



Independent Special Fire Control District Performance Review

For the

West Manatee Fire and Rescue District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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February 8, 2023



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Chief Ben Rigney
West Manatee Fire and Rescue District
Bradenton, Florida

We have performed the procedures described in Schedule A, which were agreed to by the West Manatee Fire and Rescue District ("the District") and on the performance review of the District as of June 27, 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 June 27, 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
Date of Report: February 8, 2023

Member
American Institute of Certified Public Accountants
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Schedule A
Schedule of Agreed-Upon Procedures
(Scope of Performance Review Work)

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

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

ACKNOWLEDGMENTS

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

Board of Fire Commissioners

Robert Bennett
Chair

Derrick Warner
Vice Chair

William Burke
Secretary-Treasurer

David G. Bishop, Jr.
Commissioner

Lawrence P. Jennis
Commissioner

Fire Administration

Ben Rigney
Fire Chief

Jay Johnson
Deputy Chief

Rodney Kwiatkowski
Fire Marshal

Jalex Beghtel
Finance Clerk/Billing

Kaitlyn Wright
Administrative Assistant

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

EXECUTIVE SUMMARY

Performance Review – Introduction

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

In 2022, BJM-CPA was engaged by the West Manatee Fire and Rescue District (WMFR) 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 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 WMFR.

WMFR is a full-time, career, independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 51 members, including seven reserve personnel. The 18-square-mile District serves a 2022 resident population of 27,733. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from three fire stations strategically located within the District's boundaries.

A detailed description of available resources including personnel, facilities, and apparatus are provided in this report. Several analyses related to service delivery were conducted and are presented as well. Depending on the metric, data from either 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 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 section.

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 found in Chapter 191.008, it appears that the programs, activities, and functions provided by WMFR 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 WMFR are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications and incident response through automatic aid programs. The efficiency, effectiveness, or economical operation of the District is improved as a result of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	BJM completed an analysis of the District boundaries in relation to adjoining county and municipal governments' boundaries. This analysis revealed that that no county or municipal governments that were located within the boundaries of the District provided similar services, with the exception of the EMS transport services.

Task #	Description	Findings
5	Analyze the revenues and costs of programs and activities of the District, using data from the current year and the previous three (3) fiscal years.	The findings of the analysis of the revenues and costs of the programs and activities are summarized in this 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 WMFR, 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 WMFR.
7	Analyze any performance measures and standards of the District's programs and activities.	After the completion of this analysis, BJM has determined that there were no significant findings to suggest that the performance measures were not relevant, useful, and sufficient to evaluate the costs of the programs and activities.
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 WMFR, no significant failures of the District's performance measures and/or 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 WMFR. While not specifically requiring statutory or budgetary changes, these recommendations are based on best practices and national standards as they relate to the District's operations and services provided.

As described above, the BJM-CPA team has provided recommendations based on best practices as related to the findings of 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 department, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the

governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should develop a process to regularly report achievements to the Board of Fire Commissioners.

Recommendation # 2 – Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

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

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

Recommendation # 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 – Ensure that the annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review, specifically the sections Company Training and Pre-Fire Planning Inspections.

Recommendation # 7 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 8 – In review of the annual reports, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metric using percentile measurements.

Recommendation # 9 – Work with the Emergency Communication Center to develop a process to document performance indicators such as "water on the fire" that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Recommendation # 10 – Ensure that the annual training plan and documentation is aligned with the requirements of the State Department of Health and other applicable regulatory agencies.

Recommendation # 11 – Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Work with the Emergency Communication Center to develop a process to document performance indicators such as “with patient” that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Recommendation # 13 – Report to the Board of Fire Commissioners outputs of the fire prevention program; for example, by number of inspections, number of completed pre-plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Recommendation # 14 – Report to the Board of Fire Commissioners outputs of public education programs, such as demographics and number of people reached and, when possible, outcomes such as which behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 15 – The District's reporting system should present monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each cash and investment account.

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

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

The reader is encouraged to read this report in its entirety to gain a proper appreciation of the high level of service provided by the West Manatee Fire and Rescue District.

Section I: Introduction and Background

INTRODUCTION

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

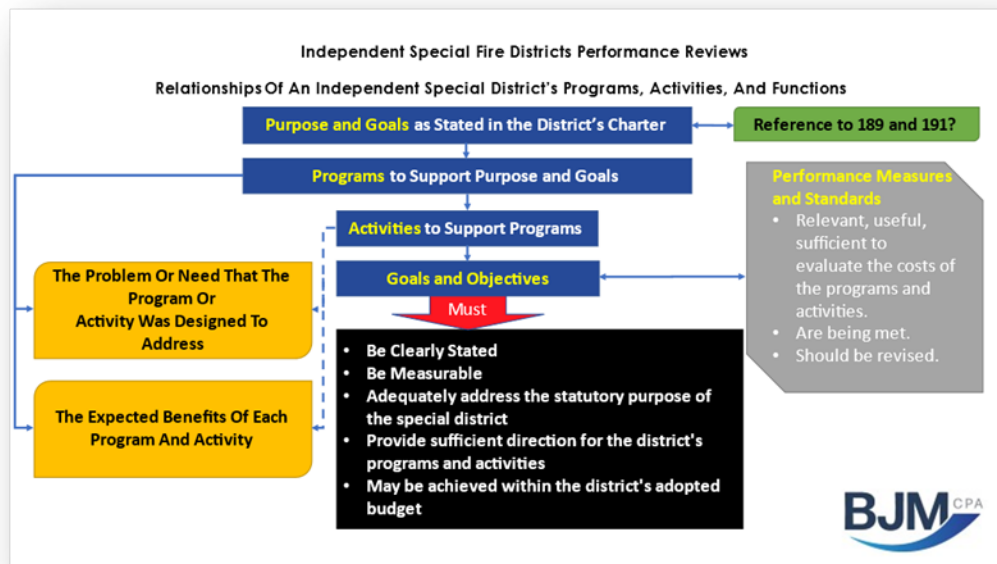
The West Manatee Fire and Rescue District (WMFR) selected BJM-CPA as the independent entity to conduct their review. For the purposes of this requirement, the term "performance review" means an evaluation of an independent special district and its programs, activities, and functions. The term includes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

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

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

Accordingly, BJM-CPA developed a scope of work to meet the above-described requirements. BJM-CPA conducted this review in accordance with the applicable industry best practices, including but not limited to the National Fire Protection Association, the Center for Public Safety Excellence, the Insurance Services Office, and Government Accountability Office performance review standards, found in the Generally Accepted Government Auditing Standards (GAGAS). Figure 1 illustrates the relationship between a district's programs→activities→functions.

Figure 1: Relationship Flow Programs→Activities→Functions



BACKGROUND

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

Special Districts in Florida

A “special district” is a unit of local government created for a particular purpose, with jurisdiction to operate within a limited geographic boundary. Special districts are created by general law, special act, local ordinance, or by rule of the Governor and Cabinet. A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district’s charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county. Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law. A “dependent special district” is a special district where the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district’s governing body are removable at will by the governing body of a single county or municipality, or the district’s budget is subject to the approval of governing body of a single county or municipality. An “independent special district” is any district that is not a dependent special district. According to the Department of Economic Opportunity’s Special District Accountability Program Official List of Special Districts, as of July 22, 2022, the state of Florida had 1,874 special districts. There were 1,258 independent special districts and 616 dependent districts. Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

Special districts are governed generally by the Uniform Special District Accountability Act (Act). This Act requires special districts to register with the Florida Department of Economic Opportunity (DEO) and report financial and other activities to the public, the appropriate

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

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

Independent Special Fire Control Districts

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

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

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

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

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

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

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

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

Non-Ad Valorem Assessments

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

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

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

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

User Charges

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

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

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

Impact Fees

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

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

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

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

Figure 4: Florida Independent Fire District Revenue Sources

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

¹ It is possible that some districts may not have reported all of their revenue sources, but instead just the prominent one.

Performance Review Procedures and Process

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

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

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

The analysis began with a baseline assessment and current service performance analysis of the District. BJM conducted a performance review of the District based on our

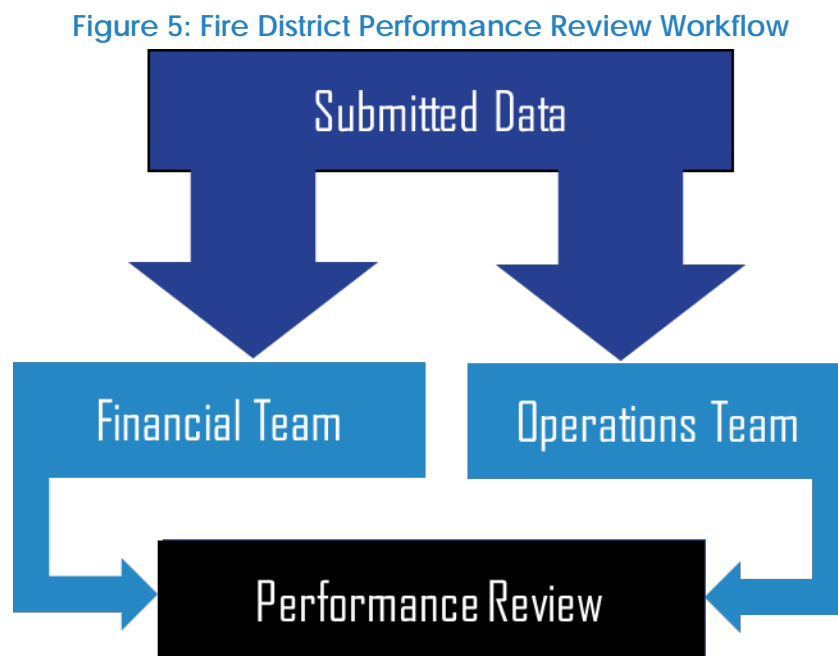
understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison to industry standards and best practices, such as National Fire Protection Association (NFPA) standards and the Insurance Services Office's (ISO) Public Protection Classification (PPC) rating scale, as well as to create a benchmark against which future improvements can be measured.

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

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

A formal presentation of the performance review was made by BJM to member(s) to WMFR staff, elected officials, and/or others as agreed upon. BJM will submit the final report to the State Auditor, Florida Senate President, and Florida House of Representatives Speaker no later than seven (7) days from the presentation to the WMFR 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.



DISTRICT OVERVIEW

History, Formation, and General Description of the District

On May 20, 2000, WMFR was created by Chapter 2000-401, Laws of Florida, which merged the Anna Maria Fire Control District and the Westside Fire Control District. The Anna Maria Fire Control District was created in 1951, while the Westside Fire Control District was created in 1961. As part of merging these two earlier districts, Chapter 2000-401, Laws of Florida provided specific details regarding the boundaries, board powers, and purpose of the new WMFR.

In 2000, Kenneth A. Price Jr., the fire chief of the former Anna Maria Fire Control District, was chosen by the new WMFR Board of Fire Commissioners to lead WMFR. Price served as the fire chief of WMFR from its inception until his retirement in 2015.

The formation of WMFR was largely the result of seeking efficiencies in the deployment of staffing and equipment to emergency scenes. In addition, the two former districts were staffed mostly by volunteers that were not readily available during daytime hours. The merger did not have an impact on the location or number of stations. The District currently operates three fire stations that are staffed with a minimum of three career personnel.

In 2017, WMFR upgraded its level of service to include paramedics on their fire engines. On average, a fire engine arrives two minutes before an ambulance on a medical call. However, this time is drastically increased on the island when the only ambulance stationed there is committed to another emergency. By placing a paramedic on the fire engine, they can begin interpreting heart rhythms and administering life-saving medications earlier. WMFR is currently the only fire district in Manatee County to have every first-out fire apparatus staffed with a paramedic.

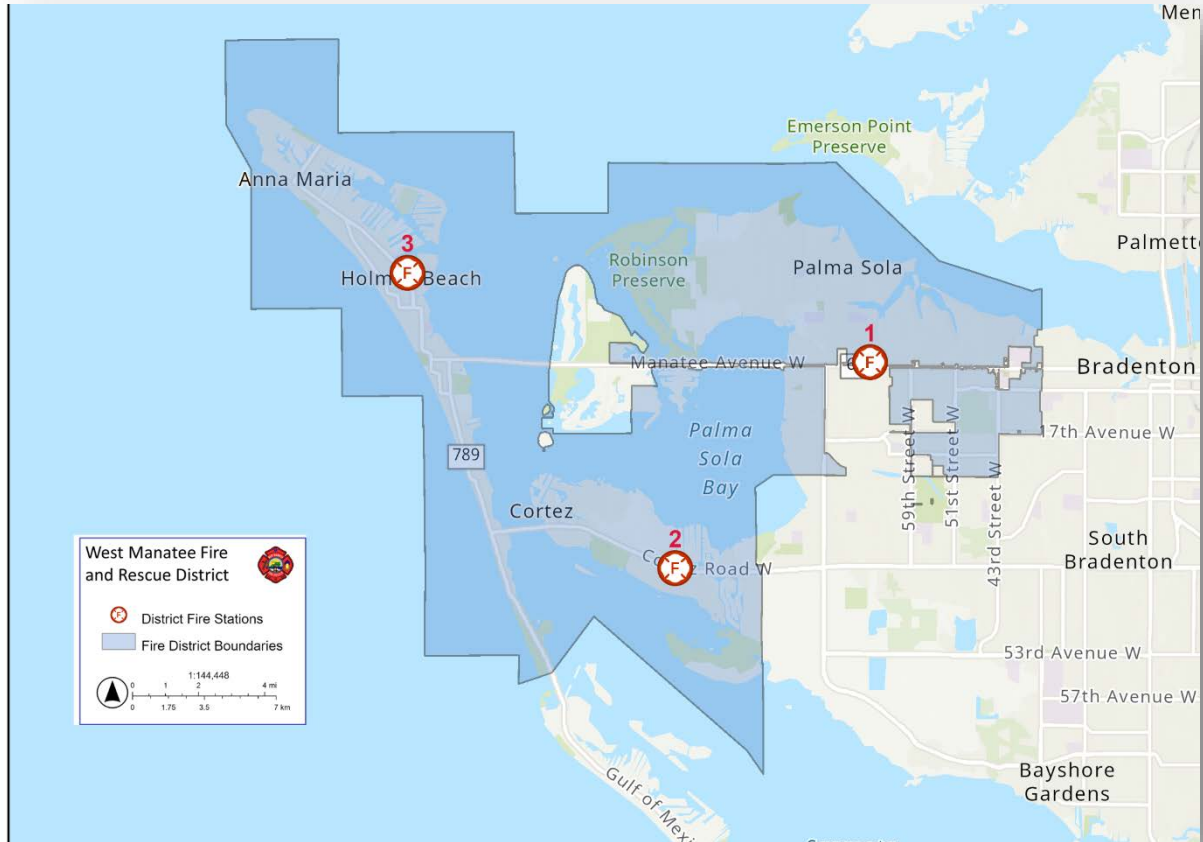
Service Area Description, Population and Demographics

Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: The northern boundary is the Manatee River and Tampa Bay; the eastern boundary is the area of 32nd Street West along the city limits of Bradenton; the southern boundary is a line that borders the City of Bradenton, the Cedar Hammock Fire District, and the town of Longboat Key; and the western boundary is the Gulf of Mexico.

The District is approximately 18 square miles in size. Within the District are the cities of Anna Maria, Bradenton Beach, and Holmes Beach, as well as the unincorporated areas of Cortez, Tidy Island, Palma Sola, and West and Northwest Bradenton.

Figure 6: WMFR Service Area and Station Locations



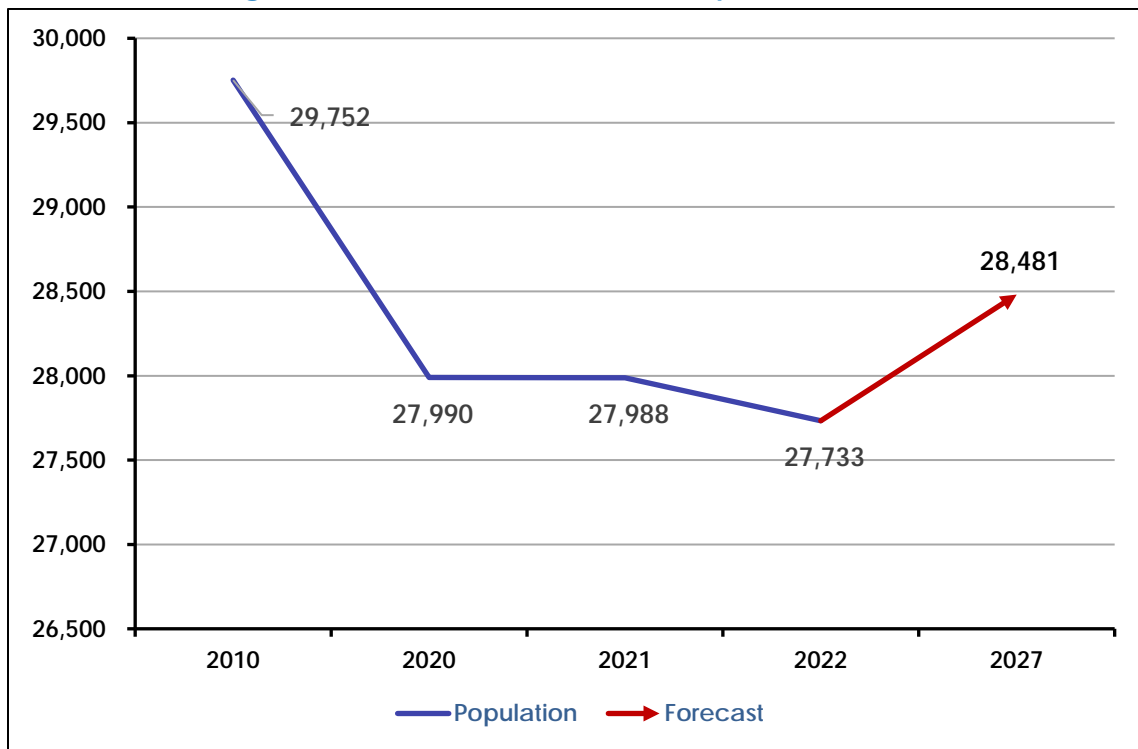
Population and Demographics

The population and demographics can influence the type of services provided in a community. For example, housing age and type can impact the 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 while decreases in population tend to decrease service demand. While the permanent population of the District declined from 29,752 in 2010 to 27,990 in 2020, the transition to short-term vacation rentals have increased thus increasing call volume. This trend is illustrated in Figure 7. The resident population of the District was approximately 27,733 in 2022. Population is forecasted to increase to 28,481 over the next five years.

Figure 7: WMFR District Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also effects service demand. While not specific to the District, the Bradenton Anna Maria Island Longboat Key Tourist Development Council has estimated that there are 969,300³ visitors to the area annually. Many of these will visit the island areas that are part of the District.

Overall, the District has a population density of over 1,500 people per square mile. The population density varies, as illustrated in Figure 8, which shows the population density per square mile using block ranges. Population density has an impact on service demand as well.

