</u>	<u>25,802</u>	<u>-</u>
Total revenues	2,815,593	2,658,190	-
EXPENDITURES			
Public safety	1,908,298	1,856,152	-
Capital outlay	1,941,887	584,050	-
Debt service:			
Principal	56,457	54,704	-
Interest	<u>20,786</u>	<u>15,705</u>	<u>-</u>
Total expenditures	<u>3,927,428</u>	<u>2,510,611</u>	<u>-</u>
Excess of revenues over expenditures	(1,111,835)	147,579	-
Other Financing Sources:			
Proceeds from sale of fixed assets	45,000	-	-
Debt proceeds	<u>1,825,805</u>	<u>547,192</u>	<u>-</u>
Total other financing sources	<u>1,870,805</u>	<u>547,192</u>	<u>-</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<u>\$ 758,970</u>	<u>\$ 694,771</u>	<u>\$ -</u>

- The PFRD became an independent district on December 31, 2019.

Revenue Capacity

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

Figure 67: Revenues by Source

PACE FIRE RESCUE DISTRICT

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

<u>Fiscal Year</u>	<u>Property Taxes</u>
2021	\$ 2,599,295
2020	2,454,317
2019	-

- The PFRD became an independent district on December 31, 2019.

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 68: Unrestricted Fund Balance

PACE FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
UNRESTRICTED FUND BALANCE				
	<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>
FUND BALANCE:				
Restricted	\$ 598,591	\$ 317,061	\$ 105,231	\$ -
Assigned	-	-	-	-
Unassigned	2,199,210	1,841,015	1,293,875	-
TOTAL FUND BALANCE	2,797,801	2,158,076	1,399,106	-
EXPENDITURES:				
Public Safety:				
Personal services	1,623,899	1,538,206	1,353,172	-
Operating expenditures	554,739	370,092	502,980	-
Capital outlay	510,600	1,941,887	584,050	-
Debt Service:				
Principal	55,408	56,457	54,704	-
Interest	15,000	20,786	15,705	-
TOTAL EXPENDITURES	2,759,646	3,927,428	2,510,611	-
UNRESTRICTED FUND BALANCE	2,199,210	1,841,015	1,293,875	-
Minimum amount of Unrestricted Fund				
Balance recommended	703,747	667,663	426,804	-

- Increases in unassigned fund balances were planned for capital outlay purposes.
- The results indicated that the District will not have difficulty maintaining a stable assessment and revenue structure and adequate levels of services.
- The PFRD became an independent district on December 31, 2019.

Figure 69: Cash Needs

PACE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS

CASH NEEDS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents,	\$ 3,012,021	\$ 2,054,713	\$ 1,397,891	\$ -
Cash and cash equivalents, restricted	-	317,061	105,231	-
TOTAL CURRENT CASH AND INVESTMENTS	3,012,021	2,371,774	1,503,122	-
CURRENT LIABILITIES				
Accounts payable	2,411	133,338	51,534	-
Accrued expenses	55,534	88,277	52,482	-
TOTAL CURRENT LIABILITIES	57,945	221,615	104,016	-
CASH NEEDS:				
Total expenditures	2,759,646	3,927,428	2,510,611	-
Total monthly expenditures	229,971	327,286	209,218	-
TOTAL OPERATING EXPENDITURES*	554,739	370,092	502,980	-
*Per month	46,228	30,841	41,915	-

- The PFRD became an independent district on December 31, 2019.

Figure 70: Managing and Projecting Cash Flow

PACE FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
MANAGING AND PROJECTING CASH FLOW				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 57,945	\$ 221,615	\$ 104,016	\$ -
TOTAL REVENUES:				
Property taxes	2,894,820	2,599,295	2,454,317	-
Impact Fees	372,324	-	-	-
Interest Income	287	655	2,779	-
Inspection Fee	11,391	-	-	-
Grant Income	78,370	196,026	175,292	-
Reimbursements	12,193	-	-	-
Miscellaneous income	29,986	19,617	25,802	-
TOTAL REVENUES	3,399,371	2,815,593	2,658,190	-
Current Liabilities/ Total Revenues	1.70%	7.87%	3.91%	-

- Accounts payable are not being postponed to cope with revenue shortfalls or overexpenditures.
- Techniques for managing and projecting cash flow appear accurate and efficient.
- The PFRD became an independent district on December 31, 2019.

