



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

DISTRICT MEETING AGENDA

July 24, 2023

Members of the public who wish to comment on matters before the District Board may do so in person at 1 East Drive, Key Largo, Florida or online. Members of the public who virtually participate in the meeting must mute themselves until called upon to speak. Virtual Meeting Link: <https://zoom.us/j/92901339730>; Password: 33037.

1. AGENDA

- 1a. *Call to Order*
- 1b. *Pledge of Allegiance*
- 1c. *Roll Call*

2. APPROVAL OF AGENDA & MINUTES

- 2a. *Approval of July 24, 2023 District Budget Workshop Agenda*
- 2b. *Approval of the June 24, 2023 District Meeting/Budget Workshop Meeting Minutes*

3. PUBLIC COMMENT

4. CHAIRMAN REPORT

5. SECRETARY REPORT

6. OLD BUSINESS

DISCUSSION: *Surplus of Vehicle*

7. NEW BUSINESS

- 7a. DISTRICT GROUNDS AND EQUIPMENT [Mumper]
Station 25 Elevator Status and Expected Repair Cost (No Formal Quote Yet)
Station 25 Generator replacement approval of GSA bid.
Station 24 Generator
- 7b. DISCUSSION: *FY24 Proposed Budget [Johnson]*
- 7c. MOTION/APPROVAL: *Resolution Adopting the Preliminary Millage Rate and Setting the Dates, Times and Places of the Two Public Hearings [Johnson]*
- 7d. DISCUSSION: *KLFR&EMS District Operational Audit [Johnson]*



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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8. LEGAL REPORT

9. FINANCE REPORT

9a. DISCUSSION: KLFREMS FY 2023-24 Budget Line Items [Johnson]

10. AMBULANCE CORPS REPORT

10a. *KLVAAC Treasurer's Report – May 2023*

10b. *KLTFD Business Meeting Agenda/Minutes – June 13, 2023*

11. FIRE DEPARTMENT REPORT

11a. *June Statistics*

12. COMMISSIONER ITEMS

13. NEXT MEETING

August 7, 2023 District Budget Workshop (if Required)

August 7, 2023 District Meeting (if Required)

August 21, 2023 District Budget Meeting (if Required)

August 21, 2023 District Meeting

14. ADJOURN

DOCUMENTS

Al 2b *Draft June 24, 2023 District Meeting/Budget Workshop Meeting Minutes*

Al 7a *Kohler Generator Quote*

Al 7b *KLFREMS FY 2023-24 Proposed Budget*

Al 7c *Resolution No. 2023-XXX - Resolution Adopting the Preliminary Millage Rate and Setting the Dates, Times and Places of the Two Public Hearings*

Al 7d *KLFR&EMS District Operational Audit*

Al 6a *Kohler Generator Quote*

Al 10a *KLVAAC Treasurer's Report – May 2023*

Al 10b *KLTFD Business Meeting Agenda/Minutes – June 13, 2023*

Al 11a *KLFD June Statistics*

*Persons who wish to be heard shall send submit a
Speaker Request Form to the Chairman or request to speak via Zoom.*

2b.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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DISTRICT MEETING/BUDGET WORKSHOP AGENDA

June 26, 2023

Members of the public who wish to comment on matters before the District Board may do so in person at 1 East Drive, Key Largo, Florida or online. Members of the public who virtually participate in the meeting must mute themselves until called upon to speak. Virtual Meeting Link: <https://zoom.us/j/92901339730>; Password: 33037.

1. AGENDA

1a. *Call to Order*

Chairman Allen called to order the District Meeting/Budget Workshop at 6:00 PM.

1b. *Pledge of Allegiance*

Commissioner Edge led the Pledge of Allegiance.

1c. *Roll Call*

Priscilla Falcon called the roll. The following commissioners were present: Tony Allen, Frank Conklin, Kenny Edge, George Mirabella and Danny Powers. There was a quorum.

Also present in person or via Zoom Roget Bryan, Jennifer Johnson, Scott Robinson, David Garrido, Don Bock, Michael Jenkins, and Sue Heim.

2. APPROVAL OF AGENDA & MINUTES

2a. *Approval of June 26, 2023 District Meeting/Budget Workshop Agenda*

Chairman Edge made a ***motion to approve*** the June 26, 2023, District Meeting/Budget Workshop Agenda. Commissioner Mirabella second, and the Board unanimously passed the motion.

2b. *Approval of the May 22, 2023 District Meeting/Strategic Planning Meeting Minutes*

Commissioner Powers made a ***motion to approve*** the May 22, 2023, District Meeting/Strategic Meeting Minutes. Commissioner Conklin second, and the Board unanimously passed the motion.



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Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge; Seat 4: George Mirabella; Seat 5: Danny Powers

2c. **Approval of the June 12, 2023 District Meeting/Budget Workshop Meeting Minutes**

Commissioner Mirabella requested two corrections for these minutes.

1st Correction: 6a. Discussion: Removal of "Replacement of 24's generator is a better option."

2nd Correction: 9b. Discussion: Total salary **ANNUAL INCREASE** for district at \$625,824.00 for 18 employees.

Commissioner Powers made a ***motion to approve minutes as modified*** the June 12, 2023, District Meeting/Budget Workshop Minutes. Commissioner Edge second, and the Board unanimously passed the motion.

3. **PUBLIC COMMENT**

None.

4. **CHAIRMAN REPORT**

None.

5. **SECRETARY REPORT**

None

6. **OLD BUSINESS**

6a. *DISCUSSION: Kohler Generator Quote – [Mumper]*

Captain Garrido led the discussion regarding the Kohler Generator Quote. A modified quote to add an extra tank was requested which will be cheaper. However, it will take about 30 weeks for the installation. The quote does not include shipping or installation.

Chairman Allen discussed the possibility of purchasing a bigger generator if there would be less of a wait time for that one.

Captain Garrido stated that the new quote will add support beams for the generator to be mounted. The District needs to establish GSA account.

Commissioner Conklin believes that the District should look into a concrete structure to protect the generator in order to get more life out of the generator in the future.



KEY LARGO FIRE RESCUE & EMERGENCY MEDICAL SERVICES DISTRICT

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The District is waiting on the updated quote.

7. **NEW BUSINESS**

None.

8. **LEGAL REPORT**

Roget Bryan discussed the Station 24 expansion. He proposed to reissue the procurement with two options.

Option 1: Issue the design procurement separately.

Option 2: Obtain a better design build request that is put together as a concept.

Mr. Bryan recommended option 2. The challenge of the fire station remaining operational during the expansion construction may have been the reason there were no bids received. Commissioner Mirabella asked about perhaps closing the fire station for construction and setting up a temporary station. Commissioner Powers provided the Tavernier station as an example of temporarily moving operations.

Legal directed to prepare documents for Option 2.

9. **FINANCE REPORT**

9a. DISCUSSION: Key Largo Fire Rescue and Emergency Medical Services District Basic Financial Statements for Year Ended September 30, 2022 [Johnson]

Reviewed by District.

9b. DISCUSSION: KLFREMS FY 2023-2024 Budget [Johnson]

Commissioner Edge and Commissioner Conklin advised that they do not support changing the stipend to \$1,000.00 per month for line item 120.

Commissioners Powers also expressed concern about the proposed \$1,000.00 stipend. The stipend was increased to \$750.00 just three months ago. Commissioner Powers advised that if the clerk position was filled, the Captains would be doing the same work, but they would just have someone else typing it up. Commissioner Powers expressed support for the \$750.00 stipend, but requested information about what additional duties/responsibilities they have in order to request an increase to a \$1,000.00 stipend.



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Captain Garrido advised that not only do Captains perform the Captain job description duties, but they also perform the HR job description duties.

Jennifer Johnson stated that in 2016 the stipend was \$500.00 when District had 8 career employees, then in 2019 the stipend went up to \$750.00 due to hiring 5 career employees for a total of 13 career employees, then in 2021 they asked for a \$250.00 increase because they hired 4 more career employees for a total of 17 career employees. So, the District staff managed by the Captains has continued to grow.

Chairman Allen advised that the stipend amount could be used to hire another employee instead because it is increasing so much. Chairman Allen advised that the approximately \$6/hour raise needs to be explained and justified because it is a lot of money.

Commissioner Mirabella advised that the Captains have other salary increases they are already receiving (i.e. cost of living increase, etc).

Chairman Allen advised that the stipend was first applied because it was not enough work to hire somebody. However, if it's now so much work that it needs to be \$1,000/person, then it's time to hire somebody.

Commissioner Edge advised that line 220 is proposed at \$154,208.00, but only \$28,278.00 was actual, so it might be something to reduce to \$75,000.00 - \$80,000.00 in the proposed budget.

Commissioner Powers advised that the District got a lot of faith from taxpayers to increase the maximum millage rate. He cannot support these budget increases as it may impact the taxpayers. He supports the \$250.00 for one person to take care of the maintenance of the vehicles (taking them to the shop, etc.), but he cannot stand behind a \$1,000.00 stipend. He supports keeping the stipend at \$750.00 or alternatively hiring someone.

Commissioner Edge proposes leaving the stipend at \$750.00 and reducing the proposed step plan and reducing the 401k amount to reflect more closely with the actual amount. The stipend is a total of \$27,000.00 annually now. A \$9,000.00 annual increase is being sought.

Commissioners discussed removing the stipend increase and hiring someone (possibly combining the departments for this one position).

Michael Jenkins, public attendee, stated that the increased stipend is being requested due to captains taking over HR duties (i.e. payroll, workers comp, etc.).



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Chairman Allen advised that they may publish a secretary job for \$40k instead of a stipend.

Chairman Allen asked about the purpose of line item 461. Jennifer Johnson advised that it is \$36,000 for the parking lot at Fire Station 25.

Chairman Allen asked about the purpose of line item 640 - hurst saltwater submersible extrication tools. Captain Garrido advised that these tools are salt water resistant. If the District received the grant, then these tools would be paid for by the grant. Chairman Allen stated that if the grant is not received, then the District should only purchase one tool for this budget year and see how it goes. Garrido supports buying one tool if the grant is not received. District would buy two tools if the grant is received.

Commissioner Edge asked if only one FF/EMT position would suffice for the base pay of line item 120.02. Commissioner Mirabella advised that two FF/EMT positions would avoid overtime. Commissioner Conklin discussed whether or not a grant for EMS personnel would be possible.

Commissioner Powers asked if the District is short on vent saws. Garrido advised that this budget item is for more gas powered saws in trucks.

Commissioner Powers advised that line item 630 should not be included because it has already been done.

Sue Heim, public attendee, made comment that perhaps certain the budget items can be reduced by a percentage and those amounts combined would reduce the budget. She provided line item 320 as an example. She suggested that instead of requesting \$15,000.00, perhaps \$12,000.00 can be requested instead. She also commented that for line item 430, the electric and water should be increased for upcoming year due to the projected amount. She also commented that for line item 440 the ESO Database CAD was unnecessarily high. She also stated that line item 520.02 is requesting \$50,000.00, but we are projected to spend \$17,000.00.

Chairman Allen stated that we will keep sending budget back for modification.

Commissioner Edge stated that cutting back 1 FF position, keeping stipend at \$750.00, adjusting the proposed 401k amount and the saw would result in a \$260,000 savings.

Commissioner Mirabella supports hiring two staff because cutting the FF position may result in overtime.

Commissioner Mirabella advised that line item 520.06 should be lower. Captain Garrido advised that the District is doing a cancer avoidance program.



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Commissioner Powers asks why there are two charges for TV service in line items 410 and 430.07. Jennifer Johnson advised that line item 410 is for phone and internet. Line item 430.07 is DirecTV.

Chairman Allen advised that in his 12 years on the board, he has never approved a 20% budget increase.

Michael Jenkins asked why the fire department has to cut their budget for EMS to obtain a new ambulance. Chairman advised that if the fire department feels like they need to cut their budget because a third ambulance was needed, then maybe the fire and EMS departments should be combined because it should be a team effort.

Commissioner Mirabella and Powers stated that the budget for truck replacements now have inflated cost.

Sue Heim, public attendee, commented that a tentative millage may need to be approved. Chairman Allen clarified that they will have enough time after his return to submit the tentative millage and trim notice.

Jennifer Johnson advised that based on the estimated value of June 1st, the millage rate based on this budget is 1.211. The millage rate is up 10.48%. The July number will be the certified number for millage, which will change.

Separate Finance Discussion:

The draft of the operational audit is due by July 1st. Jennifer Johnson was directed to work with Chairman Allen and staff to submit the operational audit by the deadline and bring the final report back to the board. Jennifer Johnson advised that a professional study about combining the departments is possible. Also, discussion ensued about comparing the charter to the District goals because the charter preserves the departments. So the District may need a charter amendment.

10. AMBULANCE CORPS REPORT

Scott Robinson advised that they are bringing on one volunteer. There are two more volunteers testing in the next couple of weeks. The annual report is posted on the webpage. Commissioner Edge thanked Chief Don and the two crews that came to help his father.

10a. KLVAC Treasurer's Report – May 2023

10b. KLVFD Treasurer's Report – April 2023

10c. KLVFD Treasurer's Report – May 2023

10d. KLVFD Business Meeting Agenda/Minutes – May 9, 2023



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The aforementioned written reports were provided in the agenda. There were no comments on these reports.

11. FIRE DEPARTMENT REPORT

Captain Garrido advised that the new diesel pump is installed. He spoke with the technician to install the fuel system. A building construction class is being put on in July. There was a fire in Ocean Reef that the Fire Department responded to.

11a. ***KLFD 2022-2023 Fiscal Year Budget - Approved by Fire Department Board***

The aforementioned written report was provided in the agenda. There were no comments on this report.

12. COMMISSIONER ITEMS

Commissioner Edge asked legal about EEOC matter. Discussion ensued.

13. NEXT MEETING

Commissioner Powers made a ***motion to cancel*** the July 10, 2023, District Meeting tentatively unless something comes up of importance. Next meeting will be July 24, 2023. Commissioner Edge second, and the Board unanimously passed the motion.

14. ADJOURN

Commissioner Powers made a ***motion to adjourn*** the meeting at approximately 7:08 PM. Commissioner Edge second, and the Board unanimously passed the motion.

DOCUMENTS

- Al 2b Draft May 22, 2023 District Meeting/Strategic Planning Meeting Minutes
- Al 2c Draft June 12, 2023 District Meeting/Budget Workshop Meeting Minutes
- Al 6a Kohler Generator Quote
- Al 9a Key Largo Fire Rescue and Emergency Medical Services District Basic Financial Statements for Year Ended September 30, 2022
- Al 9b KLFREMS FY 2023-2024 Budget
- Al 10a KLVAC Treasurer's Report – May 2023
- Al 10b KLVFD Treasurer's Report – April 2023
- Al 10c KLVFD Treasurer's Report – May 2023
- Al 10d KLVFD Business Meeting Agenda/Minutes – May 9, 2023
- Al 11a KLFD 2022-2023 Fiscal Year Budget - Approved by Fire Department Board

7a.



Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	7/13/2023
Location	Key Largo, FL	Quote expires:	8/12/2023
Project Contact	Jason Jumper		jumper@keylargofire.org
Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 38,230.21
Quotation No.	21899314	Estimated Freight:	\$ 5,000.00
Lead Time (weeks)	31	Net Total:	\$ 43,230.21

Part Number	Description	Qty	Net UNIT Price	Net EXT. Price
GM180REOZJG	180REOZJG Generator System	1		
180REOZJG-CP1	180REOZJG Generator Set	1	\$ 38,230.21	\$ 38,230.21
PA-293906	Remote Emergency Stop Switch	1		
GM85948-KP	Lit Kit, 180REOZJG, General Maintenance	1		
GM91356-KP1	RSA III, Annunciator only	1		
Standard GSA Items:				
GM84750-GA1	180REOZJG, 24V, 60HZ, 6068HFG	1		
000000000000222661	Nameplate Rating, Standby 130 Degree	1		
000000000000333700	Voltage, 60Hz, 120/208V, 3Ph, 4W, 0.8PF	1		
GM84752-MA1	Unit Mounted Radiator Cooling	1		
GM110324-MA2	Skid & Mtg, 180-200kW JD 4SX	1		
GM104378-MA4	Controller, APM402 800A 3PH	1		
GM104383-MA1-BLK	Control & Harness, APM402	1		
GM88179-CA1	Breaker 1 Components	1		
GM86123-KA1	Decals, Bonding & Phasing	1		
GM50088	Warranty, 1 Year Standby	1		
Open Market Items:				
GM_ES_DESC_01	Custom skid mtg holes GPC tank			
GM19874-KA1	UL2200 Listing	1		
GM77932-MA3	Alternator, 4S13X	1		
GM84935-MA1-BLK	Heavy Duty Air Intake	1		
GM75749-KA5	Accessory Inner Panel	1		
GM110486-KA2-KCB	Enclosure, Weather	1		
GM75555-KA5	Block Heater, 120V, 1800W	1		
000000000000324588	Battery, 2/12V, 950CCA, Wet	1		
GM94447-KA1	Assy Battery Charger, 12V/24V, 10A	1		
GM79104-KA1	Generator Heater, 120/240V, 200W	1		
GM75749-KA10	Run Relay, 24V	1		
GM52329-KA1	LCB, 600A, PGP, MICRO LSI, 100%	1		
GM51854-KA1	Mtg, LCB, M/P-Frame, 600-800A 4S	1		
GM51870-KA6-KCB	Covers, 4S J-Box M/P-Frame With H/J LCB	1		
GM52345-KA1	Aux Contact, HD/JD/DG/MG/PG/RG/RJ Frame	1		
GM52361-KA1	Shunt Trip, 24VDC, M/P/R Frame	1		
GM75749-KA7	Shunt Trip Wiring, APM402/DEC3000	1		
GM51855-KA3	Neutral, 800A 4S	1		
GM84941-KA1-KCB	Breaker Hood Assy	1		
GM39550-KA1	Flexible Fuel Lines	1		
GM75793-KA1	Air Cleaner Restriction Ind.	1		
GM88498-KA2	Closed Crankcase Vent Heavy Duty	1		
GM77356-KA5	Rodent Guard, 4SX	1		
GM110313-KA1	Skid Extension	1		
GM28625-KA2	Coolant in Genset 6 gals.	1		
000000000000221887	Warranty, 5 Year Comprehensive	1		
000000000000258811	Power Factor Test, 0.8, 3Ph Only	1		

Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	7/13/2023
Location	Key Largo, FL	Quote expires:	8/12/2023
Project Contact	Jason Jumper		jumper@keylargofire.org
Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 38,230.21
Quotation No.	21899314	Estimated Freight:	\$ 5,000.00
Lead Time (weeks)	31	Net Total:	\$ 43,230.21

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Notes and Clarifications				
Clarifications regarding the above quote: <div> <div>1</div> <div>This quote is limited to the Bill of Material provided only regardless of specifications. No other equipment or services are included or implied.</div> </div> <div> <div>2</div> <div>Kohler Company is not responsible in any way for liquidated damages due to shipping delays.</div> </div> <div> <div>3</div> <div>Diesel Engine generator sets are designed for operation on 100% #2 diesel fuel.</div> </div> <div> <div>4</div> <div>Startup pricing is not included unless otherwise noted.</div> </div> <div> <div>5</div> <div>Shipping and Freight not included unless otherwise noted. If included, price and delivery date are estimates only.</div> </div> <div> <div>6</div> <div>FOB point is Mosel, Wisconsin.</div> </div> <div> <div>7</div> <div>All Permits by Others.</div> </div> <div> <div>8</div> <div>Off-loading and rigging by others.</div> </div> <div> <div>9</div> <div>Installation costs are not included in the pricing.</div> </div> <div> <div>10</div> <div>Electrical, mechanical or piping connections between loose items by others.</div> </div> <div> <div>11</div> <div>Initial fill of diesel fuel or refilling after testing by others.</div> </div> <div> <div>12</div> <div>The warranty supplied with the goods is seller's sole and exclusive warranty, except to the extent prohibited by applicable law.</div> </div> <div> <div>13</div> <div>Pricing and lead-times are based on current commercially available products meeting EPA guidelines and are subject to change.</div> </div> <div> <div>14</div> <div>Applicable sales, use, customs, excise, or other taxes are not included and shall be paid by the customer.</div> </div> <div> <div>15</div> <div>Price quotation is valid for thirty (30) days unless otherwise noted.</div> </div>				
Exceptions Taken to Desired Specifications				
1				
2				
3				

Customer Name	GSA	Project / RFP #:	23085
Job Name	Key Largo FD, FL 2 Generators	Date	7/13/2023
Location	Key Largo, FL	Quote expires:	8/12/2023
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Availability	Generator Systems FOB: Factory - Kohler Wisconsin	Total:	\$ 38,230.21
Quotation No.	21899314	Estimated Freight:	\$ 5,000.00
Lead Time (weeks)	31	Net Total:	\$ 43,230.21

<u>Options not included in the above pricing</u>			
			\$ -
			\$ -
			\$ -

Sub Total FOB: Factory - Kohler Wisconsin			\$	38,230.21
Additional: Freight, Start-up and Load Bank Testing				
Estimated Startup & load test	1	\$	-	\$ -
Estimated Freight	1	\$	5,000.00	\$ 5,000.00
Sub-total of Additional Charges:				\$ 5,000.00
			Net Total:	\$ 43,230.21
Total Package FOB: Factory - Kohler Wisconsin				\$ 43,230.21

Rev 1: Original Quote

Kohler Co.

Credit Application & Agreement

BUYER ESTABLISHING CREDIT			
Applicant Legal Name:			
Trade Names (if applicable):			
Street Address:			
City:	State:	Zip:	
Telephone:	Fax:		
Business Type:	Corporation <input type="checkbox"/>	LLC <input type="checkbox"/>	Partnership <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/>
Contact Name:	Email Address:		
Estimated Annual Purchases: \$	Requested Credit Line \$		
Headquarters of Applicant (city/state):		State of Incorporation:	

Please attach your most recent fiscal year-end balance sheet and income statement.

INVOICE TO LOCATION (IF DIFFERENT THAN ABOVE)			
Applicant Name:			
Street Address:			
City:	State:	Zip:	
Telephone:	Fax:		
Contact Name:	Email address:		

TRADE REFERENCES			
Reference 1:		Account No:	
Address:			
City:	State:	Zip:	
Telephone:	Fax:		
Contact Name:	Email address:		
Reference 2:		Account No:	
Address:			
City:	State:	Zip:	
Telephone:	Fax:		
Contact Name:	Email address:		
Reference 3:		Account No:	
Address:			
City:	State:	Zip:	
Telephone:	Fax:		
Contact Name:	Email address:		

Kohler Co.

Credit Application & Agreement

TERMS AND CONDITIONS

By signing below, Buyer agrees to and certifies the following:

- 1) Buyer authorizes his bank to release account details to Kohler Co. upon request.
- 2) Buyer must submit the most current Fiscal Balance Sheet and Income Statement at time of application with Kohler Co.. Buyer agrees to submit buyer's most recent Fiscal Balance Sheet and Income Statement on a subsequent and annual basis so long as credit is extended to buyer.
- 3) Shipments, deliveries and performance of work shall at all times be subject to the approval of the Kohler Credit Department, 444 Highland Drive, Kohler, WI 53044. Kohler Co. may at any time decline to make any shipment or delivery or perform any work, except upon receipt of payment or security or upon terms and conditions satisfactory to such Credit Department. Kohler Co. reserves right to ship C.O.D.
- 4) Buyer verifies that all information provided to Kohler Co., financial or otherwise, is true and correct and states that Buyer has personally investigated this information and pledges its accuracy. Buyer shall immediately (within 5 business days) notify Kohler Co. in writing of any material changes in Buyer's financial condition, including any losses, liens, levies, attachment, judgments and/or seizures and shall refrain from any further credit purchases.
- 5) A delinquency charge equal to the greater of 18% per annum or the prime rate plus 1% or the maximum permitted by law, computed on the unpaid balance shall be paid as liquidated damages on all accounts not paid in full when due.
- 6) Buyer is required to immediately notify the Kohler Credit Department, 444 Highland Drive, Kohler, WI 53044, in writing by certified mail, return receipt requested, of any change in ownership, operation, change of structure, incorporation or transfer of any major portion of business and is liable for all charges in the account name appearing on the Credit Application and Agreement incurred before notice is received and for 30 days after such notice is actually received. Receipt of notice will not extinguish liability for any charges incurred prior thereto, or within 30 days thereof.
- 7) Buyer agrees to pay all costs of collection by Kohler Co. of any amounts due there under, including actual attorney's fees and court costs. Buyer further agrees that, in the event any action is brought upon or by reason of this Credit Application and Agreement by either Buyer or Kohler Co. , and Kohler Co. prevails, Buyer will pay Kohler Co. it's actual attorney fees and other court costs incurred as a result of, or in connection with, such action. To the extent state law limits the recoverability of attorney's fees, Kohler Co. shall be entitled to recover its fees up to the maximum amount allowed by state of law.

Any claims or complaints for damaged, defective, non-existent, or non-conforming goods, shipments which are claimed to be insufficient, or excessive, breach of any warranty or any irregularity in the goods or their quality, or quantity, are waived unless Buyer notifies Kohler Co. only by certified, return receipt requested mail within 30 days from the date of invoice which memorializes such information in detail, identifying the goods and the alleged claim. All rejected products, subject to any claim herein, must be kept and preserved, on Buyer's place of business, free of charge, pending inspection herein. Buyer is required to comply with all provisions of Article Two of the Uniform Commercial Code.

All invoices and statements forwarded by Kohler Co. to the buyer are deemed correct, and any claim of error or regularity, including any claim of payments, credits, short-shipments, over-shipments, erroneous pricing, or other error, is waived unless Buyer notifies Kohler Co. by certified mail, return receipt requested within 30 days from date of invoice or statement which memorializes such information, including the invoice number, goods, and alleged error. Customer is required to comply with all provisions of Article Two of the Uniform Commercial Code.

Name of Company Officer (please print or type)

Title

Signature of above Company Officer

Date

Please send this completed form to:

Attn: Kristine Vogel

Corporate Credit

Fax: 920-459-1694

Email: kristine.vogel@kohler.com

Revised 3/2/2020

KEY LARGO FIRE RESCUE AND EMS DISTRICT FY 2023-2024 PROPOSED BUDGET

7/14/2023

REVENUES

<i>Prior Year Millage Rate:</i>	1.0000
<i>Roll- Back Rate:</i>	0.8933
<i>Taxable Value</i>	5,323,500,578
<i>Millage Rate :</i>	1.1695
<i>% over roll-back rate</i>	30.92%

Ad Valorem Taxes (97% collection rate)	\$	6,039,059
Intergovernmental Revenue - Monroe County -		
Contribution for Capital Infrastructure		-
(\$150,000 for capital outlay)		
Interest Income		40,000
Total Revenues	\$	<u>6,079,059</u>

UNASSIGNED FUND BALANCE OCT 1, 2023	4,761,211
COMMITTED FOR VEH REPL FUND BALANCE OCT 1, 2023	861,461
TOTAL REVENUES, FUND BALANCES	<u>\$ 11,701,731</u>
AND OTHER FINANCING SOURCES	

EXPENDITURES

Key Largo Fire/EMS District Board		
Operating Expenditures	\$	432,033
Reserve Transfers		275,000
Subtotal District Board	\$	<u>707,033</u>
 Key Largo Fire & Rescue		
Operating Expenditures	\$	2,780,876
Capital Outlay		172,110
Subtotal Key Largo Volunteer Fire Department	\$	<u>2,952,986</u>
 Key Largo Ambulance		
Operating Expenditures	\$	2,301,212
Capital Outlay		117,500
Subtotal Key Largo Volunteer Ambulance Corp.	\$	<u>2,418,712</u>
Total Expenditures & Transfers	\$	<u>6,078,731</u>

FUND BALANCE

UNASSIGNED FUND BALANCE SEPT 30, 2024	4,761,539
COMMITTED FOR VEH REPL FUND BALANCE SEPT 30, 2024	1,136,461
TOTAL EXPENDITURES & FUND BALANCES	<u>\$ 11,701,731</u>

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - DISTRICT

Department: 1100 District Board
Exp Transaction Code 511 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY22-23 Projected Actuals	Budget Increase / (Decrease)
110	Board Member Stipends					
	5 Members @ \$ 350 / month x 12 months	21,000	21,000	15,750	21,000	-
210	FICA Taxes: @ 7.65 % of Wages	1,607	1,607	1,205	1,607	-
511.240	Worker's Compensation	1,000	1,000	752	752	-
514.310	Legal & Clerk Services	85,000	45,000	55,756	85,000	40,000
512.311	District Clerk Services	-	19,000	-	-	(19,000)
512.312	Professional Services (IT)	7,200	7,200	-	-	-
513.320	Accounting and Financial Services					-
.01	District Audit	10,000	10,000	10,000	10,000	-
.02	Financial and Accounting Services	60,000	60,000	23,035	34,553	-
	<i>Total Accounting & Financial Services</i>	70,000	70,000	33,035	44,553	-
400	Travel & Per Diem - Training, Seminars, Meetings	4,000	4,000	749	1,200	-
450	Insurance & Risk Management:					
	Public Position Bond	100	100	100	100	-
	General & Mgt Liability, Commercial Auto and Excess Liability	2,133	2,133	1,788	1,788	-
	<i>Total Risk Management</i>	2,233	2,233	1,888	1,888	-
470	Printing and Binding	3,000	3,000	-	-	-
490	General Departmental: Miscellaneous Expenses					
.01	MoCo Property Appraiser Charges	68,579	68,579	81,554	101,943	-
.02	MoCo Tax Collector Charge (@3% of Ad Valorem Collection)	154,914	137,477	133,000	133,500	17,437
.03	Discretionary Expenditures	1,000	1,000	20	20	-
	<i>Total General Departmental</i>	224,493	207,056	214,574	235,463	17,437
411	Advertising	5,500	5,500	3,081	4,622	-
510	Office Supplies & Equipment	1,000	1,000	290	290	-

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - DISTRICT

Department: 1100 District Board
Exp Transaction Code 511 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY22-23 Projected Actuals	Budget Increase / (Decrease)
540	Dues, Subscriptions and Publications	6,000	6,000	3,756	3,756	-
Department Total Operations		\$ 432,033	\$ 393,596	\$ 330,836	\$ 400,131	\$ 38,437
919	Transfer to Committed Funds for Vehicle & Equipment Replacement	275,000	275,000	137,500	275,000	-
Department Total Including Transfers to Reserves		\$ 707,033	\$ 668,596	\$ 468,336	\$ 675,131	\$ 38,437

Total Operating Budget	432,033	393,596
Total Capital & Reserve Budget	<u>275,000</u>	<u>275,000</u>
Total	707,033	668,596