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

Figure 8: Population Density of the WMFR District

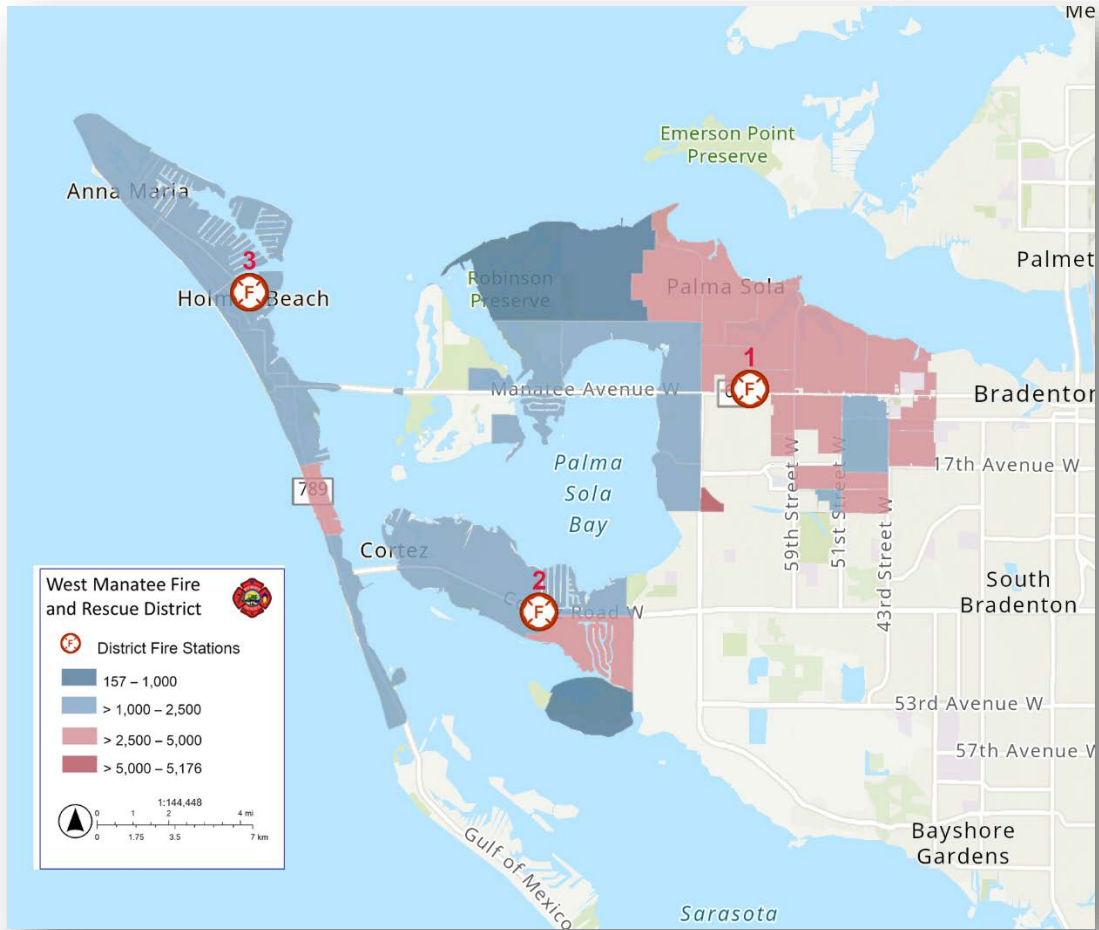


Figure 9 is a summary of selected demographics and population values in the District. This information is useful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the WMFR District

Demographic/Population	Value
Population	27,733
Households	12,791
Average Size Household	2.16
Median Age	58.9
Median Household Income	\$80,687
Number of Businesses	1,405
Total Employees	9,300

Age and Gender

Age and gender are factors in assessing risk and demand for service in a community. Figure 10 summarizes the age groups in the District compared to Manatee County. Throughout the ranges, the ages of District residents are within three percent of those of Manatee County.

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

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

Figure 11 shows the gender breakdown for WMFR and Manatee County.

Figure 11: Gender Summary

Gender	WMFR	Manatee
Male	48%	48%
Female	52%	52%

According to the NFPA report, *Home Fire Victims by Age and Gender*⁴, from 2015 to 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 the civilian fire injuries. The following are some of the key findings from the report that are related to age and gender. Most home fire victims were male (57 percent of the deaths and 55 percent of the injuries).

- People 85 years of age 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 those ages 55 to 64. The 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 age 65 or older, while only 17 percent of the non-fatally injured were in that age group.
- Children under 15 year of age accounted for 11 percent of the home fire fatalities and 9 percent of the injuries. Children under 5 years of age accounted for 5 percent of the deaths and 4 percent of the injuries. Adults of all ages had higher rates of non-fatal fire injuries than did children.

Housing

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

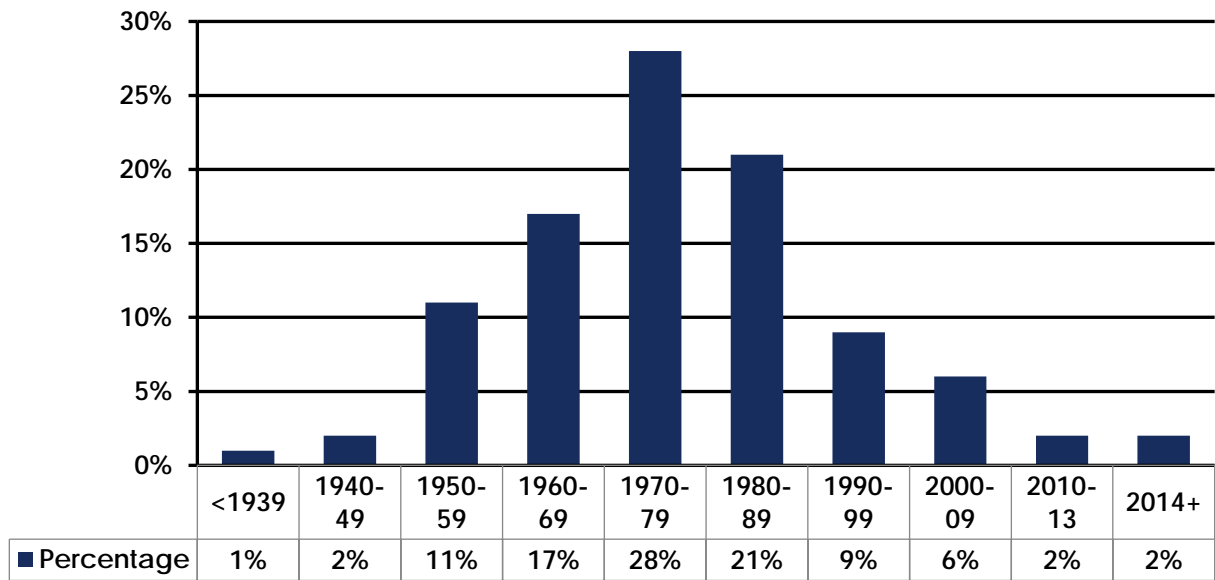
Figure 12: Home Counts and Values

Demographic	2022	2027
Total Housing Units	20,304	21,065
Average Home Value	\$487,803	\$508,664
Median Home Value	\$384,393	\$423,375

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

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>

Figure 13: Housing: Year Built



Governance

The governance of WMFR is outlined in the charter, Chapter 2000-401, Laws of Florida. The District was established by the adoption of this charter by the Legislature, in adherence with the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District’s charter can only be amended by a special act of the Legislature.

The business affairs of the District shall be conducted by the WMFR Board of Fire Commissioners, a five-member board which shall be elected in nonpartisan elections by the electors of the District for a term of four (4) years, and each member shall serve until the member’s successor assumes office. A member of the board shall be a resident of the District and a citizen of the United States. No board member shall be a paid employee of the District, and each board member shall continue to meet all qualifications to hold office continually through their term. Board members shall take office at the same time as do county officers, being the second Tuesday following the general election in November. The Board of Fire Commissioners shall be established and elected, and shall operate, organize, and function in accordance with the provisions of Section 191.005, Florida Statutes. The office of each member of the board is designated as being a seat, distinguished from each of the other seats of the board by a numeral; 1, 2, 3, 4 or 5. The numerical seat designation does not reflect a geographical sub-district or area of the District, but each candidate for a seat on the board shall designate, at the time the candidate qualifies, the seat for which the candidate is qualifying. The election for each seat shall be at-large within the District.

The administrative duties of the governing board are as provided in Section 191.005, Florida Statutes, and as same may be amended.

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

Figure 14: Information Official List of Special Districts

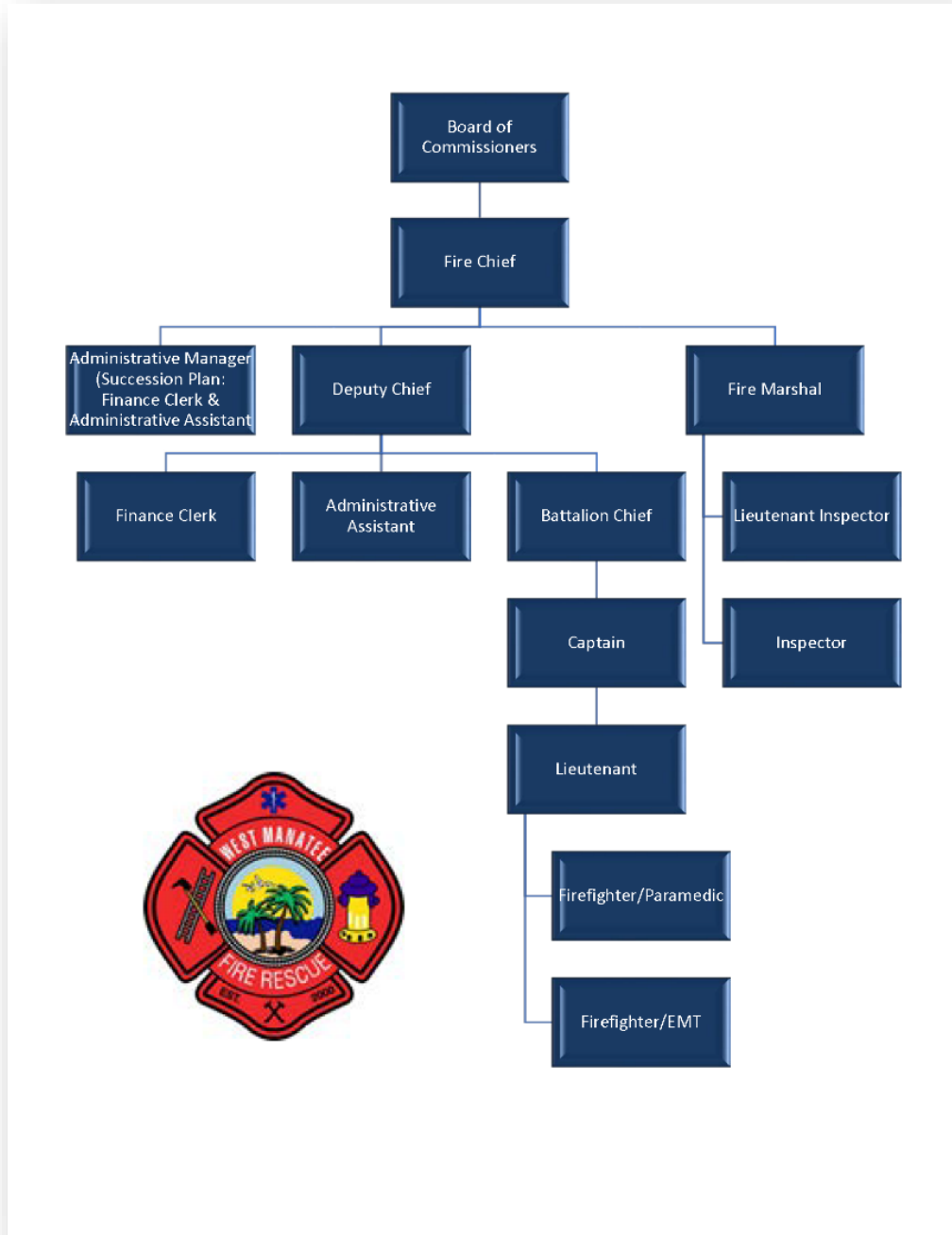
West Manatee Fire and Rescue District	
Status	Independent
County(ies)	Manatee
Local Governing Authority	Manatee County
Special Purpose(s)	Fire Control and Rescue
Date Created/Established	May 30, 2000
Creation Documents	Chapters 2000-401, 2001-334, 2007-282, and 2016-255, Laws of Florida
Statutory Authority	Chapter 191, Florida Statutes
Governing Body	Elected
Authority to Issue Bonds	Yes
Revenue Source	Assessments
Creation Method	Special Act

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 department, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should develop a process to regularly report achievements to the Board of Fire Commissioners.

Organizational Design

The District has a well-defined organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority. Figure 15 illustrates the organizational chart for WMFR at the time of this report.

Figure 15: Organizational Chart



The fire chief is hired through an employment contract by the Board of Fire Commissioners. The contract currently in effect has a five-year duration. In addition to the fire chief, WMFR employs 42 full-time personnel, of which 36 are suppression personnel divided equally among three shifts. Each shift is led by a battalion chief.

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 those of the community that the organization serves. 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 WMFR 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 are the primary responsibilities of administrative and support staff, with additional responsibilities including planning, organizing, directing, coordinating, and evaluating the various programs utilized within WMFR. Figure 16 illustrates the administrative and support staffing structure for WMFR.

Figure 16: WMFR Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Deputy Chief	1	40
Fire Marshal	1	40
Lt. Fire Inspector	1	40
Fire Inspector	1	40
Administrative Manager	1	40
Administrative Assistant	1	40
Finance Clerk	1	40
Total	8 (FTE's)	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 18 percentage of the total WMFR personnel.

Operational Staffing

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

Figure 17 illustrates the operational staffing structure for WMFR.

Figure 17: WMFR Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	3	56	24/48
Captains	3	56	24/48
Lieutenants	6	56	24/48
Firefighter/Paramedics	15	56	24/48
Firefighter/EMTs	9	56	24/48
Total	36 (FTE's)		

A three-platoon system working 24-hour shift rotations that yield an average 56-hour workweek accomplishes shift operations. Minimum staffing goals for WMFR is 11 personnel responding from three fire stations on five apparatus. Figure 18 illustrates the current staffing model for WMFR.

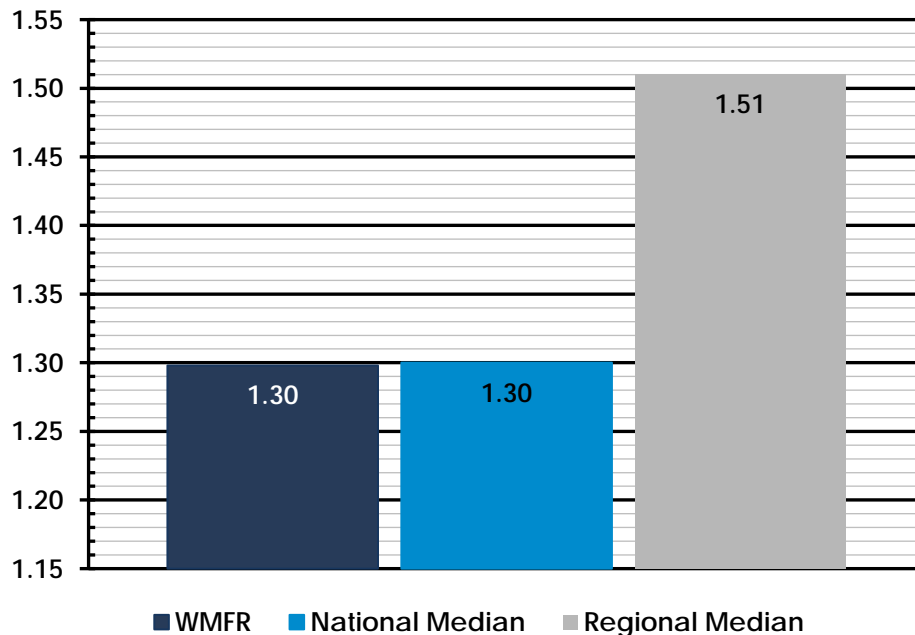
Figure 18: WMFR Current Staffing Model

Station	Apparatus	Minimum Staffing
1	Engine 111	3 personnel
	Battalion 1	1 personnel
2	Engine 121	3 personnel
3	Ladder 139	2 personnel
	Rescue 138	2 personnel
Total		11 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current comparison of the number of firefighters on staff at WMFR per 1,000 population of the District compared to national averages from the United States Fire Department Profile issued by the NFPA⁵. WMFR currently has 0.21 fewer career firefighters per 1,000 population compared to the regional Median.

Figure 19: WMFR Firefighters per 1,000 Population



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

Reserves

WMFR has a reserve firefighter program. At the time of the data collection for this review, WMFR was not accepting applications for new members and had a current reserve staff of seven firefighters/EMTs. It should be noted that the reserve firefighter positions were not utilized in any of the proceeding calculations or comparisons.

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.

The industry standard for the amount of training delivered 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 purposes of its fire department ratings. Other minimums are in place, including those related to state certification maintenance and specialized functions such as driver training, officer training, and hazardous materials response training. Figure 20 illustrates the results of this hours-based approach for WMFR using data provided by WMFR, which included the most recent final ISO review summary report from June 2022.

Figure 20: WMFR Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure fire-related subjects as outlined in NFPA 1001.	35	35
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	13.5
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 continuing education on- or off-site.	12	12
New Driver / Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver / Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Hazardous Material Training		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	1
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1-4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	11

From an ISO review perspective, WMFR received 7.88 of an available 9 for Training during the most recent review. Specifically, WMFR lost points in the categories of Company Training and Pre-Fire Planning Inspections. The greatest loss was in Company Training, which requires each firefighter to receive 16 hours per month of structural fire-related training as defined by NFPA 1001, *Standard for Fire Fighter Professional Qualifications*.

Recommendation # 2 – Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

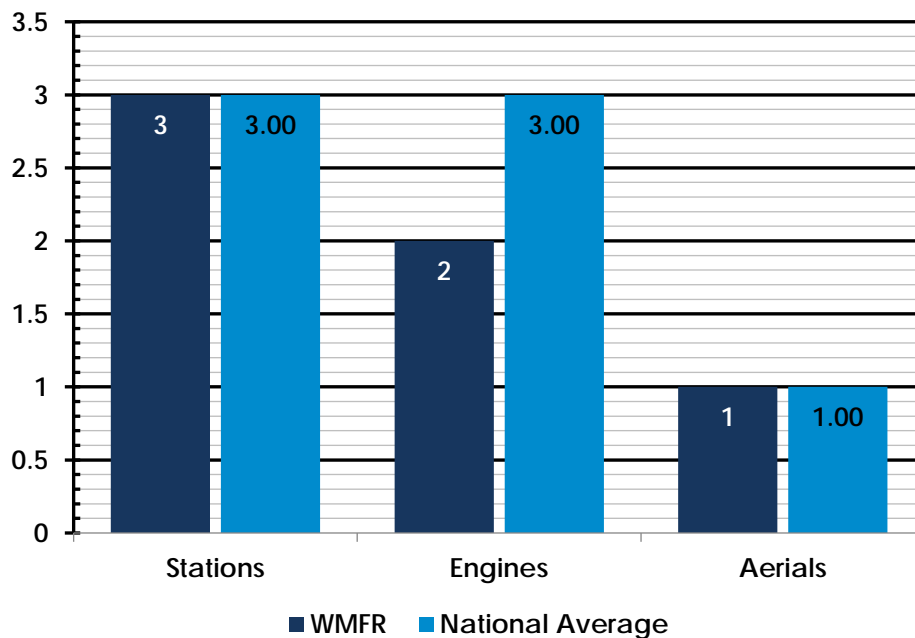
Capital Resources

Capital resources include all facilities and rolling stock (apparatus), and the key support equipment used on the apparatus, dedicated to achieving the performance goals and objectives of WMFR. 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 other 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 WMFR.

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of WMFR compared to national averages from the *United States Fire Department Profile* issued by the NFPA⁶. WMFR currently has one fewer engine than the national average. However, it should be noted that L129 (aerial company) is pump capable and can be utilized as an engine company.

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



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

From an ISO review perspective, WMFR received full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities during the most recent review. Regarding ladder (aerial) company credits, WMFR received only .59 of an available 4 credits for Ladder Service, likely based on the limited deployment of a single ladder company. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 g.p.m., and method of operations. Points could have also been lost based on the height of the aerial ladder, ladder testing records, and the equipment inventory carried on the apparatus. The District also lost all credit (0.5) for Reserve Ladder and Service Truck, since WMFR does not currently have a reserve aerial truck.