Figure 71: Percentage of Revenue Available for Future Emergencies

PACE FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL REVENUES	\$ 3,399,371	\$ 4,686,398	\$ 3,205,382	\$ -
TOTAL EXPENDITURES	<u>2,759,646</u>	<u>3,927,428</u>	<u>2,510,611</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	639,725	758,970	694,771	-
Excess of Revenues over (under) Expenditures/Total Revenues	18.82%	16.19%	21.68%	-

- The deficits were anticipated during the budget preparation and sufficient loans and reserves were available for future emergencies or unexpected events.
- The PFRD became an independent district on December 31, 2019.

Figure 72: Per Capita Calculations

PACE FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
PER CAPITA CALCULATIONS				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 2,797,801	\$ 2,158,076	\$ 1,399,106	\$ -
TOTAL REVENUES	\$ 3,399,371	\$ 4,686,398	\$ 3,205,382	\$ -
TOTAL EXPENDITURES	\$ 2,759,646	\$ 3,927,428	\$ 2,510,611	\$ -
POPULATION	\$ 40,440	\$ 39,707	\$ 39,225	\$ -
PER CAPITA REVENUES	\$ 84	\$ 118	\$ 82	\$ -
PER CAPITA EXPENDITURES	\$ 68	\$ 99	\$ 64	\$ -
PER CAPITA PERSONAL SERVICES	\$ 40	\$ 39	\$ 35	\$ -
PER CAPITA OPERATING EXPENDIT	\$ 15	\$ 9	\$ 13	\$ -
PER CAPITA CAPITAL OUTLAY	\$ 13	\$ 49	\$ 15	\$ -

- The PFRD became an independent district on December 31, 2019.

Recommendation # 13 – 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.

Chapter 175 Defined Benefit Pension Plan

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

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

If a distribution is limited due to calendar year payroll, the remaining amount is returned to the Department of Revenue (DOR) to fund the Firefighters' Supplemental Compensation Trust Fund (FFSCTF) program. This is the educational incentive payment for firefighters²⁰.

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

Distribution occurs on approximately October 1st each year.

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

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

²⁰ Section 175.121(3), Florida Statutes

Recommendation # 14 – Consider the following additional methods that can improve the District’s Premium Tax Allocation:

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

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

Figure 73: Chapter 175 Defined Benefit Pension Plan
PACE FIRE RESCUE DISTRICT

CHAPTER 175 DEFINED BENEFIT PENSION PLAN

	September 30, 2021	September 30, 2020	September 30, 2019
Net position held in Trust for pension benefits per financial statements	\$ 486,330	\$ 134,726	\$ -
Total pension liability	349,056	356,834	-
Plan Fiduciary net position per actuary's valuation	486,330	134,726	-
Net pension liability (asset)	(137,274)	222,108	-
Money weighted rate of return	11.15%	5.32%	-
Long-term expected rate of return	6.50%	7.00%	-
District contribution per financial statements	121,991	73,503	-
Per actuary's valuation	237,257	73,503	-
Excise tax regate per financial statements	115,266	-	-
Per actuary's valuation	115,266	-	-
Employee contribution per financial statements	96,665	59,436	-
Per actuary's valuation	96,665	59,436	-

- Net position held in trust for pension benefits per financial statements should agree with the plan fiduciary net position per the actuary's valuation.
- Any differences between the pension plan financial statements and the actuary's valuation should be reconciled.
- The PFRD became an independent district on December 31, 2019.

Figure 74: Principal Property Taxpayers²¹

PACE FIRE RESCUE DISTRICT

PRINCIPAL PROPERTY TAXPAYERS
Years ended September 30, 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
Taminco US LLC	\$ 47,690,285	39.7%	\$ 44,870,076	42.0%	-	-
Colemt Pace FL LLC	-	-	12,538,382	11.7	-	-
Santa Rose Commons LLC	14,996,953	12.5	-	-	-	-
HS Pace LLC	10,541,973	8.7	-	-	-	-
Walmart Stores East LP	9,939,020	8.2	10,047,076	9.4	-	-
Lowe's Home Center, Inc	7,790,592	6.5	7,834,908	7.3	-	-
Home Depot USA, Inc	6,422,826	5.3	6,481,036	6.1	-	-
Target Corporation	6,260,199	5.2	6,362,396	5.9	-	-
Berryhill Holdings, LLC	6,209,711	5.2	-	-	-	-
Air Products & Chemicals	5,230,783	4.3	4,936,032	4.6	-	-
Jubiles Investment Holdings	5,091,149	4.2	4,890,518	4.5	-	-
Bell Ridge Apartments	-	-	4,621,681	4.3	-	-
Publix Markets, Inc	-	-	4,226,589	3.9	-	-
			-	-	-	-

- The PFRD became an independent district on December 31, 2019.

²¹ Source: Santa Rosa 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 PFRD 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 PFRD, 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 PFRD.