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
120	Regular Salaries & Wages:					
	Administrative Stipend (\$1,000 per month 3-Captains Handling Admin. Duties) (\$250 per month for 1 Lieutenant handling all vehicle maintenance coordination & scheduling)	39,000	27,000	18,000	27,000	12,000
.02	Career Staffing Salaries to Include Incentive Pay (2 Additional FF/EMT Positions #19 & #20)	1,421,082	1,209,900	833,145	1,428,249	211,182
	<i>Total Regular Salaries & Wages</i>	1,460,082	1,236,900	851,145	1,455,249	223,182
121	Volunteer Pay:					
.01	Volunteer Chief's Reimbursement - Chief has declined	-	-	-	-	-
.02	Volunteer Assistant Chief's Reimbursement	-	-	-	-	-
.03	Volunteer firefighters (Station 24 and Station 25)	82,000	82,000	60,144	90,216	-
	<i>Total Volunteer Pay</i>	82,000	82,000	60,144	90,216	-
140	Overtime wages - Increased for WC injuries, covid leave, medical leave, etc...	200,000	210,000	134,099	178,799	(10,000)
210	Employer Payroll Taxes @ 7.65% of Pay	117,969	116,961	81,228	131,906	1,008
220	Retirement Plan - 401(k) (10%, increased by 2%) includes volunteers however, no participation expected.	70,000	105,512	36,341	48,455	(35,512)
230	Employee Insurance Benefits					
	Medical/Dental/Vision/Life Insurance for Full Time Employees - \$725 per employee (20) per month as well as 10% on top to account for insurance premium increase.	191,400	156,600	105,367	140,489	34,800
	Statutory AD&D	2,928	2,928	-	2,055	-
	<i>Total Insurance Benefits</i>	194,328	159,528	105,367	142,544	34,800
240	Worker's Compensation	55,572	55,572	60,841	60,841	-
250	Unemployment Tax	2,835	2,835	12	2,835	-
312	Professional Services:					
	Grant Writing Services - Upcoming AFG & SAFER grant	5,000	3,000	2,600	-	2,000
	Firefighter Annual Physicals	20,000	20,000	15,315	15,483	-
	Background Checks, Drug Testing, Drivers License Checks	1,000	1,000	100	150	-
	<i>Total Professional Services</i>	26,000	24,000	18,015	15,633	2,000
314	Legal Services (Requires District Board Approval)	-	-	-	-	-
320	Accounting Fees - Increased for additional FF/EMT position	15,000	15,000	7,005	10,508	-

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
400	Travel & Per Diem - (Greater FL Fire School, Orlando Fire Conference, Seminars, etc.)	2,500	1,000	-	-	1,500
410	Phones, Television & Internet (Station Phones, Air Cards) approx. \$1200 per month for all	15,000	15,000	11,972	15,963	-
411	Advertising	520	520	-	-	-
412	Postage & Freight	520	520	187	321	-
430	Utilities					
.01	Electric	28,000	28,000	20,762	27,683	-
.02	Water	9,000	9,000	6,944	9,259	-
.03	Fire Hydrant Maintenance @ \$50 per hydrant	16,700	15,700	13,650	13,650	1,000
.04	Propane Gas	400	400	461	461	-
.07	TV Service	5,500	5,500	4,294	5,725	-
	<i>Total Utilities</i>	59,600	58,600	46,111	56,778	1,000
440	Rent & Leases:					
	Station 24 Copier/Scanner/Fax Lease	3,550	3,550	2,408	3,211	-
	Oxygen Tank Rental	1,500	1,500	430	573	-
	Annual Lease Payment - DEP Station 25 Property	300	300	-	300	-
	ESO Database NFRIS Incident Reporting Program Support and Maintenance & SmartCop CAD	15,761	7,500	5,980	5,980	8,261
	Software - Fire Manager Scheduling and Time & Attendance Software	2,600	2,200	2,587	2,587	400
	<i>Total Rent & Leases</i>	23,711	15,050	11,405	12,651	8,661
450	Risk Management					
	Package Policy (Property, General & Mgmt. Liability, Portable Equip, Umbrella & Auto)	58,129	54,052	59,852	59,852	4,077
	Cancer Benefit Insurance (New FL Statue)	2,090	1,595	2,090	2,090	495
	Accident and Sickness	5,926	5,935	5,926	5,926	(9)
	Storage Tank Liability	1,723	1,714	1,856	1,856	9
	<i>Total Risk Management</i>	67,868	63,296	69,724	69,724	4,572
460	Repair & Maintenance: Equipment	30,050	25,500	31,858	42,477	4,550

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
461	Repair & Maintenance: Buildings & Grounds	82,705	58,645	40,042	53,389	24,060
462	Repair & Maintenance: Vehicles	60,000	56,100	32,740	43,653	3,900
470	Printing and Binding	104	104	-	-	-
490	General Departmental: General Office & Administrative Costs					
.05	Other including Recruitment & Retention	1,500	1,500	-	-	-
.06	Computer/IT services	7,500	7,500	5,680	7,210	-
	<i>Total General Departmental</i>	9,000	9,000	5,680	7,210	-
491	Training - Instructor Fees, Education, Student Text and Fire Prevention					
.01	In-house training courses (Outside/In-house instructors/vendors)	28,720	34,200	5,885	7,847	(5,480)
.02	Out of area training	16,000	2,500	-	-	13,500
.03	Fire Prevention (KLVFD Only) - Fire Safety Demonstrations at School	3,500	3,000	1,501	3,647	500
.04	Education & Text Books	1,000	1,000	4,453	4,453	-
.05	KAPLAN online education (40 firefighters) - Less members	3,000	3,000	4,500	4,500	-
	<i>Total Training</i>	52,220	43,700	16,339	20,447	8,520
510	Office Supplies	3,000	3,500	4,329	6,494	(500)
520	Operating Supplies					
.01	Fire Ground Safety (highway vests, cones, etc.)	1,000	1,000	4,501	7,716	-
.02	Daily Operating/Maintenance Supplies including small tools less then 1k	50,000	41,702	11,405	19,551	8,298
.03	Medical Supplies & Equipment	8,000	8,000	8,859	15,187	-
.05	Station Cleaning/Housekeeping Supplies	5,000	5,000	3,215	5,511	-
.06	Firefighting Gear - (including helmets, gloves, hoods, boots, coat & pants)	45,000	28,000	3,115	11,340	17,000
.07	Clothing, Apparel - Pants, extrication gloves, tee shirts, patches, etc.	9,000	9,000	5,307	9,098	-
.08	Fire fighting Foam or suppression agent	8,000	8,000	-	5,400	-
	<i>Total Operating Supplies</i>	126,000	100,702	36,402	73,803	25,298

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - FIRE DEPARTMENT

Department: 1250 Key Largo Volunteer Fire Department
Exp Transaction Code 522 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget	FY 22-23 Adopted Budget	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
521	Fuel: Gasoline (for portable equipment)	100	100	62	88	-
522	Fuel: Diesel	20,000	20,000	27,360	31,703	-
540	Dues, Subscriptions and Publications	4,192	4,192	3,630	4,292	-
620	Capital Outlay: Buildings					
	Station 24 Second Story	-	-	-	-	-
	<i>Total Capital Outlay: Buildings</i>	-	-	-	-	-
630	Capital Outlay: Infrastructure Improvements - Fire Hydrants					
	\$150,000 from Monroe County ILA	-	150,000	-	-	(150,000)
	<i>Total Capital Outlay: Infrastructure Improvements - Fire Hydrants</i>	-	150,000	-	-	(150,000)
640	Capital Outlay: Equipment					
	Fuel Pump Upgrades	-	-	19,218	19,218	-
	Vetter Lift Bags for E25	-	15,000	9,540	9,540	(15,000)
	Toughbook CF-33 to replace L25 CF-31	-	5,000	4,461	4,461	(5,000)
	Blitzfire Ground monitor for E25	-	3,500	-	-	(3,500)
	ESO for NFRIS Reporting and Database	7,110	-	-	-	7,110
	Hurst Saltwater Submersible Extraction Tools x 2 full sets - <i>If not awarded AFG.</i>	150,000	-	-	-	150,000
	Vent Saws	5,000	5,000	3,135	3,135	-
	FireCom Cab Communication Headsets for S24 and L25	-	14,000	14,057	14,057	(14,000)
	<i>Total Capital Outlay: Equipment</i>	162,110	42,500	50,411	50,411	119,610
641	Capital Outlay: Small Tools & Equipment					
	Various Tools, Equipment, etc. Costing >\$1,000 but < \$ 5,000 per each item and a useful life of 1 year or more	10,000	10,000	5,319	5,319	-

<i>Total Operating Budget</i>	2,780,876	2,483,837	1,692,038	2,575,979	297,039
<i>Total Capital Budget</i>	172,110	202,500	55,730	55,730	(30,390)
<i>Total</i>	<u>2,952,986</u>	<u>2,686,337</u>	<u>1,747,768</u>	<u>2,631,709</u>	<u>266,649</u>

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - AMBULANCE CORP

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget 3 Rescues	FY 22-23 Adopted Budget 2 Rescues	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
120	Regular Salaries & Wages:					
.01	Administrative (1 Position) includes Step Raise of 0.50/hr	46,051	45,994	13,575	32,580	57
	Paramedic Payroll - updated to meet MCFR Starting Pay with wage compression and 8 additional personnel (six for 3rd Rescue plus two additional for R23/123 staffing)			see net figure below	see net figure below	
.02		1,273,146	597,919			675,227
	Less: EMS Income Applied to Offset Reimbursement	(285,000)	(250,000)	see net figure below	see net figure below	(35,000)
	Total Paramedic Payroll Reimbursement	988,146	347,919	203,031	304,547	640,227
	Total Regular Salaries & Wages	1,034,197	393,913	216,606	337,127	640,284
121	Volunteer Pay: Volunteer Reimbursement - Includes \$500 per month for Deputy Chief of Administration	96,000	106,102	36,222	72,444	(10,102)
140	Overtime Wages includes 8-hours weekly OT per employee	245,849	88,400	88,400	88,400	157,449
210	Employer Payroll Taxes @ 7.65% of Full Time Wages and Volunteer Pay	125,923	64,139	27,805	60,538	61,784
220	Retirement Contributions - 401K	30,000	20,000	4,081	8,162	10,000
230	Benefits for full-time medics (up to \$750 per mo. each FT emp. for health)	162,000	87,000	26,900	46,114	75,000
240	Worker's Compensation	52,000	26,000	20,428	26,352	26,000
250	Re-employment Tax	900	300	141	300	600
312	Professional Services: Medical Director, etc.				-	
.02	Medical Director	18,543	18,543	15,000	18,000	-
.03	Background Checks, drug testing	2,500	2,000	780	1,130	500
.04	Other - Grant Writing	2,500	2,100	-	-	400
	Total Professional Services	23,543	22,643	15,780	19,130	900
320	Accounting and Financial Services addition of 8 personnel	20,000	12,480	6,853	11,748	7,520
400	Travel & Per Diem - Training, Seminars, Meetings	2,500	1,500	-	-	1,000
410	Station Phone Services: (4 phone & 2 fax lines), DSL/Internet, Wireless Air Cards for laptops in trucks	20,500	20,000	10,769	18,461	500
411	Advertising	2,500	2,500	115	400	-

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - AMBULANCE CORP

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget 3 Rescues	FY 22-23 Adopted Budget 2 Rescues	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
412	Postage & Freight	400	350	215	350	50
430	Utilities					
.05	Electric & Propane	13,000	12,500	9,424	16,155	500
.06	Water	1,750	2,000	758	1,299	(250)
	<i>Total Utilities</i>	14,750	14,500	10,182	17,454	250
440	Rental Equipment - O2 rental bottles, etc.	8,000	7,500	4,668	9,336	500
450	Insurance & Risk Management - have not received new quotes yet					(500)
	Fire/Wind/Flood	47,500	46,012	54,332	54,332	1,488
	Auto & Umbrella	20,000	15,548	22,648	22,648	4,452
	Disability Insurance (All Members) -	5,000	4,000	6,719	6,719	1,000
	<i>Total Insurance & Risk Management</i>	72,500	65,560	83,699	83,699	6,940
460	Repair & Maintenance: Equipment	45,000	40,000	16,487	32,974	5,000
461	Repair & Maintenance: Buildings replace crew quarters furniture	29,000	24,000	13,541	23,213	5,000
462	Repair & Maintenance: Vehicles	40,000	40,000	7,475	14,950	-
470	Printing and Binding	2,000	1,400	-	-	600
490	General Departmental: Miscellaneous Expenses					
.08	Computer R&M GoDaddy- 3K, ESO - 7K, Aladec -5K, IT work - 4K, Chief360 - 0.7K, Adobe Pro - 0.25K	20,000	13,000	1,021	2,042	7,000
.10	Employee Assistance Program (program through AETNA approx. \$2 per month per member)	2,000	1,600	810	1,080	400
.12	Membership & Retention	4,000	2,500	695	695	1,500
	<i>Total General Departmental</i>	26,000	17,100	2,526	3,817	8,900

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - AMBULANCE CORP

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget 3 Rescues	FY 22-23 Adopted Budget 2 Rescues	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
491	Training - Instructor Fees, Education					
.07	ACLS/PALS (taught in alternating years)	2,000	1,600	-	-	400
.10	Misc. Training/Books & pig tracheas	1,750	1,000	815	936	750
.20	Kaplan online training for members (45 @ \$40 each)	3,000	1,900	1,935	1,935	1,100
.25	Advanced Airway Management	2,500	2,500	-	-	-
	<i>Total Training</i>	11,900	7,000	2,750	7,114	4,900
510	Office Supplies	6,750	6,500	1,757	3,012	250
520	Operating Supplies addition of 3rd Rescue					
.09	Station Supplies: Ambulance & Building	15,000	10,000	6,573	9,860	5,000
.10	Medical Supplies: Bandages/First Aid/Drip Sets	80,000	67,500	36,700	55,050	12,500
.11	Uniforms, Clothing and Apparel, Membership Supplies	10,000	7,500	2,100	3,150	2,500
.12	Small Tools: over \$1,000 but under \$5,000 - 2 PCR Tablet upgrade - 3K, 2 Video Laryngoscope - 3.5K, Ice Machine for Rehab - under 5K, plus misc - 3.5K.	14,000	6,000	-	-	8,000
	<i>Total Operating Supplies</i>	119,000	91,000	45,373	68,060	28,000
522	Fuel: Diesel addition of 3rd Rescue	50,000	35,000	8,426	20,222	15,000
524	Medicine & Drugs : Supplies: Medicine & Controlled Substances	47,500	35,000	12,926	25,852	12,500
540	Dues, Subscriptions and Publications	12,500	12,500	15,605	21,605	-
643	Capital Outlay: Buildings					
	Replace entryway awnings	-	-	2,559	2,559	-
	<i>Total Capital Outlay: Buildings</i>	-	-	2,559	2,559	-

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
BUDGET DETAILS - AMBULANCE CORP

Department: 1300 Key Largo Volunteer Ambulance Corp
Exp Transaction Code 526 (except as indicated below)

Acct #	Computation / Explanation	FY 23-24 Proposed Budget 3 Rescues	FY 22-23 Adopted Budget 2 Rescues	FY 22-23 Actuals YTD	FY 22-23 Projected Actuals	Budget Increase / (Decrease)
640	Capital Outlay: Equipment					
	PowerLoad for extra rescue	-	21,500	-	-	(21,500)
	1 Lucas/ Auto Pulse	22,500	-	-	-	22,500
	2 Lifepak 15	83,500	-	18,365	18,365	83,500
	Ice Machine	5,000	-	-	-	5,000
	Employee ID Badge Printer	-	-	-	-	-
	<i>Total Capital Outlay: Equipment</i>	111,000	21,500	18,365	18,365	89,500
641	Capital Outlay: Small Tools & Equipment					
	Various Tools, Equipment, etc. Costing >\$1,000 but < \$ 5,000 per each item and a useful life of 1 year or more	6,500	-	2,962	2,962	6,500

Department Total

<i>Total Operating Budget</i>	2,301,212	1,242,387	679,730	1,020,834	1,058,825
<i>Total Capital Budget</i>	117,500	21,500	23,886	23,886	96,000
<i>Total</i>	2,418,712	1,263,887	703,616	1,044,720	1,154,825

KEY LARGO FIRE RESCUE AND EMS DISTRICT
FY 2023-2024
VEHICLE REPLACEMENT SCHEDULE

7/14/2023

Year	Beginning Balance	Contributions	Purchases & Other Distributions	Ending Balance	Vehicle to be Replaced
09/30/23	\$ 586,461	\$ 275,000	\$ -	\$ 861,461	
09/30/24	861,461	275,000	-	1,136,461	
09/30/25	1,136,461	275,000	(285,877)	1,125,584	ambulance (new in 2015)
09/30/26	1,125,584	275,000	(294,453)	1,106,131	ambulance (new in 2016)
09/30/27	1,106,131	275,000	-	1,381,131	
09/30/28	1,381,131	275,000	-	1,656,131	
09/30/29	1,656,131	275,000	-	1,931,131	
09/30/30	1,931,131	275,000	(357,657)	1,848,474	ambulance (new in 2020)
09/30/31	1,848,474	275,000	(311,453)	1,812,021	ambulance (new in 2021)
09/30/32	1,812,021	275,000	(814,132)	1,272,889	E25
09/30/33	1,272,889	275,000	(838,556)	709,333	E24
09/30/34	709,333	275,000	(513,315)	471,018	Tanker
09/30/35	471,018	300,000	(350,543)	420,475	ambulance (new in 2025)
09/30/36	420,475	300,000	(361,059)	359,416	ambulance (new in 2026)
09/30/37	359,416	300,000	-	659,416	
09/30/38	659,416	300,000	-	959,416	
09/30/39	959,416	300,000	(1,224,468)	34,948	Ladder

Equipment/Vehicle Type	Dept	Unit #	Year New	Service Life	Replace Year	Years to Replacement	Estimated Replacement Cost in FY23
Technical Rescue Pumper	Fire Rescue	SQUAD-24	2013	20	NA	NA	-
Tanker/Pumper	Fire Rescue	TANKER-24	2014	20	2034	11	339,362
Ladder / Pumper	Fire Rescue	LADDER-24	2014	25	2039	16	698,297
Class A Engine	Fire Rescue	ENGINE-25	2017	15	2032	9	571,016
Class A Engine	Fire Rescue	ENGINE-24	2018	15	2033	10	571,016
Cascade Air Fill & Lighting Truck	Fire Rescue	AIR-24	2022	20	2042	19	256,957

Type III Ambulance	EMS		2022	10	2032	9	246,600
Type III Ambulance	EMS		2022	10	2032	9	246,600
Type III Ambulance	EMS		2015	10	2025	2	246,600
Type III Ambulance	EMS		2016	10	2026	3	246,600

7c.

RESOLUTION NO. 2023-XXX

A RESOLUTION OF THE KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD, FLORIDA; DETERMINING THE PROPOSED MILLAGE RATE, THE CURRENT YEAR ROLLED-BACK RATE, AND SETTING THE DATES, TIMES AND PLACES FOR THE FIRST AND SECOND BUDGET PUBLIC HEARINGS AS REQUIRED BY LAW; DIRECTING FINANCE TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF MONROE COUNTY PURSUANT TO THE REQUIREMENTS OF FLORIDA STATUTES AND THE RULES AND REGULATIONS OF THE DEPARTMENT OF REVENUE OF THE STATE OF FLORIDA; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on June 29, 2023, the Honorable Scott P. Russell, Property Appraiser of Monroe County, Florida, served upon the Key Largo Fire Rescue and Emergency Medical Services District (the “District”), a “Certification of Taxable Value” certifying to the District its 2023 taxable value; and

WHEREAS, the District Board has reviewed the taxable value supplied by the Property Appraiser of Monroe County in accordance with Section 200.065, Florida Statutes, et seq.; and

WHEREAS, the provisions of Section 200.065, Florida Statutes, require that within thirty-five (35) days of service of the Certification of Taxable Value upon a special taxing district, said district shall be required to furnish to the Property Appraiser of Monroe County the proposed millage rate, the current year rolled-back rate, and the date, time and place at which a public hearing will be held to consider the proposed millage and the tentative budget; and

WHEREAS, the District Board desires to announce the dates of the first and second public hearings to the Property Appraiser of Monroe County.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF THE KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT, FLORIDA, AS FOLLOWS:

Section 1. That the proposed millage is declared to be _____ mills, which is \$_____per \$1,000.00 of assessed property within the Key Largo Fire Rescue and Emergency Medical Services District, Florida. The proposed millage is _____% greater than the rolled back rate.

Section 2. That the current year rolled-back millage rate, computed pursuant to Section 200.065, Florida Statutes, is .8933, which is \$.8933 per \$ 1,000.00 of assessed value.

Section 3. That the date, time and place of the first and second public hearings is set by the District Board as follows:

<u>Date</u>	<u>Time</u>	<u>Place</u>
September 11, 2023	6:00 p.m.	Key Largo Volunteer Fire Department Station #24 One East Drive Key Largo, Florida 33037
September 25, 2023	6:00 p.m.	Key Largo Volunteer Fire Department Station #24 One East Drive Key Largo, Florida 33037

Section 4. This resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this 24th day of July, 2023.

Tony Allen, Chairman

ATTEST:

District Clerk

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF KEY LARGO FIRE RESCUE AND
EMERGENCY MEDICAL SERVICES DISTRICT ONLY:

DISTRICT ATTORNEY

Motion to adopt by _____, Seconded by _____

FINAL VOTE AT ADOPTION

Chairman Tony Allen	_____
Vice Chairman George Mirabella	_____
Secretary/Treasurer Keneth Edge	_____
Commissioner Frank Conklin	_____
Commissioner Danny Powers	_____

7d.



Independent Special Fire Control District Performance Review

for the

Key Largo Fire Rescue and Emergency Medical Services District

Prepared by:

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

July 10, 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Commissioner Tony Allen, Chair
Key Largo Fire Rescue and Emergency Medical Services District
Key Largo, Florida

We have performed the procedures described in Schedule A, which were agreed to by the Key Largo Fire Rescue and Emergency Medical Services District (District) and on the performance review of the District as of January 27, 2023. 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 January 27, 2023. 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
July 10, 2023
Date of Report

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

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

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

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

ACKNOWLEDGMENTS

BJM-CPA wishes to thank the Board of Fire Commissioners of the Key Largo Fire Rescue and Emergency Medical Services District (KLFR&EMS) 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

Tony Allen
Chair

George Mirabella
Vice Chair

Kenny Edge
Treasurer

Frank Conklin
Secretary

Danny Powers
Commissioner

Department Officers

Don Bock
Fire/EMS Chief

David Garrido
Fire Captain

Chris "CJ" Jones
Fire Captain

Sergio Garcia, Jr.
Fire Captain

Adam Schussheim
EMS Lieutenant

Roxy Perez
EMS Lieutenant

District-Contracted Services

Jennifer Johnson
Finance
Bishop Rosasco & Co

Vernis & Bowling
Legal and Clerk Services

.....and all of the members of the Key Largo Fire Department and the Key Largo Volunteer Ambulance Corps 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 2023, BJM-CPA was engaged by the Key Largo Fire Rescue and Emergency Medical Services District (KLFR&EMS) to conduct this performance review. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis.

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

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

This report is divided into four sections:

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

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

Located in Monroe County, Florida, the KLFR&EMS District is an independent special district governed by an elected five-member Board of Fire Commissioners. The District contracts with the Key Largo Fire Department (KLFD) for fire suppression-related services and with the Key Largo Volunteer Ambulance Corps (KLVAC) for Advanced Life Support Emergency Medical Services and patient transport. The 20-square-mile District served a 2022 resident population of 11,305. This population is based on permanent residents of the District, but

visitors to the area also affect service demand. The contracted agencies operate from two fire stations and one EMS station.

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

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

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

Task #	Description	
1	Perform research and analysis of the District's purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Chapter 191.008, it appears that the programs, activities, and functions provided by the KLFR&EMS District, through the contractual services provided by the KLFD and the KLVAC, meet the purpose and goals of the District.
2	Analyze the District's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the District to determine if the program or activity achieves the District's goals and objectives.	Based on the charter review, it was determined that the goals and objectives used by the KLFR&EMS District are appropriate to address the program and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the KLFR&EMS 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 fire prevention, along with automatic and mutual aid programs. In addition, the KLFR&EMS District is unique in the fact that all fire and EMS response services are contracted to other agencies, with fire suppression services handled by the KLFD and emergency medical services handled by the KLVAC.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	There are no other county or municipal governments that are located wholly or partially within the boundaries of the KLFR&EMS District that provide similar services.

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

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

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

Recommendation # 2 – While beyond the scope of this report, the District should undertake a focused agency analysis of the District, the KLFD, and the KLVAC with the goal of identifying any potential financial and/or operational benefits of merging the two contract agencies under the District and the Board of Commissioners.

Recommendation # 3 – Ensure data completeness and accuracy through a quality review program for both NFIRS reports and EMS Reports.

Recommendation # 4 – Consider adopting a single records management system for both the fire department and ambulance corps. The adopted software should be both NFIRS and National Emergency Medical Services Information System (NEMSIS) compliant.

Recommendation # 5 – To ensure the quality of the data entered and used by the KLFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 6 – In all cases of property or content loss, ensure the reporting of the pre-incident property and content value that was exposed to fire to allow for the reporting of the percent of property and content saved throughout the District. As Monroe County handles the fire investigations, they could be asked to provide post fire damage estimates. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the KLFD's annual reporting.

Recommendation # 7 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 8 – The District should develop a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated

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

Recommendation # 9 – 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 # 10 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 11 – As a component of the KLFD's report to the Board of Fire Commissioners, provide the outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

Recommendation # 13 – Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 14 – As a component of the KLFD's report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of fire suppression response metrics including turnout and response times when the data is in a form that can be measured.

Recommendation # 15 – As a component of the Ambulance Corps' report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the number of classes and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 16 – As the process of documenting of "patient contact" has started, report the total response time metrics as part of monthly and annual reporting.

Recommendation # 17 – As a component of the Ambulance Corps' report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of Rescue and EMS response metrics, including turnout and response times.

Recommendation # 18 – Report to the Board of Fire Commissioners the outputs of the fire prevention program, including the number of inspections and number of completed and reviewed fire pre-plans. The completed inspections and plan review numbers will need to be provided by Monroe County. Components of this information are also critical for future ISO reviews.

Recommendation # 19 – Report to the Board of Fire Commissioners the outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 20 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

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

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

**The reader is encouraged to read this report in its entirety
to gain a proper appreciation of the high level of service provided
by the Key Largo Fire Rescue and Emergency Medical Services District
through the Key Largo Fire Department and the
Key Largo Volunteer Ambulance Corps.**

Section I: Introduction and Background

INTRODUCTION

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

The Key Largo Fire Rescue and Emergency Medical Services District (KLFR&EMS) selected BJM-CPA as the independent entity to conduct their review. For the purposes of this requirement, the term "performance review" means an evaluation of an independent special district and its programs, activities, and functions. The term includes research and analysis of the following:

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

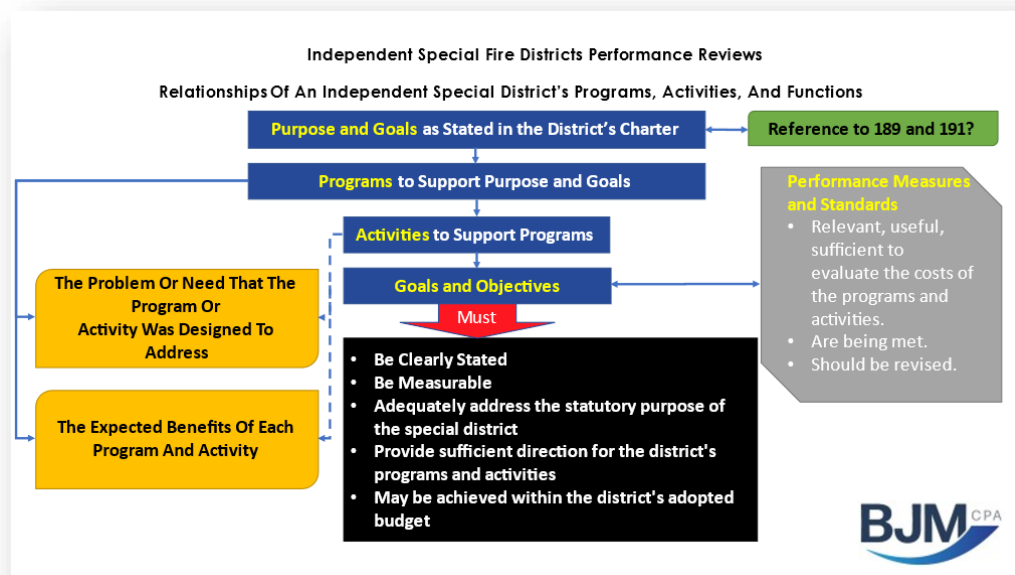
direction for the district's programs and activities, and may be achieved within the district's adopted budget.

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

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

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

Figure 1: Relationship Flow Programs→Activities→Functions



BACKGROUND

To begin this review, it is necessary to examine the background of special districts in the state of Florida in general, with a focus on independent special fire districts and the specific background of the KLFR&EMS 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 rule of the Governor and Cabinet. A special district has only those powers expressly provided by, or reasonably implied from, the authority provided in the district's charter. Special districts provide specific municipal services in addition to, or in place of, those provided by a municipality or county. Special districts are funded through the imposition of ad valorem taxes, fees, or charges on the users of those services as authorized by law. A "dependent special district" is a special district in which the membership of the governing body is identical to the governing body of a single county or municipality, all members of the governing body are appointed by the governing body of a single county or municipality, members of the district's governing body are removable at will by the governing body of a single county or municipality, or the district's budget is subject to the approval of the governing body of a single county or municipality. An "independent special district" is any district that is not a dependent special district. According to the Florida Department of Economic Opportunity's Special District Accountability Program Official List of Special Districts, as of July 22, 2022, the state of Florida had 1,874 special districts, comprised of 1,258 independent special districts and 616 dependent districts.

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

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

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

Independent Special Fire Control Districts

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

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

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

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

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

Figure 3 is a summary of these sections.

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

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

with such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, may not exceed 3.75 mills unless a higher amount has been previously authorized by law, subject to a referendum as required by the State Constitution and Chapter 191, Florida Statutes.

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

Non-Ad Valorem Assessments

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

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

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

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

a benefit to real property as with any other improvement performed by a district, such as fire suppression services, fire protection services, fire prevention services, emergency rescue services, and first-response medical aid.

User Charges

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

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

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

Impact Fees

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

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

New facilities are defined as land, buildings, and capital equipment, including but not limited to fire and emergency vehicles, radiotelemetry equipment, and other firefighting or

rescue equipment. The board shall maintain adequate records to ensure that impact fees are expended only for permissible new facilities or equipment. The board may enter into agreements with general-purpose local governments to share in the revenues from fire protection impact fees imposed by such governments. Figure 4 is a summary of the major types of revenue sources used by the 53 independent fire districts in Florida as of October 7, 2022.

Figure 4: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

Performance Review Procedures and Process

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

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

The BJM-CPA team developed a project work plan and started the project with a kick-off meeting with the KLFR&EMS's project team. The goal of this meeting was to gain a comprehensive understanding of the organization's background, goals, and expectations

for this project. At this time, logistical arrangements, lines of communication, and contractual arrangements were finalized. The next step was a request from the District for information and data pertinent to the project, followed by questions as needed to key personnel.