Facilities

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

The three WMFR stations range in age from 7 to 40 years, with several renovation projects at both Stations 2 and 3, as noted in the corresponding figures. Figures 22, 23, and 24 provide pertinent information regarding each facility based on information provided by the District and from BJM research.

In addition, WMFR completed the construction of a new, 3,800-square-foot administrative headquarters for administrative and support staff in May 2021, as illustrated in Figure 25. This facility is engineered to withstand hurricane-force winds of up to 165 m.p.h.

Figure 22: WMFR Station 1

Address/Physical Location: 407 67th Street West, Bradenton, FL 34209



Summary

Date of Original Construction	2016			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	10,500 sq. ft.			
Maximum Staffing Capability	14			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 111	3	
Engine 112	0	Reserve Apparatus
Battalion 1	1	
Total Min. Staffing:	4	

*Note in comments if cross-staffed.

Figure 23: WMFR Station 2

Address/Physical Location: 10350 Cortez Road West, Bradenton, FL 34210



Summary

Date of Original Construction	1986			
Date(s) of Renovations	2014			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	9,247 sq. ft.			
Maximum Staffing Capability	16			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 121	3	
Engine 122	0	Reserve Apparatus
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 24: WMFR Station 3

Address/Physical Location: 6001 Marina Drive, Holmes Beach, FL 34217



Summary

Date of Original Construction	1983			
Date(s) of Renovations	2012			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,460 sq. ft.			
Maximum Staffing Capability	14			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 139	2	
Rescue 138	2	
Total Min. Staffing:	4	

*Note in comments if cross-staffed.

Figure 25: WMFR Administrative Building

Address/Physical Location: 701 63rd Street West, Bradenton, FL 34209



Summary

Date of Original Construction	2021
General Condition	Excellent
Total Square Footage	3801sq. ft.
Maximum Staffing Capability	16

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 WMFR, an inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.) was developed.

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

Figure 26: WMFR Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 111	Pumper	Pierce Enforcer	2020	Frontline
Engine 112	Pumper	Pierce Dash	2000	Reserve
Engine121	Pumper	Pierce Impel	2014	Frontline
Engine 122	Pumper	Pierce Enforcer	2004	Reserve
Ladders (Aerials)				
Ladder 139	Ladder	Pierce Enforcer Aerial	2016	Frontline
Rescues				
Rescue 138	Rescue	Ford F-150	2015	Frontline
Brush				
#31	Brush Unit	Steward Stevenson 6x6	1997	Reserve
Staff/Specialty Vehicles				
#51031	Staff	Ford F250	2007	Reserve
#51800	Marine Vessel	27' MetalShark Courageous Center Console	2016	Frontline
#51803	Marine Trailer	Evolution Boat Trailer	2016	Parked
#51805	Staff	Ford F150 Crew Cab	2018	Staff
#51806	Staff	Ford F150 Crew Cab	2018	Staff
#51807	Staff	Ford F150 Crew Cab	2018	Staff
#51809	Staff	Chevy Tahoe	2018	Staff
#51900	Staff	Chevy Tahoe	2019	Staff
#51901	Staff	Chevy Tahoe	2019	Staff
#51902	Staff	Chevy Tahoe	2020	Staff

SERVICE DELIVERY

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

- service demand
- resource distribution
- resource reliability

To provide the highest level of service to the citizens and visitors of the District, 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 WMFR for this study came from the District's records management system. The District uses FireWorks by EPR Systems, Inc. for their National Fire Incident Reporting System (NFIRS). This source provided data from October 1, 2018, to June 30, 2022. As required for the performance review, this range of data will permit an analysis of the last three full and current (partial) fiscal years.

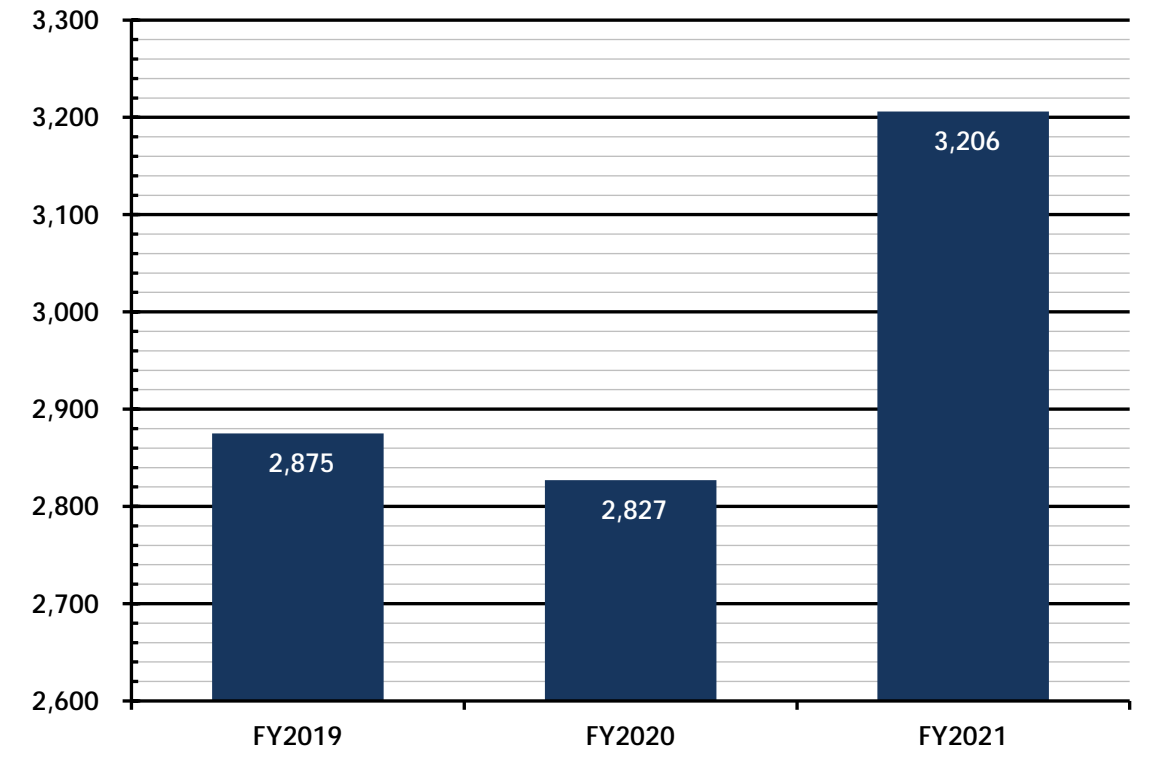
In terms of NFIRS data, it is critical to make sure the data collected is complete and accurate because this information is used at all levels — from local budget development to the identification of national preparedness initiatives. Accurate fire incident reports are very important, and they can impact 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.

Service Demand Analysis

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

Figure 27 displays historical service demand for the previous three calendar years. Overall, service demand increased by 11.5 percent from FY2019 to FY2021. This change represents an average annual increase of approximately 5.75 percent.

Figure 27: Historical Service Demand (FY2019–FY2021)



The NFIRS has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, the WMFR can better determine the demand for service and the training that may be a priority for their responders. The codes are three digits and are grouped into series by the first digit, as illustrated in Figure 28.

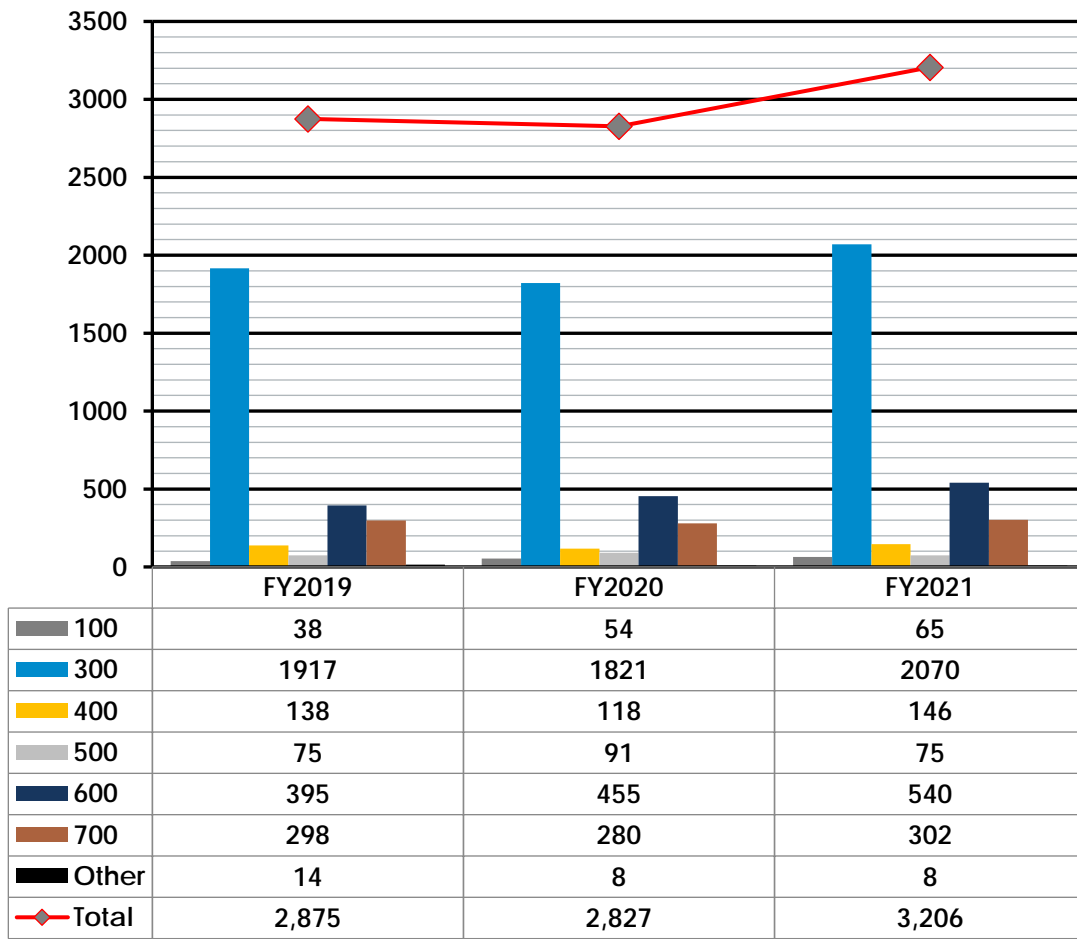
Figure 28: NFIRS Incident Types

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 classified 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, Good Intent (NFIRS 600s) incidents in which WMFR's services were not needed after units were dispatched comprise the balance of the incidents.

Figure 29 shows the analysis of the overall demand for services. While incidents coded as Fire showed the highest percentage increase at 71 percent, it should be noted that this is based on a limited number of incidents. Since EMS incidents represent the highest percentage of overall volume for WMFR, it's important to note that incidents in this category increased by 8 percent for the period noted. Incidents coded as Other, including Overpressure Rupture, Explosion, Overheat (No Fire), Severe Weather, Natural Disaster, and Special Incident Type, represented the largest decrease in service demand, with a 42 percent decline based on limited numbers.

Figure 29: Annual Demand by Incident Type (FY2019–FY2021)



While Figure 29 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 30, the majority of the demand for services was within the category of EMS and Rescue at 65 percent. This category is followed by Canceled, Good Intent, at 16 percent and Fire Alarm incidents at 10 percent. EMS incidents making up the largest percentage of calls for service is in line with what is typically found nationwide for agencies that provide EMS.

Figure 30: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

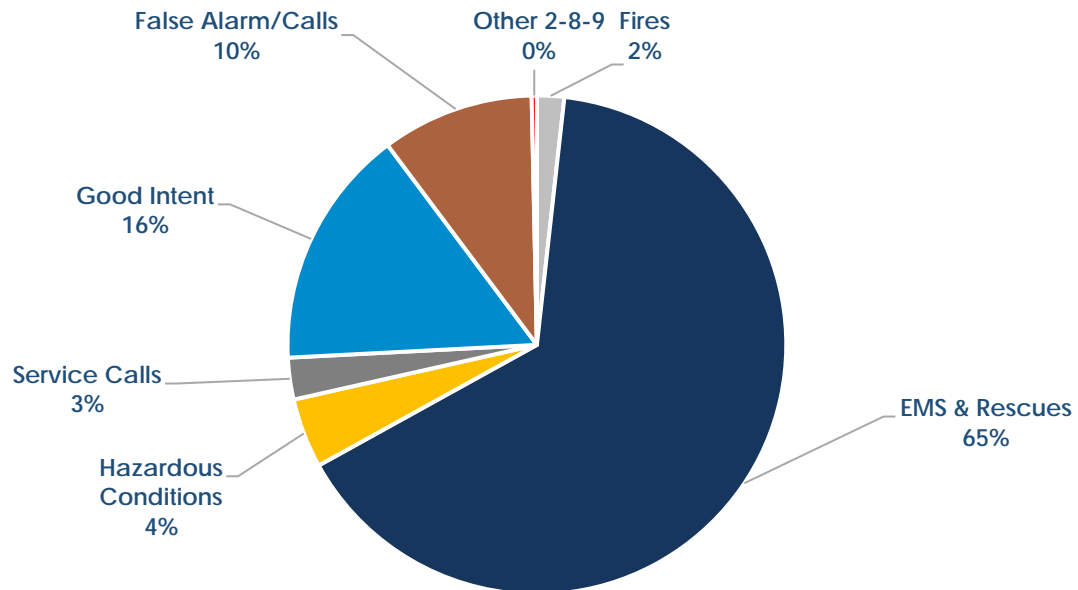


Figure 31 illustrates the relationship between counts and cumulative percentage by incident type.

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

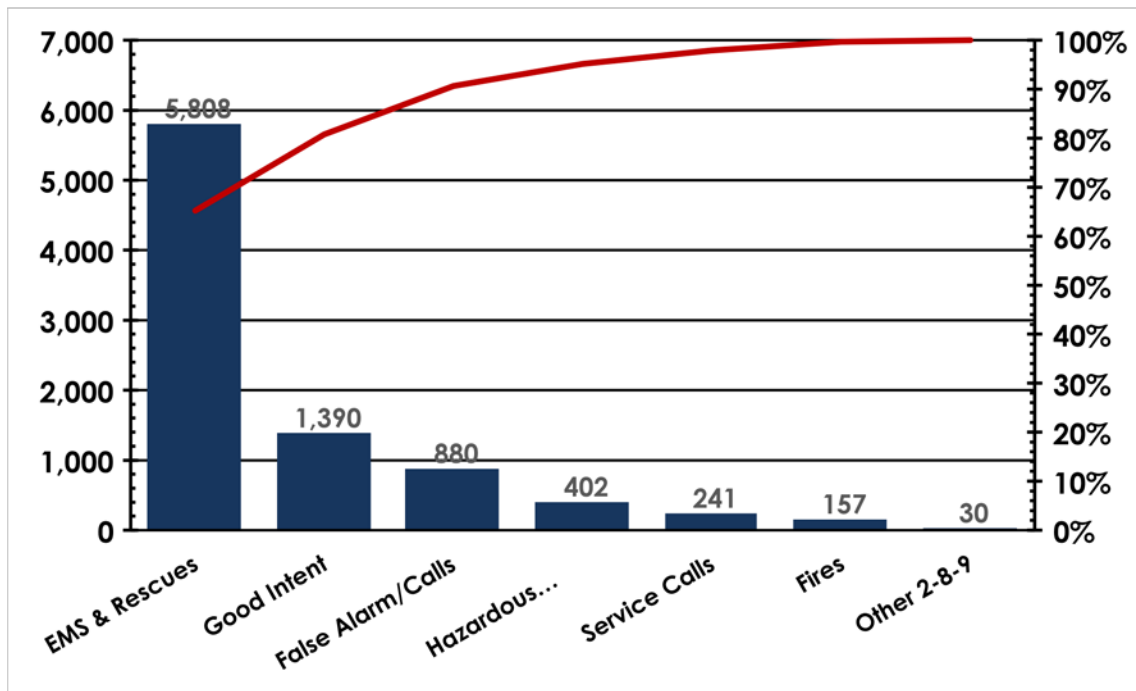


Figure 32 illustrates service demand for WMFR based on property type. Residential occupancies account for the highest demand within all other reported incident type categories, followed by outside property in categories other than alarms.

Figure 32: Service Demand by NFIRS Property Type (FY2019–FY2021)

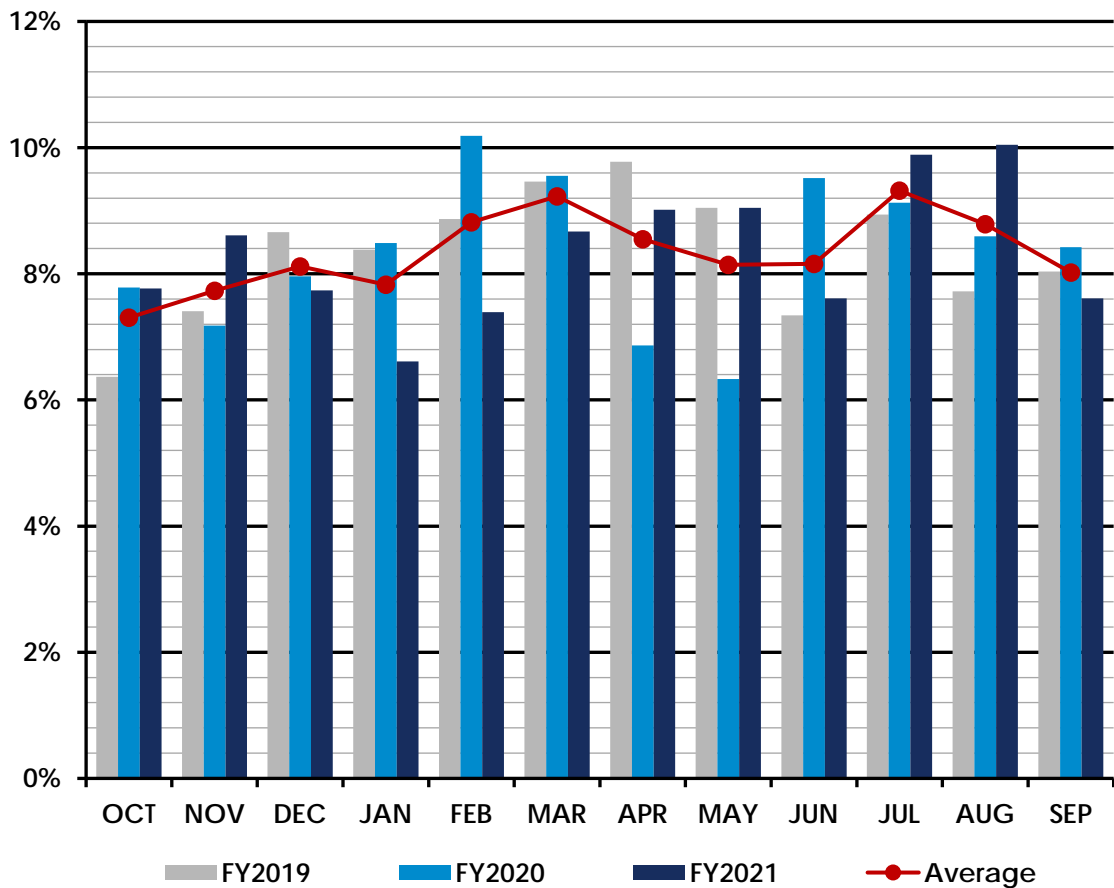
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use, Other	-	-	-	-
1–Assembly (restaurant, bar, theater, library, church, airport)	5.79%	4.57%	14.47%	6.04%
2–Educational (school, daycare center)	0.00%	0.31%	3.17%	0.32%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	1.05%	2.50%	3.55%	3.83%
4–Residential (private residence, hotel/motel, residential board)	45.79%	68.26%	65.64%	51.22%
5–Mercantile, Business (grocery store, service station, office, retail)	2.11%	3.55%	10.55%	4.14%
6–Industrial, Utility, Agriculture, Mining	1.58%	0.01%	0.47%	0.45%
7–Manufacturing	0.53%	0.03%	0.00%	0.09%
8–Storage	5.26%	0.64%	1.03%	0.68%
9–Outside Property, Highway, Street	37.89%	20.13%	1.12%	33.24%