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

While not all of the District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of the PFRD'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 # 15 – To the extent possible, document and report the outputs of the various goals and objectives that resulted from this report to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Figure 75 provides a summary of the PFRD's goals and objectives, along with the performance measure associated with each.

Figure 75: Summary of PFRD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Emergency Management	Community Risk Reduction
Ensure effective and efficient emergency services with an established benchmark for response times for fire suppression-related incidents (ten minutes or less, 90% of the time)	District-adopted standards, Emergency Reporting RMS	X			
Establish a replacement and inspection program for fire suppression-related personal protective equipment (PPE) that is in line with NFPA standards.	District-adopted standards, NFPA 1851	X			
Ensure the establishment of a fire-related training program that meets and/or exceed District, state, and national standards along with ISO requirements. This includes specialty training and the utilization of Target Solutions (Vector Solutions) online software that is recognized by the state of Florida.	Department-adopted standards; Florida Bureau of Fire Standards and Training; ISO; NFPA 1001, 1021, 1402,1410, 1802	X			
Ensure NFIRS related training is provided to all employees as a component of the new hire training program.	District-adopted standards, NFIRS	X			
Continue to professionally staff the District at a level to allow for the effective, efficient, and safe delivery of emergency services to the community.	District-adopted standards, NFPA 1710, SAFER Grant requirements, OSHA (2 in / 2 out)	X	X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Emergency Management	Community Risk Reduction
Provide personnel with the most up-to-date and modern equipment available, with consideration of fiscal constraints.	District-adopted standards and equipment replacement plan, NFPA standards	X	X	X	
Maintain a fleet of safe, reliable apparatus and staff vehicles that meet the minimum safety requirements as outlined in NFPA Standards. This includes the replacement of apparatus and vehicles based on an adopted replacement schedule (15 years of frontline service for engines and 20 years of frontline service for aerial trucks, with an additional five years of reserve status for both). Vehicles shall also receive annual preventative maintenance to ensure reliability and longevity.	District-adopted standards and replacement schedule, NFPA 1911, annual testing	X	X	X	
Continue to ensure a reliable communications system to enhance personnel and public safety.	District-adopted standards and replacement plan	X	X	X	
Ensure the ongoing maintenance and updates of all written operating procedures that determine how the District will manage day-to-day operations, emergency scenes, and overall administration.	District-adopted standards (Policy and Procedures Manual and Standard Operating Procedures), industry best practices,	X	X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Emergency Management	Community Risk Reduction
Ensure effective and efficient emergency services with an established benchmark for response times to EMS-related incidents (eight minutes or less, 90% of the time)	District-adopted standards, Emergency Reporting RMS		X		
Ensure that EMS-related training standards and programs meet and/or exceed District, state, and national standards.	District-adopted standards (Annual Training Plan), Florida Department of Health (FDOH)		X		
Continue to educate the citizens of the District with regard to fire safety, emergency preparedness, hazardous materials, and injury prevention. This includes the use of the news media and social media networks.	District-adopted standards, NFPA, industry best practices				X
Continue to ensure the prevention of loss of life and property and prevent injuries through the creation and implementation of effective building and fire codes, education programs, and fire inspections.	District-adopted standards and fire inspection worksheet, NFPA, Florida Fire Prevention Code				X
Report the outputs of the fire prevention and public education programs to the Board of Fire Commissioner’s monthly.	District-adopted standards, Emergency Reporting software				X
Ensure an information systems and computer equipment program that	District-adopted standards and	X	X	X	x

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Emergency Management	Community Risk Reduction
allows for the management and evaluation of District services, needs, and accomplishments while also allowing for the ability to determine future goals through effective information management.	equipment replacement plan				
Maintain current District facilities in excellent condition with a high regard for the comfort of personnel and visitors.	District-adopted standards	X	X	X	X

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the PFRD 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 PFRD'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, state of Florida administrative codes, national organizations' recommendations, county guidelines, and/or adopted District standards. Further, many were able to be independently confirmed through a comprehensive review of the PFRD'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 PFRD 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 PFRD'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 PFRD, 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 PFRD 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 PFRD. 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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

Recommendation # 2 – To ensure the quality of the data entered and used by the PFRD, on-going training—in addition to initial new hire training which is already occurring in the district—on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 3 – 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 # 4 – The District should a three-year financial forecast to include detailed forecast descriptions for the District’s programs to be updated annually for the Board of Fire Commissioner’s approval. Furthermore, this forecast should be part of the District’s strategic plan and should be linked to the District’s general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

Recommendation # 5 – 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 # 6 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the 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 # 7 – Continue to work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently being accomplished on occasion, it is not always documented.