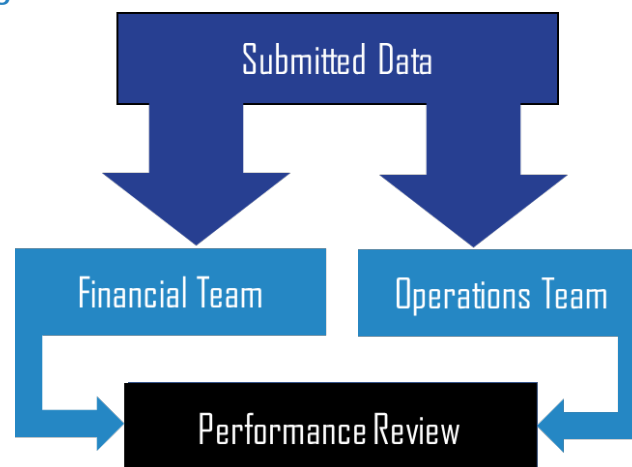
The analysis began with a baseline assessment of the District and its current service performance. BJM-CPA conducted a performance review of the District based on our understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison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

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

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

A presentation of this performance review will be made by BJM-CPA to members of KLFR&EMS elected officials, and/or others as agreed upon. BJM-CPA will submit the final report to the State Auditor, Florida Senate President, and Florida House of Representatives Speaker no later than seven (7) days from the presentation to the Board of Fire Commissioners, if requested, or submission of the final report to the District, whichever is later. Figure 5 illustrates the workflow of this project.

Figure 5: Fire District Performance Review Workflow



DISTRICT OVERVIEW

History, Formation, and General Description of the District

The Key Largo Fire Rescue & Emergency Medical Services District (KLFR&EMS) is located in Monroe County on Key Largo, the northernmost island in the Florida Keys. In 2005 the KLFR&EMS District was created by an act of the Florida Legislature as an independent taxing district established to provide fire protection, rescue, and EMS services. The newly formed District immediately contracted with the Key Largo Fire Department to provide fire protection services and the Key Largo Volunteer Ambulance Corps to provide EMS services to the citizens and visitors of the District. Both entities have served the island for over 50 years and are non-profit 501.c(3) corporations.

The Key Largo Fire Department officially began providing their services to rural Key Largo in 1955, shortly after the Tavernier Fire Department gave concerned citizens in Key Largo an older fire truck to fight fires in the community. Building the first fire station at MM 99 and constructing the North Station at MM 106, the commitment and dedication of the Key Largo Fire Department is recognized by the major projects they have undertaken over the years to improve the department and its services and to provide outstanding support to the community. The Key Largo Fire Department is a combination department; its members are state-certified firefighters and paramedics. They hold EMS certifications up to the level of paramedic. KLFD is also trained in advanced technical rescue and is staffed by 18 career personnel and supplemented with volunteers. The KLFR&EMS District, via the KLFD, currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 4/4x. Insurance rates are based in combination of the ISO rating of the local fire department, water department, and emergency communications center. The ISO's PPC ratings range from 1 to 9, with 1 being the best possible rating.

The Key Largo Volunteer Ambulance Corps is an advanced life support (ALS) service with four ambulances, two of which are in-service 24/7. The current membership is approximately forty paramedics, EMTs, and first responders. The mission of the Key Largo Volunteer Ambulance Corps is to provide excellent, professional, and compassionate medical care for the community.

Service Area Description, Population, and Demographics

Service Area

The boundaries of the KLFR&EMS District are illustrated in Figure 6 and can be described as follows: the lands on the island of Key Largo (in Monroe County), including all of Cross Key and Key Largo from South Bay Harbor Drive and Lobster Lane, to the southern boundary of the right-of-way County Roads 905 and 905A. The Key Largo Fire Department jurisdictional square miles are larger than the contracted area of KLFR&EMS District. The KLFD's northern boundary generally runs from U.S. 1 near the SeaHunter Marina and extends northeast across Manatee Bay and Barnes Sound to North Key Largo. The eastern and southern boundaries extend into the Atlantic Ocean and generally follow the coastline of the island and include the John Pennekamp Coral Reef State Park, while the western boundary extends in a northeastern direction from the island near Tavernier and Rodriguez Key across Buttonwood Sound, Blackwater Sound, and the Boggies, (a channel/cut in the mangroves) to U.S. 1. The KLFD protects a diverse ecological area, including the 20 square land miles of Key Largo and approximately 52 square miles of waterways and mangroves.

The KLFR&EMS District is a popular tourist destination area and many of the businesses on the island support tourism, including restaurants, bars, entertainment events, outdoor activities, and vacation lodging.

The major transportation route running directly through the middle of the District is U.S. 1, known in the Florida Keys as the Overseas Highway, which starts at mile 0 in Key West and ends in Key Largo at Mile Marker 106. The Overseas Highway is the sole vehicular roadway that connects the Florida Keys to the mainland. As such, it is extremely busy and heavily traveled.

Through the KLFD, the KLFR&EMS District also provides fire protection and life safety services for John Pennekamp Coral Reef State Park. Additionally, within the District are various suburban residential communities, businesses, and mercantile areas, including several strip-type shopping centers, restaurants, hotels, and vacation resorts. Other facilities that the District protects include Crocodile Lake National Wildlife Refuge, Blue Fin Rock Harbor RV Park and Marina, Rock Harbor Club, and Key Largo Kampground [sic] and Marina. The District also protects various educational facilities, including Key Largo Elementary School, Ocean Studies Charter School, and MarineLab (an environmental education center). Further, Key Largo has seven trailer communities with approximately 2,800 residents, and five marinas that moor live-aboard vessels with approximately 55 boats and 80–90 residents.

Figure 6: KLFR&EMS District Boundaries and Station Locations

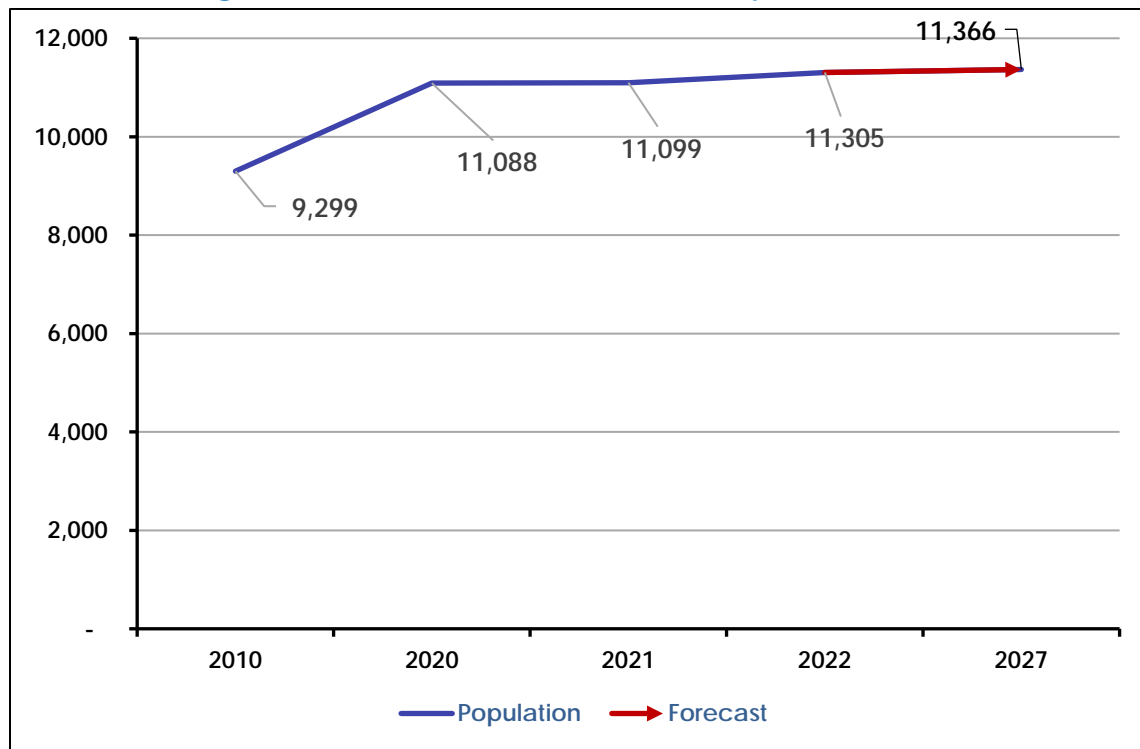
Population and Demographics

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

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the KLFR&EMS District increased from 9,299 in 2010 to 11,088 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 11,305. The population is forecasted to increase to 11,366 over the next five years.

Figure 7: KLFR&EMS District Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. The KLFR&EMS District is within Monroe County in the Florida Keys. This area is extremely popular with national and international tourists seeking warm climates and leisure activities. While not specific to the District, a 2018 Rockport Analytics study showed that 5.1 million people visited the Florida Keys³. More recently, the Monroe County Tourist Development Council estimated that in 2022, visitors took 3,568,000 trips to the Florida Keys and collectively spent 24,724,000 days in the Keys. Many of these visitors traveled through, visited, shopped in, dined in, or lodged in the District. Overall, the District has a population density of almost 561 people per square mile.

Figure 8 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

³ Rockport Analytics (2018). *2018 Tourism in the Florida Keys & Key West: Stable Growth Despite Challenging Times*. Obtained June 1, 2023 from <https://monroecounty-fl.gov/DocumentCenter/View/21667/Economic-Impact-of-Tourism-in-The-Florida-Keys-?bidId=#:~:text=Despite%20these%20challenges%2C%20visitor%20volume%20fell%20only%20-0.3%25,business%20travelers%2C%20and%20over%201%20million%20international%20visitors>

Figure 8: Selected Demographic and Population Values in the KLFR&EMS

Demographic/Population	Value
Population	11,305
Households	4,909
Average Size Household	2.30
Median Age	52.4
Median Household Income	\$74,685
Number of Businesses	933
Total Employees	6,246

Age and Gender

Age and gender are factors in assessing risk and demand for services in a community. Figure 9 summarizes the age groups in the District compared to Monroe County. Throughout the ranges, the age of the District's residents is within 1 percent of that of Monroe County.

Figure 9: Age of KLFR&EMS District Population Compared with Monroe County

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

Figure 10 summarizes the gender breakdown for the District and for Monroe County.

Figure 10: Gender Summary

Gender	KLFR&EMS	Monroe County
Male	52%	52%
Female	48%	48%

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

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

Housing

Figure 11 summarizes the count of housing units and home values in the District as average and median for 2022, and a projection for 2027. Again, this information is of value for planning processes.

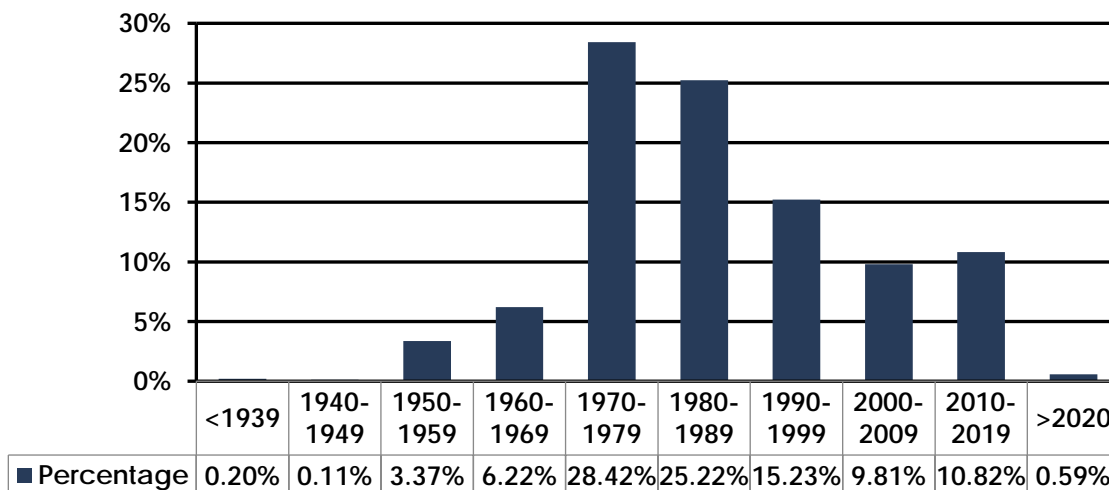
Figure 11: KLFR&EMS District Home Counts and Values

Demographic	2022	2027
Total Housing Units	7,885	7,857
Average Home Value	\$617,805	\$700,007
Median Home Value	\$513,643	\$643,437

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

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Almost 85 percent of the housing in the District was built prior to 1999. Figure 12 provides the housing age in the District by decade.

Figure 12: KLFR&EMS District Housing Year Built



Governance

The governance of the District is outlined in Chapter 2005-329, Laws of Florida. The District is established by the adoption of their charter by the Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District's Charter can only be amended by special act of the Legislature.

Pursuant to Chapter 191, Florida Statutes, the business and affairs of the District shall be governed and administered by a board of five commissioners, who shall be qualified electors residing within the District and who shall be elected by the qualified electors residing within the District, subject to the provisions of Chapters 189 and 191, Florida Statutes, and this act. Each commissioner shall hold office until his or her successor is elected and is qualified under the provisions of this act. The procedures for conducting District elections and for qualification of candidates and electors shall be pursuant to Chapters 189 and 191, Florida Statutes. The members of the board shall serve on a nonpartisan basis for a term of four years each and shall be eligible for reelection.

In accordance with Chapter 191, Florida Statutes, each elected member of the board shall assume office 10 days following the member's election. Within 60 days after election of new members of said board as herein provided, the newly elected members shall organize by electing from their number a chair, vice chair, secretary, and treasurer. However, the same member may be both secretary and treasurer, in accordance with

Chapter 191, Florida Statutes. Nothing shall prevent the commissioners from electing a chair, vice chair, secretary, and treasurer annually.

No funds of the District shall be used for any purposes other than the administration of the affairs and business of the District; the payment of salaries and expenses to commissioners; the construction, care, maintenance, upkeep, operation, and purchase of firefighting and rescue equipment or a fire station or emergency medical station; the payment of public utilities; the payment of salaries of District personnel; the payment of expenses of volunteers; the payment to the Key Largo Fire and Rescue Department, Inc., and the Key Largo Volunteer Ambulance Corps; and such other payment and expenses as the board may from time to time determine to be necessary for the operations and effectiveness of the District. The administrative duties of the governing board are as provided in Section 191.005, Florida Statutes, as same may be amended.

The following information, Figure 13, regarding governance and revenue, was provided by the KLFR&EMS District to the Florida Department of Economic Opportunity, Special District Accountability Program, for inclusion on the Official List of Special Districts.

Figure 13: Information Official List of Special Districts

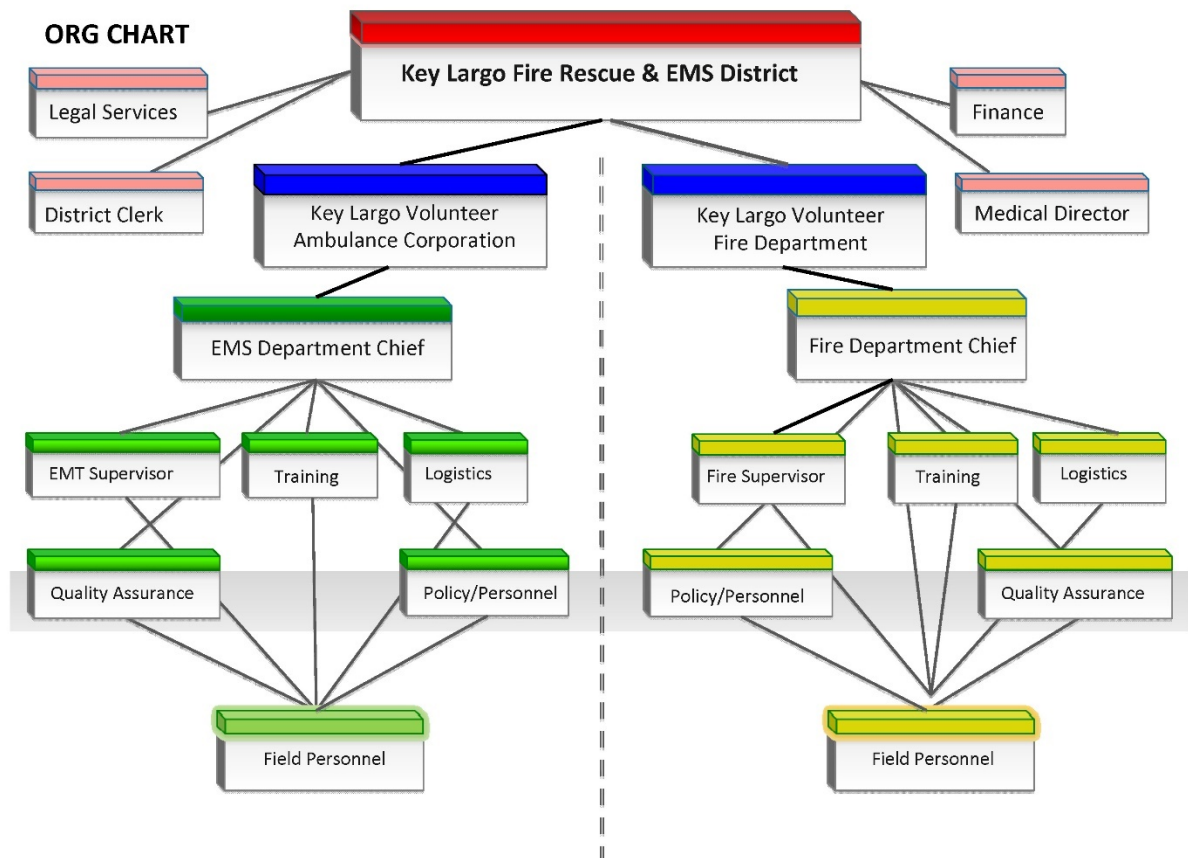
Key Largo Fire Rescue and Emergency Medical Services District	
Active or Inactive:	Active
Status:	Independent
County:	Monroe
Local Governing Authority:	Monroe County
Special Purpose(s):	Emergency Medical Services, Fire Control and Rescue
Date Created/Established:	6/8/2005
Creation Documents:	Chapter 2005-329 Laws of Florida
Statutory Authority:	Chapter 189.031 and Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem
Most Recent Update:	1/3/2023

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

Organizational Design

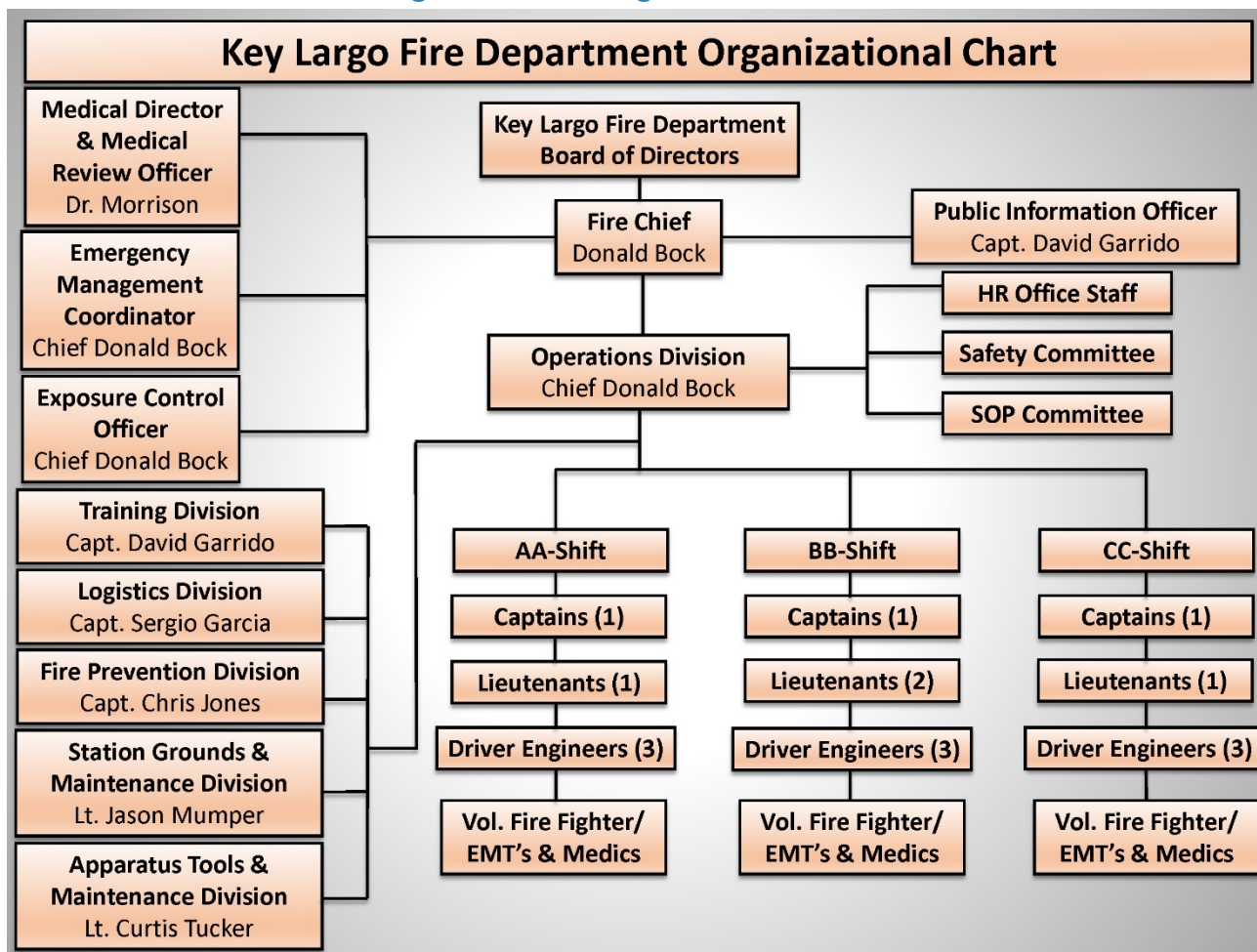
Figure 14 depicts the organizational chart for the District. As illustrated, the KLFD and the KLVAC are integrated as contracted service providers.

Figure 14: KLFR&EMS Organizational Chart



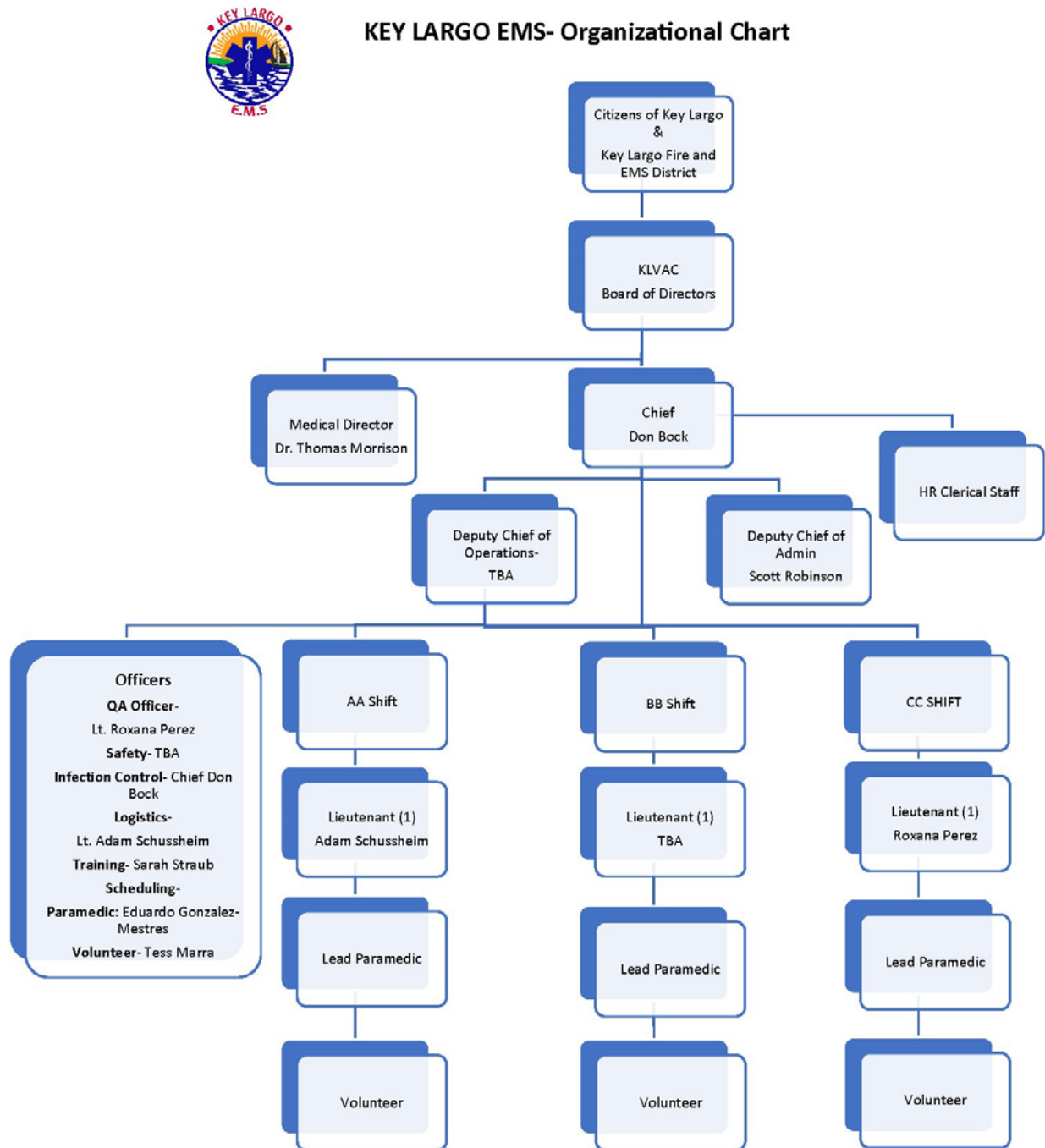
The KLFD has a well-defined, scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority. Figure 15 illustrates the KLFD organizational chart as of the writing of this report.

Figure 15: KLFD Organizational Chart



The KLVAC also has a well-defined, scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority. Figure 16 illustrates the KLVAC organizational chart as of the writing of this report.

Figure 16: KLVAC Organizational Chart



Recommendation # 2 – While beyond the scope of this report, the District should undertake a focused agency analysis of the District, the KLFD, and the KLVAC with the goal of identifying any potential financial and/or operational benefits of merging the two contract agencies under the District and the Board of Commissioners.

AVAILABLE RESOURCES

Personnel Resources

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

Two distinct groups of staff are common in most fire service and EMS 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. For the KLFD and the KLVAC, this includes both paid staff and volunteers.

Administrative and Support Staffing

Providing the operational staff with the means and ability to respond to and mitigate emergencies safely, effectively, and efficiently is the primary responsibility of administrative and support staff, with additional responsibilities including planning, organizing, directing, coordinating, and evaluating the various programs utilized within the KLFD and the KLVAC. Figure 17 illustrates the administrative and support staffing structure for the KLFD.

Figure 17: KLFD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	(See Notes)
Administrative Captains	3	56
Public Information Officer	1 (combined position)	-
Board Secretary	1	As Needed
Total	5 (combined not included)	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 13 percent of the total KLFD personnel. However, several key points should be noted. First, the KLFD fire chief is a volunteer

member of the organization and, while the fire chief position is entitled to a salary, the current member does not accept one — thus the notation as a volunteer. The three administrative captains also have operational responsibilities and are scheduled on shift work. The combined PIO position, board secretary, and billing specialist/assistant were not included in this analysis. Figure 18 illustrates the administrative and support staffing structure for the KLVAC.

Figure 18: KLVAC Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
EMS Chief	1	(See Notes)
Deputy Chief	1	Volunteer
Administrative Lieutenants	3	50
Officer Manager	1	40
Billing Specialist/Assistant	1	Contract
Total	7	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represent 17 percent of the total KLVAC personnel. However, like the KLFD, several key points should be noted. The EMS chief is a volunteer member of the organization and holds the position of fire chief for the KLFD in addition to his responsibilities with KLVAC. Also, like the fire chief position, the EMS chief position is entitled to a salary, but the current member does not accept one — thus the notation as a volunteer. The three administrative lieutenants also have operational responsibilities and respond to 911 calls for service.

Operational Staffing

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

Figure 19 illustrates the paid operational staffing structure of the KLFD. The captains are not included in this figure due to their administrative responsibilities and having been included previously.

Figure 19: KLFD Paid Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Lieutenants	4	56	48/96
Engineers/Apparatus Operators/Firefighters	11	56	48/96
Total	15		

A three-platoon system working 48-hour shift rotations that yield an average 56-hour workweek accomplishes shift operations. The paid minimum staffing goal for the KLFD is six personnel responding from two fire stations on two apparatus. Figure 20 illustrates the current staffing model for the KLFD.

Figure 20: KLFD Current Staffing Model

Station	Apparatus	Minimum Staffing
24	Engine 24 and Tanker 24	3 personnel
25	Engine 25 and Ladder 25	3 personnel
	Total	6 personnel

Figure 21 illustrates the volunteer operational staffing structure of the KLFD.

Figure 21: KLFD Volunteer Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Firefighters/EMTs	7	Varies	-
Firefighter/Paramedics	3	Varies	-
Total	10		

The KLFD's volunteers are considered "paid-on-call" personnel. All members receive a stipend of \$84.00 per 12 hours worked up to a maximum of 240 hours, with a cap of \$1,800.00 per month. Figure 22 illustrates the paid operational staffing structure of the KLVAC.

Figure 22: KLVAC Paid Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Paramedics (full time)	9	48	48/96
Paramedics (part time)	6	24-48	Varies
Total	15		

A three-platoon system of full-time paramedics working 48-hour shift rotations that yield an average 48-hour workweek — due to a “Kelly Day” cycle — accomplishes shift operations. Part-time paramedics fill in openings and typically work 24 hours per week but may work up to 48 hours per week depending on schedule openings and availability. The paid minimum staffing goal for the KLVAC is four personnel responding from one base station on two ambulances. Figure 23 illustrates the current staffing model for the KLVAC.

Figure 23: KLVAC Current Staffing Model

Station	Apparatus	Minimum Staffing
23	Rescue 23	2 full-time paid personnel
	Rescue 123	2 full-time paid personnel
Total		4 personnel

Figure 24 illustrates the volunteer operational staffing structure of the KLVAC.

Figure 24: KLVAC Volunteer Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Single Role EMTs	8	36 (min.)	Varies
Single Role Paramedics	6	24 (min.)	Varies
Total	14		

While the KLVAC personnel listed in Figure 24 are considered volunteer staffing, each is entitled to a monthly stipend of \$84.00 provided they meet the minimum hourly and training requirements.