Temporal Analysis

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

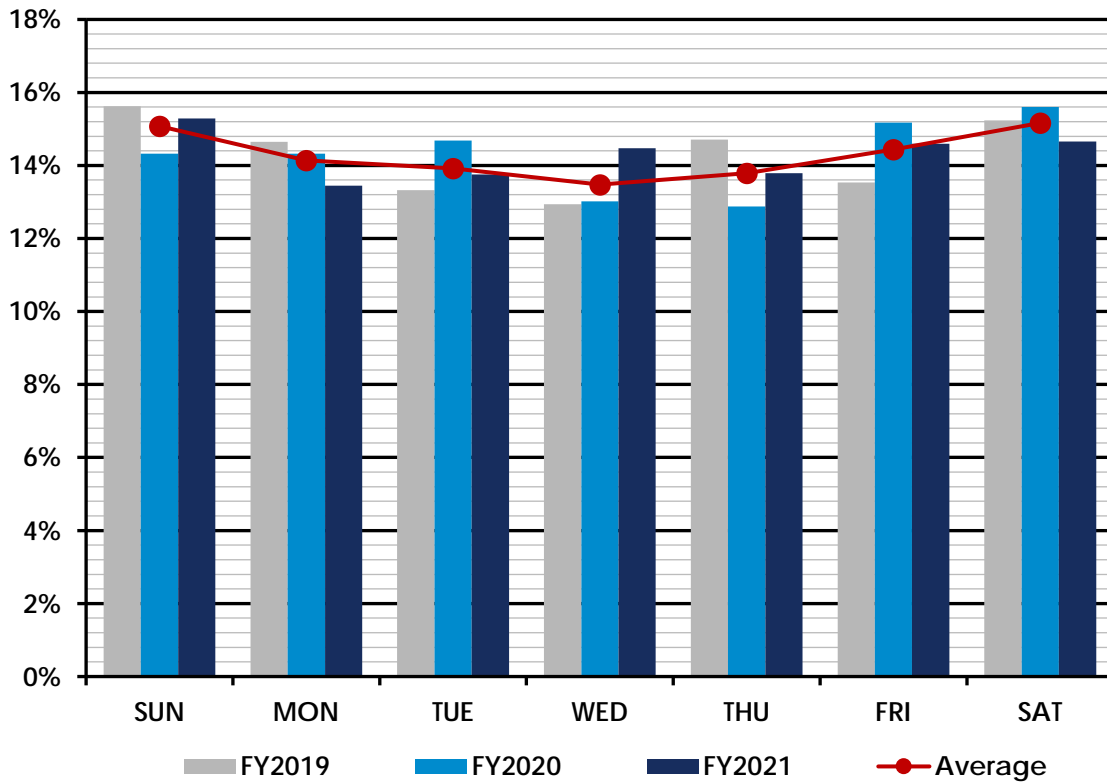
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As shown in Figure 33, service demand is cyclical throughout the year. On average, the lowest demand for services occurs in October, increasing to a peak in July—the month with the most significant average demand for services. The warmer climate months of June and July have trended toward increased demand over the past two fiscal years and could be tied to an increase in summer tourism in the District.

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



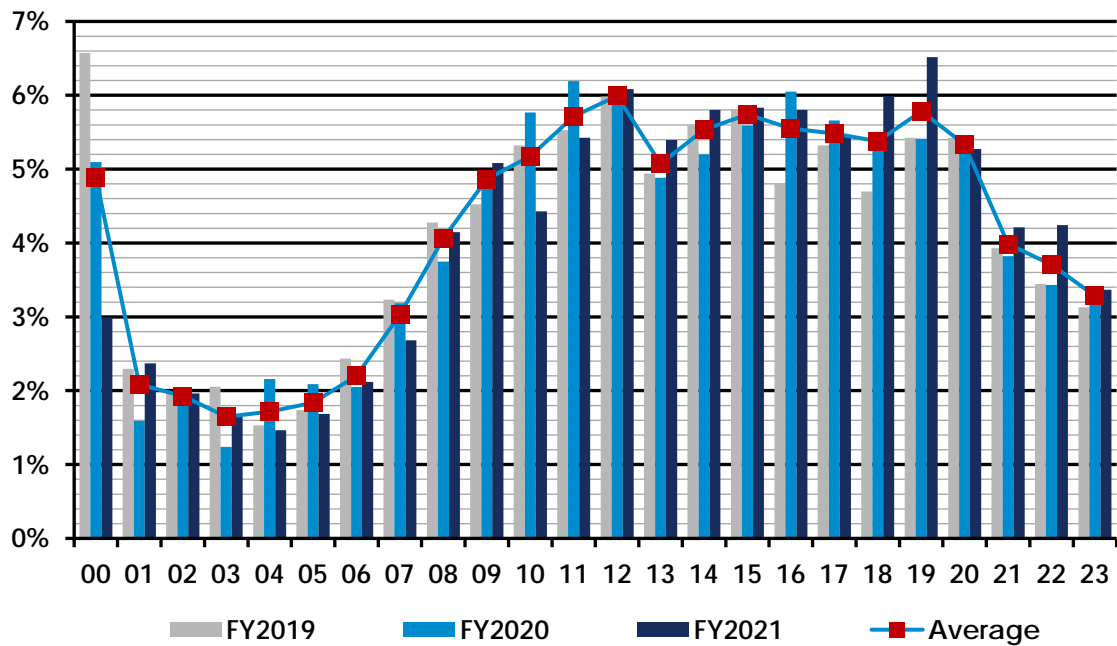
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected since more activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. However, WMFR did not see a typical reduction in service demand, which is likely due to the high degree of tourism and day trippers the District experiences. In fact, on average, Saturdays (15.2%) account for the highest percentage of service demand, followed closely by Sundays (15.1%).

Figure 34: NFIRS Service Demand by Day of Week (FY2019–FY2021)



The final temporal component concerns determining the time-of-day service demand occurs. As illustrated in Figure 35, the average demand for services begins increasing in the early morning—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 noon and then maintains, until it begins a gradual decline around 8 p.m.—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 35: NFIRS Service Demand by Hour of Day (FY2019—FY2021)



While service demand is lowest during the 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 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 8-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 36 is a chart that 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 show the lower demand, while the highest demand is shown as 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 36: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

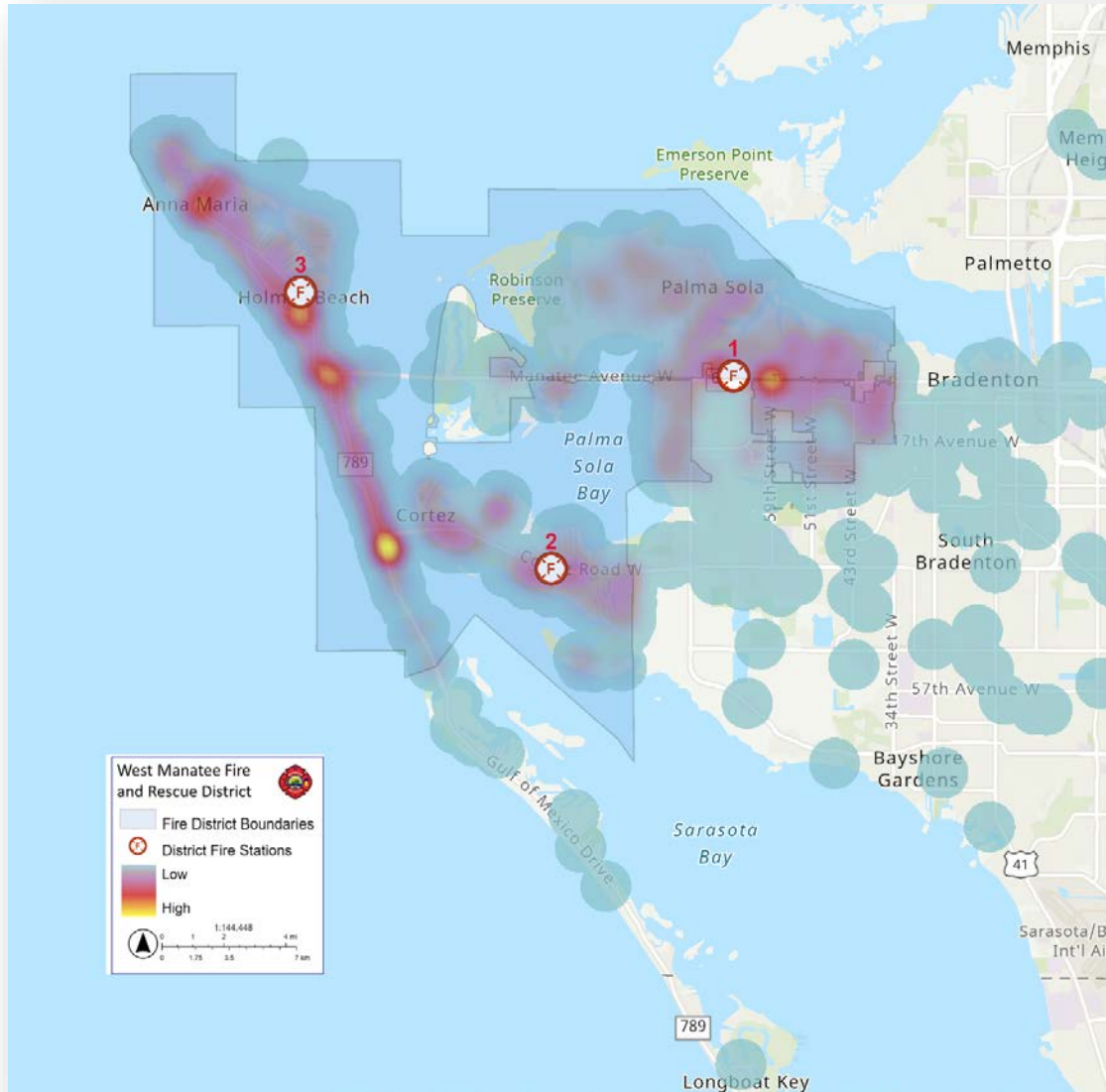
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	5.5%	4.6%	3.8%	5.3%	4.6%	4.6%	5.3%
01	2.2%	2.0%	2.1%	2.6%	2.6%	1.6%	1.7%
02	2.2%	2.1%	2.0%	1.9%	1.5%	1.9%	1.8%
03	1.5%	1.9%	2.0%	1.0%	1.5%	1.6%	2.1%
04	2.0%	1.6%	1.5%	1.4%	1.6%	1.8%	1.9%
05	1.9%	2.1%	2.0%	1.9%	1.4%	1.9%	1.5%
06	1.8%	2.2%	2.7%	2.4%	1.9%	2.1%	2.3%
07	3.1%	3.7%	2.9%	3.1%	3.2%	2.8%	2.5%
08	3.8%	5.0%	3.8%	4.1%	3.3%	4.4%	4.1%
09	4.6%	5.6%	4.5%	5.1%	5.7%	4.2%	4.4%
10	5.5%	5.8%	4.6%	4.7%	5.3%	6.3%	3.9%
11	5.1%	5.6%	7.2%	5.4%	5.5%	6.8%	4.4%
12	5.4%	7.2%	5.8%	5.7%	5.3%	6.4%	6.2%
13	4.9%	4.9%	5.8%	5.2%	5.0%	5.1%	4.7%
14	5.8%	5.6%	5.4%	5.4%	6.1%	5.3%	5.3%
15	6.2%	6.0%	5.2%	5.6%	5.9%	5.1%	6.1%
16	6.4%	4.4%	5.5%	5.4%	5.7%	5.0%	6.4%
17	5.1%	5.6%	5.8%	6.0%	5.1%	5.4%	5.4%
18	5.7%	4.9%	6.0%	5.0%	5.4%	5.2%	5.6%
19	6.5%	5.7%	5.9%	5.4%	5.9%	5.2%	6.0%
20	5.4%	4.4%	4.3%	6.1%	6.3%	5.0%	5.9%
21	4.0%	3.6%	3.3%	4.2%	3.4%	4.6%	4.7%
22	2.5%	3.3%	4.0%	4.1%	4.0%	4.0%	4.2%
23	2.8%	2.1%	3.7%	2.9%	3.9%	3.7%	3.8%

As noted, 12 p.m. coincided with the highest average daily demand, as shown in Figure 35. The additional analysis in Figure 36 depicts that the noon-time demand is highest on Mondays and Saturdays 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 utilized geographic information systems (GIS) software to plot the location of incidents within the WMFR service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 37, the highest density of calls for service occurred along the major thoroughfares of Gulf Drive, Cortez Road West, and Manatee Avenue West, with few exceptions.

Figure 37: Density – All Incident Types (FY2021–June 30, 2022)



Response 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 resources, thus leading to extended response times from more distant resources.

Figure 38 examines incidents within WMFR calculated from the NFIRS reports.

Figure 38: Incident Concurrency (FY2019–FY2022)

Number of Concurrent Incidents	FY2019	FY2020	FY2021	FY2022 ¹	Average
One Incident	89.5%	89.2%	87.8%	85.5%	88%
Two Incidents	9.9%	10.2%	11.0%	13.6%	11%
Three or More Incidents	0.6%	0.6%	1.2%	0.9%	1%

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 WMFR. Two incidents occurred in the District 11 percent of the time, while three or more incidents occurred one percent of the time. It bears noting that, over the study period, the percentage of time that multiple incidents occurred increased.

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 39 displays the total time that WMFR apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 39: Unit Commitment (FY2021–FY2022)

Unit	FY2019				FY2020				FY2021				FY2022 ¹			
	Count	Total	Average	Com	Count	Total	Average	Com	Count	Total	Average	Com	Count	Total	Average	Com
Engine 111	1201	328:33:31	0:16:30	3.75%	1154	364:20:20	0:19:03	4.15%	1434	477:47:09	0:20:05	5.45%	1024	319:55:15	0:18:58	4.90%
Engine 121 ²	46	15:37:22	0:20:23	0.18%	55	15:14:37	0:16:56	0.17%	90	30:44:57	0:21:12	0.35%	584	171:52:07	0:18:13	2.63%
Engine 131 ³	501	136:39:21	0:17:25	1.56%	422	111:04:56	0:16:55	1.26%	708	198:54:41	0:17:36	2.27%	174	58:56:43	0:21:34	0.90%
Ladder 129 ⁴	716	225:48:20	0:19:02	2.58%	712	219:28:25	0:18:46	2.50%	617	207:03:27	0:22:35	2.36%	39	8:58:07	0:17:56	0.14%
Ladder 139	-	-	-	-	-	-	-	-	-	-	-	-	206	48:15:39	0:15:29	0.74%
Rescue 138	1819	388:21:56	0:17:01	4.43%	1687	339:59:40	0:15:49	3.87%	1911	341:29:47	0:14:44	3.90%	1296	250:47:14	0:14:34	3.84%

¹ - FY2022 Through June 30 Only

² - E121 From Backup to first out at Station 2 on November 5, 2021

³ - E131 to Backup on November 5, 2021

⁴ - L129 Moved to Station 3 on November 5, 2021 became L139

The average commitment for all WMFR primary units was 2.5 percent in FY2019. This increased to 2.8 percent in FY2021. The average commitment for the primary response units (Engine 111, Engine 121, Engine 131, Ladder 129, Ladder 139 and Rescue 138) was 4.6 percent, 0.83 percent, 1.5 percent, 1.9 percent, percent, 0.74 percent, and 4.0 percent respectively over the three and three-quarter fiscal years analyzed.

It is generally thought 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 a system failure in other areas, such as response time performance and fire effective response force (ERF) delivery degradation. When commitment times approach and exceed 30 percent, the implication is that units are unavailable at least 70 percent of the time in their first-due areas. Notably, this analysis only includes incident activity and does not measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department’s EMS workload.⁸ The commitment factors discussed were calculated as JAG calculated for WMFR. As a result of the study, Henrico County developed a general commitment factor scale for its department. Figure 40 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 40: 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 a 70 percent chance of timely emergency service, and immediate relief is vital. Personnel assigned to units at or exceeding 0.3 may show signs of fatigue and burnout and may be at increased risk of errors. Required training and physical fitness sessions are not completed consistently.

The commitment for WMFR units is currently not a problem. However, commitment factors for the primary response units are increasing, which should be continually monitored by WMFR leadership.

Mutual Aid/Automatic Aid Systems

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that, under specific mutually agreed-upon criteria, resources from the 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 of the participating agencies. Mutual and automatic aid operations are an integral part of emergency operations.

According to the information provided in the Call Response Matrix and Automatic Aid Agreement, the District provides automatic aid to the following departments:

- Cedar Hammock Fire Rescue
- East Manatee Fire Rescue
- Trailer Estates Fire Department
- Bradenton Fire Department

- Longboat Key Fire Rescue

Additionally, according to the ISO detailed pre-survey, automatic aid is provided to the District; specifically, ladder apparatus from Longboat Key and the City of Bradenton and engines from the Cedar Hammock Fire District.

Figure 41 summarizes the mutual and automatic aid given and received for the FY2019–FY2021 period. The source of this information was response data provided from WMFR.

Figure 41: Mutual/Automatic Aid Summary (FY2019–FY2021)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	6	-	20
Mutual Aid Received	-	-	7
Automatic Aid Given	7	3	22
Automatic Aid Received	2	-	13
Other Aid Given	-	-	3
Net (Given/Received)	11	3	25

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. WMFR and its mutual/automatic aid partners should consider the following to be most effective:

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

Based on the ISO pre-survey, WMFR and their automatic aid partners share common SOPs and common communications, and utilize the same communications center. Additionally, interdepartmental training is conducted quarterly.

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in this area. Figure 42 summarizes fire property and content loss from the NFIRS reports. Due to the small data set for these metrics, caution should be used when making assumptions related to performance.

Overall, since FY2019, WMFR has saved 70% of the property and contents exposed to fire throughout the District. There were two civilian injuries and no reported deaths in the District since FY2019.

Figure 42: Summary of Property Loss (FY2019–FY2021) NFIRS Code 100s

Measure	FY2019	FY2020	FY2021	Total
Property Loss	\$ 81,621	\$ 524,653	\$ 3,356,592	\$ 3,962,866
Contents Loss	\$ 4,300	\$ 30,000	\$ -	\$ 34,300
Total Loss	\$ 85,921	\$ 554,653	\$ 3,356,592	\$ 3,997,166
Property Value (Exposed to Fire)	\$ 3,085,822	\$ 2,294,190	\$ 7,948,960	\$ 13,328,972
Content Value (Exposed to Fire)	\$ 5,201	\$ 60,000	\$ 1,000	\$ 66,201
Total Value	\$ 3,091,023	\$ 2,354,190	\$ 7,949,960	\$ 13,395,173
Total Value Saved	\$ 3,005,102	\$ 1,799,537	\$ 4,593,368	\$ 9,398,007
Percent Property Saved	97%	76%	58%	70%
Property Loss N=	15	19	28	62
Contents Loss N=	3	2	-	5
Civilian Injuries	0	1	1	2
Civilian Deaths	0	0	0	0

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 the fire suppression forces relative to the conditions faced. The confinement and extinguishment of a fire is influenced by many factors. Fire spread indicates the combined effect of these conditions. Furthermore, the analysis of fire spread over many fires can reveal the effects of individual factors.