Recommendation # 8 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of fire suppression response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

Recommendation # 9 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the outputs of the Rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 10 – Work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 11 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of Rescue and EMS response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

Recommendation # 12 – Ensure that the Santa Rosa County emergency management related documents, such as the HIRA, LMS, and CEMP are reviewed annually by the District, with specific attention to the responsibilities of the PFRD.

Recommendation # 13 – 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 # 14 – Consider the additional methods that can improve the District's Premium Tax Allocation.

Recommendation # 15 – To the extent possible, document and report the outputs of the various goals and objectives that resulted from this report to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE

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 with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

- ***The Board of Commissioners does monitor the goals the district is attempting to achieve and updated them on a regular basis throughout the year.***

Recommendation # 2 – To ensure the quality of the data entered and used by the PFRD, on-going training—in addition to initial new hire training which is already occurring in the district—on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

- ***This training is completed upon initial hire and has been assigned to Battalion Chief Anderson to personally meet with each shift and cover each module in Emergency Reporting.***

Recommendation # 3 – 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.

- ***Staff is currently working on the next three years. Factual information is used when planning. The State has accepted reports from the District every year without incident. Our current financial reports have been reviewed by many members of the public***

without any perception issues. Our auditors ensure that we are compliant with GASB reporting requirements every year.

Recommendation # 4 – The District should a three-year financial forecast to include detailed forecast descriptions for the District’s programs to be updated annually for the Board of Fire Commissioner’s approval. Furthermore, this forecast should be part of the District’s strategic plan and should be linked to the District’s general ledger. These programs include fire suppression, EMS and rescue, all-hazards response, and community risk reduction.

- ***Staff is working on preparing a three (3) year forecast. However, this is challenging due to the growth the district is experiencing which would be obvious to those local.***

Recommendation # 5 – 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.

- ***Staff and the Auditors review any required changes that are made each year prior to submitting the Annual Financial Report.***

Recommendation # 6 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of the 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 current report includes any training outside of the normal company or ISO related training to include the number of personnel attending and the number of hours for the training.***

Recommendation # 7 – Continue to work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated. While this is currently being accomplished on occasion, it is not always documented.

- ***This is an ongoing issue and varies from dispatcher to dispatcher. These times are not always put in the notes. Management will continue to address this with the Communications Manager.***

Recommendation # 8 – As a component of the Chief’s Report to the Board of Fire Commissioners, continue to ensure the inclusion of fire suppression response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

- **Turn out times are currently reported on report # 1645 on a monthly basis to the Board of Commissioners as part of the Chief's Report. Management will generate an additional report to include the percentile.**

Recommendation # 9 – As a component of the Chief's Report to the Board of Fire Commissioners, continue to ensure the inclusion of the outputs of the Rescue and EMS training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

- **The current report includes any training outside of the normal company or ISO related training to include the number of personnel attending and the number of hours for the training.**

Recommendation # 10 – Work with Santa Rosa County Emergency Management Communications Center to ensure the documentation of performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

- **This is an ongoing issue and varies from dispatcher to dispatcher. These times are not always put in the notes. Management will continue to address this with the Communications Manager.**

Recommendation # 11 – As a component of the Chief's Report to the Board of Fire Commissioners, continue to ensure the inclusion of Rescue and EMS response metrics. While average response times are currently reported, it is recommended to add metrics such as turnout times and to utilize 90th percentile measurements as opposed to averages.

- **Turn out times are currently reported on report # 1645 on a monthly basis to the Board of Commissioners as part of the Chief's Report. Management will generate an additional report to include the percentile.**

Recommendation # 12 – Ensure that the Santa Rosa County emergency management related documents, such as the HIRA, LMS, and CEMP are reviewed annually by the District, with specific attention to the responsibilities of the PFRD.

- **Santa Rosa County Emergency Management does not meet with the Fire Service on an annual basis and discuss their documents. They operate independently from Fire. Although, we do interact on various projects throughout the year.**

Recommendation # 13 – 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 currently has a minimum fund balance Staff is working toward revising the policy after consulting with our Auditors.**

Recommendation # 14 – Consider the additional methods that can improve the District's Premium Tax Allocation.

- ***This is done on a regular basis and has been since the inception of becoming a Special District.***

Recommendation # 15 – To the extent possible, document and report the outputs of the various goals and objectives that resulted from this report to the Board of Fire Commissioners on an annual basis to show the continual achievement of the District's programs and activities.

- ***Staff has been reporting the accomplishments on goals or objectives for the district to the board on an annual basis.***

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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