Comparison of Regional and National Operational Volunteer Staffing

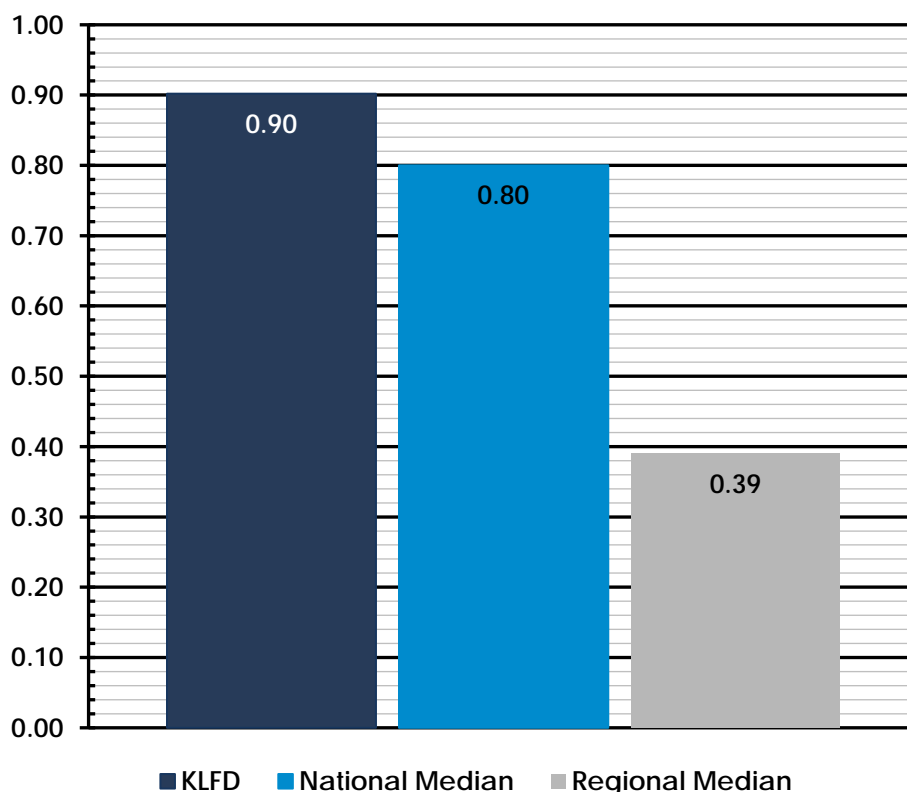
The National Fire Protection Association (NFPA⁵) publishes the *United States Fire Department Profile*. This report provides valuable regional and national statistics to compare fire department organizations based on the populations that they serve. While other factors are considered, this information can be critical when determining the number of firefighters needed to serve a community based on the current population counts. Unfortunately, the profile does not include paid firefighters for communities with population counts under 25,000, such as the KLFR&EMS District. However, the profile does include volunteer firefighter statistics, which are provided. It should be noted that this does not account for combination-staffed departments such as the KLFD. The profile does address

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

station, engine company, and aerial company averages for smaller communities, which is included in the Capital Resources section.

Figure 25 illustrates the current comparison of the number of volunteer firefighters per 1,000 population of the service region compared to the national and regional medians from the *United States Fire Department Profile* issued by the NFPA. The KLFD currently has 0.51 more operational volunteer firefighters compared to regional organizations.

Figure 25: KLFD Volunteer Firefighters per 1,000 Population



Training

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

Figure 26 illustrates the results of this hours-based approach for the KLFD based on data provided from the department, which included the most recent final ISO review summary report from March 2019.

Figure 26: KLFD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure fire-related subjects as outlined in NFPA 1001.	35	0.00
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure fire-related subjects as outlined in NFPA 1001.	25	4.58
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	11.88
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Hazardous Materials Training		
For maximum credit, each firefighter should receive six hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	0.04
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	0.00

From an ISO review perspective, the KLFD received only 2.84 of an available 9.0 for Training during the most recent review. Specifically, the KLFD lost points in the categories of Facilities

Training, Company Training, Officer Training, Existing Driver/Operator Training, Training on Hazardous Materials, and Pre-Fire Planning Inspections. The greatest loss was in Facilities Training, which requires that each firefighter receive 18 hours of structure fire-related training per year at an ISO-approved facility as outlined in NFPA 1001.

It should be noted that since the last ISO review in 2019, the KLFD has developed a comprehensive training plan to address all areas of deficiencies apart from Facility Training. Unfortunately, the only ISO approved training facility that is available to the KLFD is located in the Grassy Key area of the city of Marathon. This location is approximately 40 miles from Key Largo which causes numerous logistical issues for the KLFD. An alternative plan for this issue is still being studied by the department.

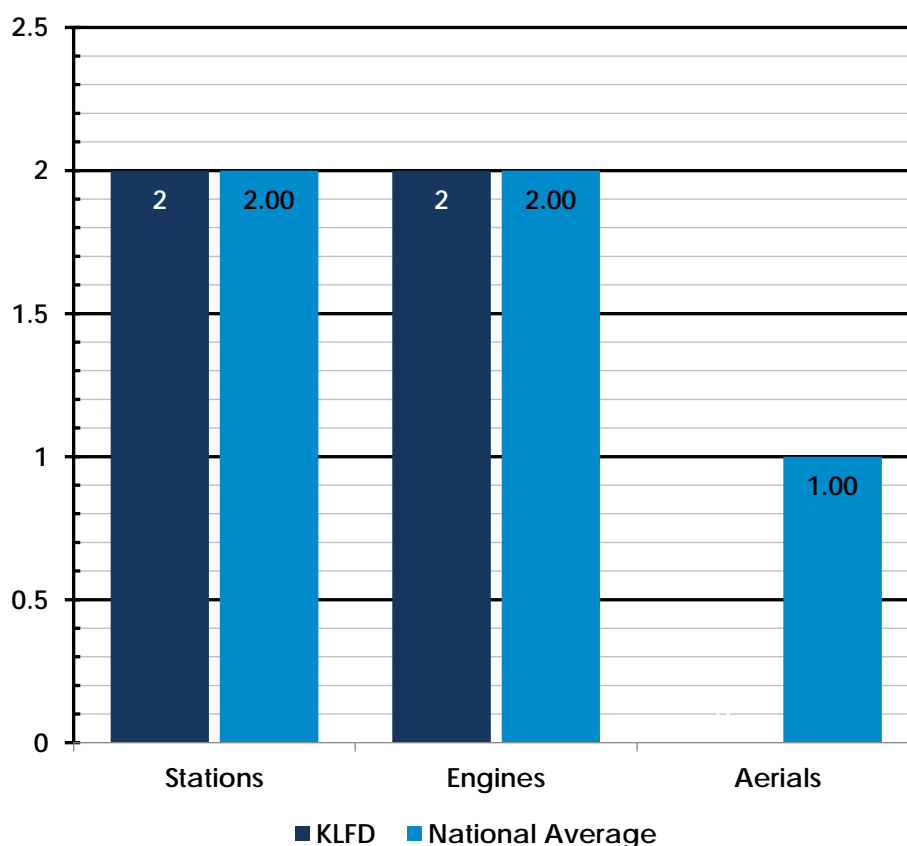
Capital Resources

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

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

Figure 27 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the KLFD compared to national averages from the *United States Fire Department Profile* published by the NFPA⁶. The KLFD currently has one less aerial than the national average. However, it should be noted that BJM-CPA did not include Ladder 25 due to cross staffing, however it could be counted as staffed with volunteers.

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

Figure 27: Comparison of KLFD Stations and Apparatus to National Averages

From an ISO review perspective, the KLFD received full credit for Pumper Capacities (3 credits) during the most recent review. Credit was lost for Engine Companies (4.71 earned out of 6 credits available) and Reserve Pumps (0.00 earned out of 0.5 credits available). Regarding ladder (aerial) company credits, the KLFD received only 1.64 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. The KLFD also lost 0.03 credits for Reserve Ladder and Service Truck (0.5 credits).

Facilities

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

The two KLFD stations range in age from 16 to 29 years. Figure 28 and Figure 29 provide pertinent information on each facility based on information provided by the KLFD and BJM-

CPA research. The land and building for Station 24 are owned by the KLFR&EMS District. While Station 25's building is owned by the KLFR&EMS District, the land is leased from the state of Florida.

Figure 28: KLFD Administration and Station 24

Address/Physical Location: 1 East Dr., Key Largo, FL 32037



Summary

Date of Original Construction	1994			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	7,614 sq./ft.			
Maximum Staffing Capability	1 Admin, 5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 24	3	
Tanker 24	-	Cross-staffed
Air/Rehab 24	-	Cross-staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 29: KLFD Station 25

Address/Physical Location: 220 Reef Rd., Key Largo, FL 33037



Summary

Date of Original Construction	2007			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	8,312 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 25	3	
Ladder 25	-	Cross-staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

The facility and land that houses the KLVAC is owned by Monroe County and is available for use by the KLFR&EMS District as long as it continues to be used for emergency services. The facility is located at 98600 Overseas Highway, Key Largo, Florida, 33037. It should be noted that maintenance of this facility is the financial responsibility of the KLFR&EMS District.

Figure 30 provides pertinent information regarding this facility based on information provided by the KLVAC and BJM-CPA research.

Figure 30: KLVAC Station 23

Address/Physical Location:	98600 Overseas Hwy., Key Largo, FL 33037
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Summary

Date of Original Construction	1979		
Date(s) of Renovations	2005		
Number of Apparatus Bays	Back-in Bays	4	
Total Square Footage	12,067 sq./ft.		
Maximum Staffing Capability	7 Daily (4 Paid Paramedics + 3 Volunteers) (Total Staff = 16 Paid Paramedics and 9 Volunteers)		

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Rescue 23	2	2 Paid Paramedics
Rescue 123	2	2 Paid Paramedics
Reserve Rescues (3)	-	Reserves – Not Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Apparatus

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

In gathering information from the KLFD and the KLVAC, BJM-CPA requested a complete inventory of their fleets (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleets of both organizations are sufficient to meet the KLFR&EMS District's service needs and demands.

The full inventory list of the KLFD's vehicles and apparatus, along with descriptions, is illustrated in Figure 31.

Figure 31: KLFD Vehicle Inventory

Apparatus/Vehicle	Type	Make	Year	Status
Pumpers				
Engine 24	Pumper	E-One Typhoon	2019	Frontline
Engine 25	Pumper	E-One Typhoon	2017	Frontline
Squad 24	Pumper	Ferrara		Reserve
Aerials/Ladders				
Ladder 25	Aerial/Ladder	Ferrara HD 77'	2014	Frontline
Staff/Specialty Vehicles				
Tanker 24	Support	Ferrara (Freightliner)	2014	Support
Air/Rehab 24	Support	Ford F-550 Super Duty	2022	Support

The full inventory of the KLVAC's vehicles, along with descriptions, is illustrated in Figure 32

Figure 32: KLVAC Vehicle Inventory

Apparatus/Vehicle	Type	Make	Year	Status
Ambulance				
Rescue 23	Ambulance	Ford F-550 / Type I – Horton	2022	Frontline
Rescue 25	Ambulance	Chevy E-450 / Type III – AEV	2016	Future Use
Rescue 123	Ambulance	Ford F-550 / Type I – Horton	2022	Frontline
Rescue 223	Ambulance	Chevy E-450 / Type III – AEV	2015	Reserve
Rescue 323	Ambulance	Ford E-450 / Type III – AEV	2006	Reserve

SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. The KLFR&EMS District must balance fiscal responsibility with performance expectations for the delivery of emergency services. In this section, BJM-CPA reviewed the current service delivery and performance of both the KLFD and the KLVAC, which provide contractual services to the KLFR&EMS District. BJM-CPA analyzed the operational components of service delivery and performance from multiple perspectives, including:

- service demand
- resource distribution
- resource reliability

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

Data Source

Key Largo Fire Department

The data obtained from the KLFD for this study came from the District's RMS. The District currently utilizes Alpine software for National Fire Incident Reporting System (NFIRS) software. This source provided data for the time period FY2020 (10/1/2019–9/30/2020) through the first three months of FY2023 (10/1/2021–12/31/2022).

Figure 33 provides a summary of the incident data available for analysis.

Figure 33: Summary of Data Sources from KLFD

Source	FY2020	FY2021	FY2022	FY2023
NFIRS All	1,022	1,193	1,523	312
NFIRS Single	819	860	944	184

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

across the entire country — can dramatically affect the meaning of the data. The same result occurs when data is generalized, such as the overuse of the codes for “unknown,” “none,” or “other.”

Key Largo Volunteer Ambulance Corps

Data from the KLVAC was somewhat limited for the timeframe covered in this report. The KLVAC uses ESO for their EMS incident reporting. Overall, the submission from KLVAC to BJM-CPA totaled 3,473 records from the period of August 2, 2021, through June 14, 2023. Records prior to March 1, 2023, did not include the seconds field in several timestamps necessary for some performance measurements. For this reason, analysis on some of the various components of this section was not completed. Smaller data sets over smaller timeframes can result in findings that do not accurately reflect the performance of the agency.

**Figure 34: Summary of Data Sources from KLVAC
(August 2, 2021, through June 14, 2023)**

Source	FY2021	FY2022	FY2023
ESO All	273	1827	1373
ESO Single	270	1534	1282

Recommendation # 3 – Ensure data completeness and accuracy through a quality review program for both NFIRS reports and EMS Reports.

Recommendation # 4 – Consider adopting a single records management system for both the fire department and ambulance corps. The adopted software should be both NFIRS and National Emergency Medical Services Information System (NEMSIS) compliant.

Recommendation # 5 – To ensure the quality of the data entered and used by the KLFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Some training resources include:

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

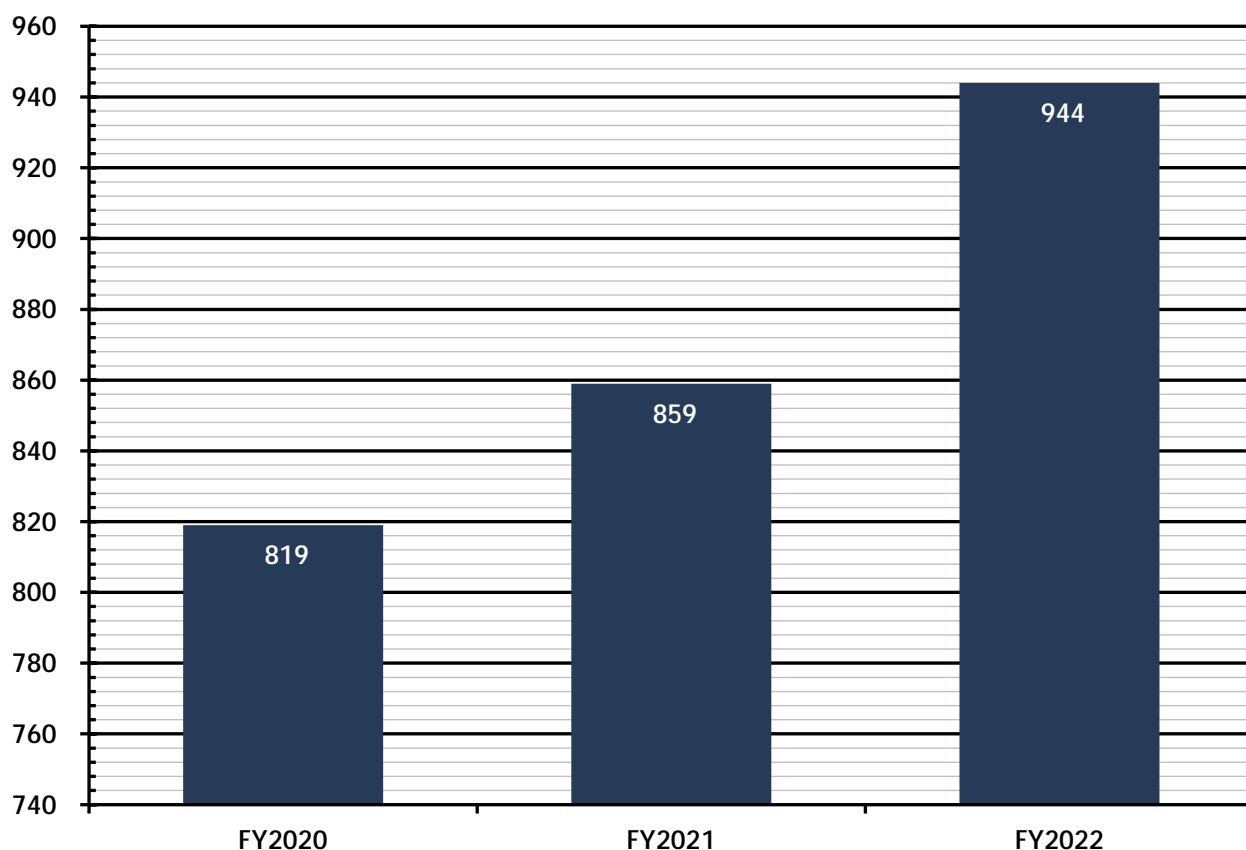
Service Demand Analysis

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

Key Largo Fire Department

Figure 35 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, service demand decreased by 15.3 percent from FY2020 to FY2022. This change represents an average annual decrease of just over 5 percent.

Figure 35: KLFD Historical Service Demand (FY2020–FY2022)



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, an agency can better determine the demand for service and the training that may be a priority for their responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 36.

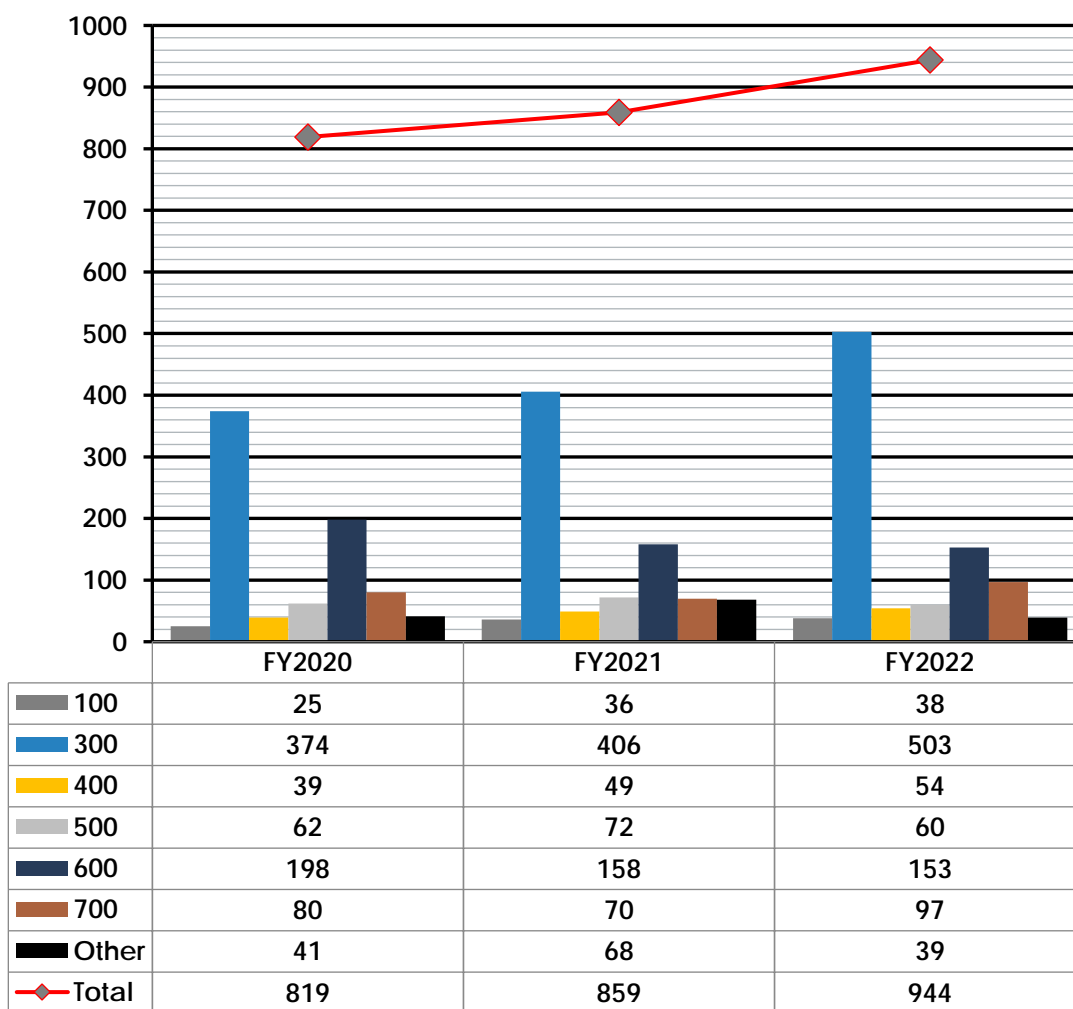
Figure 36: NFIRS Incident Types

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

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

Figure 37 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding three full fiscal years. The most significant increase in service demand was Fire incidents, with a 52 percent increase based on a limited number of incidents. However, since Rescue and EMS incidents represented the highest percentage of overall volume for the KLFD, it's important to note the increase of 34 percent for the period noted.

Figure 37: KLFD Annual Demand by Incident Type (FY2020–FY2022)



While Figure 37 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 38, the majority of demand for services was within the category of EMS and Rescue, at 49 percent. This service was followed by Good Intent incidents at 19 percent and False Alarm Call incidents at 10 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

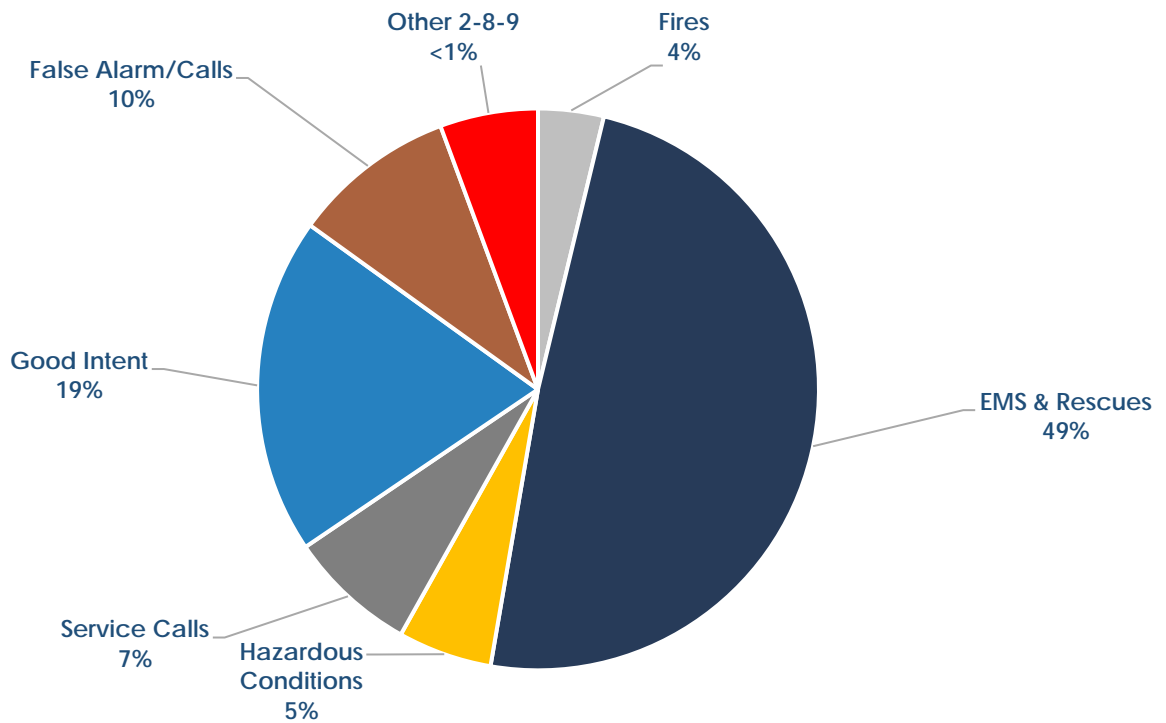
Figure 38: NFIRS Service Demand in Percentage by Type (FY2020–FY2022)

Figure 39 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 39: NFIRS Service Demand in with Cumulative Percentage by Type (FY2020–FY2022)

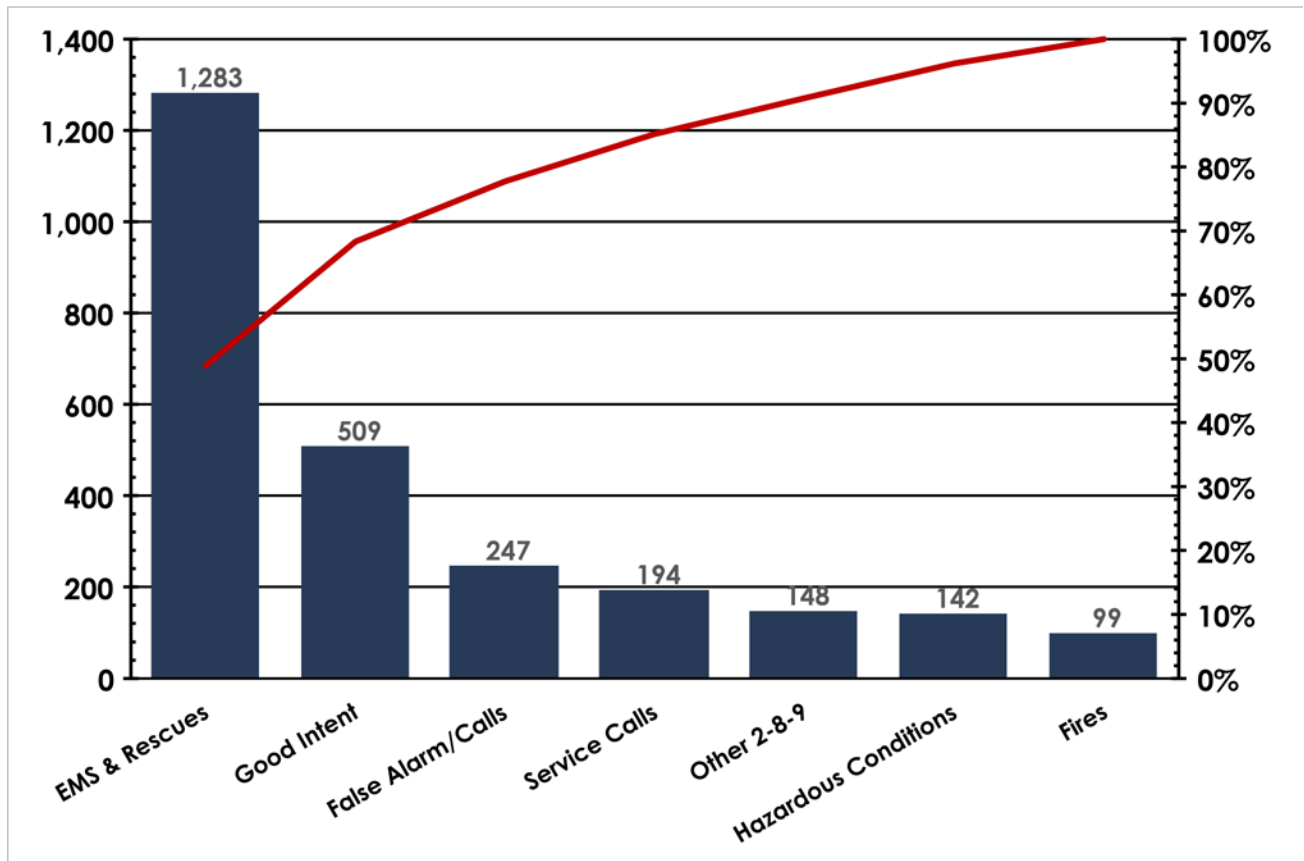


Figure 40 illustrates service demand for the KLFD based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories except for Fires. Outside property occupancies accounted for the highest demand within the category of Fires.