The National Fire Protection Association found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin

(typically extinguished post-flashover). As shown in Figure 42, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 43: Loss Rates by Fire Spread in 2015–2019 Annual Averages Home¹ Structure Fires²

Flame Spread	Rate Per 1,000 Fires		Average Dollar Loss Per Fire
	Civilian Deaths	Civilian Injuries	
Confined fire, or fire spread confined to object origin	2.5	26.6	\$7,637
Confined to the room of origin, including confined fire and fire confined to object	6.4	58.8	\$14,779
Spread beyond the room of origin but confined to floor of origin	17.0	92.0	\$41,648
Spread beyond the floor of origin	25.4	54.7	\$72,542

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

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

Figure 44 illustrates the extent of fire spread for incidents in WMFR since FY2019. Also provided is the reported fire spread for the country, state, and Manatee County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. For FY2022, over 62 percent of fires were confined to the object or room of origin by WMFR. This is similar to the performance in the state of Florida and in Manatee County in calendar year 2021.

Figure 44: Summary of Fire Spread (FY2019–FY2022)

Fire Spread	FY2019	FY2020	FY2021	FY2022 ¹	CY2021		
					National	Florida	Manatee
Confined to object of origin	45.45%	21.43%	26.32%	25.00%	20.76%	23.53%	30.16%
Confined to room of origin	45.45%	50.00%	42.11%	37.50%	30.46%	38.73%	36.51%
Confined to floor of origin	0.00%	0.00%	10.53%	12.50%	8.72%	6.15%	5.56%
Confined to building of origin	0.00%	28.57%	21.05%	25.00%	32.36%	26.46%	23.81%
Beyond building of origin	9.09%	0.00%	0.00%	0.00%	7.69%	5.14%	3.97%
N=	11	14	19	8			

¹ Through June 30, 2022, only

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.

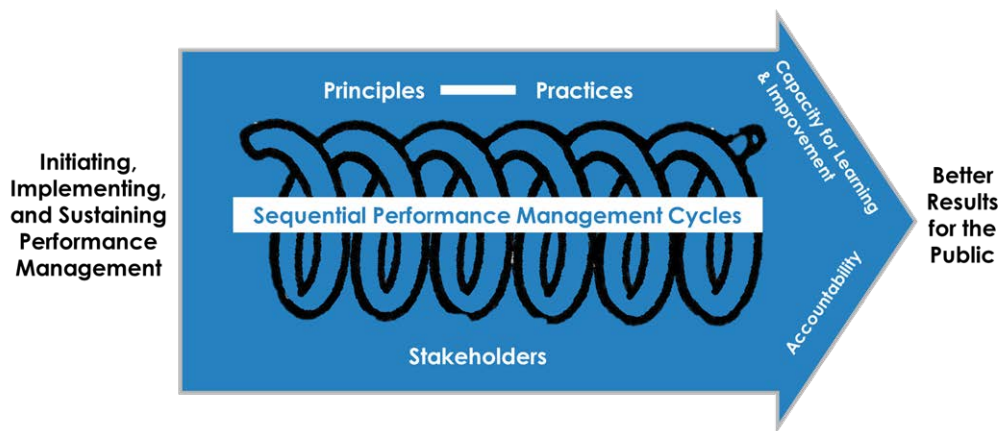
Reporting: Communicating Performance Information

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 45: Performance Management Framework



What is performance management?

Performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning, and a focus on accountability for performance (see Figure 45). 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.

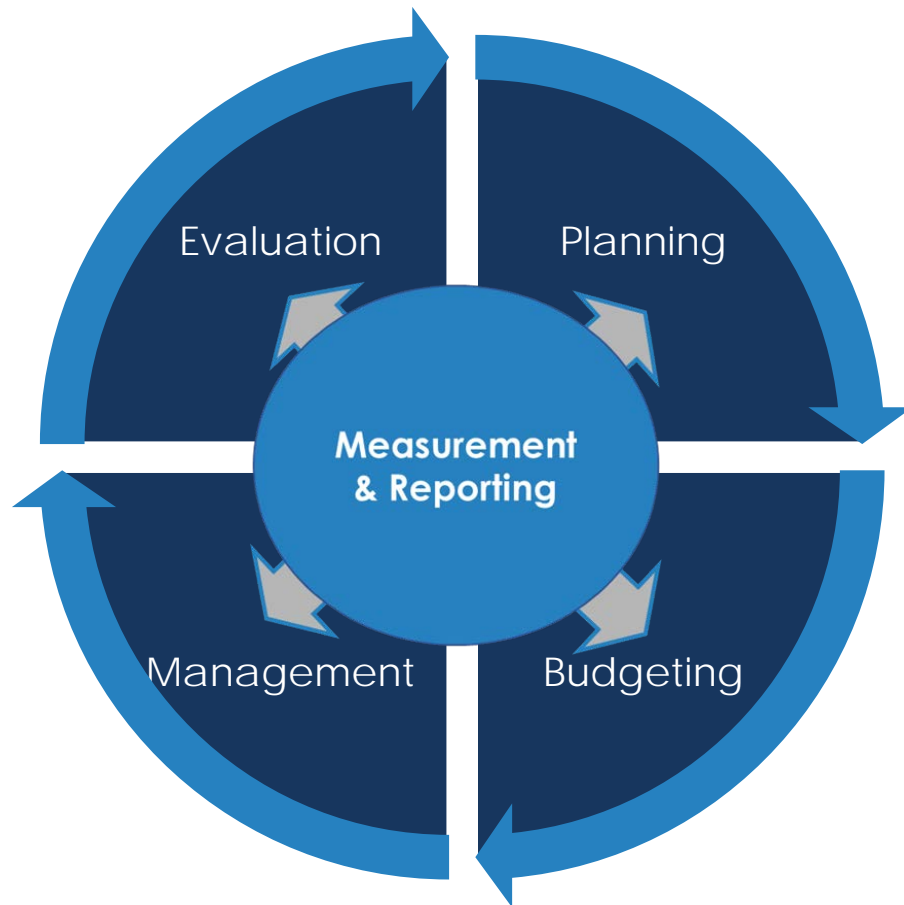
Regardless of the specific approach, performance management typically includes the following elements:

- 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 46.

Figure 46: Performance Management Cycle



While the processes shown in Figure 46 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 below. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Florida Chapter Section 189. Districts have the state’s uniform chart of accounts and QuickBooks, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

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

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 47, 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

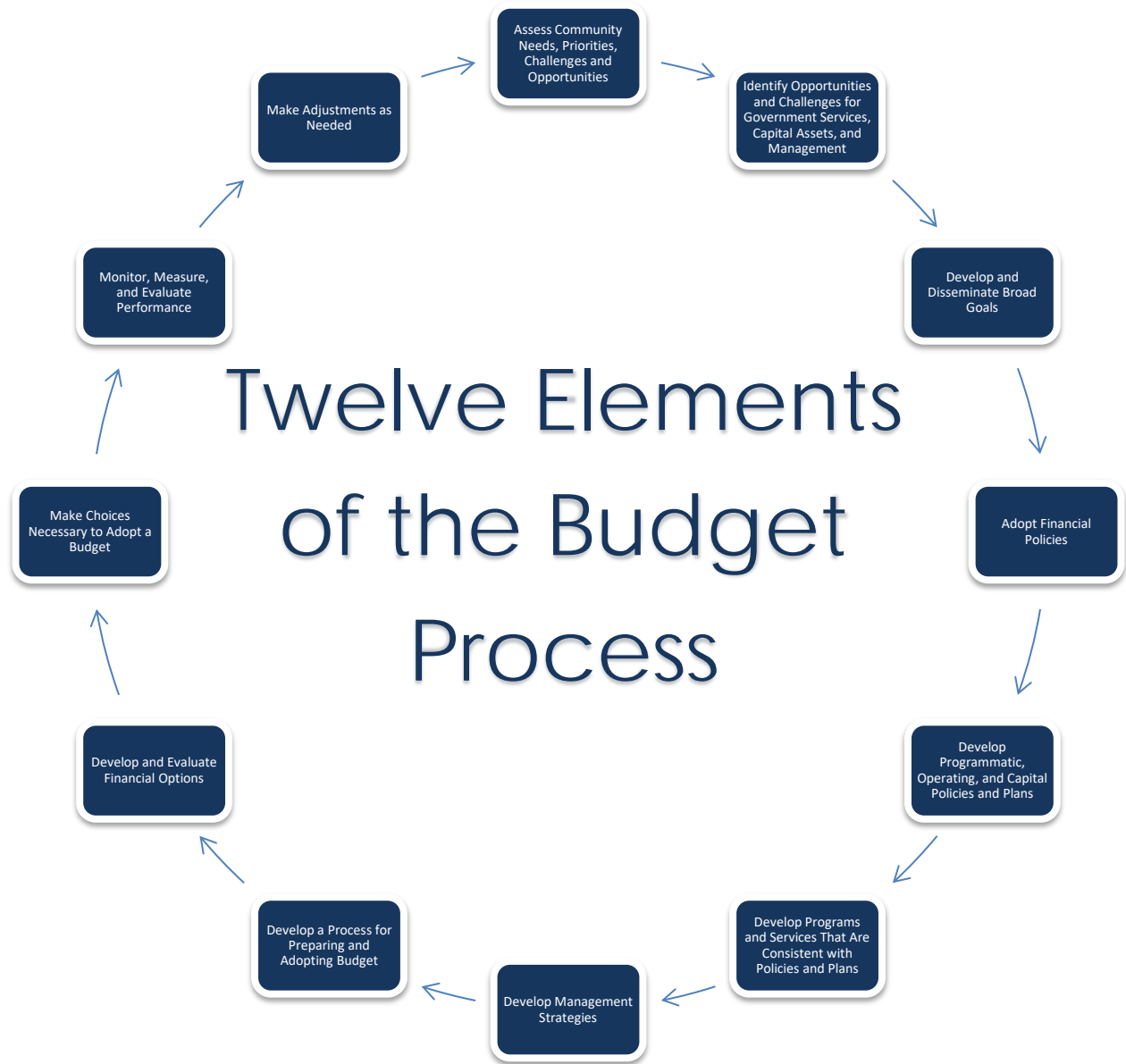
From time to time, a government may need to adjust programs, strategies, performance measures, the budget, and goals based on the review and assessment of programs, budget, financial condition measures, stakeholder satisfaction, and external factors.

Practices

- 12.1 Adopt the budget

- 12.2 Adjust policies, plans, programs, and management strategies
- 12.3 Adjust broad goals, if appropriate

Figure 47: 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:

Finding 1: As of November 14, 2021, 82 local governmental entities had not filed audit reports with the Auditor General's office for the 2019–20 fiscal year. This included 34 special

districts required to file audit reports, and an additional 23 special districts that may have been required to file.

Recommendation from Auditor General in regard to Finding 1:

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

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

Recommendation from Auditor General in regard to Finding 2:

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

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

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

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

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

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

In addition, the Auditor General's office has developed audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. Guidelines were also developed to assist auditors in determining whether a local governmental entity met one or more of the

financial emergency conditions described in state law and identifying any specific conditions met. The rules were adopted in consultation with the Board of Accountancy.

Recommendation from Auditor General in regard to Finding 3:

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

Florida Auditor General Financial Emergency Guidelines

Financial Emergency Definition

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

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

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

Potential Financial Emergency Conditions – Reporting in Management Letter

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

Financial Condition Assessment – Detecting Deteriorating Financial Condition

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

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

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

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

SERVICE EFFORTS AND ACCOMPLISHMENTS

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

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

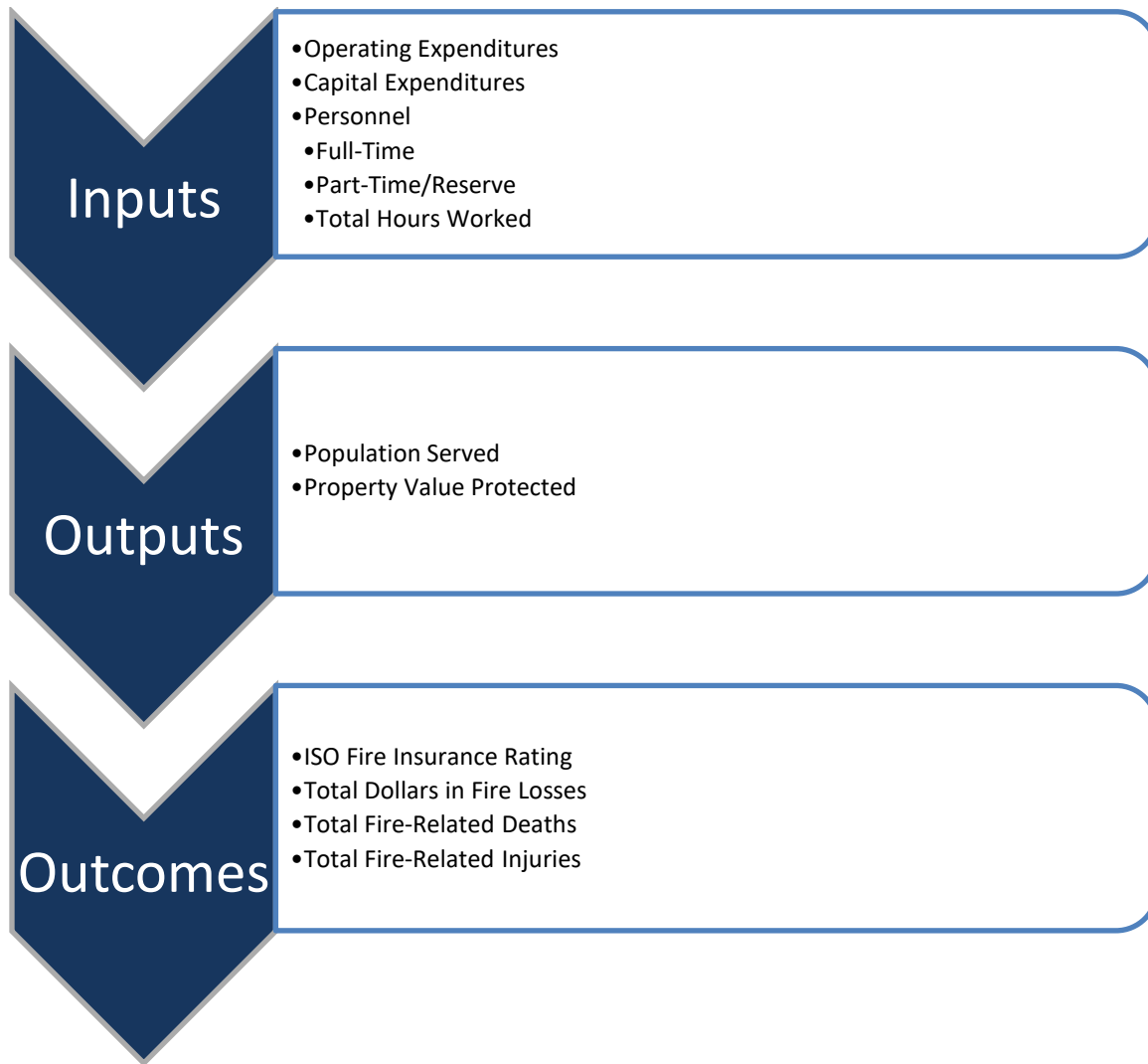
Uses of SEA Data

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

6. Finally, a main purpose of SEA indicators is to encourage improvement in public programs and policies.

Examples of SEA data applicable to fire department programs overall is shown in Figure 48. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come?*

Figure 48: Examples of SEA Data for Overall Performance



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

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

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

As part of this performance review, WMFR staff provided the District's charter, specifically for the documented purpose and goals. The District was created by Chapter 2000-401, Laws of Florida, which merged the Anna Maria Fire Control District and the Westside Fire Control District. Anna Maria was created in 1951 and West Side was created in 1961. As part of merging the two earlier districts, Ch. 2000-401, Laws of Florida, provided specific details regarding the boundaries, board powers and district purpose.

Section 17, Laws of Florida 2000-401, provides that the District be established by the adoption of this charter by the Legislature and in adherence with the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes.

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

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to 191.008¹⁰ Special Powers, an independent special fire control district shall provide for fire suppression and prevention by establishing and maintaining fire stations and fire substations and acquiring and maintaining such firefighting and fire protection equipment deemed necessary to prevent or fight fires. In addition, the Board of Fire Commissioners shall have and may exercise any or all the following special powers relating to facilities and duties authorized by this act:

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

¹⁰ <https://www.flsenate.gov/Laws/Statutes/2022/191.008> - Retrieved September 1, 2022

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

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 material 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 WMFR 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 WMFR 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, WMFR provides the following programs and activities to the residents and visitors of the district:

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

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

Fire Suppression (Firefighting)

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

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

Problem or Need that the Program was Designed to Address

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

The Expected Benefits of the Program

The expected benefits of the fire suppression program are to reduce life and property loss 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 of providing fire protection 24 hours a day, seven days a week, with a sufficient number of qualified firefighters who are employed full-time or part-time or serve as volunteers and who shall have successfully completed an approved firefighting course and are certified by the Florida Bureau of Fire Standards and Training.

The activities related to the fire suppression program will provide:

- Maintenance of a Minimum Standard for Fire Suppression Capabilities.
- Improve the District's Fire Suppression Capabilities
- Develop and Improve Personnel's Individual Capabilities
- Develop and Improve Crew's Capabilities and Crew Cohesiveness
- Increase Fire Suppression Proficiency

Activities Supporting the Fire Suppression Program

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

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 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 contains the replacement schedules for heavy fire apparatus (engines, tankers, and ladder trucks). Generally, the annex 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.

Equipment Readiness

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

Personnel Readiness

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 the amount of training delivered 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 purposes of fire department ratings. Other minimums are in place, including those related to state certification maintenance and specialized functions such as driver training, officer training, and hazardous materials response training.

Figure 20 of this performance review illustrates the contact hour-based results of WMFR's most recent ISO review.

Recommendation # 6 – Ensure that the annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review, specifically the sections Company Training and Pre-Fire Planning Inspections.

Recommendation # 7 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Personnel Safety and Health

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

Deployment and Response

WMFR responds from three strategically located stations, each with specific apparatus and equipment assigned. Accepted firefighting and EMS procedures call for the arrival of the entire initial assignment (sufficient 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 WMFR 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 is commonly

used as a descriptive statistic, and is also referred to as the “mean” of a dataset. 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 the entire set. Percentile measurements are a better measure of performance because they show the level of performance represented by the majority of the dataset.

Recommendation # 8 – In review of the annual reports, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metric using percentile measurements.