Figure 40: Service Demand by NFIRS Property Type (FY2020–FY2022)

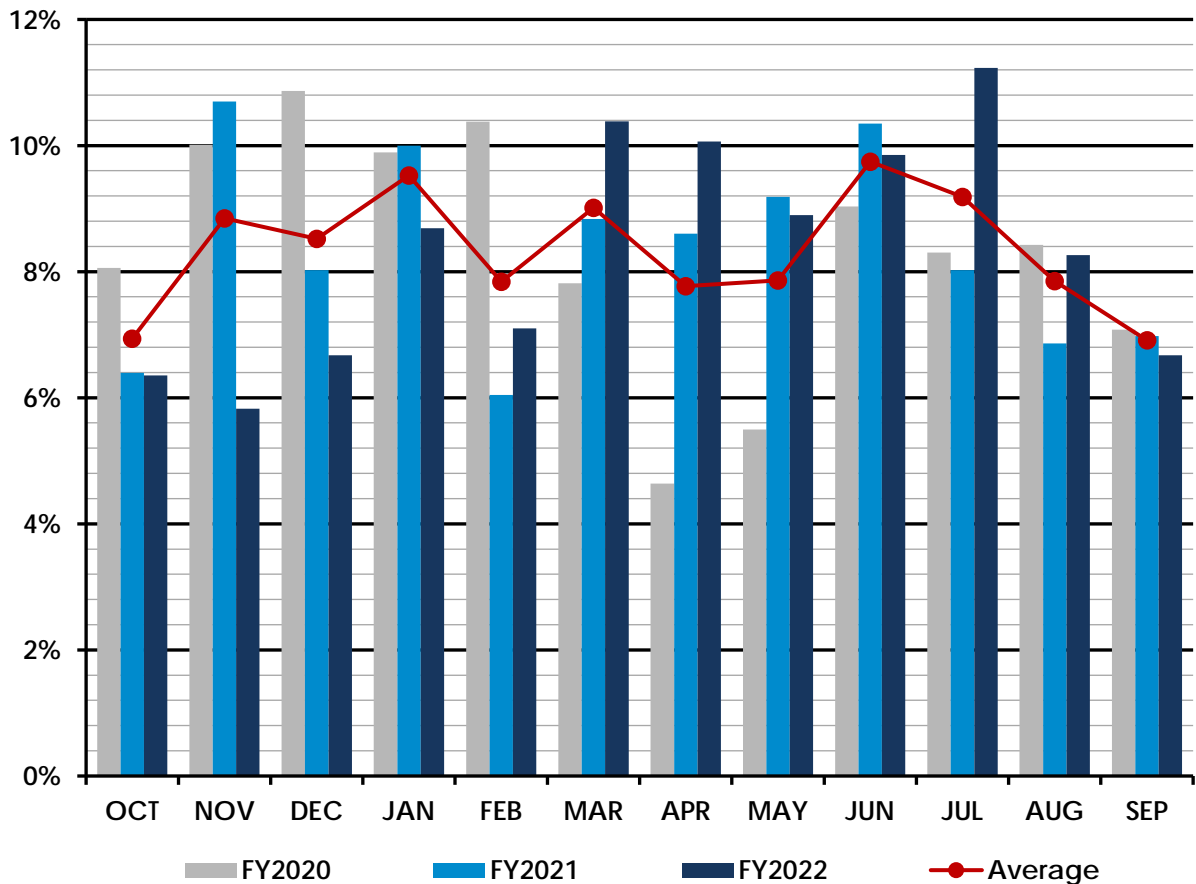
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	2.08%	0.88%	3.8%	5.04%
1–Assembly (restaurant, bar, theater, library, church, airport)	1.04%	5.07%	4.23%	3.46%
2–Educational (school, daycare center)	0.00%	1.25%	5.38%	1.05%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.00%	0.44%	0.38%	0.63%
4–Residential (private residence, hotel/motel, residential board)	40.63%	40.15%	58.08%	43.65%
5–Mercantile, Business (grocery store, service station, office, retail)	7.29%	6.18%	23.08%	7.56%
6–Industrial, Utility, Agriculture, Mining	2.08%	0.07%	1.92%	0.42%
7–Manufacturing	0.00%	0.00%	0.00%	0.00%
8–Storage	4.17%	9.63%	1.54%	8.71%
9–Outside Property, Highway, Street	42.71%	36.32%	1.54%	29.49%

Temporal Analysis

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

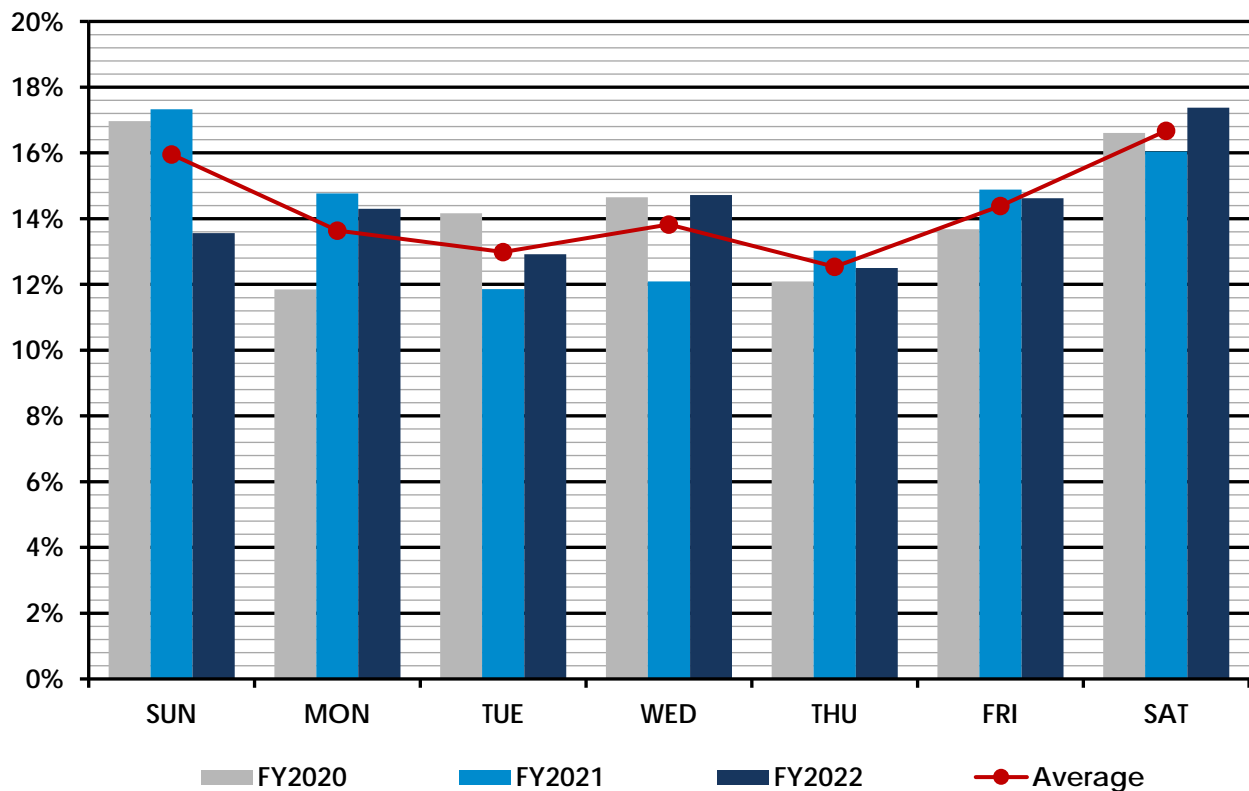
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 41, service demand was cyclical throughout the year, with a difference of 2.83 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in September, increasing to a peak in June — the month with the most significant average demand for services.

Figure 41: NFIRS Service Demand by Month (FY2020–FY2022)



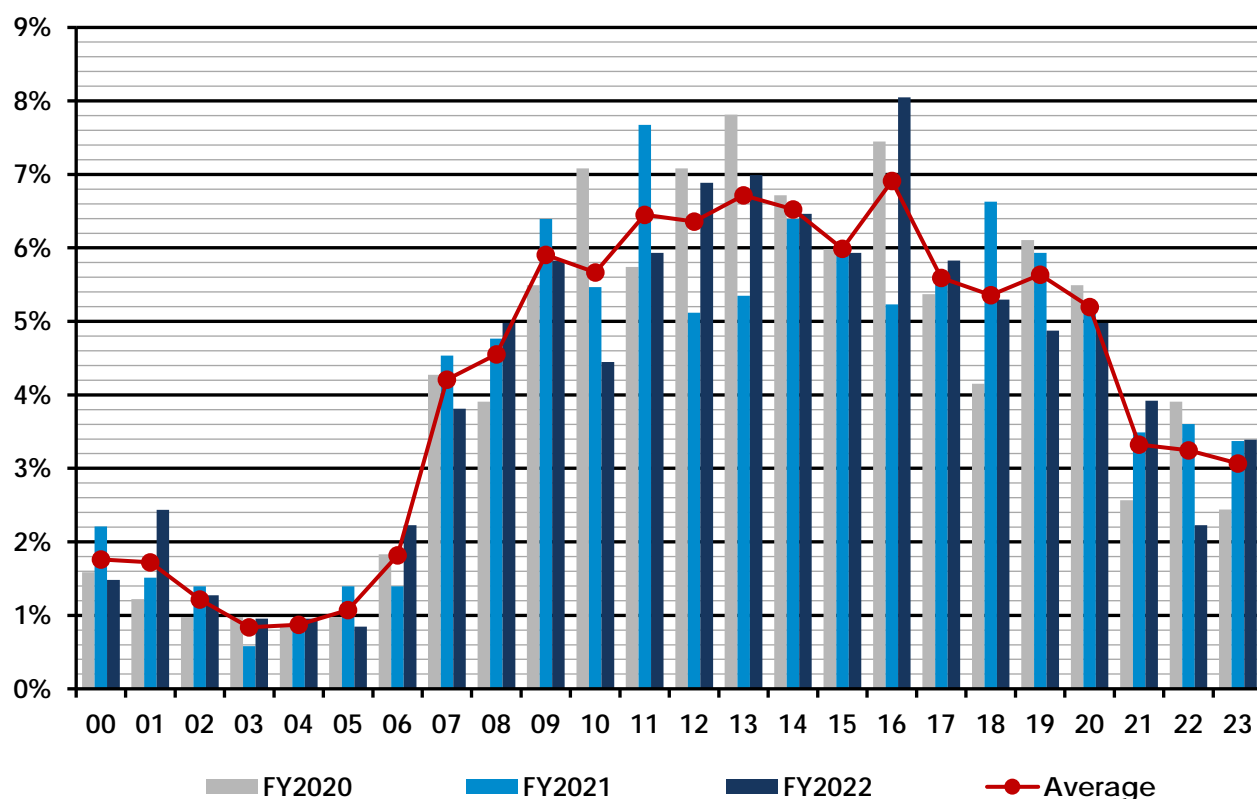
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurred during the weekends when service demand decreased. This is expected, since greater activity occurs during the workweek, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. However, the KLFD did not see a typical reduction in service demand on the weekends, which is possibly due to the high degree of tourism and day-trippers the general area experiences. As illustrated in Figure 42, Thursdays exhibited the lowest percentage of service demand for KLFD. The weekends showed the highest demand figures, with a peak on Saturdays. The difference between the busiest day and the slowest day was 4.14 percent.

Figure 42: NFIRS Service Demand by Week (FY2020–FY2022)



The final temporal component concerns determining the time of day that service demand occurred. As illustrated in Figure 43, the average demand for services began to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continued to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reached a transient peak at 4 p.m. and then began a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continued until reaching its lowest point at 3 a.m.

Figure 43: NFIRS Service Demand by Hour of the Day (FY2020–FY2022)



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

Charting the temporal demands for service by both day and time is valuable. Figure 44 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

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

Figure 44: NFIRS Service Demand by Day and Hour (FY2020–FY2022)

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	1.68%	2.23%	1.47%	1.38%	2.43%	1.59%	1.60%
01	2.64%	1.95%	0.59%	1.38%	1.52%	2.38%	1.60%
02	0.72%	1.67%	1.47%	0.83%	0.91%	1.06%	1.83%
03	0.48%	0.84%	1.18%	0.83%	0.91%	1.06%	0.68%
04	1.20%	0.00%	1.76%	0.00%	1.52%	1.06%	0.68%
05	0.96%	1.39%	1.18%	1.10%	1.22%	0.79%	0.91%
06	0.48%	1.67%	1.47%	2.20%	1.52%	2.65%	2.74%
07	2.40%	4.46%	5.29%	5.51%	5.47%	3.97%	2.97%
08	4.09%	5.29%	5.00%	4.41%	4.56%	4.76%	4.11%
09	6.73%	6.69%	6.76%	6.61%	2.43%	5.03%	6.62%
10	5.05%	8.08%	6.76%	4.13%	3.95%	6.35%	5.02%
11	5.05%	8.36%	5.29%	7.44%	7.90%	5.82%	5.71%
12	5.05%	4.74%	5.88%	6.61%	8.81%	7.41%	6.39%
13	6.49%	7.52%	7.65%	5.51%	6.38%	6.88%	6.62%
14	6.01%	5.85%	7.06%	8.26%	9.12%	6.35%	3.88%
15	8.17%	5.29%	4.71%	6.89%	6.08%	4.23%	6.16%
16	6.01%	7.52%	7.06%	6.06%	6.69%	5.82%	9.13%
17	5.05%	6.41%	5.00%	7.99%	6.38%	3.70%	5.02%
18	6.01%	5.57%	4.71%	5.51%	3.65%	6.35%	5.48%
19	8.89%	4.18%	5.88%	4.68%	4.86%	5.03%	5.25%
20	5.05%	1.95%	7.06%	4.41%	6.08%	6.88%	5.02%
21	3.37%	3.62%	3.24%	4.68%	2.43%	2.91%	3.20%
22	3.85%	1.95%	2.06%	2.75%	1.82%	4.50%	4.79%
23	4.57%	2.79%	1.47%	0.83%	3.34%	3.44%	4.57%

As noted, 4 p.m. coincided with the highest average daily demand, as shown in Figure 43. The additional analysis in Figure 44 depicts that the 4 p.m. demand was highest on Saturdays, relative to the other days and times.

Key Largo Volunteer Ambulance Corps

The service demand analysis data was conducted but due to data limitations only one full fiscal year—2022—was used. Figure 45 illustrates the service demand for FY2022.

Figure 45: KLVAC Service Demand (FY2022)

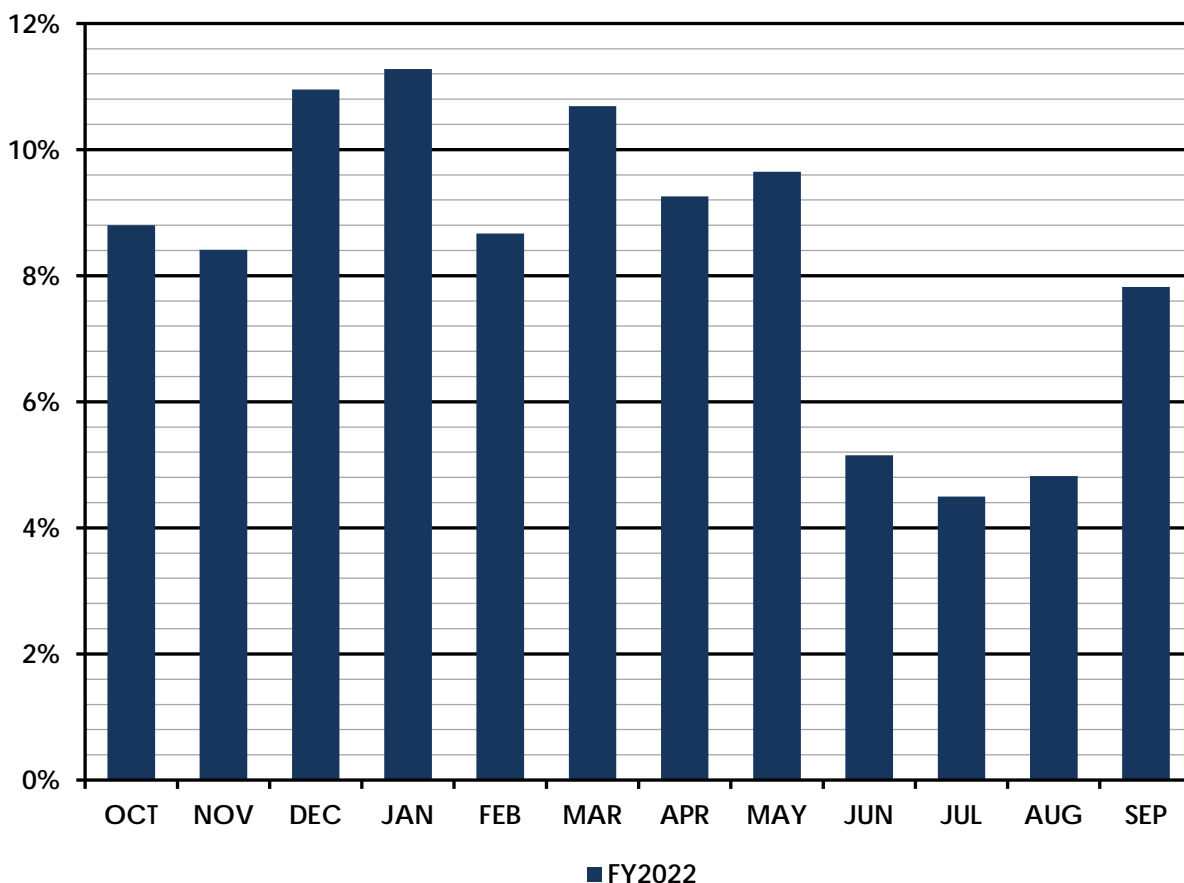
Source	FY2022
911 Response	1,480
Law Enforcement Assist	3
Mutual Aid	1
Public Assistance	17
Standby	4

As expected, 98 percent of the incidents handled by the KLVAC in FY2022 were 911 responses.

Temporal Analysis

As illustrated in Figure 46, service demand was cyclical throughout the year, with a difference of almost seven percent between the busiest month and the slowest. In FY2022 the lowest demand for services occurred in July, increasing to a peak in January — the month with the most significant demand for services.

Figure 46: KLVAC Service Demand by Month (FY2022)



As illustrated in Figure 47, Sundays exhibited the lowest percentage of service demand for KLVAC. Saturdays showed the highest demand figures. The difference between the busiest day and the slowest day was just under six percent.

Figure 47: KLVAC Service Demand by Week (FY2022)

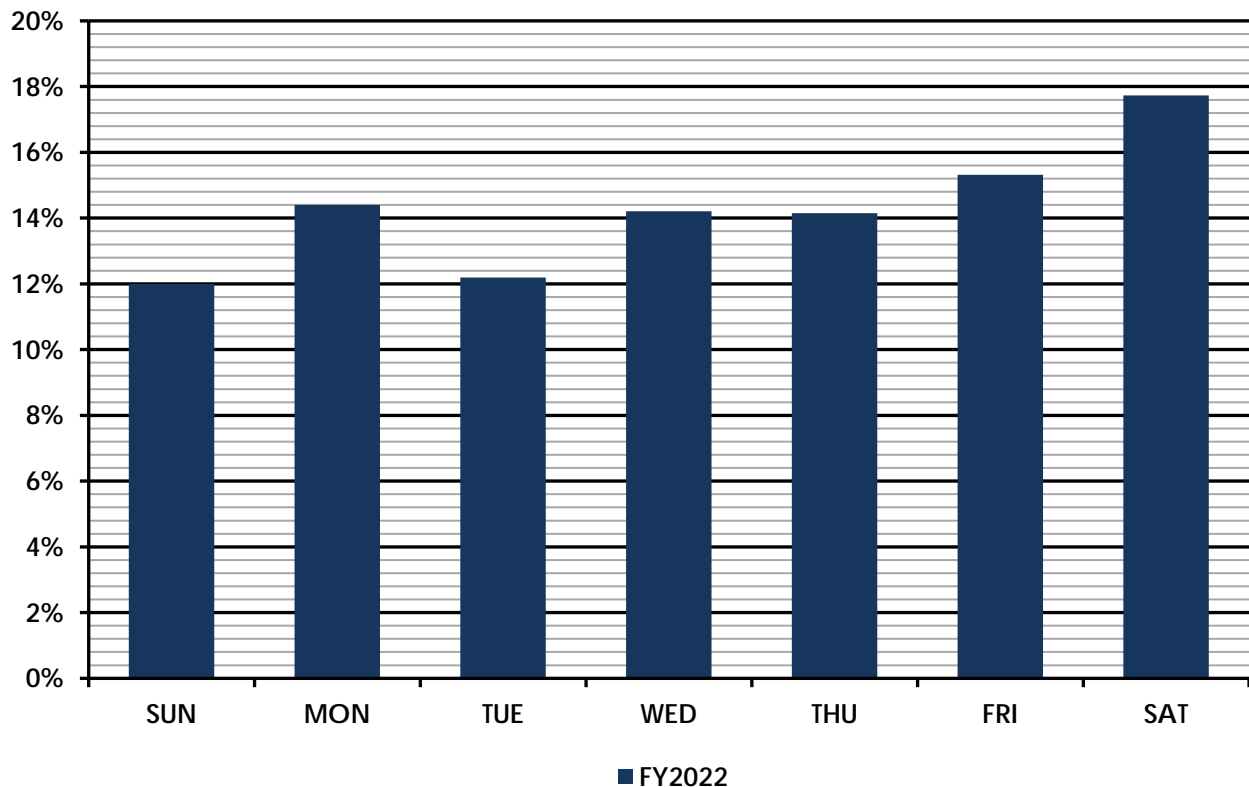


Figure 48 shows that again the demand for services began to increase in the early morning hours and reached a peak at 2 p.m. and then began a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continued until reaching its lowest point at 2 a.m.

Figure 48: KLVAC Service Demand by Hour of the Day (FY2022)

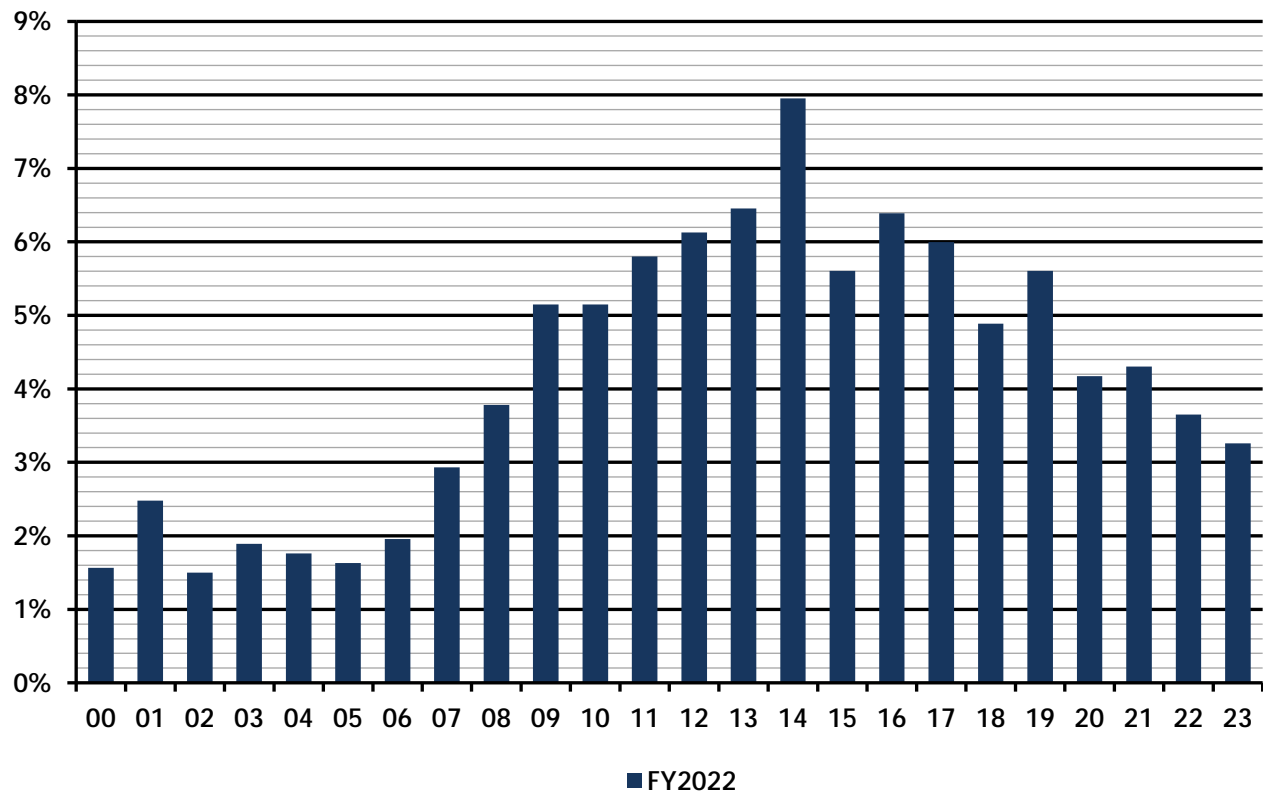


Figure 49 compares the FY2022 demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

Figure 49: KLVAC Service Demand by Day and Hour (FY2022)

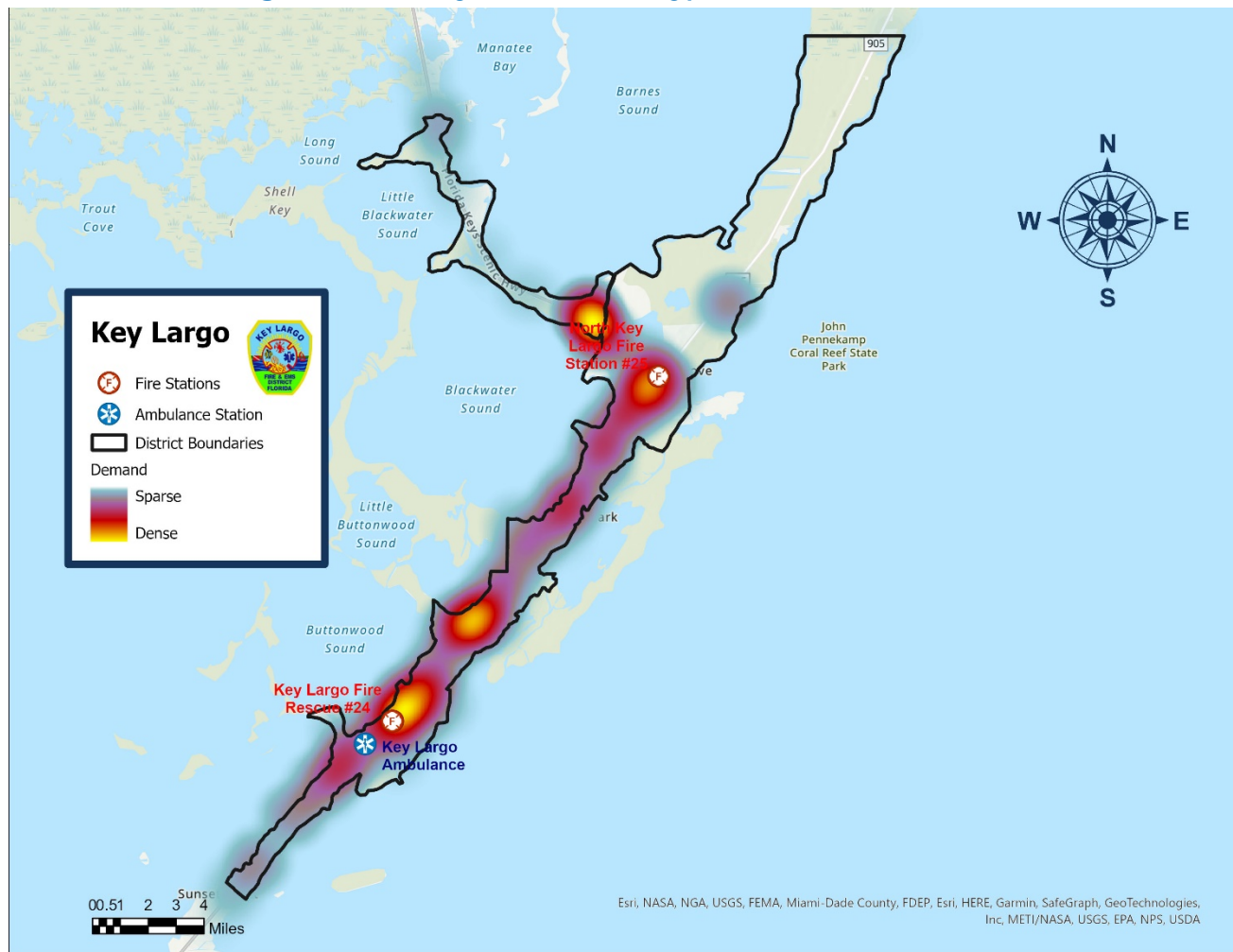
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	1.63%	3.17%	2.14%	0.92%	1.38%	0.43%	1.47%
01	4.35%	3.17%	4.81%	0.92%	1.38%	2.13%	1.47%
02	1.63%	1.81%	0.53%	1.38%	0.00%	0.43%	4.04%
03	2.17%	2.26%	3.21%	2.29%	2.30%	1.28%	0.37%
04	3.80%	1.36%	2.14%	0.92%	2.76%	1.28%	0.74%
05	1.09%	0.90%	3.74%	2.29%	1.84%	0.43%	1.47%
06	0.54%	1.36%	1.60%	1.38%	1.84%	3.83%	2.57%
07	1.63%	5.43%	1.60%	4.13%	2.30%	2.98%	2.21%
08	2.72%	4.07%	5.35%	1.38%	5.99%	3.83%	3.31%
09	7.07%	7.24%	6.42%	3.67%	5.07%	3.40%	4.04%
10	3.26%	6.33%	3.21%	6.42%	5.53%	5.53%	5.15%
11	7.07%	3.62%	5.88%	4.13%	9.22%	6.38%	4.78%
12	7.07%	4.98%	2.67%	7.34%	6.91%	5.96%	7.35%
13	5.98%	9.05%	6.42%	8.26%	5.07%	4.68%	5.88%
14	10.87%	4.98%	9.63%	11.47%	8.29%	5.96%	5.88%
15	2.72%	5.88%	6.42%	5.50%	5.99%	6.38%	5.88%
16	4.35%	5.88%	6.42%	7.34%	5.99%	6.81%	7.35%
17	6.52%	9.05%	3.21%	5.50%	6.91%	6.81%	4.04%
18	5.43%	3.17%	4.81%	4.59%	5.07%	6.81%	4.41%
19	5.98%	3.17%	3.74%	5.50%	5.07%	9.36%	5.88%
20	2.72%	3.17%	3.74%	5.50%	3.23%	4.68%	5.51%
21	5.43%	2.26%	4.28%	4.59%	3.23%	2.98%	6.99%
22	3.26%	2.71%	5.35%	2.75%	2.30%	4.26%	4.78%
23	2.72%	4.98%	2.67%	1.83%	2.30%	3.40%	4.41%

As noted, 2 p.m. coincided with the highest average daily demand, as shown in Figure 48. The additional analysis in Figure 49 depicts that the 2 p.m. demand was highest on Wednesdays, relative to the other days and times.

Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within the KLFD service area and calculate the mathematical density of incidents relative to each other. This is illustrated in Figure 50.

Figure 50: Density - All Incident Types (FY2021–6/30/2022)



Resource Reliability

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

Call Concurrency

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

Key Largo Volunteer Fire Department

Figure 51 examines incidents within the KLFD calculated from the NFIRS reports.

Figure 51: KLFD Incident Concurrency (FY2020–FY2023)

Number of Concurrent Incidents	FY2020	FY2021	FY2022	FY2023 ¹	Average
One Incident	97%	96%	96%	99%	97%
Two or More Incidents	3%	4%	4%	1%	3%

¹ Through December 31, 2022

On average, during the preceding three and a quarter fiscal years, single incidents accounted for 97 percent of the overall incidents for the KLFD, which indicates that the department was mitigating two or more incidents at the same time 3 percent of the time, on average.

Commitment Time

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

Key Largo Volunteer Fire Department

Figure 52 illustrates the total time that KLFD apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 52: KLFD Unit Commitment (FY2020–FY2023)

FY2020					FY2021			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
E24	547	117:14:40	0:23:36	1.33%	437	101:28:53	0:24:39	1.16%
E25	410	98:47:32	0:25:01	1.12%	428	95:55:11	0:24:11	1.09%
L25	31	8:13:17	0:41:06	0.09%	186	27:08:58	0:28:35	0.31%
FY2022					FY2023			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
E24	333	109:56:20	0:43:41	1.26%	127	37:38:41	0:36:26	1.70%
E25	518	135:01:08	0:41:07	1.54%	106	23:58:57	0:37:52	1.09%
L25	234	24:40:47	0:23:08	0.28%	37	0:00:00	N/A	0.00%

FY2023 Through December 31, 2022 Only

The average time that each KLFD apparatus was committed to an incident during the preceding fiscal year (FY2022) was 35 minutes and 59 seconds. The commitment times for the three primary response units — Engine 24, Engine 25, and Ladder 25 — were 1.26 percent, 1.54 percent, and 0.28 percent, respectively.

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

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department's EMS workload.⁸ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for the KLFD in the same way as did the Henrico County article. Figure 53 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 53: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016

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

The commitment for KLFD units is currently not a problem. However, commitment factors should be continually monitored by KLFD 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 an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 54 summarizes the mutual and automatic aid given and received by the KLFD for FY2020–FY2022 period. The source of this information was NFIRS response data provided by the KLFD.

Figure 54: KLFD Mutual/Automatic Aid Summary (FY2020–FY2022)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	73	102	27
Mutual Aid Received	21	39	17
Automatic Aid Given	38	23	15
Automatic Aid Received	14	20	15
Other Aid Given	0	0	0
Net (Given/Received)	76	66	10

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

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

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 55 summarizes fire property and contents loss from the NFIRS reports. An accurate percentage of property and contents saved by the KLFD was not possible to report due to data limitations likely related to pre-incident property and content values not being correctly reflected on NFIRS reports.

Figure 55: KLFD Summary of Property Loss FY2020–FY2023

Measure	FY2020	FY2021	FY2022	FY2023 ¹	Total
Property Loss	\$2,500	\$6,000	\$1	\$0	\$8,501
Contents Loss	\$1	\$2,001	\$7	\$1	\$2,010
Total Loss	\$2,501	\$8,001	\$8	\$1	\$10,511
Property Value (Exposed to Fire)	\$0	\$0	\$219	\$0	\$219
Content Value (Exposed to Fire)	\$86	\$86	\$382	\$32	\$586
Total Value	\$86	\$86	\$601	\$32	\$805
Total Value Saved	(\$2,415)	(\$7,915)	\$593	\$31	(\$9,706)
Percent Saved	-2808%	-9203%	99%	97%	-1206%
Property Loss N=	1	2	1	0	4
Contents Loss N=	1	3	7	1	12
Civilian Injuries	0	0	0	0	0
Civilian Deaths	0	3	0	0	3

¹ Through December 31, 2022 only

Recommendation # 6 – In all cases of property or content loss, ensure the reporting of the pre-incident property and content value that was exposed to fire to allow for the reporting of the percent of property and content saved throughout the District. As Monroe County handles the fire investigations, they could be asked to provide post fire damage estimates. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the KLFD's annual reporting.

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

The National Fire Protection Association⁹ found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post flashover). As illustrated in Figure 56, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 56: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires

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

Figure 57 illustrates the extent of fire spread during working incidents in the KLFD since FY2020. Also provided are the reported fire spread for the country, state, and Monroe County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since FY2020 and through the first quarter of FY2023, most fires were confined to the room of origin by the KLFD.

Figure 57: Summary of Fire Spread (FY2020–FY2023)

Fire Spread	KLFR&EMS FY2020 - 2023	National	Florida	Monroe
Confined to object of origin	16.67%	20.76%	23.53%	55.56%
Confined to room of origin	33.33%	30.46%	38.73%	16.67%
Confined to floor of origin	0.00%	8.72%	6.15%	0.00%
Confined to building of origin	27.78%	32.36%	26.46%	22.22%
Beyond building of origin	22.22%	7.69%	5.14%	5.56%

N = 18

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

Section II: Financial Best Practices

PERFORMANCE MANAGEMENT

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

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

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

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

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

Measurement

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

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

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

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

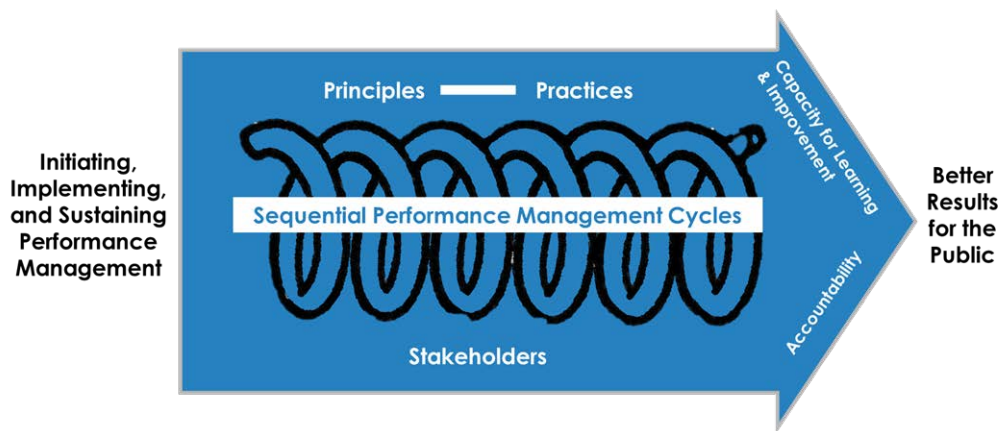
Reporting: Communicating Performance Information

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

and distribution of performance information can provide the vehicle for understanding results and can trigger discussion and debate on how to improve results.

Performance Management Framework

Figure 58: Performance Management Framework



What is performance management?

As shown in Figure 58 performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning, and a focus on accountability for performance. Performance management is integrated into all aspects of an organization's management and policy-making processes, transforming an organization's practices so that they are focused on achieving improved results for the public.

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

Addressing Challenges

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

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

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

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

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

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

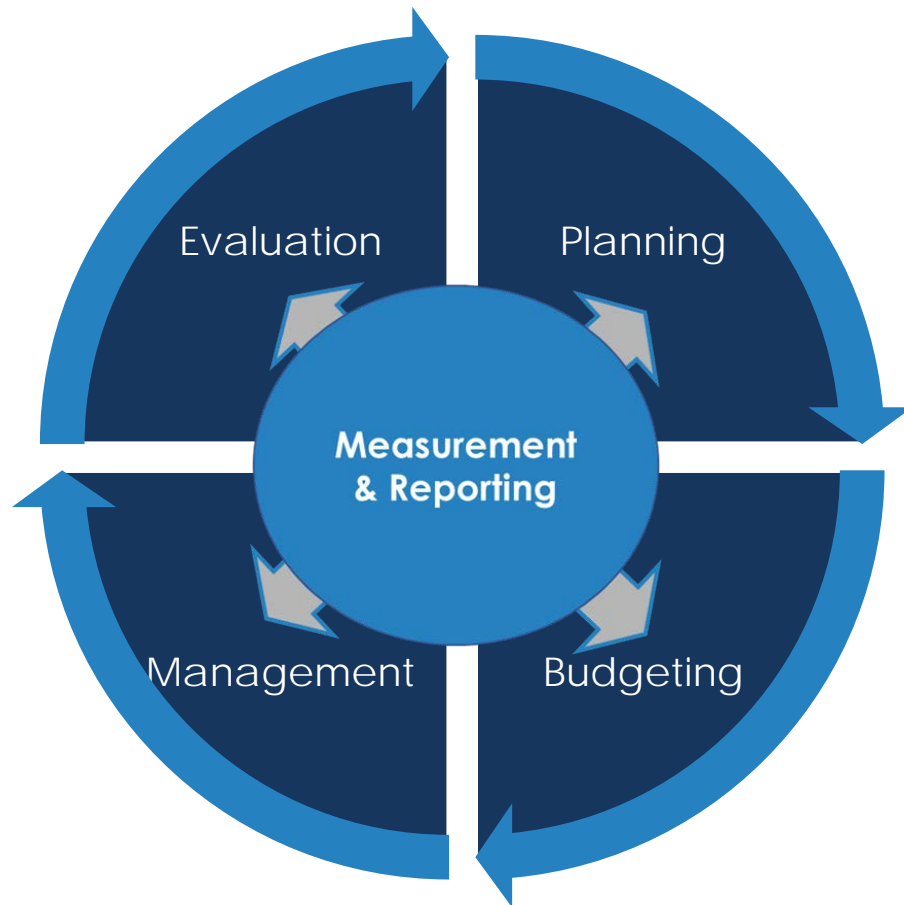
Regardless of the specific approach, performance management typically includes the following elements:

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

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

The performance management cycle is illustrated in Figure 59.

Figure 59: Performance Management Cycle



While the processes shown in Figure 59 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 # 7 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services.

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

Recommendation # 8 – The District should develop a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 60, 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.

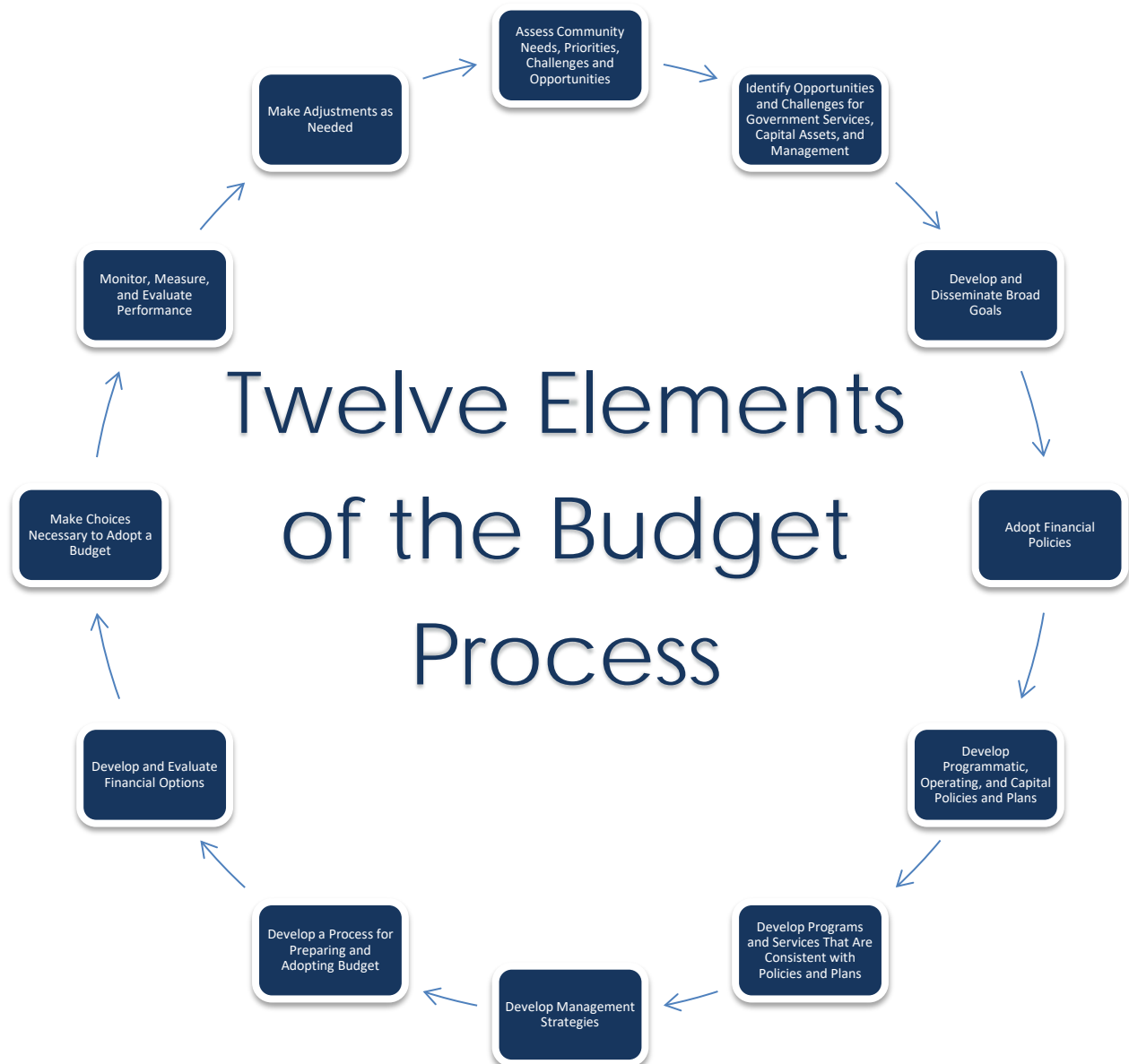
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 60: 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 # 9 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Florida Auditor General Review of Local Governmental Entity

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

These reports include counties, municipalities, and special districts.

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

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

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

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

Recommendation from Auditor General in regard to Finding 1:

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

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

Recommendation from Auditor General in regard to Finding 2:

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

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

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

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

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

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

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

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

Recommendation from Auditor General in regard to Finding 3:

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

Florida Auditor General Financial Emergency Guidelines

Financial Emergency Definition

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

(a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service of other long-term payments when due, as a result of a lack of funds.

(b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.

(c) Failure to transfer at the appropriate time, due to lack of funds:

1. Taxes withheld on the income of employees; or
2. Employer and employee contributions for
 - a. Federal social security; or
 - b. Any pension, retirement, or benefit plan of an employee

(d) Failure for one pay period to pay, due to lack of funds:

1. Wages and salaries owed to employees; or
2. Retirement benefits owed to former employees.

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

Potential Financial Emergency Conditions – Reporting in Management Letter

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

Financial Condition Assessment – Detecting Deteriorating Financial Condition

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

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

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

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

SERVICE EFFORTS AND ACCOMPLISHMENTS

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

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

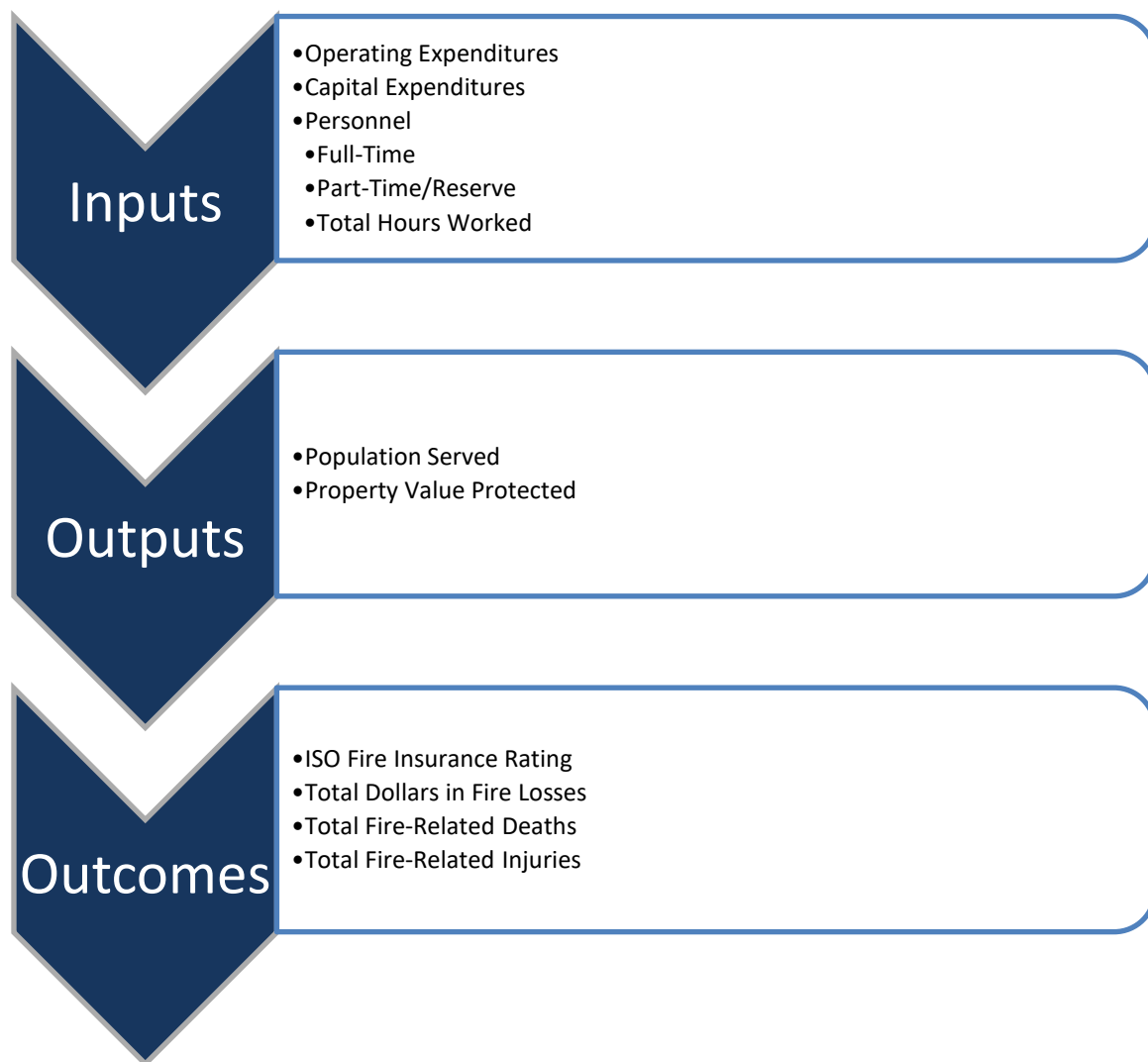
Uses of SEA Data

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

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

Examples of SEA data applicable to fire department programs overall are shown in Figure 61. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*¹⁰.

Figure 61: Examples of SEA Data for Overall Performance



¹⁰

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

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

After reviewing the purpose and goals provided for in Chapter 191.008, it appears that the programs, activities, and functions provided by KLFR&EMS, through the contractual services provided by KLFD and KLVAC, meet the purpose and goals of the District.

As part of this performance review, the KLFR&EMS District provided the District's charter, specifically for the documented purpose and goals. The District was created in 2005 by special act. In 2005, the State Legislature passed House Bill 1291, which was the act that created the Key Largo Fire Rescue and Emergency Medical Services District. This bill became Chapter 2005-329, Laws of Florida.

According to Section 2 (3) of Chapter 2005-329, Laws of Florida, which says in part, the Key Largo Fire Rescue and Emergency Medical Services District is organized and exists for all purposes set forth in this act and Chapter 191, Florida Statutes, including, but not limited to, providing fire protection and firefighting services, rescue services, and emergency medical services. Such emergency medical services shall not be the primary function of the District. The District shall have all other powers necessary to carry out these purposes, including the authority to contract with the Key Largo Volunteer Fire and Rescue Department, Inc., and the Key Largo Volunteer Ambulance Corps, Florida not-for-profit corporations, which corporations currently provide fire, rescue, and emergency medical services within the district boundaries.

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

1. Establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401, Florida Statutes, and any certificate of public convenience and necessity or its equivalent issued thereunder.

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

2. Employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as are necessary to accomplish the duties of the District. The Board of Fire Commissioners may employ and fix the compensation of a fire chief or chief administrator. The board shall prescribe the duties of such person, which shall include supervision and management of the operations of the District and its employees, and maintenance and operation of its facilities and equipment. The fire chief or chief administrator may employ or terminate the employment of such other persons, including, without limitation, professional, supervisory, administrative, maintenance, and clerical employees, as are necessary and authorized by the board. The compensation and other conditions of employment of the officers and employees of the District shall be provided by the Board of Fire Commissioners.
3. Adopt and enforce fire safety standards and codes and enforce the rules of the State Fire Marshal consistent with the exercise of the duties authorized by Chapter 553 or Chapter 633, Florida Statutes, with respect to fire suppression, prevention, and fire safety code enforcement.
4. Conduct public education to promote awareness of methods to prevent fires and reduce the loss of life and property from fires or other public safety concerns.
5. Conduct arson and cause-and-origin investigations.
6. Adopt hazardous materials safety plans and emergency response plans in coordination with the county emergency management agency.
7. Contract with general-purpose local government for emergency management planning and services.

RESEARCH TASK # 2 GOALS AND OBJECTIVES

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

Findings

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

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

- Fire Suppression (contracted to Key Largo Fire Department)
- Rescue¹² and Emergency Medical Services – Advanced Life Support Level First Response and Transport (contracted to Key Largo Volunteer Ambulance Corps)
- Fire Prevention and Public Education (Community Risk Reduction)

Each program is supported with relevant goals and objectives and is described in detail in the following section. The KLFR&EMS District accomplishes their goals and objectives by utilizing contractual agreements with both the KLFD and the KLVAC.

Fire Suppression (contracted to Key Largo Fire Department)

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. As previously mentioned, the KLFR&EMS District accomplishes this through a contractual agreement with the KLFD. The overall mission of the KLFD is to provide the highest level of fire and rescue services possible through community involvement, education, and prevention.

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

¹² Rescue response services — meaning an initial 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, are handled by KLFD.

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 KLFD firefighters are highly trained individuals who have undergone the technical training required to be certified by the state of Florida as firefighters. For the KLFD, this includes a mix of paid and volunteer firefighters (combination department).

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

Activities Supporting the Fire Suppression Program

The following activities are provided by the KLFR&EMS District or through the KLFD. Each is essential in supporting the fire suppression program.

Maintenance of Apparatus Readiness and Purchasing

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. In addition, such apparatus must be adequately equipped and must function appropriately to ensure that the delivery of emergency services is not compromised. The NFPA's standards 1901, 1911, and 1912 are the applicable standards for purchasing, refurbishing, maintaining, and retiring fire apparatus. Annex D of Standard 1911 consists of the replacement schedules for heavy fire apparatus (engines, tankers, and ladder trucks). Generally, Annex D recommends a maximum of fifteen years of frontline service, followed by a maximum of ten years in reserve status, and then retirement of the unit from service. Figure 31 of this performance review provides the current KLFR&EMS District vehicle inventory with details.

Maintenance of Equipment Readiness and Purchasing

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.

Facilities and Ongoing Infrastructure Improvements

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

Personnel Readiness (Training)

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

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

Figure 26 of this performance review illustrates the contact hour-based results of the KLFD's most recent ISO review.

Recommendation # 10 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 11 – As a component of the KLFD's report to the Board of Fire Commissioners, provide the outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

Fire service organizations function in an inherently hazardous environment, forcing the need to take all reasonable precautions to limit exposure to hazards and provide consistent medical monitoring. Therefore, wellness programs must include education on

various topics, including healthy lifestyles, illness and injury prevention, and most recently, an emphasis on cancer prevention and mental health support.

Deployment and Response (Efficiency)

The KLFD currently responds from two strategically located stations, with specific apparatus and equipment assigned. Each station has one engine company staffed with paid operational members which are supplemented with volunteers. Accepted firefighting and EMS procedures call for the arrival of an entire initial assignment (apparatus and personnel to effectively deal with an emergency based on its level of risk) within a reasonable amount of time. This analysis ensures that sufficient personnel and equipment arrive rapidly enough to safely control a fire or mitigate emergencies before substantial damage or injury.

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

Recommendation # 12 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

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

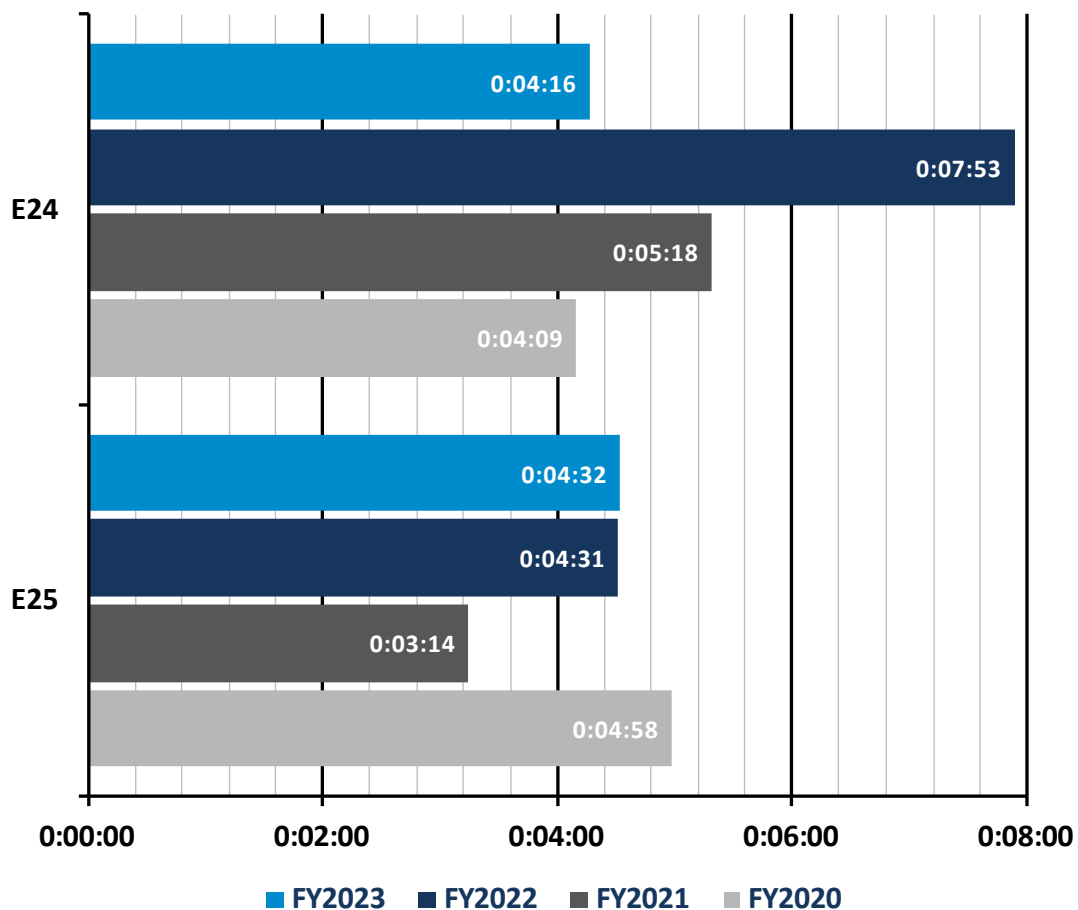
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both), and the time a unit begins to respond. Minimizing this time is crucial to an immediate response.
- **Response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

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

Recommendation # 13 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Figure 62 illustrates the turnout times for KLFD's primary staffed units responding to emergency fire suppression-related incidents.

Figure 62: Turnout Times, Fire Suppression-Related Incidents (FY2020–1st Quarter FY2023)



Through the first quarter of fiscal year 2023, the turnout times for the KLFD's primary units to fire-related incidents — fires and fire alarms — ranged from a 90th percentile high of 0:04:32 for Engine 25 to a 90th percentile low of 0:04:16 for Engine 24. From the perspective of emergency fire suppression incidents, the District's turnout performance exceeded the NFPA benchmark of 0:01:20. It should be noted that turnout time for the KLFD starts at the alarm time, since the dispatch time was not available with the seconds' field.

The response performance for the KLFD's primary staffed units responding to emergency fire suppression-related incidents was not analyzed due to the data limitations with the dispatch time.

Recommendation # 14 – As a component of the KLFD's report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of fire suppression response metrics including turnout and response times when the data is in a form that can be measured.

Communications

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

Rescue¹³ and Emergency Medical Services – Advanced Life Support Level First Response and EMS Transport (Contracted to Key Largo Volunteer Ambulance Corps)

Through a contractual agreement with the KLFR&EMS District, the KLVAC's personnel provide medical care and render aid to persons with medical-related illnesses and injuries. The KLVAC provides advanced life support (ALS) services from one EMS station utilizing transport-capable units for the EMS program. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401 and any certificate of public convenience and necessity or its equivalent issued thereunder. This program addresses the need to maintain the minimum standard of emergency medical services (EMS) performance through academic and physical training. The overall mission of the KLVAC is to provide excellent, professional, and compassionate medical care for the community.

Problem or Need that the Program Was Designed to Address

This program addresses the need to maintain the minimum standard of EMS performance through academic and physical training. This is further accomplished by the establishment

¹³ Rescue response services — meaning an initial 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 — are handled by KLFD.

and maintenance of emergency medical and rescue response services, along with the acquisition and maintenance of rescue, medical, and other emergency equipment.

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

The Expected Benefits of the Program

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

Activities Supporting the Rescue and Emergency Medical Services Program

The following activities are provided by the KLFR&EMS District or through the KLVAC. Each is essential in supporting the rescue and emergency medical services program.

Maintenance of Apparatus Readiness and Purchasing

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

Maintenance of EMS Equipment Readiness and Purchasing

EMS equipment, like fire equipment, must be maintained, tested, and replaced based on use, best practices, and related standards. For the KLVAC, this function is handled by the logistics officer, who maintains all medical and operational supplies.

Facilities and Ongoing Infrastructure Improvements

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

program. As such, a station's location will dictate response times to medical emergencies. A poorly located station can decrease the likelihood of survival in the most serious of medical situations.

Personnel Readiness (Training)

As described with the fire suppression program, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. For EMS program providers, this training must include continuing medical education (CME) and mandated recertification requirements. Hands-on medical training is provided by the KLVAC's medical director, Dr. Thomas Morrison. In addition, quarterly case reviews are conducted with the crews to advance their education. Monthly online continuing education requirements are also in place for both paid and volunteer staff.

Recommendation # 15 – As a component of the Ambulance Corps' report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the number of classes and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response (Efficiency)

The KLVAC currently provides first response (emergency and non-emergency transport) advanced life support (ALS) services from a single base station utilizing numerous transport-capable units. Two response units are staffed with paid operational members and are supplemented with volunteers.

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

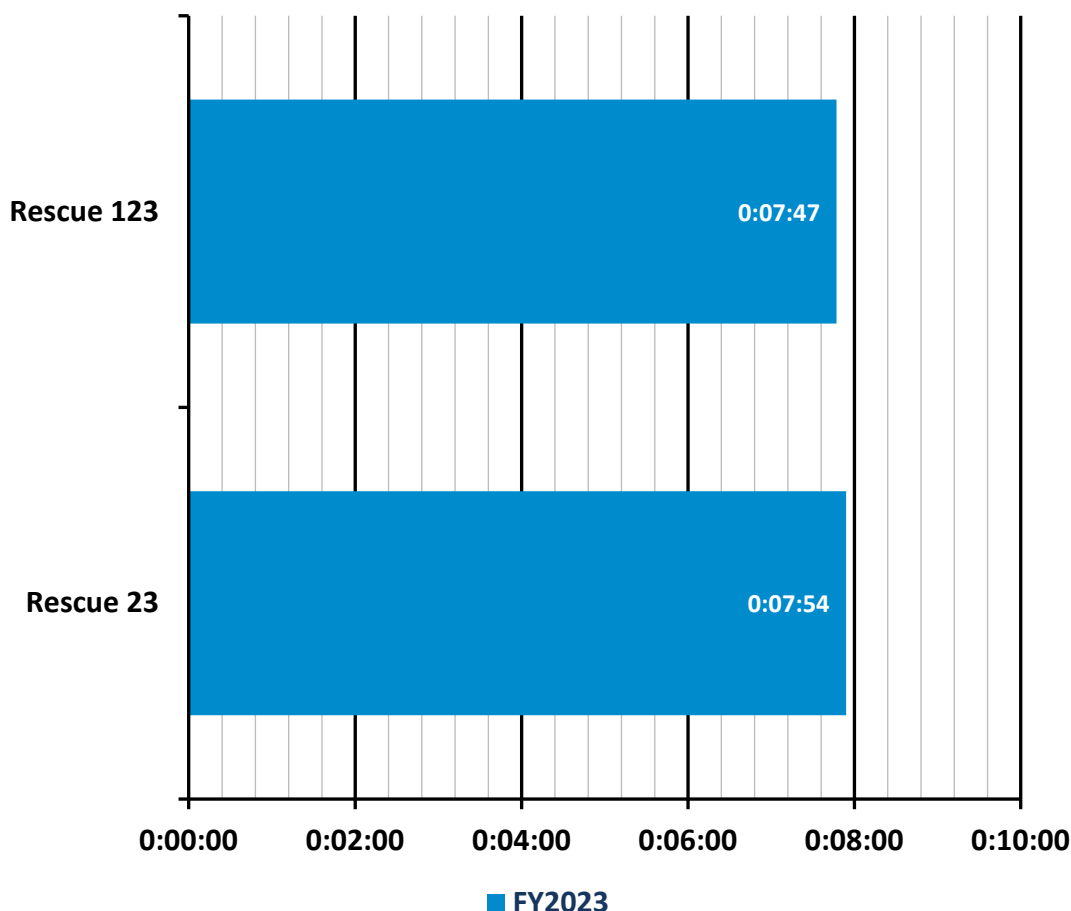
- **Turnout Time:** The time interval between the time that an emergency response facility (ERF) and emergency response unit (ERU) are notified (by an audible alarm or visual annunciation, or both) and the time that a unit begins to respond. Minimizing this time is crucial to an immediate response.
-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

- **Total Response Time:** The NFPA 1710 definition of total response time is the interval between the time of receipt of an alarm at dispatch and when a unit arrives on the scene to initiate an action or intervenes to control an incident. This measurement is also indicative of a system's capability to adequately staff, locate, and deploy response resources, as well as crew training and skills proficiency for initial actions. The KLVAC has begun to timestamp the beginning of intervening action, a best practice, but because of data limitations, it was not analyzed for this report.