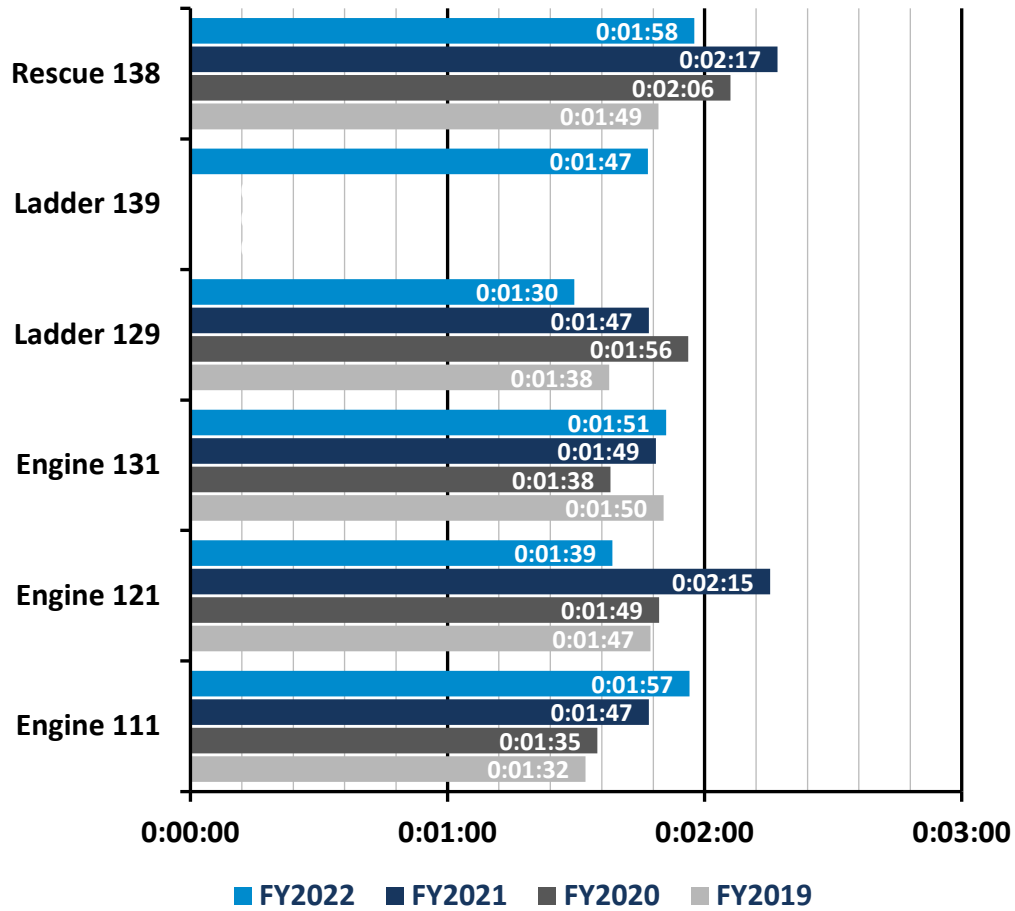
The response time continuum, the time between when a caller dials 911 and assistance arrives, comprises several components. The following are the individual components analyzed by BJM for this review, including a description and rationale for each:

- **Turnout Time:** The time interval between when units are notified of an incident and the apparatus is responding. Minimizing this time is crucial to an immediate response.
- **Response Time:** A combination of turnout time and travel time, response time is the amount of time a responding unit spends on the road to an incident. This measurement is indicative of the system’s capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel’s knowledge of the area or dispatcher instruction for efficient travel. This measure is the most commonly used measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of total response time is the interval from receiving an alarm at the dispatch center to the first emergency response unit initiating action or intervening to control an incident. WMFD does not timestamp the beginning of intervening action and it therefore was not analyzed for this report. This measurement is indicative of the system’s capability to adequately staff, locate, and deploy response resources. This measure is also an indication of crew training and skills proficiency for initial actions.

Recommendation # 9 – Work with the Emergency Communication Center to develop a process to document performance indicators such as “water on the fire” that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Figure 49 illustrates the turnout time for WMFR units responding to fire suppression incidents.

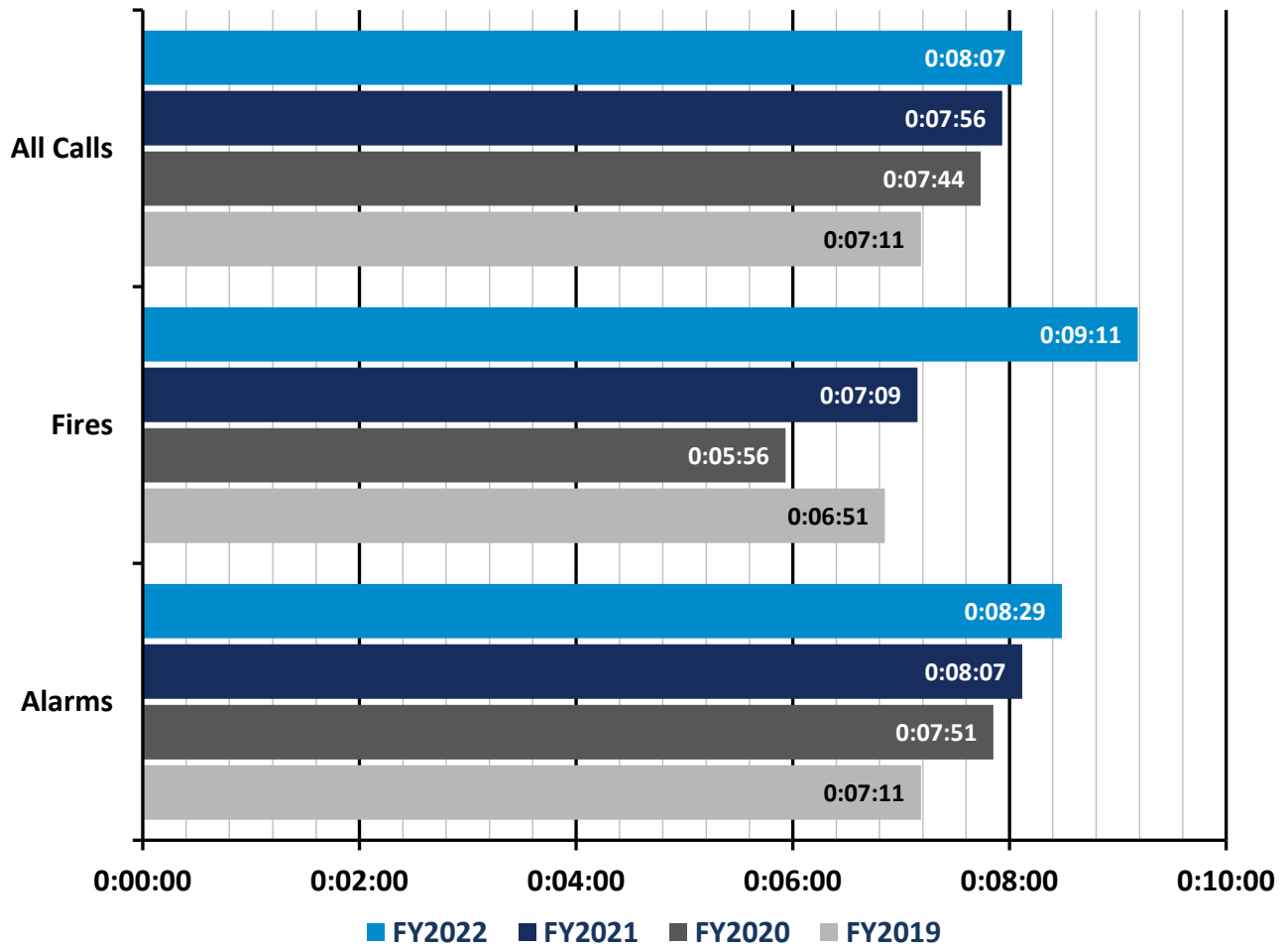
Figure 49: Turnout Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY 2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all WMFR units to fire-related incidents—fires and fire alarms—ranged from a high of 0:01:58 for Rescue 138 to a low of 0:01:39 for Engine 121 (Ladder 129 was only in service for 36 days in FY2022, and Ladder 139 went in service on November 5, 2021). From the perspective of emergency fire suppression incidents, the District’s turnout performance exceeded the NFPA benchmark of 0:01:20.

Figure 50 illustrates the response time for WMFR units responding to fire suppression incidents.

Figure 50: Response Time, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY 2022)



Through the first three-quarters of fiscal year 2022, the response times for all WMFR units to fire-related incidents ranged from a high of 0:09:11 for fire calls to a low of 0:08:29 for alarm calls at the 90th percentile. From a fire incident perspective, the District’s response performance exceeded the NFPA benchmark of 320 seconds (00:05:20). Regarding all calls, WMFR’s response time performance is trending up, further from the NFPA benchmarks.

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

WMFR firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. WMFR provides first response (non-transport) Advanced Life Support (ALS) services from all three fire stations on fire apparatus. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services

and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued thereunder. This program addresses the need to maintain the minimum standard of 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. It is necessary to deliver emergency care to sick and injured persons in a timely manner. In medical and traumatic emergencies, minutes matter; therefore, 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

Trained responders will arrive and provide lifesaving interventions that include an 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. Chapter 401, Florida Statutes, defines advanced life support as the assessment or treatment by a person qualified under this part through the use of techniques such as 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.

WMFR is pursuing greater technical rescue services to be best prepared for all emergencies.

The activities related to the Rescue and Emergency Medical Services Program will:

- Provide a minimum standard for EMS capabilities
- Improve the District's EMS capabilities
- Develop and improve personnel's individual capabilities
- Develop and improve crew's capabilities and crew cohesiveness
- Increase patient care and crew proficiency
- Improve the District's and personnel's water-based rescue capabilities

- Improve the community's and personnel's water safety
- Improve the technical skills of personnel
- Increase the technical skill services provided by WMFR

Activities Supporting the Rescue and Emergency Medical Services Program

The following activities are provided by WMFR. Each is essential in supporting the Rescue and Emergency Medical Services program.

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

EMS equipment, like fire equipment, must be maintained, tested, and replaced based on use, best practices, and related standards. Capital EMS equipment is included on the depreciation schedule.

Personnel Readiness

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. It also must include continual development and preservation of technical rescue skills.

Recommendation # 10 – Ensure that the annual training plan and documentation is aligned with the requirements of the State Department of Health and other applicable regulatory agencies.

Recommendation # 11 – Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response

WMFR provides first-response ALS services as well as technical rescue services from all three fire stations on fire apparatus. Technical rescue response includes response to an

emergency or accident situation, including, but not limited to, a plane crash, a trench or building collapse, a swimming or boating accident, or a motor vehicle accident.

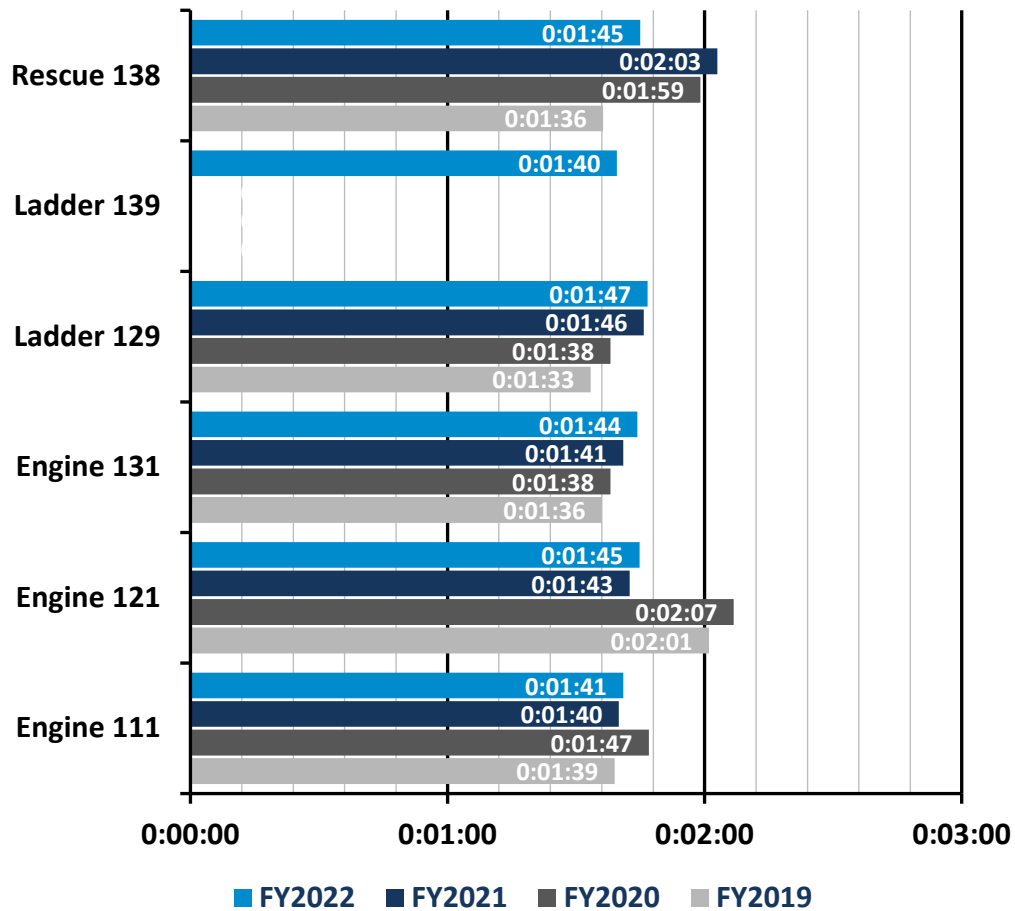
As with fire suppression response, the following time components are applicable to the Rescue and EMS Program.

- **Turnout Time:** The time interval between when units are notified of an incident and the apparatus is responding. Minimizing this time is crucial to an immediate response.
- **Response Time:** A combination of turnout time and travel time, response time is the amount of time a responding unit spends on the road to an incident. This measurement is indicative of the system's capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel's knowledge of the area or dispatcher instruction for efficient travel. This measure is the most commonly used measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of Total Response Time is the interval from receiving an alarm at the dispatch center to the first emergency response unit initiating action or intervening to control the incident. WMFD does not timestamp the beginning of intervening action and total response time therefore was not analyzed for this report. This measurement is indicative of the system's capability to adequately staff, locate, and deploy response resources. This measure is also an indication of crew training and skills proficiency for initial actions.

Recommendation # 12 – Work with the Emergency Communication Center to develop a process to document performance indicators such as “with patient” that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Figure 51 illustrates the turnout time for WMFR units responding to Rescue and EMS incidents.

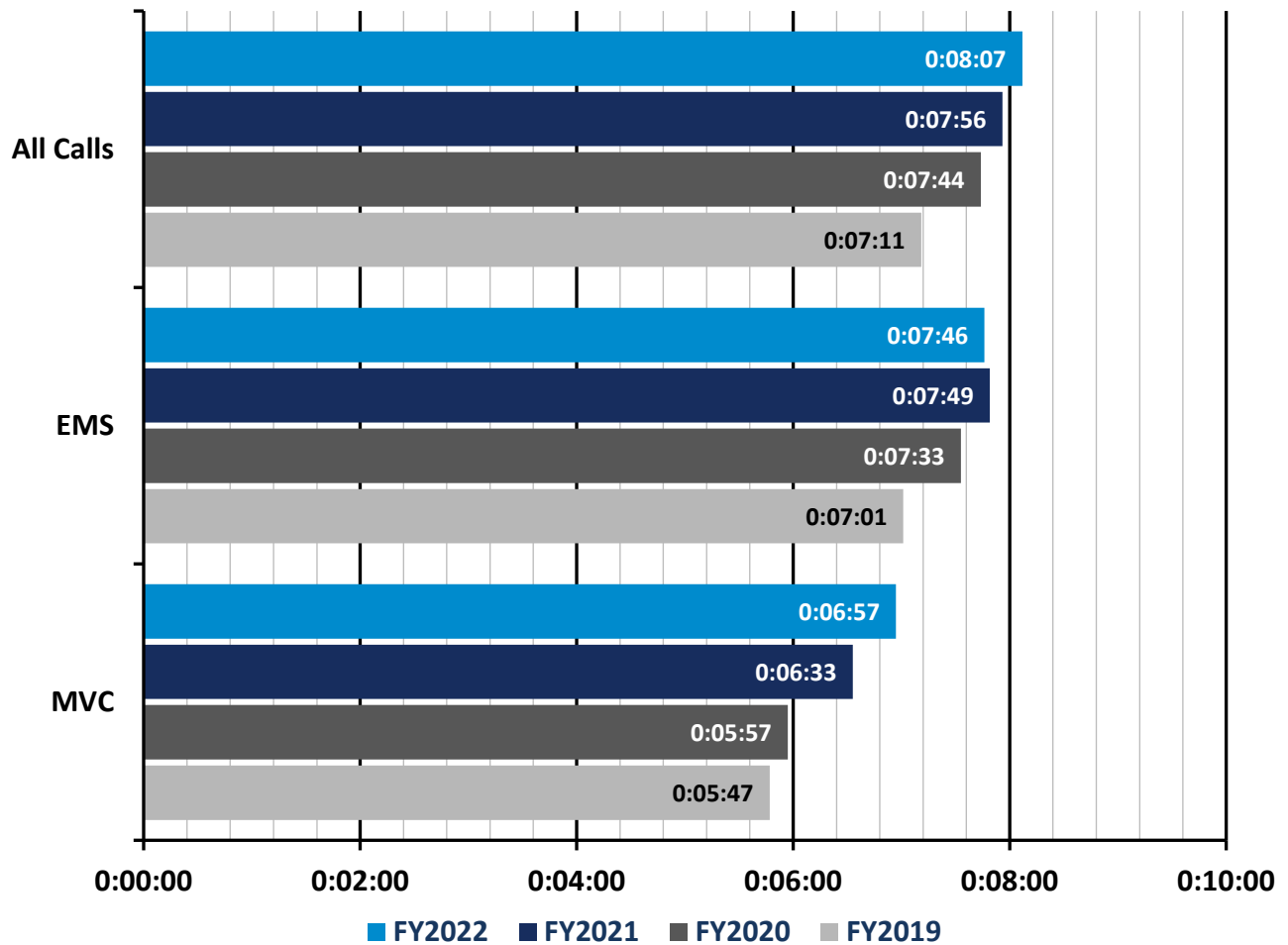
Figure 51: Turnout Time, Rescue and EMS-Related Incidents (FY2019–3rd Quarter FY 2022)



Through the first three-quarters of fiscal year 2022, the turnout times for all WMFR units responding to rescue and EMS incidents—including medical and motor vehicle crashes (MVC)—ranged from a high of 0:01:45 for Rescue 138 and Engine 121 (Ladder 129 was only in service for 36 days in FY2022) to a low of 0:01:40 for Ladder 139 (which was in service starting on November 5, 2021). From an EMS incident perspective, the District’s turnout performance exceeded the NFPA benchmark of 00:01:00 seconds for EMS incidents.

Figure 52 illustrates the response time for WMFR units responding to Rescue and EMS incidents.

Figure 52: Response Time, Rescue and EMS-Related Incidents (FY2019–3rd Quarter FY 2022)



Through the first three-quarters of fiscal year 2022, the response times for all WMFR units to EMS-related incidents ranged from a high of 0:07:46 for EMS calls to a low of 0:06:57 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).

All-Hazards Response (Natural and Manmade Disasters)

Problem or Need that the Program was Designed to Address

The WMFR District covers 18 square miles of coastal property, including a 4-square-mile island community. It is home to a large commercial fishing village with global commerce and a favored tourist destination. These aspects make WMFR unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with over 900,000 visitors annually, various swimming and boating capabilities, and seasonal natural disasters such as hurricanes and brush fires. WMFR must therefore be prepared to respond to an extensive range of emergencies.

The District takes an all-hazards approach to preparedness and coordination with the county emergency management agency. Manatee County's Comprehensive Emergency Management Plan (CEMP) explains the basic strategies, assumptions, and mechanisms through which the county mobilizes resources and conducts activities guiding and supporting local emergency management efforts through preparedness, response, recovery, and mitigation.

The Expected Benefits of the Program

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

Activities Supporting the All-Hazards Response Program

The following activities are provided by WMFR. Each is essential in supporting the All-Hazards Response Program.

Equipment Readiness

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

Personnel Readiness (Training)

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

Deployment and Response

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

is critical. The deployment and response program includes the maintenance and execution of a special needs citizens database and evacuation procedures.

Emergency Management

As described, emergency management is accomplished as a joint program with Manatee County Emergency Management as a component of the county's CEMP.

Ensure Personnel Safety and Health

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

Communications

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

Recovery

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

Community Risk Reduction

This program addresses the need to reduce the safety risks faced by the WMFR community through engagement with its 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

WMFR must adopt and enforce fire safety standards and codes and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, Florida Statutes, with respect to fire suppression and prevention and fire safety code enforcement. The District must 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 (CRR) program in full has the benefit of reducing the negative consequences from various risks that are present in a community. This includes 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 on insurance premiums.

Activities Supporting the Community Risk Reduction Program

The following activities are provided by WMFR. Each is essential in supporting the Community Risk Reduction program.

Fire Prevention

There is a need to minimize the effects of unwanted fires. Fire prevention is 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 or deaths are the top two benefits. There are additional benefits, including reducing the effects of property loss, both residential and commercial.

Recommendation # 13 – Report to the Board of Fire Commissioners outputs of the fire prevention program; for example, by number of inspections, number of completed pre-plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Code Enforcement

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

Public Safety Education and Community Engagement

There is a need to educate the public in the subjects of fire and life safety. This process is part of the much larger CRR program functions. The public must have an awareness of the risks associated with their community and the mitigation effects that they can take. Fire and life safety education is an effective means for establishing fire-safe behavior among

people of all ages and abilities. It also promotes understanding and acceptance of regulations and technologies that can improve safety within homes, businesses, and institutions. In addition, 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.

Recommendation # 14 – Report to the Board of Fire Commissioners outputs of public education programs, such as demographics and number of people reached and, when possible, outcomes such as which behaviors have changed. Components of this information are also critical for future ISO reviews.

Insurance Services Office

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

1. Fire Prevention Code Adoption and Enforcement (2.2 points)
2. Public Fire Safety Education (2.2 points)
3. Fire Investigation Programs (1.1 points)

During the most recent ISO evaluation in June 2022, WMFR earned an additional 5.23 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Minimal credits were reduced in Public Fire Safety Education (CFSE), in which WMFR earned 1.93 out of a possible 2.2 points.

RESEARCH TASK # 3 DELIVERY OF SERVICES

The next research task in the completion of the performance review for WMFR was to analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, and 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 aid programs. The efficiency, effectiveness, or economical operation of the District is improved as a result of these partnerships.

The Emergency Communications Center (ECC) is the main 911 call-taking center for all wireless callers in Manatee County and landline callers outside of the City of Bradenton jurisdiction. The Manatee County ECC takes 911 calls for police, fire, and medical service, with a total of over 400,000 emergency and non-emergency calls per year. The ECC also dispatches for Manatee County Emergency Medical Service, Manatee County Marine Rescue, and the independent fire districts listed below:

- West Manatee Fire Rescue
- East Manatee Fire Rescue District
- Cedar Hammock Fire Control District
- Southern Manatee Fire Rescue
- Duette Volunteer Fire Rescue
- North River Fire Rescue
- Parrish Fire Control District

The Manatee County ECC is a triple-accredited Center of Excellence with the International Academy of Emergency Dispatch (IAED). The IAED is a non-profit standard-setting organization promoting safe and effective emergency dispatch services worldwide. Comprised of three allied academies for medical, fire, and police dispatching, the IAED supports first-responder related research, unified protocol application, legislation for emergency call center regulation, and strengthening the emergency dispatch community through education, certification, and accreditation. In November 2017, Manatee County ECC became the thirteenth triple-accredited Center of Excellence in police, fire, and medical dispatch protocols in the world.

Manatee County Public Safety telecommunicators are certified through the IAED in all three disciplines of emergency call-taking listed below:

- Emergency Medical Dispatcher

- Emergency Fire Dispatcher
- Emergency Police Dispatcher

The automatic aid agreement and program allows for the use of resources from neighboring agencies. In some cases, these are specialty apparatus or equipment that are not available from WMFR. Automatic aid operations are an integral part of emergency operations for the District by increasing the concentration of resources available to mitigate incidents.

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

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

Findings

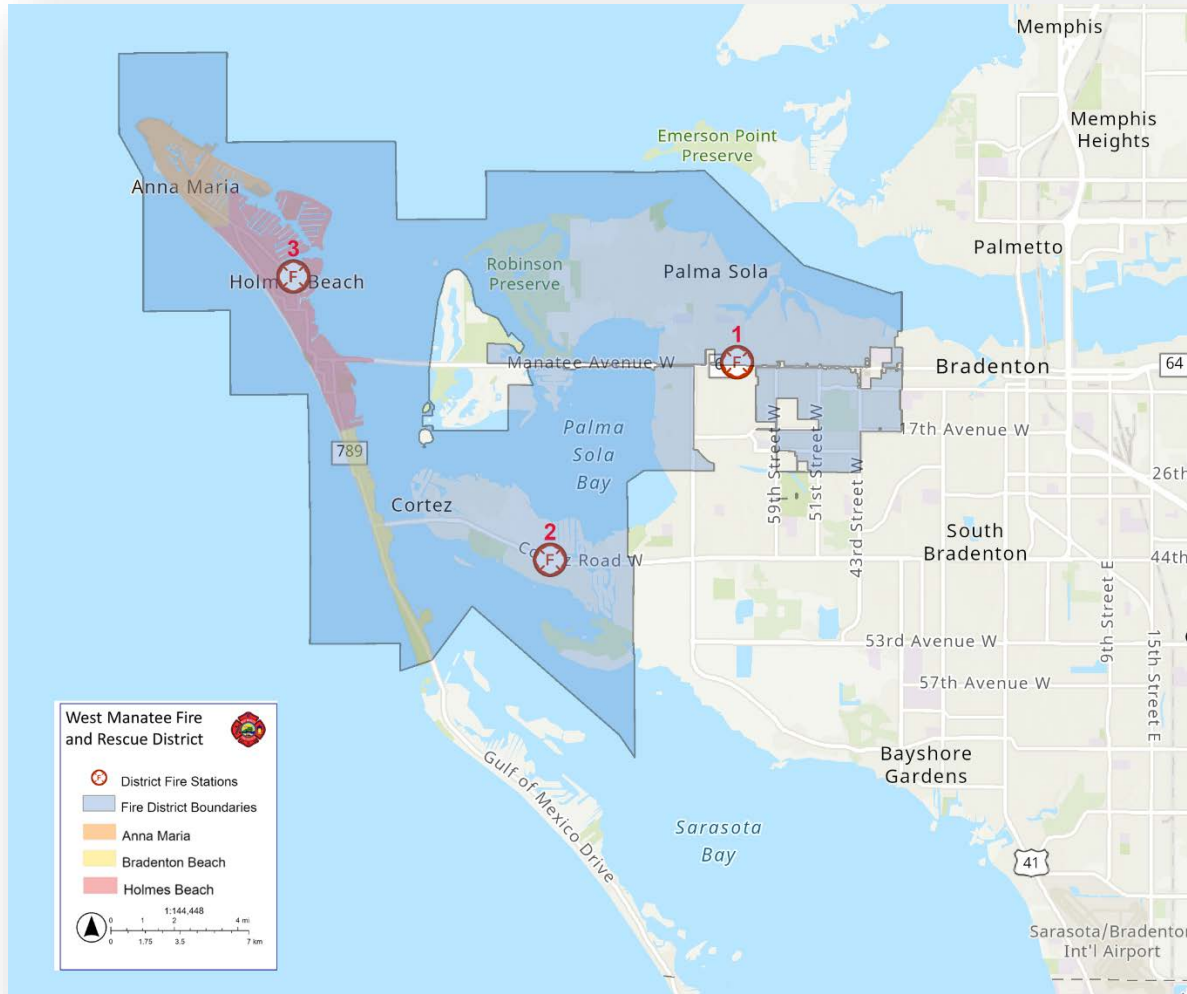
After an analysis of the District boundaries in relation to adjoining county and municipal governments, it was determined that, while the county and the District both provide advanced life support EMS, the type of EMS provided differs. Specifically, the District EMS services that are provided do not include transport from the scene, while the county EMS system provides such transport as part of their responsibilities.

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

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

There are three cities that are located wholly within the District boundaries: Anna Maria, Bradenton Beach, and Holmes Beach. Figure 53 illustrates this relationship.

Figure 53: WMFR District and Municipal Boundaries



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

The District provides emergency EMS response at the ALS level. In 2017, WMFR upgraded its level of service to ALS by including paramedics on its fire engines. According to WMFR data, on average, a fire engine arrives two minutes before an ambulance on a medical incident. This time is drastically increased on the island when the sole ambulance stationed

there is committed to another emergency. By including a paramedic on fire engines, the crew can begin interpreting heart rhythms and pushing life-saving medications earlier in cardiac events.

EMS is an essential component of the services provided by fire services in the United States. The American fire service, including WMFR, is strategically and geographically well-positioned to deliver time-critical response and effective patient care rapidly.

Another advantage of a fire-based EMS model is that a firefighter is trained in multiple disciplines. Thus, a single person can perform multiple functions, as opposed to hiring one person to perform a single function. Firefighters, 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.

As illustrated in Figure 54, nearly 50 percent of the fire departments that protect populations of 25,000 to 49,999 provide EMS at the ALS level.

Figure 54: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019¹¹

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%

¹¹ 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 WMFR was to analyze the revenues and costs of the programs and activities of the District, using data from the current year and the previous three (3) fiscal years.

Findings

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

Figure 55: Schedule of Revenues, Expenditures, and Changes in Fund Balance**WEST MANATEE FIRE & RESCUE DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND**

FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH July 7, 2022

	<u>July 7, 2022</u>		VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	FINAL BUDGET	ACTUAL	
REVENUES			
Fire Protection Services:			
Assessments	\$ 7,881,220	\$ 7,942,495	\$ 61,275
Interest income	15,000	11,166	(3,834)
Inspection fees	12,000	12,980	980
Reimbursements	281,327	205,638	(75,689)
Miscellaneous income	21,240	17,528	(3,712)
	<u>8,210,787</u>	<u>8,189,807</u>	<u>(20,980)</u>
EXPENDITURES			
Public Safety:			
Personal services	6,809,135	5,321,001	1,488,134
Operating expenditures	1,177,503	866,883	310,620
Capital outlay	150,000	18,635	131,365
Debt service:			
Principal	952,195	858,288	93,907
Interest	32,148	12,980	19,168
	<u>9,120,981</u>	<u>7,077,787</u>	<u>2,043,194</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(910,194)	1,112,020	2,022,214
OTHER FINANCING SOURCES			
Proceeds from sale of fixed assets	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCE	(910,194)	1,112,020	2,022,214
FUND BALANCE, OCTOBER 1	<u>5,164,972</u>	<u>5,164,972</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30	<u>\$ 4,254,778</u>	<u>\$ 6,276,992</u>	<u>\$ 2,022,214</u>

Figure 56: Schedule of Revenues, Expenditures, and Changes in Fund Balance

WEST MANATEE FIRE & RESCUE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Assessments	\$ 7,519,795	\$ 7,597,321	\$ 77,526	\$ 7,320,794	\$ 7,356,204	\$ 35,410	\$ 7,121,512	\$ 7,188,850	\$ 67,338
Impact fees	40,000	83,196	43,196	40,000	48,657	8,657	30,000	42,490	12,490
Interest income	45,250	14,640	(30,610)	65,100	68,480	3,380	110,500	136,158	25,658
Inspection fees	5,000	22,935	17,935	5,000	16,127	11,127	3,000	8,785	5,785
Grant income	5,000	17,130	12,130	5,000	86,114	81,114	208,874	202,325	(6,549)
Reimbursements	21,240	35,186	13,946	21,240	15,485	(5,755)	286,792	50,423	(236,369)
Miscellaneous income	183,327	141,183	(42,144)	203,327	152,931	(50,396)	1,500	148,343	146,843
	7,819,612	7,911,591	91,979	7,660,461	7,743,998	83,537	7,762,178	7,777,374	15,196
EXPENDITURES									
Public Safety:									
Personal services	6,292,671	5,955,515	337,156	6,253,911	5,782,221	471,690	6,122,230	5,768,041	(354,189)
Operating expenditures	1,135,542	1,016,007	119,535	1,044,174	930,212	113,962	1,031,721	950,971	(80,750)
Capital outlay	1,756,000	1,732,650	23,350	1,215,595	1,158,096	57,499	1,452,160	1,074,707	(377,453)
Debt service:									
Principal	196,572	201,533	(4,961)	196,572	196,572	-	990,389	990,216	(173)
Interest	29,577	24,616	4,961	29,577	29,577	-	44,982	45,155	173
	9,410,362	8,930,321	480,041	8,739,829	8,096,678	643,151	9,641,482	8,829,090	812,392
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,590,750)	(1,018,730)	572,020	(1,079,368)	(352,680)	726,688	(1,879,304)	(1,051,716)	827,588
OTHER FINANCING SOURCES									
Proceeds from sale of fixed assets	-	3,658	3,658	-	157	157	1,624,806	1,629,426	4,620
	-	3,658	3,658	-	157	157	1,624,806	1,629,426	4,620
NET CHANGES IN FUND BALANCE	(1,590,750)	(1,015,072)	575,678	(1,079,368)	(352,523)	726,845	(254,498)	577,710	832,208
FUND BALANCE, OCTOBER 1	6,180,044	6,180,044	-	6,532,567	6,532,567	13,065,134	5,954,857	5,954,857	-
FUND BALANCE, SEPTEMBER 30	\$ 4,589,294	\$ 5,164,972	\$ 575,678	\$ 5,453,199	\$ 6,180,044	\$ 726,845	\$ 5,700,359	\$ 6,532,567	\$ 832,208

Statistical Section

This part of the performance review report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.¹²

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 57: Net Position by Component

WEST MANATEE FIRE & RESCUE DISTRICT

NET POSITION BY COMPONENT

LAST THREE FISCAL YEARS

(accrual basis of accounting)

	2021	2020	2019
Governmental activities:			
Invested in capital assets, net of related debt	\$ 7,733,848	\$ 6,477,950	\$ 5,646,003
Restricted	246,920	403,455	353,571
Unrestricted (deficit)	<u>1,841,010</u>	<u>1,424,817</u>	<u>2,268,275</u>
 Total governmental activities net position	 <u>\$ 9,821,778</u>	 <u>\$ 8,306,222</u>	 <u>\$ 8,267,849</u>
 Primary government:			
Invested in capital assets, net of related debt	\$ 7,733,848	\$ 6,477,950	\$ 5,646,003
Restricted	246,920	403,455	353,571
Unrestricted (deficit)	<u>1,841,010</u>	<u>1,424,817</u>	<u>2,268,275</u>
	 <u>\$ 9,821,778</u>	 <u>\$ 8,306,222</u>	 <u>\$ 8,267,849</u>

¹² Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 58: Changes in Net Position

WEST MANATEE FIRE & RESCUE DISTRICT			
CHANGES IN NET POSITION			
<u>LAST THREE FISCAL YEARS</u>			
(accrual basis of accounting)			
	2021	2020	2019
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ 6,397,395	\$ 7,702,316	\$ 7,757,342
Total governmental activities expenses	<u>6,397,395</u>	<u>7,702,316</u>	<u>7,757,342</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ 112,762	\$ 105,954	\$ 98,612
Grant revenue	<u>17,130</u>	<u>86,114</u>	<u>202,325</u>
Total governmental activities program revenues	<u>129,892</u>	<u>192,068</u>	<u>300,937</u>
NET (EXPENSE) REVENUE	<u>(6,267,503)</u>	<u>(7,510,248)</u>	<u>(7,456,405)</u>
Governmental Activities:			
Assessments	7,597,321	7,356,204	7,188,850
Impact fees	83,196	48,657	42,490
Investment earnings	14,640	68,480	136,158
Gain on sale of capital asset	1,360	(3,309)	199,673
Miscellaneous	<u>86,542</u>	<u>78,589</u>	<u>108,939</u>
Total governmental activities	<u>7,783,059</u>	<u>7,548,621</u>	<u>7,676,110</u>
CHANGE IN NET POSITION	<u>\$ 1,515,556</u>	<u>\$ 38,373</u>	<u>\$ 219,705</u>

Figure 59: Expenses by Function/Program

WEST MANATEE FIRE & RESCUE DISTRICT

EXPENSES BY FUNCTION/PROGRAM
LAST THREE YEARS
(accrual basis of accounting)

FUNCTION/PROGRAM	2021	2020	2019
Governmental activities:			
Public safety	\$ 6,372,779	\$ 7,672,739	\$ 7,712,187
Interest on long- term debt	24,616	29,577	45,155
Total general governmental activities	<u>\$ 6,397,395</u>	<u>\$ 7,702,316</u>	<u>\$ 7,757,342</u>

Figure 60: Fund Balances

WEST MANATEE FIRE & RESCUE DISTRICT

FUND BALANCES
GOVERNMENTAL FUNDS
LAST THREE FISCAL YEARS
(modified accrual basis of accounting)

GENERAL FUND:	2021	2020	2019
Restricted	\$ 246,920	\$ 403,455	\$ 353,571
Assigned	3,900,000	3,800,000	3,800,000
Unassigned	1,018,052	1,976,589	2,378,996
Total general fund	<u>\$ 5,164,972</u>	<u>\$ 6,180,044</u>	<u>\$ 6,532,567</u>

Figure 61: Changes in Fund Balances

WEST MANATEE FIRE & RESCUE DISTRICT

CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Assessments	\$ 7,597,321	\$ 7,356,204	\$ 7,188,850
Impact fees	83,196	48,657	42,490
Interest income - unrestricted	14,640	68,480	136,158
Inspection fees	22,935	16,127	8,785
Grant income	17,130	86,114	202,325
Reimbursements	35,186	15,485	50,423
Miscellaneous income	141,183	152,931	148,343
	<u>7,911,591</u>	<u>7,743,998</u>	<u>7,777,374</u>
EXPENDITURES			
Public safety	6,971,522	6,712,433	6,719,012
Capital outlay	1,732,650	1,158,096	1,074,707
Debt service:			
Principal	201,533	196,572	990,216
Interest	24,616	29,577	45,155
	<u>8,930,321</u>	<u>8,096,678</u>	<u>8,829,090</u>
Excess of revenues over expenditures	(1,018,730)	(352,680)	(1,051,716)
Other Financing Sources:			
Proceeds from sale of fixed assets	3,658	157	1,629,426
	<u>3,658</u>	<u>157</u>	<u>1,629,426</u>
Total other financing sources	<u>3,658</u>	<u>157</u>	<u>1,629,426</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	<u>\$ (1,015,072)</u>	<u>\$ (352,523)</u>	<u>\$ 577,710</u>

Revenue Capacity

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

Figure 62: Revenues by Source

WEST MANATEE FIRE & RESCUE DISTRICT

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

<u>Fiscal Year</u>	<u>Assessments</u>
2021	\$ 7,597,321
2020	7,356,204
2019	7,188,850

Non-Ad Valorem Fire Assessment

Pursuant to the District's Special Act and applicable law, the District has applied the Bureau of Economic Analysis (BEA) average annual growth rate in Florida personal income over the previous five years to the non-ad valorem assessment charged by the District to determine the non-ad valorem assessment rates for each tax year.