Recommendation # 16 – As the process of documenting of “patient contact” has started, report the total response time metrics as part of monthly and annual reporting.

Figure 63 illustrates the turnout times for the KLVAC's primary units responding to emergency EMS-related incidents. As noted in the service delivery section, this data is limited in both number and timeframe. Because of these limitations, the results may not accurately reflect the performance of KLVAC.

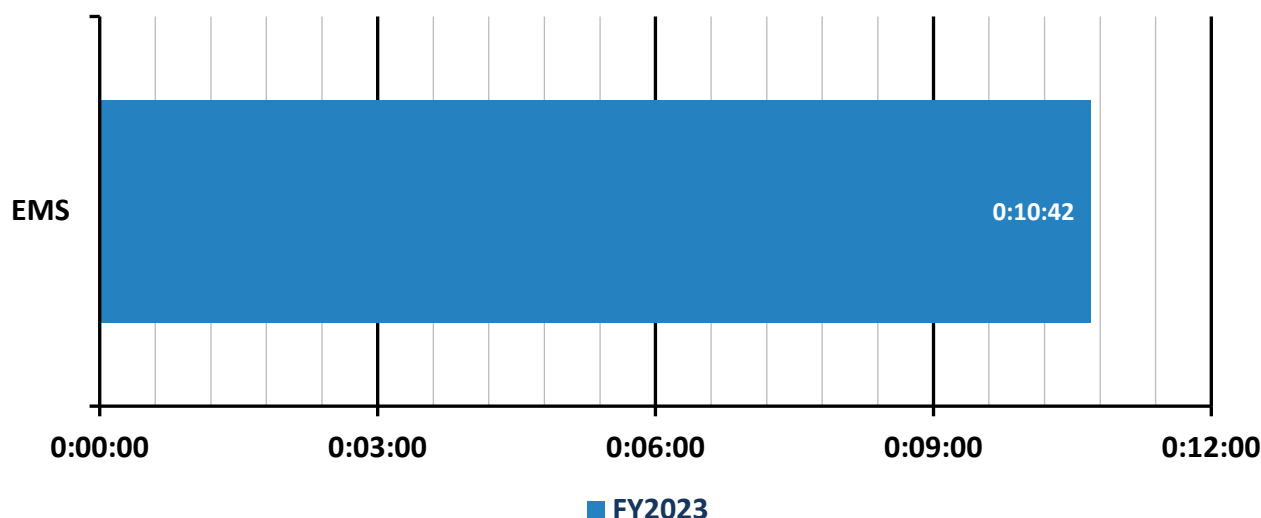
Figure 63: Turnout Times, EMS-Related Incidents (FY2023 March 1–June 19)



Through the period of March 1, 2023–June 19, 2023, the turnout times for KLVAC’s primary units—Rescue 23 and Rescue 123—to EMS incidents were 0:07:54 and 0:07:47 respectively at the 90th percentile. From an EMS incident perspective, the District’s turnout performance exceeded the NFPA benchmark of 00:01:00 minute and the District-adopted standards for EMS incidents.

Figure 64 illustrates the response times for the KLVAC’s primary units responding to emergency EMS-related incidents.

Figure 64: Response Times, EMS-Related Incidents (FY2023 March 1–June 19)



Through the period of March 1, 2023–June 19, 2023, the response times for KLVAC’s primary units, Rescue 23 and Rescue 123, to EMS incidents was 0:10:42 at the 90th percentile. From an EMS incident perspective, the District’s turnout performance exceeded the NFPA benchmark of 00:05:00 minutes. As noted in the service delivery section, this data is limited in both number and timeframe. Because of these limitations, the results may not accurately reflect the performance of KLVAC.

Recommendation # 17 – As a component of the Ambulance Corps’ report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of Rescue and EMS response metrics, including turnout and response times.

Quality Improvement (QI) / Quality Assurance (QA)

Agencies providing EMS services have a commitment to providing quality patient care to patients who are injured or ill. This process is typically guided by protocols and policies as determined by the agency and medical director. To ensure this commitment, QI or QA programs are typically in place that are often linked to patient care report reviews for compliance with established protocols and policies. For the KLVAC, this is handled by the QA officer who runs monthly reports to ensure accuracy and quality control. This is

accomplished in coordination with the training officer and medical director to ensure that the proper protocols are being followed.

Communications

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

Fire Prevention and Public Education (Community Risk Reduction)

This community risk reduction (CRR) program addresses the need to reduce the safety risks faced by the KLFR&EMS District's community through engagement with citizens, evaluation and identification of the public safety risks the District faces, and targeted training and public education. The District meets its CRR program needs through the previously mentioned contractual agreements with the KLFD and the KLVAC, along with assistance from Monroe County and the Florida State Fire Marshal's Office.

Problem or Need that the Program Was Designed to Address

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

The Expected Benefits of the Program

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

Activities Supporting the Community Risk Reduction Program

The following activities are provided by the KLFR&EMS District or through contractual agreements. Each is essential in supporting the community risk reduction program.

Fire Prevention and Inspection Program (Monroe County)

There is a need to minimize the effects of unwanted fires. Fire prevention is a part of the much larger community risk reduction program functions. Fire prevention includes the

measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires.

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

Plan Review (Monroe County)

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

Recommendation # 18 – Report to the Board of Fire Commissioners the outputs of the fire prevention program, including the number of inspections and number of completed and reviewed fire pre-plans. The completed inspections and plan review numbers will need to be provided by Monroe County. Components of this information are also critical for future ISO reviews.

Public Safety Education

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

The KLVAC has an extensive education program. In fact, the KLVAC is a satellite campus for College of the Florida Keys (CFK), formerly Florida Keys Community College, and the

Emergency Educational Institute International (EEII), providing a wide range of medical classes such as CPR, First Aid, First Responder, EMT, and Paramedic.

Recommendation # 19 – Report to the Board of Fire Commissioners the outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Fire Investigation (Florida State and Monroe County Fire Marshal's Offices)

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

Insurance Services Office

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

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

During the most recent ISO evaluation in March 2019, the KLFD earned an additional 3.09 credits out of a possible 5.50 for Community Risk Reduction, indicating a commitment to this critical function. Credits were reduced in all three categories, including Fire Prevention and Code Enforcement (CPCE), in which the KLFD earned 1.61 out of a possible 2.2 credits, Public Fire Safety Education (CFSE), in which the KLFD earned 0.60 out of a possible 2.2 credits, and Fire Investigation Programs (CIP), in which the KLFD earned 0.88 out of a possible 1.1 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

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

Findings

The District has identified services that can be delivered in partnership with other agencies. These include emergency communications and fire prevention, along with automatic and mutual aid programs. In addition, the KLFR&EMS District is unique in the fact that all fire and EMS response services are contracted to other agencies, as previously discussed. Fire suppression and some rescue service-related services are handled by the KLFD, and emergency medical services are handled by the KLVAC.

Emergency communications are provided by the Monroe County Sheriff's Office Emergency Communications Center (ECC)¹⁴. The ECC is the Primary Public Safety Answering Point (PSAP) for all of Monroe County, with the exception of the City of Key West and Ocean Reef. The ECC takes 911 calls for police, fire, and EMS service while also dispatching for numerous agencies throughout the county, including the KLFD and the KLVAC.

Fire prevention activities are provided by Monroe County Fire Rescue's (MCFR) Fire Marshal's Office¹⁵. The Fire Marshal's Office is responsible for fire prevention, inspections (commercial properties, vacation rentals, permits, and code compliance), and plan reviews for permitted work and related construction inspections, along with compliance with the Florida Fire Prevention Code's current edition.

The KLFR&EMS District — through the KLFD — has automatic and/or mutual aid agreements with several organizations. The previously presented Figure 54 illustrates the net benefit of the automatic and mutual aid programs for the KLFR&EMS District. While the results indicate that the KLFR&EMS District aided the surrounding partner agencies at a higher level than the District received aid, this shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships. The analysis of the KLFR&EMS District's delivery of services completed as component of this performance review did not reveal an alternative method of providing services that would reduce costs and/or improve performance.

¹⁴ <https://www.keysso.net>

¹⁵ <https://www.monroecounty-fl.gov/924/Fire-Marshall-Inspections-Prevention>

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

The next research task in the completion of the performance review for KLFR&EMS 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 KLFR&EMS District's boundaries in relation to adjoining county and municipal governments, it was determined that the District is within the boundaries of Monroe County; however, there are no municipal governments within or adjacent to the District.

Both the KLFR&EMS District and Monroe County provide fire, rescue and EMS services. The District does so through its contracted providers and the county does so through a County Fire Rescue Department. The county does not provide these services within the District boundaries, with the exception of requests for aid. Therefore, there are no other county or municipal governments that are located wholly or partially within the boundaries of the KLFR&EMS District that provide similar services.

RESEARCH TASK # 5 REVENUES AND COSTS

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

Findings

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

Figure 65: Schedule of Revenues, Expenditures, and Changes in Fund Balance**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND****FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	UNAUDITED		VARIANCE WITH
	FINAL		FINAL BUDGET
	BUDGET	ACTUAL	FAVORABLE
			(UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 3,891,931	\$ 3,888,194	\$ (3,737)
Intergovernmental revenue	178,852	150,000	(28,852)
Interest income	4,800	5,311	511
Miscellaneous income	-	3,765	3,765
TOTAL REVENUE	4,075,583	4,047,270	(28,313)
EXPENDITURES			
Public Safety:			
Personal services	2,353,603	2,263,259	90,344
Operating expenditures	1,246,898	1,014,076	232,822
Capital outlay	713,481	711,303	2,178
TOTAL EXPENDITURES	4,313,982	3,988,638	325,344
NET CHANGE IN FUND BALANCE	\$ (238,399)	\$ 58,632	\$ (297,031)

- Presentation conforms to GASB 34, §477 as amended by GASB 63, §8 and GASB 54, §5 - §22 for special-purpose government.

Figure 66: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES 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:									
Property taxes	\$ 3,690,277	\$ 3,696,809	\$ 6,532	\$ 3,478,108	\$ 3,487,044	\$ 8,936	\$ 3,243,746	\$ 3,244,711	\$ 965
Intergovernmental	273,652	314,869	41,217	314,869	244,338	(70,531)	517,709	464,186	(53,523)
Interest income	12,000	11,178	(822)	12,000	16,256	4,256	4,331	4,331	-
Miscellaneous income	30,000	31,731	1,731	-	-	-	21,200	21,199	(1)
TOTAL REVENUES	4,005,929	4,054,587	48,658	3,804,977	3,747,638	(57,339)	3,786,986	3,734,427	(52,559)
EXPENDITURES									
General government:									
Legislative	215,568	137,502	78,066	193,873	132,753	61,120	145,571	132,537	13,034
Legal	45,000	33,763	11,237	45,000	35,228	9,772	31,000	28,406	2,594
Financial and administrative	89,000	61,006	27,994	89,000	60,381	28,619	56,740	60,721	(3,981)
Public safety:									
Fire rescue	2,589,827	2,326,419	263,408	1,998,517	1,915,795	82,722	2,050,321	1,890,051	160,270
Emergency medical services	933,032	770,771	162,261	799,443	660,670	138,773	1,017,562	870,893	146,669
TOTAL EXPENDITURES	3,872,427	3,329,461	542,966	3,125,833	2,804,827	321,006	3,301,194	2,982,608	318,586
NET CHANGES IN FUND BALANCE	133,502	725,126	591,624	679,144	942,811	263,667	485,792	751,819	266,027

Figure 67: Assessed Value and Actual Value of Taxable Property¹⁶**KEY LARGO FIRE AND EMERGENCY MEDICAL SERVICES DISTRICT****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST THREE FISCAL YEARS**

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ 3,341,669,279	\$ 600,109,129	\$ 162,243,098	\$ 748,658,482	\$ 3,355,363,024	1.0000
2020	3,603,379,600	741,057,101	655,510,012	1,396,663,520	3,603,283,193	1.0000
2021	3,852,108,876	789,188,711	173,017,966	993,302,442	3,821,013,111	1.0000

¹⁶ Source: Monroe County Property Appraiser's Office

Figure 68: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁷

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT			
PROPERTY TAX RATES -			
DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000)			
<u>LAST THREE FISCAL YEARS</u>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Key Largo Fire Rescue and Emergency Medical Services District:			
Operating	1.0000	1.0000	1.0000
Monroe County School Board:			
Operating	3.3580	3.3435	3.3520
Monroe County:			
Operating	2.6563	2.5881	2.5781
Countywide millage set by other taxing authorities:			
-Monroe County SFR WM District	0.1209	0.1152	0.1103
-Monroe Mosquito Control District	0.4555	0.4508	0.4508
- Other Districts	<u>0.7626</u>	<u>0.6847</u>	<u>0.6781</u>
Total Countywide millage	<u>7.3533</u>	<u>7.1823</u>	<u>7.1693</u>
TOTAL	<u><u>8.3533</u></u>	<u><u>8.1823</u></u>	<u><u>8.1693</u></u>

¹⁷ Source: Monroe County Property Appraiser's Office

Figure 69: Fire Taxable Valuations, Millage Taxes Levied and Collected¹⁸**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT****FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED
LAST THREE FISCAL YEARS**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 3,355,363,024	\$ 3,603,283,193	\$ 3,821,013,111
Millage	1.0000	1.0000	1.0000
Total taxes levied	\$ 3,355,363	\$ 3,603,283	\$ 3,821,013
Less Adjustments and discounts	110,652	116,239	124,204
Net taxes levied	\$ 3,244,711	\$ 3,487,044	\$ 3,696,809
Net collected	\$ 3,244,711	\$ 3,487,044	\$ 3,696,809
Percent	96%	96%	96%

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

¹⁸ Source: Monroe County Property Appraiser's Office

Figure 70: Property Tax Levies and Collections¹⁹**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT****PROPERTY TAX LEVIES AND COLLECTIONS
LAST THREE FISCAL YEARS**

<u>Fiscal Year September 30</u>	<u>Total Assessed Valuation</u>		<u>Taxable Assessed Valuation</u>		<u>Levy</u>		<u>Collections within the Fiscal Year of the Levy</u>	
							<u>Amount</u>	<u>Percentage of Levy</u>
2019	\$	2,806,704,542	\$	3,355,363,024	\$	3,355,363	\$ 3,244,711	96%
2020		2,206,619,673		3,603,283,193		3,603,283	3,487,044	96%
2021		3,537,980,669		3,821,013,111		3,821,013	3,696,809	96%

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

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

¹⁹ Source: Monroe County Property Appraiser's Office

Statistical Section

This part of the performance review presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.²⁰

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 71: Net Position by Component

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES 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	\$ 5,690,906	\$ 5,782,502	\$ 6,034,053
Unrestricted	4,279,406	3,632,489	2,621,504
Total governmental activities net position	\$ 9,970,312	\$ 9,414,991	\$ 8,655,557
Primary government:			
Invested in capital assets, net of related debt	\$ 5,690,906	\$ 5,782,502	\$ 6,034,053
Unrestricted	4,279,406	3,632,489	2,621,504
Total primary government net position	\$ 9,970,312	\$ 9,414,991	\$ 8,655,557

²⁰ Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 72: Changes in Net Position

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT

CHANGES IN NET POSITION
LAST THREE FISCAL YEARS
 (accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ <u>2,869,950</u>	\$ <u>3,056,378</u>	\$ <u>2,869,950</u>
Total governmental activities expenses	<u>2,869,950</u>	<u>3,056,378</u>	<u>2,869,950</u>
PROGRAM REVENUES:			
Governmental activities:			
Charges for services	\$ -	\$ -	\$ -
Operating grants and contributions	262,190	162,512	262,190
Capital grants and contributions	<u>258,252</u>	<u>150,000</u>	<u>258,252</u>
Total governmental activities program revenues	<u>520,442</u>	<u>312,512</u>	<u>520,442</u>
NET (EXPENSE) REVENUE	<u>(2,349,508)</u>	<u>(2,743,866)</u>	<u>(2,349,508)</u>
General revenues:			
Property taxes	3,244,711	3,487,044	3,244,711
Miscellaneous income	4,331	-	4,331
Interest income	<u>21,199</u>	<u>16,256</u>	<u>21,199</u>
Total general revenues	<u>3,270,241</u>	<u>3,503,300</u>	<u>3,270,241</u>
CHANGE IN NET POSITION	\$ <u><u>920,733</u></u>	\$ <u><u>759,434</u></u>	\$ <u><u>920,733</u></u>

Figure 73: Fund Balances

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT

FUND BALANCES

GOVERNMENTAL FUNDS

LAST THREE FISCAL YEARS

(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GENERAL FUND:			
Nonspendable:			
Prepays	\$ 75,066	\$ 83,993	\$ 75,066
Committed:			
Vehicle replacement	300,114	525,114	300,114
Trauma District	247,771	247,771	247,771
Assigned to:			
Subsequent year budget	-	171,958	-
Unassigned	<u>1,942,297</u>	<u>2,479,223</u>	<u>1,942,297</u>
Total general fund	\$ <u>2,565,248</u>	\$ <u>3,508,059</u>	\$ <u>2,565,248</u>

Figure 74: Changes in Fund Balances**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT****CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 3,696,809	\$ 3,487,044	\$ 3,244,711
Intergovernmental	314,869	244,338	464,186
Interest income	11,178	16,256	21,199
Miscellaneous income	<u>31,731</u>	<u>-</u>	<u>4,331</u>
Total revenues	4,054,587	3,747,638	3,734,427
EXPENDITURES			
General government	232,271	228,362	221,664
Public safety	2,712,815	2,347,942	2,211,738
Capital outlay	<u>384,375</u>	<u>228,523</u>	<u>549,206</u>
Total expenditures	<u>3,329,461</u>	<u>2,804,827</u>	<u>2,982,608</u>
Net change in fund balance	\$ <u><u>725,126</u></u>	\$ <u><u>942,811</u></u>	\$ <u><u>751,819</u></u>

Auditor General's Financial Emergency Guidelines

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

Figure 75: Unrestricted Fund Balance

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT				
GENERAL FUND UNRESTRICTED FUND BALANCE				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCE:				
Nonspendable	\$ 148,419	\$ 90,276	\$ 83,993	\$ 75,066
Restricted	120,000	-	-	-
Committed	-	811,340	772,885	547,885
Assigned	-	463,399	171,958	-
Unassigned	4,023,396	2,868,170	2,479,223	1,942,297
TOTAL FUND BALANCE	4,291,815	4,233,185	3,508,059	2,565,248
EXPENDITURES:				
Public Safety:				
General government				
Legislative	252,909	137,502	132,753	132,537
Legal	37,732	33,763	35,228	28,406
Financial and administrative	36,364	61,006	60,381	60,721
Public Safety:				
Fire rescue	2,237,929	2,326,419	1,915,795	1,890,051
Emergency medical services	1,423,704	770,771	660,670	870,893
TOTAL EXPENDITURES	3,988,638	3,329,461	2,804,827	2,982,608
UNRESTRICTED FUND BALANCE	4,023,396	4,142,909	3,424,066	2,490,182
Minimum amount of Unrestricted Fund				
Balance recommended	678,068	566,008	476,821	507,043

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

Figure 76: Cash Needs

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT

GENERAL FUND
CASH NEEDS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH:				
Cash and cash equivalents	4,053,659	4,028,689	3,323,759	2,492,402
TOTAL CURRENT CASH	4,053,659	4,028,689	3,323,759	2,492,402
CURRENT LIABILITIES				
Accounts payable	133,860	105,746	110,955	138,503
TOTAL CURRENT LIABILITIES	133,860	105,746	110,955	138,503
CASH NEEDS:				
Total expenditures	3,988,638	3,329,461	2,804,827	2,982,608
Total monthly expenditures	332,386	277,455	233,736	248,551
TOTAL OPERATING EXPENDITURES*	1,014,076	N/A	N/A	N/A
*Per month	84,506	N/A	N/A	N/A

N/A Not available; audited financial statements do not present this information.

- We noted that the District's reporting system presents a monthly balance sheet and budget/actual statements as of each month's end. These statements show the District's monthly cash availability for each cash account.

Figure 77: Managing and Projecting Cash Flow

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT

GENERAL FUND
MANAGING AND PROJECTING CASH FLOW

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 153,860	\$ 105,746	\$ 110,955	\$ 138,503
TOTAL REVENUES:				
Property taxes	3,888,194	3,696,809	3,487,044	3,244,711
Interest Income	5,311	11,178	16,256	21,199
Reimbursements	150,000	-	-	-
Intergovernmental revenue	-	314,869	244,338	464,186
Miscellaneous income	3,765	31,731	-	4,331
TOTAL REVENUES	4,047,270	4,054,587	3,747,638	3,734,427
Current Liabilities/ Total Revenues	3.31%	2.61%	2.96%	3.71%

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

Figure 78: Percentage of Revenue Available for Future Emergencies**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT****GENERAL FUND
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES**

	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL REVENUES	\$ 4,047,270	\$ 4,054,587	\$ 3,747,638	\$ 3,734,427
TOTAL EXPENDITURES	<u>3,988,638</u>	<u>3,329,461</u>	<u>2,804,827</u>	<u>2,982,608</u>
Excess of Revenues over (under) Expenditures	58,632	725,126	942,811	751,819
Excess of Revenues over (under) Expenditures/Total Revenues	1.45%	17.88%	25.16%	20.13%

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

Figure 79: Per Capita Calculations**KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT**

	GENERAL FUND PER CAPITA CALCULATIONS			
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 4,291,815	\$ 4,233,185	\$ 3,508,059	\$ 2,565,248
TOTAL REVENUES	4,047,270	4,054,587	3,747,638	3,734,427
TOTAL EXPENDITURES	3,988,638	3,329,461	2,804,827	2,982,608
POPULATION	11,305	11,099	11,088	10,899
PER CAPITA REVENUES	358.00	365.31	337.99	342.64
PER CAPITA EXPENDITURES	352.82	299.98	252.96	273.66
PER CAPITA PERSONAL SERVICES	208.19	N/A	N/A	N/A
PER CAPITA OPERATING EXPENDITURES	110.30	N/A	N/A	N/A
PER CAPITA CAPITAL OUTLAY	63.11	N/A	N/A	N/A

N/A - Not available; audited financial statements do not present this information

Recommendation # 20 – 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 80: Principal Property Taxpayers²¹

KEY LARGO FIRE RESCUE AND EMERGENCY MEDICAL SERVICES DISTRICT

PRINCIPAL PROPERTY TAXPAYERS Years ended 2021, 2020, and 2019						
Principal Property Taxpayers	2021		2020		2019	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Key Largo Hospitality Land Trust	\$ 66,757,120	23.30%	\$ 66,757,120	26.30%	\$ 63,363,596	27.70%
Marrkey LLC	40,941,362	14.30%	35,404,577	13.90%	31,067,980	13.60%
KHP IV Key Largo LLC	36,311,624	12.70%	23,806,519	9.40%	32,008,645	14.00%
Cheeca Holdings LLC	30,874,338	10.60%	18,169,853	7.10%	8,090,841	3.50%
Mangrove Marine Holdings LLC	20,791,024	7.20%	18,152,160	7.10%	17,225,312	7.50%
Marina Key LLC	20,179,114	7.00%	20,831,069	7.30%	14,862,468	6.50%
Hollkey LLC	19,834,454	6.90%	20,831,069	8.20%	17,640,729	7.70%
Kir Key Largo 022 LLC	18,679,562	6.50%	17,701,000	7.00%	15,722,551	6.90%
Pacifica Key Largo LP	16,611,912	5.80%	19,073,359	7.50%	15,553,857	6.80%
Ramkey LLC	-	-	15,724,925	6.20%	12,792,653	5.60%
Keys Lake Villas LLC	16,010,705	5.60%	-	-	-	-

²¹ Source: Monroe County Property Appraiser's Office

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

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

Findings

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

BJM-CPA completed an analysis of the KLFR&EMS District's 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 are associated. Further, the analysis of the information and data provided by the District has determined that the performance measures associated with each goal and objective are appropriately tied to well-documented industry best practices, national standards, state of Florida administrative codes, national organizations' recommendations, county guidelines, and/or adopted District standards.

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

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

Figure 81 provides a summary of the KLFR&EMS District's goals and objectives, along with the performance measures associated with each.

Figure 81: Summary of KLFR&EMS District Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
Ensure effective and efficient emergency services with an established benchmark for turnout times to fire suppression-related incidents (60 seconds during daytime hours and 2 minutes during nighttime hours). A written performance report shall be provided on at least a quarterly basis.	District-adopted standards (agreement between KLFR&EMS District and KLFD), industry best practices	X		
Ensure effective and efficient emergency services with an established benchmark for response times to fire suppression-related incidents (time to be based on NFPA benchmarks). A written performance report shall be provided on at least a quarterly basis.	District-adopted standards (Agreement between KLFR&EMS District and KLFD), industry best practices	X		
Ensure training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192 hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours). Individual firefighters and crews shall maintain a minimum standard through this continuing education, performance reviews, and time metrics.	ISO; NFPA 1001, 1021, 1410, and 1802; District-adopted standards (Agreement between KLFR&EMS District and KLFD)	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
Ensure the continuation of fire suppression-related multi-company and multi-agency drills and training to enhance mutual aid operations (compliance must be reported quarterly).	District-adopted standards (agreement between KLFR&EMS District and KLFD)	X		
The KLFD shall be the exclusive provider of fire services within the District while also providing for mutual aid response to any other emergency service upon request and/or in accordance with existing protocol, applicable laws, rules, regulations, and standards.	District-adopted standards (agreement between KLFR&EMS District and KLFD)	X		
Maintain an updated organizational plan, strategic plan, administrative rules, SOGs, and by-laws from the KLFD.	District-adopted standards (agreement between KLFR&EMS District and KLFD)	X		
Maintain the lowest possible fire insurance rates and low fire loss history through the maintenance of the current favorable ISO rating (04/4X) or better.	District-adopted standards, ISO, KLFD	X		
Ensure the provision of sufficient vehicles, equipment, and facilities to enable the KLFD to carry out fire suppression-related missions as provided in the Monroe County Year	District-adopted standards (agreement between KLFR&EMS District and KLFD), NFPA, industry best practices	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
2030 Comprehensive Plan or any other related documents or plans.				
Ensure effective and efficient emergency services with an established benchmark for turnout times to EMS-related incidents (60 seconds during daytime hours and 2 minutes during nighttime hours). A written performance report shall be provided on at least a quarterly basis.	District-adopted standards, industry best practices, KLVAC		X	
Ensure effective and efficient emergency services with an established benchmark for response times to EMS-related incidents (time to be based on NFPA benchmarks).	District-adopted standards, industry best practices, KLVAC		X	
Ensure that sufficient staffing for at least two ALS-permitted ambulances is available at all times.	District-adopted standards (agreement between KLFR&EMS District and KLVAC)		X	
Ensure EMS-related training standards and programs meet and/or exceed District, state, and national standards, including all certification renewal requirements.	District-adopted standards (agreement between KLFR&EMS District and KLVAC), Florida Department of Health (FDOH)		X	
Ensure the continuation of EMS-related multi-company and multi-agency drills	District-adopted standards (agreement		X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	Community Risk Reduction
and training to enhance mutual aid operations (compliance must be reported quarterly).	between KLFR&EMS District and KLVAC)			
The KLVAC shall be the exclusive provider of ambulance services (BLS and ALS) within the District while also providing for mutual aid response to any other emergency service upon request and/or in accordance with existing protocol, applicable laws, rules, regulations, and standards.	District-adopted standards (agreement between KLFR&EMS District and KLVAC)		X	
Maintain an updated organizational plan, strategic plan, administrative rules, SOGs, and by-laws from the KLVAC.	District-adopted standards (agreement between KLFR&EMS District and KLVAC)		X	
Ensure the provision of sufficient vehicles, equipment, and facilities to enable the KLVAC to carry out EMS-related missions as provided in the Monroe County Year 2030 Comprehensive Plan or any other related documents or plans.	District-adopted standards (agreement between KLFR&EMS District and KLVAC), industry best practices		X	
Educate the citizens of the District with regard to topics such as fire safety, emergency preparedness, hazardous materials, and injury prevention.	District-adopted standards, NFPA, AHA, industry best practices, KLFD, KLVAC	X	X	X

RESEARCH TASK # 7 PERFORMANCE

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

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

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the performance review for KLFR&EMS 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 KLFR&EMS'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 KLFR&EMS District, no significant failures of the District's performance measures and/or the goals and objectives were observed that would require efforts to correct such failures in the future.

RESEARCH TASK # 9 RECOMMENDED CHANGES

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

Findings

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

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

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

Recommendation # 2 – While beyond the scope of this report, the District should undertake a focused agency analysis of the District, the KLFD, and the KLVAC with the goal of identifying any potential financial and/or operational benefits of merging the two contract agencies under the District and the Board of Commissioners.

Recommendation # 3 – Ensure data completeness and accuracy through a quality review program for both NFIRS reports and EMS Reports.

Recommendation # 4 – Consider adopting a single records management system for both the fire department and ambulance corps. The adopted software should be both NFIRS and National Emergency Medical Services Information System (NEMSIS) compliant.

Recommendation # 5 – To ensure the quality of the data entered and used by the KLFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 6 – In all cases of property or content loss, ensure the reporting of the pre-incident property and content value that was exposed to fire to allow for the reporting of the percent of property and content saved throughout the District. As Monroe County handles the fire investigations, they could be asked to provide post fire

damage estimates. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the KLFD's annual reporting.

Recommendation # 7 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 8 – The District should develop a three-year financial forecast to include detailed forecast descriptions for the District's programs to be updated annually for the Board of Fire Commissioner's approval. Furthermore, this forecast should be part of the District's strategic plan and should be linked to the District's general ledger. These programs include fire suppression, EMS and rescue, and community risk reduction.

Recommendation # 9 – 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 # 10 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

Recommendation # 11 – As a component of the KLFD's report to the Board of Fire Commissioners, provide the outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 12 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

Recommendation # 13 – Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 14 – As a component of the KLFD's report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of fire suppression response metrics including turnout and response times when the data is in a form that can be measured.

Recommendation # 15 – As a component of the Ambulance Corps' report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program,

including the number of classes and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 16 – As the process of documenting of “patient contact” has started, report the total response time metrics as part of monthly and annual reporting.

Recommendation # 17 – As a component of the Ambulance Corps’ report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of Rescue and EMS response metrics, including turnout and response times.

Recommendation # 18 – Report to the Board of Fire Commissioners the outputs of the fire prevention program, including the number of inspections and number of completed and reviewed fire pre-plans. The completed inspections and plan review numbers will need to be provided by Monroe County. Components of this information are also critical for future ISO reviews.

Recommendation # 19 – Report to the Board of Fire Commissioners the outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 20 – The District should adopt a fiscal policy on its minimum fund balance requirement to be reported to the Board of Fire Commissioners on an annual basis.

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

Section IV: Appendices

APPENDIX A - MANAGEMENT RESPONSE



**KEY LARGO FIRE RESCUE
& EMERGENCY MEDICAL SERVICES DISTRICT**
*Seat 1: Tony Allen; Seat 2: Frank Conklin; Seat 3: Kenny Edge;
Seat 4: George Mirabella, Seat 5: Danny Powers*

June 26, 2023

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

The Key Largo Fire Rescue & Emergency Medical Services District (KLFR&EMS District) is in receipt of the performance review from BJM-CPA. This review was completed for the KLFR&EMS District 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,

A handwritten signature in black ink, appearing to be "Anthony Allen".

Anthony Allen,
District Board Chairman

The KLFR&EMS District Mission is to provide *exceptional* fire protection and emergency medical services *efficiently* and *cost-effectively* *without compromising* the health or safety of residents or personnel.

Recommendation # 22 – As described in NFPA 1710 – A 4.1.1, the governing body (Board of Fire Commissioners) should monitor the achievement of the management goals of the District, such as fire prevention, community life safety education, fire suppression, employee training, communications, maintenance, and department administration. Similarly, the Commission on Fire Accreditation International requires that the governing body of the agency periodically reviews and approves services and programs. These are both best practices. The District should continue with their current process to regularly report achievements to the Board of Fire Commissioners and when possible, expand the process as recommended in this report.

- *The District has reviewed this recommendation and agrees to continue with their current process to regularly report achievements to the Board of Fire Commissioners and when possible.*

Recommendation # 23 – While beyond the scope of this report, the District should undertake a focused agency analysis of the District, the KLFD, and KLVAC with the goal of identifying any potential financial and/or operational benefits of merging the two contract agencies under the District and the Board of Commissioners.

- *The District has conducted an financial analysis of Corporate lead vs. District lead. The District agrees to evaluate this recommendation.*

Recommendation # 24 – Ensure data completeness and accuracy through a quality review program for both NFIRS reports and EMS Reports.

- *Currently, All Fire and EMS software programs are compliant with State and Federal reporting requirements.*

Recommendation # 25 – Consider adopting one records management system for both the fire department and ambulance corps. The adopted software should be both NFIRS and National Emergency Medical Services Information System (NEMSIS) compliant.

- *The District agrees to evaluate this recommendation. Currently, All Fire and EMS software programs are compliant with State and Federal reporting requirements.*

Recommendation # 26 – To ensure the quality of the data entered and used by KLFD, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Some training resources include:

- *In-house developed program based on specific internal issues*
 - *National Fire Academy Courses:*
 - *Introduction to NFIRS 5.0 on-campus and off-campus*
 - *NFIRS 5.0 Self-Study Online*
 - *NFIRS Data Analysis and Problem-Solving Techniques on-campus and off-campus*
 - *NFIRS Program Manager 6-day on-campus*
-
- *The District agrees to evaluate this recommendation. Currently, reporting software does not allow a user to close a report unless specific fields are completed (NFIRS, etc.).*

Recommendation # 27 – In all cases of property or content loss, ensure the reporting of the pre-incident property and content value that was exposed to fire to allow for the reporting of the percent of property and content saved throughout the district. It is beneficial to report this information to elected officials and the District's residents, potentially as a component of the KLFD's annual reporting.

- The District does not provide fire marshal services, this service is provided by Monroe County. The Monroe County Fire Rescue's Fire Marshal's office estimates insurance values on home contents.

Recommendation # 28 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services.

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

-
- The District has a 5 year financial forecast that it will continue to keep updated. The District currently utilizes the State of Florida Uniform Chart of Accounts and proper accounting software, and reports information annually to the State of Florida.

Recommendation # 29 – The District should develop 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.

-
- The District has a 5 year financial forecast that it will continue to keep updated.

Recommendation # 30 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

-
- The District has reviewed this recommendation and we believe that we are familiar with the annual changes, including the new LOGERx system. The 2022 Annual Financial Report has already been submitted and approved by the State.

Recommendation # 31 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review.

-
- The software that the Departments are utilizing is now tracking the training.

Recommendation # 32 – As a component of the Fire Department's Report to the Board of Fire Commissioners, provide the outputs of the fire training program, including the number and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

-
- The Department reports this information to the Commission at the monthly District Board meetings.

Recommendation # 33 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

-
- The District will evaluate this recommendation for ways to implement it.

Recommendation # 34 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

- *This is currently being reported to Central Dispatch via on-scene radio communications.*

Recommendation # 35 – As a component of the Fire Department’s Report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of fire suppression response metrics including turnout and response times when the data is in a form that can be measured.

- *The District will evaluate this recommendation for ways to implement it.*

Recommendation # 36 – As a component of the Ambulance Corp’s Report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the number of classes and types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

- *The District will evaluate this recommendation for ways to implement it. Currently, EMS personnel are assigned monthly on-line training classes in addition to in/out of area training courses.*

Recommendation # 37 – After documenting performance indicators such as “patient contact” report the total response time metric as part of the routine reporting indicating when medical emergencies begin to be mitigated.

- *In March of 2023 the ESO CAD system was implemented to allow recording of all EMS related times including “Patient Contact”*

Recommendation # 38 – As a component of the Ambulance Corp’s Report to the Board of Fire Commissioners and in addition to total incident volume, ensure the inclusion of Rescue and EMS response metrics including turnout and response times.

- *The District will evaluate this recommendation for ways to implement it.*

Recommendation # 39 – Report to the Board of Fire Commissioners the outputs of the fire prevention program, including the number inspections and number of completed and reviewed pre-fire plans. The completed inspections and plan review numbers will need to be provided by Monroe County. Components of this information are also critical for future ISO reviews.

- *The District will evaluate this recommendation for ways to implement it.*

Recommendation # 40 – Report to the Board of Fire Commissioners the outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

- *The District will evaluate this recommendation for ways to implement it.*

Recommendation # 41 – 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.

- *While the District maintains an informal policy of a 6 month minimum operating fund balance the District will adopt a formal documented policy. The balance of those reserves and adjustments are discussed annually as part of the District's budget process.*

Recommendation # 42 – To the extent possible, document and report the outputs of the various goals and objectives—that resulted from the Performance Review process—on an annual basis to show the continual achievement of the district's programs and activities.

- *The District will evaluate this recommendation for ways to implement it.*

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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

10a.

**Key Largo Volunteer Fire Department
Treasurer's Report
June 2023**

	<u>Payroll/Reimb</u>	<u>Corp Account</u>	<u>District Expenses</u>	<u>Total</u>
Beginning Balance	\$90,632.62	\$4,529.48	\$616.57	\$95,778.67
<u>Revenues</u>				
Revenues & Reimbursements	203,128.12			203,128.12
Donations				0.00
T-Shirts/Sweaters				0.00
Misc Income - State of FL	1,290.00			1,290.00
Interest	33.85	1.86	0.25	35.96
Total Revenues	204,451.97	1.86	0.25	<u>\$204,454.08</u>
<u>Expenditures</u>				
Payroll Expenses	180,922.42			180,922.42
Employee's Share Health Insurance	-2,594.61			-2,594.61
Health Insurance	12,899.79			12,899.79
Travel				0.00
Bank Fees				0.00
Printing				0.00
Licenses & Permits	50.00			50.00
Background Checks				0.00
Professional Fees				0.00
Supplies	205.70			205.70
Dues & Subscriptions	94.85			94.85
Total Expenditures	191,578.15	0.00	0.00	<u>\$191,578.15</u>
Ending Balance	103,506.44	4,531.34	616.82	\$108,654.60
TRANSFERS				0.00
Balance before Adjustment	103,506.44	4,531.34	616.82	\$108,654.60
Adjustment to arrive at Actual	-16.34	0.00	0.00	-16.34
ACTUAL BALANCE @ MO END	\$103,522.78	\$4,531.34	\$616.82	<u>\$108,670.94</u>
*Payroll Liabilities	-\$16.34			
Fixed Asset Purchases				
Total Adjustments	<u>-16.34</u>			

10b.



KEY LARGO VOLUNTEER FIRE DEPARTMENT, INC.

1 East Drive

Key Largo, Florida 33037

305-451-2700 tel.

305-451-4699 fax

info@keylargofire.com

Business Meeting

DATE: June 13, 2023 via Zoom

AMENDED AGENDA

1. Call to Order
2. Approval of Agenda
3. Announcement
4. Public Comment
5. Approval of Minutes May 2023
6. Treasurer's Report
 - A. Approval April 2023
 - B. Approval May 2023
7. Legal Report
8. Membership Review
 - A. Jorge Piedra Request for 60 day Leave of Absence
9. Old Business
 - A. Bylaw Committee Report
 - B. FY 23-24 Budget Review
10. New Business
 - A. Strategic Plan/ 5 Year Plan Discussion
11. Membership Discussion
12. Adjournment



KEY LARGO VOLUNTEER FIRE DEPARTMENT, INC.

1 East Drive

Key Largo, Florida 33037

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Business Meeting
Date: June 13, 2023

Board members in attendance were Travis Wilson, Jason Mumper, Don Conord and Michael Jenkins. A quorum was present. Chief Don Bock was also in attendance.

1. Meeting was called to order at 7:31 pm by Jason Mumper.
2. **Approval of Agenda**
Michael Jenkins seconded by Don Conord moved approval of the amended agenda. Motion carried unanimously.
3. **Announcements**
 - Two new full time hires have started running their shifts.
 - Ocean Reef Public Safety has requested to stage at Station24 for its participation in the 4th of July Key Largo parade.
4. **Public Comment** - None
5. **Approval of Minutes**
Travis Wilson seconded by Michael Jenkins moved approval of the May 2023 minutes. Motion carried unanimously.
6. **Approval of Treasurer's Report**
Michael Jenkins seconded by Travis Wilson moved approval of the April and May 2023 Treasurer's Reports. Motion carried unanimously.
7. **Legal Report** - None
8. **Membership Review**
Discussion was held concerning Jorge Piedra's request for a 60 day Leave of Absence. Michael Jenkins seconded by Travis Wilson moved approval. The motion carried unanimously.
9. **Old Business**
 - The Bylaw Committee has not met and needs to schedule a time to meet. An email will be sent out to the members of the committee.
 - Discussion was held concerning the Draft 2023-24 budget. Upon motion and second by Michael Jenkins and Travis Wilson, the draft budget was approved with the discussed changes to be incorporated. Jason Mumper abstained.
10. **New Business**
Discussion was held concerning the Strategic/5 Year Plan with no action taken at this time.
11. **Membership Discussion** - None



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1 East Drive

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12. Adjournment

There being no further business, the meeting was adjourned at 8:19 pm upon motion and second by Don Conord and Michael Jenkins.

Kay Cullen
Recording Secretary

11a.

Incident Run Log

Key Largo Fire Department

Date Range: From 06/01/2023 to 06/30/2023

Company: All Companies

Sorted by: Not selected

Date	FDID	Incident#	Alarm	###	Address	Suite	Zip	Type	Lgth
06/19/2023	38032	2023-000457	17:03	22	SOUTH ROAD		33037-	Fires in structure other than in a building	0.9
06/16/2023	38032	2023-000448	13:57	117	OVERSEAS		33037-	Road freight or transport vehicle fire	1.4
06/07/2023	38032	2023-000426	11:47	8	BOWEN		33037-	Rescue, EMS incident, other	0.3
06/13/2023	38032	2023-000441	19:12	3	Norwood		33037-	Rescue, EMS incident, other	0.3
06/26/2023	38032	2023-000467	20:26	336	Sound drive			Rescue, EMS incident, other	0.1
06/02/2023	38032	2023-000417	16:42	4	BLACKWATER LN NORTH		33037	Medical assist, assist EMS crew	0.4
06/02/2023	38032	2023-000418	20:30	4	BLACKWATER LN N		33037-	Medical assist, assist EMS crew	0.5
06/04/2023	38032	2023-000419	10:40		1013 ATLANTIC BLVD.-106.5-O/S		33037-	Medical assist, assist EMS crew	0.4
06/06/2023	38032	2023-000423	16:01		1502 SHAW DR.-102.7-B/S-TWIN LAKES		33037-	Medical assist, assist EMS crew	0.3
06/11/2023	38032	2023-000435	08:16		708 LARGO RD		33037-	Medical assist, assist EMS crew	0.7
06/11/2023	38032	2023-000434	15:23		1044 OVERSEAS		33037-	Medical assist, assist EMS crew	0.9
06/11/2023	38032	2023-000432	19:16		LOQUAT DR.-905 C0.2-O/S-OC. IS		33037-	Medical assist, assist EMS crew	0.3
06/13/2023	38032	2023-000436	08:51		1016 OVERSEAS HWY		33037-	Medical assist, assist EMS crew	0.3
06/14/2023	38032	2023-000442	19:49		1002 OVERSEAS HWY		33037-	Medical assist, assist EMS crew	0.3
06/18/2023	38032	2023-000454	12:21	336	SOUND DR		33037-	Medical assist, assist EMS crew	0.3
06/21/2023	38032	2023-000458	11:43		1016 OVERSEAS HWY	A12	33037-	Medical assist, assist EMS crew	0.2
06/23/2023	38032	2023-000463	16:53	336	SOUND		33013-	Medical assist, assist EMS crew	0.0
06/25/2023	38032	2023-000465	18:26		1079 OVERSEAS		33037-	Medical assist, assist EMS crew	0.4
06/27/2023	38032	2023-000470	15:32		1319 CALDER RD		33037-	Medical assist, assist EMS crew	0.3
06/27/2023	38032	2023-000471	16:06	300	MORRIS AVE	1	33037-	Medical assist, assist EMS crew	0.3
06/01/2023	38032	2023-000412	12:35		1079 OVERSEAS HWY		33037	EMS call, excluding vehicle accident with injury	0.3
06/01/2023	38032	2023-000414	13:09	465	BAHIA AVE		33037	EMS call, excluding vehicle accident with injury	0.1
06/02/2023	38032	2023-000415	09:21	3	NORWOOD AVE		33037	EMS call, excluding vehicle accident with injury	0.3
06/04/2023	38032	2023-000420	11:59	34	MARLINE AVE			EMS call, excluding vehicle accident with injury	0.0
06/16/2023	38032	2023-000447	14:17	48	HARRY DAVIS CIRCLE		33037-	EMS call, excluding vehicle accident with injury	0.2
06/16/2023	38032	2023-000449	17:49	111.	OVERSEAS		33037-	EMS call, excluding vehicle accident with injury	1.7
06/24/2023	38032	2023-000464	12:07		1026 OVERSEAS		33037-	EMS call, excluding vehicle accident with injury	0.6
06/28/2023	38032	2023-000472	15:06		1079 OVERSEAS HWY		33037-	EMS call, excluding vehicle accident with injury	0.3
06/30/2023	38032	2023-000475	10:06		1642 CHURCHILL DOWNS		33037-	EMS call, excluding vehicle accident with injury	0.4
06/30/2023	38032	2023-000477	11:32	40	PALM BEACH DR		3037 -	EMS call, excluding vehicle accident with injury	0.3
06/06/2023	38032	2023-000421	15:29		1017 OVERSEAS HWY		33037-	Motor vehicle accident with injuries	0.5
06/09/2023	38032	2023-000428	22:28		1065 OVERSEAS HWY		33037-	Motor vehicle accident with injuries	0.9
06/11/2023	38032	2023-000433	17:50		5800 CARD SOUND RD		33037-	Motor vehicle accident with injuries	0.2
06/13/2023	38032	2023-000438	17:19	112	OVERSEAS HIGHWAY		33037-	Motor vehicle accident with injuries	0.0
06/16/2023	38032	2023-000445	11:15	105	OVERSEAS		33037-	Motor vehicle accident with injuries	1.1
06/23/2023	38032	2023-000462	08:24	100	Overseas highway		33037-	Motor vehicle accident with injuries	0.3
06/27/2023	38032	2023-000469	11:16		9795 OVERSEAS HWY		33037-	Motor vehicle accident with injuries	1.2
06/30/2023	38032	2023-000474	09:51		1014 OVERSEAS HWY		33037-	Motor vehicle accident with injuries	0.2
06/22/2023	38032	2023-000459	11:45		9825 OVERSEAS HWY		33037-	Motor vehicle/pedestrian accident (MV Ped)	0.3
06/16/2023	38032	2023-000446	09:44		9543 OVERSEAS HWY		33037-	Hazardous condition, other	0.1
06/02/2023	38032	2023-000416	14:15		GUMBO LIMBO DR / 102 MM O		33037	Power line down	0.3
06/13/2023	38032	2023-000437	08:35	5	Loab		33037-	Power line down	10.1
06/14/2023	38032	2023-000439	17:10	322	RYAN AVE		33037-	Power line down	0.3
06/17/2023	38032	2023-000451	22:56	473	ST CROIX PL		33037-	Power line down	0.4
06/23/2023	38032	2023-000461	00:42	100	SIXTH LN		33037-	Lock-out	0.6
06/17/2023	38032	2023-000453	23:37		SNAPPER LN		33037-	Water or steam leak	0.1
06/29/2023	38032	2023-000473	15:56	236	S OCEAN SHORES		33037-	Public service assistance, other	0.1
06/19/2023	38032	2023-000456	01:54		1004 OVERSEAS HWY		33037-	Defective elevator, no occupants	0.3
06/23/2023	38032	2023-000466	09:31	182	2 ct		33037-	Unauthorized burning	0.0
06/01/2023	38032	2023-000413	13:43		US1		33037	Smoke scare, odor of smoke	0.3
06/10/2023	38032	2023-000429	21:56		1079 OVERSEAS HWY		33037-	False alarm or false call, other	0.4
06/17/2023	38032	2023-000452	23:23	51	SHORELAND DR		33037-	False alarm or false call, other	0.2
06/18/2023	38032	2023-000455	21:00	114	COASTAL DR		33037-	False alarm or false call, other	0.2
06/14/2023	38032	2023-000440	14:36		9767 OVERSEAS HWY		33037-	Smoke detector activation due to malfunction	0.4
06/17/2023	38032	2023-000450	06:33	4	BLACKWATER LN		33037-	Smoke detector activation due to malfunction	0.5
06/06/2023	38032	2023-000422	14:35		1024 OVERSEAS		33037-	Smoke detector activation, no fire - unintentional	0.3
06/07/2023	38032	2023-000425	05:20		1001 OVERSEAS HWY		33037-	Smoke detector activation, no fire - unintentional	0.2

Date	FDID	Incident#	Alarm	###	Address	Suite	Zip	Type	Lgth
06/12/2023	38032	2023-000431	12:03	9901	OVERSEAS HWY		33037-	Smoke detector activation, no fire - unintentional	0.3
06/22/2023	38032	2023-000460	12:03	34	SEAGATE BLVD		33037-	Detector activation, no fire - unintentional	0.5
06/27/2023	38032	2023-000468	15:46	122	EAST SHORE DR		33037-	Detector activation, no fire - unintentional	0.2
06/09/2023	38032	2023-000427	13:08	1014	OVERSEAS HWY			Alarm system activation, no fire - unintentional	0.5
06/06/2023	38032	2023-000424	15:50	9871	OVERSEAS HWY		33037-	Special type of incident, other	1.1
06/14/2023	38032	2023-000443	21:00	9871	OVERSEAS HWY		33037-	Special type of incident, other	1.1
06/30/2023	38032	2023-000476	10:32	1048	OVERSEAS HWY		33037-	Special type of incident, other	0.8
06/14/2023	38032	2023-000444	07:16				33037-		0.0

Total Number of Incidents: 65

Total Length of Incidents: 36.7 Hours

Manpower Analysis by Incident

Key Largo Fire Department

Date Range: From 06/01/2023 to 06/30/2023


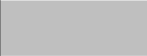





Company: All Companies

Incident Type	Incident Count	Number Attended	Average Attended	Total Length (hrs)	Average Length (hrs)	Average Man Hours	Total Man Hours
112-Fires in structure other than in a building	1	3	3.00	0.95	0.95	2.85	2.85
132-Road freight or transport vehicle fire	1	4	4.00	1.38	1.38	5.52	5.52
300-Rescue, EMS incident, other	3	9	3.00	22.08	7.36	22.08	66.24
311-Medical assist, assist EMS crew	15	43	2.87	5.22	0.35	0.98	14.70
321-EMS call, excluding vehicle accident with injury	10	33	3.30	3.83	0.38	1.26	12.60
322-Motor vehicle accident with injuries	8	30	3.75	4.39	0.55	2.41	19.27
323-Motor vehicle/pedestrian accident (MV Ped)	1	4	4.00	0.30	0.30	1.20	1.20
400-Hazardous condition, other	1	4	4.00	0.05	0.05	0.20	0.20
444-Power line down	4	19	4.75	1.13	0.28	1.51	6.05
511-Lock-out	1	3	3.00	0.62	0.62	1.86	1.86
522-Water or steam leak	1	5	5.00	0.08	0.08	0.40	0.40
550-Public service assistance, other	1	3	3.00	0.15	0.15	0.45	0.45
555-Defective elevator, no occupants	1	3	3.00	0.30	0.30	0.90	0.90
561-Unauthorized burning	1	4	4.00	0.00	0.00	0.00	0.00
651-Smoke scare, odor of smoke	1	6	6.00	0.00	0.00	0.00	0.00
700-False alarm or false call, other	3	24	8.00	0.79	0.26	2.04	6.13
733-Smoke detector activation due to malfunction	2	9	4.50	0.91	0.46	1.94	3.87
743-Smoke detector activation, no fire - unintentional	3	13	4.33	0.75	0.25	0.90	2.69
744-Detector activation, no fire - unintentional	2	10	5.00	0.68	0.34	1.59	3.18
745-Alarm system activation, no fire - unintentional	1	6	6.00	0.45	0.45	2.70	2.70
900-Special type of incident, other	3	10	3.33	3.00	1.00	3.27	9.80
Blank. Incident Type not Entered	1	0	0.00	0.00	0.00		0.00
Total and Averages for all Incident Types	65	245	3.77	47.06	0.72		160.61

Alarms by Day of Week

Key Largo Fire Department

Date Range: From 06/01/2023 to 06/30/2023

Day of Week		Totals
Sunday		9
Monday		4
Tuesday		12
Wednesday		9
Thursday		6
Friday		19
Saturday		6

No Date 0
Total Alarms 65

Incident Type Report (Summary)

Key Largo Fire Department

Date Range: From 06/01/2023 to 06/30/2023

Company: All Companies

Incident Type	Count	Pct of Incidents	Total Est Loss	Total Est Loss
1 Fire				
112 Fires in structure other than in a building	1	1.56%	\$0	0.00%
132 Road freight or transport vehicle fire	1	1.56%	\$0	0.00%
Totals	2	3.13%	\$0	0.00%
2 Overpressure Rupture, Explosion, Overheat(no fire)				
Totals	0	0.00%	\$0	0.00%
3 Rescue & Emergency Medical Service Incident				
300 Rescue, EMS incident, other	3	4.69%	\$0	0.00%
311 Medical assist, assist EMS crew	15	23.44%	\$0	0.00%
321 EMS call, excluding vehicle accident with injury	10	15.63%	\$0	0.00%
322 Motor vehicle accident with injuries	8	12.50%	\$0	0.00%
323 Motor vehicle/pedestrian accident (MV Ped)	1	1.56%	\$0	0.00%
Totals	37	57.81%	\$0	0.00%
4 Hazardous Condition (No Fire)				
400 Hazardous condition, other	1	1.56%	\$0	0.00%
444 Power line down	4	6.25%	\$0	0.00%
Totals	5	7.81%	\$0	0.00%
5 Service Call				
511 Lock-out	1	1.56%	\$0	0.00%
522 Water or steam leak	1	1.56%	\$0	0.00%
550 Public service assistance, other	1	1.56%	\$0	0.00%
555 Defective elevator, no occupants	1	1.56%	\$0	0.00%
561 Unauthorized burning	1	1.56%	\$0	0.00%
Totals	5	7.81%	\$0	0.00%
6 Good Intent Call				
651 Smoke scare, odor of smoke	1	1.56%	\$0	0.00%
Totals	1	1.56%	\$0	0.00%
7 False Alarm & False Call				
700 False alarm or false call, other	3	4.69%	\$0	0.00%
733 Smoke detector activation due to malfunction	2	3.13%	\$0	0.00%
743 Smoke detector activation, no fire - unintentional	3	4.69%	\$0	0.00%
744 Detector activation, no fire - unintentional	2	3.13%	\$0	0.00%
745 Alarm system activation, no fire - unintentional	1	1.56%	\$0	0.00%
Totals	11	17.19%	\$0	0.00%
8 Severe Weather & Natural Disaster				
Totals	0	0.00%	\$0	0.00%
9 Special Incident Type				
900 Special type of incident, other	3	4.69%	\$0	0.00%
Totals	3	4.69%	\$0	0.00%
Totals	64		\$0	



NFPA Analysis Report

Key Largo Fire Department

Date Range: From 06/01/2023 to 06/30/2023



FIRE IN STRUCTURES BY FIXED PROPERTY USE (OCCUPANCY) (All in Section A Incident Type 110-129)	Number of	Number of Civilian Fire Casualties. If none, write 0.		Estimated Property Damage from Fire. If no loss, write 0.
		Deaths	Injuries	
1. Private Dwellings (1 or 2 family), Including mobile homes (FPU 400-419)	1	0	0	\$0
2. Apartments (3 or more families) FPU 429 or FPU 439)	0	0	0	\$0
3. Hotels and Motels (FPU 449)	0	0	0	\$0
4. All other residential (dormitories, boarding houses, tents, etc.) (FPU 459-499)	0	0	0	\$0
5. TOTAL OTHER RESIDENTIAL FIRES (SHOULD BE SUM OF LINES 1 THROUGH 4)	1	0	0	\$0
6. Public Assembly (church, restaurant, clubs, etc.) (FPU 100-199)	0	0	0	\$0
7. Schools and Colleges (FPU 200-299)	0	0	0	\$0
8. Health Care and Penal Institutions (hospitals, nursing homes, prisons, etc.) (FPU 300-399)	0	0	0	\$0
9. Stores and Offices (FPU 500-599)	0	0	0	\$0
10. Industry, Utility, Defense, Laboratories, Manufacturing (FPU 600-799)	0	0	0	\$0
11. Storage in Structures (barns, vehicle storage garages, general storage, etc.) (FPU 800-899)	0	0	0	\$0
12. Other Structures** (outbuildings, bridges, etc.) (FPU 900-999)	0	0	0	\$0
13. TOTALS FOR STRUCTURE FIRES (SHOULD BE SUM OF LINES 5 THROUGH 12)	1	0	0	\$0

B. OTHER FIRE AND INCIDENTS				
14a. Fires in Highway Vehicles (autos, trucks, buses, etc.) (IT 131-132, 136-137)	0	0	0	\$0
14b. Fires in Other Vehicles (planes, trains, ships, construction or farm vehicles, etc.) (IT 130, 133-135, 138)	0	0	0	\$0
15. Fires outside of Structures with Value Involved, but Not Vehicles (outside storage, crops, timber, etc. (IT 140, 141, 161, 162, 164, 170-173)	0	0	0	\$0
16. Fires in Brush, Grass, Wildland (excluding crops and timber) with no value involved. (IT 142-143)	0	0	0	
17. Fires in Rubbish, Including Dumpsters (outside of structures), with no value involved. (IT 150-155)	0	0	0	
18. All Other Fires. (IT 100, 160, 163)	0	0	0	\$0
19. TOTAL FOR FIRES (SHOULD BE SUM OF LINES 13 THROUGH 18)	1	0	0	\$0
20. Rescue, Emergency Medical Responses (ambulance, EMS, rescue) (IT 300-381)	37			
21. False Alarm Responses (malicious or unintentional false calls, system malfunctions, bomb scares) (IT 700-746)	11			
22. Mutual Aid or Assistance Responses Given	1			
23. Hazardous Materials Responses (spills, leaks, etc.) (IT 410-431)	0			
23. Other Hazardous Conditions (arcing wires, bomb removal, power line down, etc.) (IT 440-482, 400)	5			
24. All Other Responses (smoke scares, lock-outs, animal rescues, etc.) (IT 200-251, 500-699, 800-911)	10			
25. TOTAL FOR ALL INCIDENTS (SHOULD BE SUM OF LINES 19 THROUGH 24)	65			

Based on what is reported in lines 5 and 13 for number of fire above, please report separately:

Confined fires (e.g., cooking fires confined to cooking vessel, or chimney fire that did not spread beyond chimney, or confined trash fires) IIT 113 - 118), and Nonconfined fires (IT 110 - 112, 120 - 123).

	Number of Confined Fires	Number of Nonconfined Fires
5. Residential Fires (line 5 above)	0	1
13. Structure Fires (line 13 above)	0	1

BREAKDOWN OF FALSE ALARM RESPONSES	
1. Malicious, Mischievous False Call (IT 710-715)	0
2. System Malfunction (IT 700-739)	2
3. Unintentional (tripping on Interior device accidentally etc.) (IT 740-749)	6
4. Other False Alarms (bomb scares, etc.) (IT 721, 700)	3

INTENTIONALLY SET FIRES IN STRUCTURES AND VEHICLES		Numbers of Fires	Number of Civilian Fire		Estimated Property Damage and Contents from Fire
			Deaths	Injuries	
1.	Structure Fires Intentionally set	0	0	0	0
2.	Vehicle Fires Intentionally set	0	0	0	0

FIRE SERVICE EXPOSURES AND INJURIES						
1.	Total number of firefighters that were exposed to infectious diseases	0				
2.	Total Number of firefighters that were exposed to hazardous	0				
3.	Total number of nonfatal firefighter injuries during all types of duty	0				
	Nature of Most Serious Injury	Responding to or Returning from Incidents	At the Fire Ground	At Non-Fire Emergencies	Training	Other On-Duty
1.	Burns (PAS 12,13,14,15)	0	0	0	0	0
2a.	Smoke or Gas Inhalation(PAS 01,02)	0	0	0	0	0
2b.	Other Respiratory Distress (PAS 03,44,64,65)	0	0	0	0	0
3.	Burn and Smoke Inhalation PAS(11)	0	0	0	0	0
4.	Wound, Cut, Bleeding, Bruise (PAS 21-25,35,36,72,73)	0	0	0	0	0
5.	Dislocation, Fracture (PAS 31, 32, 63)	0	0	0	0	0
6.	Heart Attack or Stroke (PAS 41, 42, 43)	0	0	0	0	0
7.	Strain, Sprain, Muscular Pain (PAS 33, 34, and 98)	0	0	0	0	0
8.	Thermal Stress (frostbite, heat, exhaustion) (PAS 57, 83-85)	0	0	0	0	0
9.	Other (PAS All other codes)	0	0	0	0	0
10.	Total	0	0	0	0	0

FIREGROUND INJURIES BY CAUSE	
1.	Exposure to Fire Products (Cause 4, object 47-49, 53, 64):
2.	Exposure to Chemicals or Radiation(Cause 4, object 52,56):
3.	Fall, jump, slip, trip (cause 1 to 3):
4.	Overexertion, strain (cause 7):
5.	Contact with object (cause 6):
6.	Struck by (cause 5):
7.	Exteme weather (cause 4, object 62):
8.	Other:

THREE HIGHEST LOSS OF LIFE FIRES	THREE HIGHEST PROPERTY DAMAGE FIRES
NO LOSS OF LIFE EVENTS	NO PROPERTY DAMAGE EVENTS