The average annual growth rates in Florida personal income that was used to calculate the non-ad valorem tax rates are as follows:

Figure 63: Florida Average Annual Growth Rate

Tax Year	Annual Growth Rate
2019-2020	5.80%
2020-2021	5.46%
2021-2022	4.00%
2022-2023	6.78%

Figure 64: Assessment Fee Schedule

ASSESSMENT FEE SCHEDULE				
	2022-2023	2021-2022	2020-2021	2019-2020
LOT / ACREAGE				
Vacant Platted Lot (per lot)	\$27.88	\$26.81	\$25.78	\$25.13
Vacant Platted Lot More Than 10 Acres (per acre)	\$27.88	\$26.81	\$25.78	\$25.13
Vacant Unplatted Parcel Less Than 10 Acres (per acre)	\$27.88	\$26.81	\$25.78	\$25.13
Vacant Commercial and Industrial Parcels (per lot)	\$27.88	\$26.81	\$25.78	\$25.13
Unsubdivided Acreage (per acre)	\$27.88	\$26.81	\$25.78	\$25.13
Unsubdivided Acreage with Improvements (per acre)	\$27.88	\$26.81	\$25.78	\$25.13
The base assessment for all buildings and structures un-subdivided acreage shall be \$473.62 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.2051 per square foot.				
RESIDENTIAL				
<u>Single Family Residential</u>				
The base assessment for all residential buildings and structures shall be \$190.57 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1124 per square foot.				
<u>Single Family Residential Condominiums on Acreage</u>				
The assessment for a single family residential/condominia parcels 10 acres or more is \$25.13 per acre. The base assessment for all buildings and structures on parcels 10 acres or more shall be \$190.57 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.1124 per square foot.				
<u>Residential/Condominium Fire Sprinkler Discount</u>				
The base and square footage assessment for all residential and condominium buildings and structures that are protected by an approved non-required fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$142.93 for the first 1000 square feet in a parcel, The schedule for all square footage above 1000 square feet is \$0.0843 per square foot.				
<u>Multi-Family Residential</u>				
The schedule for all square footage above 1000 square feet per unit is \$0.1124 per square foot.				
<u>Mobile Homes/Lots</u>				
The schedule for all square footage above 1000 square feet per unit is \$0.1124 per square foot.				
<u>Mobile Home Parks</u>				
The assessment for Mobile Home Parks will be \$190.57 per residential unit. For non-residential buildings or structures, the rate will be \$473.62 for the first 1000 square feet and the schedule for all square footages over 1000 square feet shall be \$0.2051 per square foot.				
<u>Residential Common Areas</u>				
The assessment of common elements shall be determined by the Property Appraiser and prorated in accordance with Florida Statutes 193.0235. To the extent applicable, common elements shall be assessed based upon size and types of the lot, building or structure pursuant to this assessment schedule.				
Vacant Residential Common Areas (per acre)				
All other Buildings or Structures				
Base rate for the first 1000 square feet	\$525.59 base	\$505.38 base	\$485.94 base	\$473.62 base
Plus a per square foot amount for each square foot over 1000	\$0.2276 per	\$0.2188 per	\$0.2104 per	\$0.2051 per

Figure 65: Assessment Fee Schedule (Continued)

ASSESSMENT FEE SCHEDULE (CONTINUED)				
	2022-2023	2021-2022	2020-2021	2019-2020
<u>COMMERCIAL INDUSTRIAL:</u>				
Golf Course and Driving Range	\$27.88/acre	\$26.81/acre	\$25.78/acre	\$25.13/acre
Golf Course Support Facilities	\$27.88/acre	\$26.81/acre	\$25.78/acre	\$25.13/acre
	\$525.59 base	\$505.38 base	\$485.94 base	\$473.62 base
The assessment for golf course support facilities parcels 10 acres or more is \$25.13 per acre. The base assessment for all building and structures on parcels 10 acres or more shall be \$473.62 for the first 1000 square feet on a parcel. The assessment for all square footage above 1000 square feet is \$0.2051 per square foot.	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
<u>Recreational Vehicle Parks/Camps</u>				
The base assessment for Recreational Vehicle Parks regulated under Chapter 513 Florida Statutes and for camps will be \$473.62 for the first 1000 square feet for all buildings, structures and net rental spaces. The schedule for all square footages over 1000 square feet shall be \$0.2051 per square foot.	\$525.59 (\$0.2276)	\$505.38 (\$0.2188)	\$485.94 (\$0.2104)	\$473.62 (\$0.2051)
<u>Commonercial/Industrial</u>				
The base assessment for all commercial and industrial buildings and structures shall be \$473.62 for the first 1000 square feet on a parcel. This schedule for all square footage above 1000 square feet is as follows:				
Mercantile	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Business	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Assembly	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Factory/Industrial	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Storage	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Hazardous	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
Institutional	\$0.2276 sq. ft.	\$0.2188 sq. ft.	\$0.2104 sq. ft.	\$0.2051 sq. ft.
<u>Commercial/Industrial with a Non-Required Sprinkler Systems -</u>				
The base and square footage assessment for commercial and industrial buildings and structures that are protected by a non-required but approved fire sprinkler system in accordance with Resolution #2008-02 shall be discounted 25%. The base assessment shall be \$355.22 for the first 1000 square feet on a parcel. The schedule for all square footage above 1000 square feet is \$0.1538 per square foot. This shall only apply to those buildings or structures that are not by Ordinance #2004-07 to be sprinkled.				

Auditor General's Financial Emergency Guidelines

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

Figure 66: Unrestricted Fund Balance
WEST MANATEE FIRE & RESCUE DISTRICT

GENERAL FUND UNRESTRICTED FUND BALANCE

	July 7, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCE:				
Restricted	\$ 139,904	\$ 246,920	\$ 403,455	\$ 353,571
Assigned	4,600,730	3,900,000	3,800,000	3,800,000
Unassigned	1,536,358	1,018,052	1,976,589	2,378,996
TOTAL FUND BALANCE	6,276,992	5,164,972	6,180,044	6,532,567
EXPENDITURES:				
Public Safety:				
Personal services	5,321,001	5,955,515	5,782,221	5,768,041
Operating expenditures	866,883	1,016,007	930,212	950,971
Capital outlay	18,635	1,732,650	1,158,096	1,074,707
Debt Service:				
Principal	858,288	201,533	196,572	990,216
Interest	12,980	24,616	29,577	45,155
TOTAL EXPENDITURES	7,077,787	8,930,321	8,096,678	8,829,090
UNRESTRICTED FUND BALANCE	6,137,088	4,918,052	5,776,589	6,178,996
Minimum amount of Unrestricted Fund Balance recommended	1,179,631	1,488,386	1,349,446	1,471,515

Decrease in unassigned fund balances were planned for capital outlay purposes.

- The District has reduced excessive unrestricted fund balance by a planned appropriation of unrestricted fund balance.
- The results indicate that the District will not have difficulty maintaining a stable assessment and revenue structure, and adequate levels of services.

Figure 67: Cash Needs

WEST MANATEE FIRE & RESCUE DISTRICT

GENERAL FUND
CASH NEEDS

	July 7, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents,	\$ 4,074,081	\$ 2,850,090	\$ 3,709,781	\$ 4,093,638
Cash and cash equivalents, restricted	139,904	246,420	343,341	296,329
Investments	2,088,173	2,082,950	2,080,332	2,056,050
Investments, restricted	-	-	54,821	54,182
TOTAL CURRENT CASH AND INVESTMENTS	6,302,158	5,179,460	6,188,275	6,500,199
CURRENT LIABILITIES				
Accounts payable	16,331	1,793	28,826	14,260
Accrued expenses	54,814	58,594	41,983	17,916
TOTAL CURRENT LIABILITIES	71,145	60,387	70,809	32,176
CASH NEEDS:				
Total expenditures	7,077,787	8,930,321	8,096,678	8,829,090
Total monthly expenditures	786,421	744,193	674,723	735,075
TOTAL OPERATING EXPENDITURES*	96,320	84,667	77,518	79,247

*Per month

Recommendation # 15 – The District's reporting system should present monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each cash and investment account.

Figure 68: Managing and Projecting Cash Flow

WEST MANATEE FIRE & RESCUE DISTRICT

GENERAL FUND

MANAGING AND PROJECTING CASH FLOW

	July 7, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 71,145	\$ 68,387	\$ 70,809	\$ 32,176
TOTAL REVENUES:				
Assessments	7,942,495	7,597,321	7,356,204	7,188,850
Impact Fees	-	83,196	48,657	42,490
Interest Income	11,166	14,640	68,480	136,158
Inspection Fee	12,980	22,935	16,127	8,785
Grant Income	-	17,130	86,114	202,325
Reimbursements	205,638	35,186	15,485	50,423
Miscellaneous income	17,528	141,183	152,931	148,343
TOTAL REVENUES	8,189,807	7,911,591	7,743,998	7,777,374
Current Liabilities/ Total Revenues	0.86%	0.86%	0.91%	0.41%




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

Figure 69: Percentage of Revenue Available for Future Emergencies

WEST MANATEE FIRE & RESCUE DISTRICT

GENERAL FUND

PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES

	July 7, 2022	September 30, 2021	September 30, 2020	September 30 2019
TOTAL REVENUES	\$ 8,189,807	\$ 7,911,591	\$ 7,743,998	\$ 7,777,374
TOTAL EXPENDITURES	<u>7,077,787</u>	<u>8,930,321</u>	<u>8,096,678</u>	<u>8,829,090</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,112,020	(1,018,730)	(352,680)	(1,051,716)
Excess of Revenues over (under) Expenditures/Total Revenues	13.57% 	(12.87)% 	(4.55)% 	(13.52)%

- The deficits were anticipated during the budget preparation, and sufficient reserves were available for future emergencies or unexpected events.

Figure 70: Per Capita Calculations

WEST MANATEE FIRE & RESCUE DISTRICT

GENERAL FUND
PER CAPITA CALCULATIONS

	July 7, 2022	September 30, 2021	September 30, 2020	September 30 2019
FUND BALANCES	\$ 6,276,992	\$ 5,164,972	\$ 6,180,044	\$ 6,532,567
TOTAL REVENUES	8,189,807	7,911,591	7,743,998	7,777,374
TOTAL EXPENDITURES	7,077,787	8,930,321	8,096,678	8,829,090
POPULATION	27,733	27,988	27,990	28,168
PER CAPITA REVENUES	295,309	282,677	276,670	276,106
PER CAPITA EXPENDITURES	255,211	319,077	289,270	313,443
PER CAPITA PERSONAL SERVICES	191,865	212,788	206,581	204,772
PER CAPITA OPERATING EXPENDITURES	32	36	33	24
PER CAPITA CAPITAL OUTLAY	.67	.61	.41	.38

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

Figure 71: 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	\$27,347,398	\$ 21,627,999	\$ 18,768,379
Total pension liability	23,334,491	20,786,483	18,779,844
Plan Fiduciary net position per actuary's valuation	27,335,391	21,567,883	18,758,137
Net pension liability (asset)	12,007	(891,516)	(21,807)
Money weighted rate of return	20.87%	10.23%	4.21%
Long-term expected rate of return	7.40%	7.50%	7.50%
District contribution per financial statements	896,246	910,501	841,232
Per actuary's valuation	946,246	860,501	841,232
Excise tax rebate per financial statements	315,704	300,461	289,199
Per actuary's valuation	315,705	300,461	296,972
Employee contribution per financial statements	160,044	119,681	87,465
Per actuary's valuation	160,044	119,681	87,465

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

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

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

BJM completed an analysis of the WMFR-provided goals and objectives for each of the programs and activities provided to accomplish the overall purpose as stated in the District's charter. As a component of this process, performance measures were assigned to each goal and objective and the program(s) with which they were associated. Furthermore, 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 accomplishments in its goals and objectives could be independently confirmed, many can be through the comprehensive review of WMFR-provided reports, including the most recent ISO review, completed data worksheets, approved board meeting minutes, annual reporting, and budget documents. Attainment of the District's goals and objectives has been accomplished through the appropriate identification, management, and budgeting processes by District leadership. Figure 72 provides a summary of WMFR's goals and objectives, along with the findings associated with each.

Figure 72: Summary of WMFR Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
Ensure that vehicles and apparatus receive scheduled preventative maintenance to ensure optimal performance.	WMFR Policy #22.21	X	X		
Maintain an Apparatus Committee.	WMFR CBA Article #26	X			
Ensure that all fire pumps, hoses, and ladders are tested and maintained annually, with outdated and damaged equipment being replaced as needed.	NFPA 1932 & 1962	X			
Complete detailed weekly/daily readiness inspections on vehicles, fire pumps, physical inventory, small engine equipment, and SCBA's, including air cylinders.	WMFR Policy #22.21, 21.3, 21.4, WMFR Directive 19-01, NFPA 1852	X			
Complete an annual physical inventory of capital items.	WMFR Policy #22.21	X			
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192 hrs.), driver training (12 hrs.), officer training (12 hrs.), hazmat training (6 hrs.), and facility training (18 hrs.).	ISO, NFPA 1001, 1021, 1410, 1802	X	X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
Maintain crews' and individual firefighters' minimum performance measures through continuing education courses, performance reviews, and time metrics.	WMFR Task Books, WMFR CBA Article #24, NFPA 1410	X			
Ensure that structural PPE is visually inspected daily, maintained, cleaned, and advanced inspected—at a minimum—annually for optimal use (two sets per firefighter).	NFPA 1581, WMFR Policy #22.19	X			
Ensure that health and wellness programs include Work Performance Evaluation, minimum cardiovascular training requirements, monthly drug testing, the employee assistance program, and annual mental health training.	WMFR Policy #22.8, 22.15, 22.20 and WMFR CBA Article #33	X	X	X	
Placement of a fire suppression-focused field training officer.	WMFR Policy #22.25	X			
Maintain relevant and current Recommended Operating Guidelines and policies through continual review (quarterly/annually) and open communication. The Collective Bargaining Agreement will be negotiated every three years.	MCFCA Bylaws (Operations Committee), WMFR CBA, WMFR Best Practices	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
Secure personnel data and District facilities using personalized electronic code locks at each facility and passwords that are updated quarterly.	WMFR Policy #22.17 & #22.18, Florida Statute Chapter 119	X	X	X	X
Maintain both a Labor/Management (meets monthly) and Safety Committee (meeting quarterly) to address work conditions.	WMFR Policy #22.6, WMFR CBA Article #26, Safety Policy, Florida Administrative Code 69A-62, NFPA 1521, Florida Statutes, Chapter 633	X	X	X	X
Ensure quick and efficient operations with established benchmarks for turnout times and response times.	NPFA 1710, Best Practices	X	X	X	
Ensure that medications and medical equipment are visually inspected daily/monthly and inventoried, with preventative maintenance completed annually as needed.	WMFR Policy #21.2.0, #21.3.0, #21.4.0, WMFR EMS Policy #24.2(c), 24.3(n), Contract Services		X		
Ensure the completion of EMT/paramedic training in compliance with regulatory agencies' renewal requirements utilizing web-based training.	FDOH (Florida Chapter 401.23, 401.23(7), & 401.27(6a), AHA (BLS, ACLS, and PALS), National Standards		X		
Conduct EMS skills maintenance and improvement training (hands-on/in-	WMFR Policy #22.26.1, WMFR Training		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
person) bi-weekly (EMS Field Training Officers review skills).	Calendar and Training Vision				
Conduct Quality Improvement/Quality Assurance Process and EMS protocol reviews (monthly meetings, MCFCA Medical Committee), bi-monthly QI reviews (WMFR), and EMS quarterly meetings).	WMFR EMS Policy #24.4, MCFCA Bylaws		X		
Conduct Paramedic In-Charge Program (three-month proficiency review and medical director test-out).	WMFR PIC Program		X		
Conduct Rescue Swimmer Program (quarterly swim tests and training hours, RSII Coordinator performance reviews, and periodic meetings with various stakeholders).	WMFR CBA Article #32, MCROG 408, WMFR Directive 14-04		X	X	
Ensure marine vessel program operations (minimum required hours, boat coordinator performance reviews, and coordination with local stakeholders), inspections, and maintenance (FB-136 annual preventative maintenance, daily inventory review, weekly performance inspection).	WMFR Boat Operator Proficiency Booklet, WMFR CBA Article #32, WMFR Policy #21.2.0, 21.3.0, 21.4.0., MCROG 409, and WMFR Best Practices (Responsibility Flow Chart)		X	X	
Maintain technical rescue team skills (minimum three drills annually,	WMFR CBA Article #32		X	X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
minimum of 18 hrs. USAR drills, and minimum of 12 hrs.).					
Ensure continued readiness of personnel in relation to marine vessel rescue, water-based rescue, Technical Rescue, and hazardous materials through quarterly reviews.	WMFR Driver Operator TaskBook and Marine Vessel Operations, WMFR CBA, Best Practices		X	X	
Empower personnel in life-saving capabilities, specifically CPR (hold a minimum of six hands-only CPR courses annually)	Best Practices, American Heart Association		X		X
Educate our coastal community residents and visitors on the dangers of unmonitored swimming (annual awareness campaign in March).	Best practices		X		X
Hold an annual open house.	Best practices				X
Bring awareness to drivers when school is back in session (annually).	Best practices				X
Equip and empower all emergency response vehicles with smoke detector kits (install a minimum of twenty smoke detectors annually within the District).	Best practices	X			X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All Hazards	Community Risk Reduction
Empower community members to utilize fire extinguishers appropriately (hold a minimum of six fire extinguisher courses annually).	Best practices	X			X

RESEARCH TASK # 7 PERFORMANCE

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

After the completion of this analysis, BJM has determined that there were no significant findings to suggest that the performance measures were not relevant, useful, and sufficient to evaluate the costs of the programs and activities. Each 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. Furthermore, many were able to be independently confirmed through a comprehensive review of WMFR-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 in this report.

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the performance review for WMFR 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 WMFR'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 WMFR, no significant failures of the District's performance measures and/or 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 WMFR 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 were suggested to enhance the operations of WMFR. While not specifically requiring statutory or budgetary changes, these recommendations are based on best practices and national standards as they relate to the District's operations and services provided. These recommendations are present 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 department, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should develop a process to regularly report achievements to the Board of Fire Commissioners.

Recommendation # 2 – Develop a plan to ensure the maximization of ISO credits for all evaluated categories.

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

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

Recommendation # 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 – Ensure that the annual training plan and documentation is aligned with the requirements defined by the ISO as a component of their PPC rating review, specifically the sections Company Training and Pre-Fire Planning Inspections.

Recommendation # 7 – Provide reports to the Board of Fire Commissioners defining outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 8 – In review of the annual reports, it was noted that averages were used when describing response performance. It is recommended that the District begin to report performance metric using percentile measurements.

Recommendation # 9 – Work with the Emergency Communication Center to develop a process to document performance indicators such as “water on the fire” that will allow for the reporting of total response times for fires, indicating when hazards begin to be mitigated.

Recommendation # 10 – Ensure that the annual training plan and documentation is aligned with the requirements of the State Department of Health and other applicable regulatory agencies.

Recommendation # 11 – Provide reports to the Board of Fire Commissioners defining outputs of the rescue and EMS training programs, and the numbers and types of programs delivered. Where possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Work with the Emergency Communication Center to develop a process to document performance indicators such as “with patient” that will allow for the reporting of total response time for EMS incidents, indicating when intervention begins.

Recommendation # 13 – Report to the Board of Fire Commissioners outputs of the fire prevention program; for example, by number of inspections, number of completed pre-plans, and number of plans reviewed. Components of this information are also critical for future ISO reviews.

Recommendation # 14 – Report to the Board of Fire Commissioners outputs of public education programs, such as demographics and number of people reached and, when possible, outcomes such as which behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 15 – The District's reporting system should present monthly balance sheet and budget/actual statements as of each month's end. These statements should, at a minimum, show the District's monthly cash availability for each cash and investment account.

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

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE



West Manatee Fire & Rescue District

Administration
701 63rd St. W. Bradenton, FL 34209
Phone (941)761-1555 Fax (941)237-3935

Board of Commissioners

Robert Bennett
David G. Bishop, Jr.
William Burke
Lawrence Jennis
Derrick Warner

Fire Chief

Ben Rigney

Deputy Chief

Jay Johnson

Battalion Chief

Chad Brunner
Tyler MacDonald
Ryan Moore

Fire Marshal

Rodney Kwiatkowski

Station 1

407 67th Street W.
Bradenton

Station 2

10350 Cortez Rd. W.
Bradenton

Station 3

6001 Marina Dr.
Holmes Beach

February 06, 2023

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

Dear Mr. Cristini:

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

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

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

Respectfully,

Ben Rigney
Fire Chief

www.wmfr.org

Serving Anna Maria Island, Cortez Tidy Island, Palma Sola, West and Northwest Bradenton

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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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/