SECTION 11 – EMERGENCY MANAGEMENT

Overview

Emergency management is a coordinated governmental function designed to reduce the loss of life and property, protect public health and safety, maintain continuity of government, and support recovery from natural, technological, and manmade emergencies and disasters. Events may include hurricanes, flooding, tornadoes, wildfires, severe weather, hazardous material incidents, cyber or infrastructure disruptions, and other incidents that significantly affect a community.

Under Chapter 252, Florida Statutes, each county must establish and maintain an emergency management agency unless it participates in an approved interjurisdictional emergency management arrangement. County emergency management plans and programs must be coordinated and consistent with the State Comprehensive Emergency Management Plan. Legally constituted municipalities are authorized and encouraged to establish municipal emergency management programs; municipalities without such programs are served by their respective county agencies. A municipal program must coordinate with the county, and its emergency management plan must be consistent with and subject to the applicable county plan.

Emergency management programs commonly develop, maintain, or coordinate plans that include:

- Comprehensive Emergency Management Plan (CEMP)
- Continuity of Operations Plan (COOP)
- Local Mitigation Strategy (LMS)
- Floodplain management and related hazard mitigation plans

Municipalities must coordinate requests for state or federal emergency response assistance with their county. This coordination requirement does not apply to requests for reimbursement under federal public disaster assistance programs.

Community Support and Finance Role

Emergency management coordinates the Emergency Operations Center (EOC) with local, state, federal, nonprofit, and private-sector partners. The EOC serves as a central location for information sharing, resource coordination, and direction and control during an activation. Finance representation in the EOC can be especially valuable because financial decisions made during an emergency can directly affect cash flow, procurement, payroll, grant eligibility, documentation, auditability, and reimbursement.

Finance should be integrated into preparedness activities before an event and should understand the jurisdiction's emergency purchasing authority, payroll and labor policies, equipment-rate methodology, financial system capabilities, insurance coverage, grant requirements, and documentation procedures. Finance should also identify primary and alternate personnel who can support EOC operations and disaster-recovery grant administration.

Emergency Financial Planning and Preparedness

Section 252.391, Florida Statutes, encourages counties, municipalities, and district school boards to develop an emergency financial plan for major natural disasters that may affect the jurisdiction. The plan should estimate potential disaster costs, identify available financial resources, and identify strategies to address any gap between anticipated costs and financial capacity. Strategies may include use of reserves, reprioritization of the annual budget, borrowing, or other legally available financing. The statute encourages annual review of the plan to address changing conditions.

Preparedness activities should be completed and reviewed periodically, and at least annually where appropriate. Finance-related activities should include:

- **Emergency Operations Center (EOC) staffing.** Identify finance, procurement, payroll, risk management, and grant personnel who may be assigned to the EOC or recovery team and include them in exercises and training.
- **Cash flow.** Estimate short-term liquidity needs and plan for the timing difference between disaster expenditures and federal or state reimbursement. Determine whether governing-board authorization may be needed for reserves, budget amendments, interfund loans, lines of credit, or other financing.
- **Emergency procurement.** Review emergency purchasing policies, procurement thresholds, pre-event contracts, mutual-aid agreements, and procurement procedures for compliance with applicable federal award requirements. Competition, cost or price analysis, contract provisions, and documentation should be addressed before an event whenever practical.
- **Labor and payroll.** Confirm policies for overtime, compensatory time, temporary assignments, emergency pay, standby time, and timekeeping. Employees should know how to document disaster-related work by date, location, activity, project, and funding category.
- **Equipment and materials.** Maintain inventories and a method for documenting force account equipment and materials. Review local equipment rates and compare them with the Federal Emergency Management Agency's (FEMA) Schedule of Equipment Rates. FEMA generally funds equipment usage based on the applicable rate under current policy; higher local rates may require supporting documentation and FEMA approval.
- **Continuity of operations plan (COOP).** Update the COOP and procedures for maintaining financial operations when facilities, systems, internet access, banking services, or normal approval workflows are unavailable.
- **Forms and records.** Maintain electronic and, when appropriate, paper copies of forms that may be needed during a system outage, including time records, equipment logs, materials logs, purchasing documentation, travel records, and vendor payment forms.
- **Training.** Ensure employees with emergency response, EOC, procurement, finance, grant administration, cost documentation, or other assigned incident responsibilities complete applicable FEMA, Florida Division of Emergency Management (FDEM), National Incident Management System (NIMS), and award-specific training.
- **Policy review.** Review current FEMA and FDEM policy guidance before hurricane season and after significant policy or regulatory changes.

FEMA Public Assistance

Following a qualifying presidential declaration, FEMA's Public Assistance (PA) Program may provide supplemental funding to eligible state, local, tribal, and territorial governments and certain private nonprofit organizations for eligible emergency work and the repair or restoration of eligible facilities. The FEMA Public Assistance Program and Policy Guide (PAPPG) is the primary consolidated policy resource for the Public Assistantance (PA) Program. The version applicable to the declaration date should always be used. Version 5.0 Amended applies to incidents declared on or after January 6, 2025.

Request for Public Assistance and Project Development

A local government seeking PA funding must submit a Request for Public Assistance (RPA) through FEMA's Grants Portal within the applicable deadline. Under the current PAPPG, the RPA is generally due within 30 days after the area is designated for PA, unless FEMA extends the deadline. Once the RPA is approved and the entity is determined eligible, FEMA assigns program delivery support, and the applicant begins project development.

The project-development process generally includes an exploratory call or initial coordination, a Recovery Scoping Meeting, development of the Damage Inventory, site inspections as applicable, development of scopes and costs, submission of supporting documentation, and FEMA eligibility review. FEMA may issue Requests for Information (RFIs) when additional documentation is needed. A local government should designate a primary contact and alternate and maintain a centralized file of correspondence and submissions so that the project record remains complete if assigned personnel change.

When an entity applies for PA funding, FEMA refers to it as an applicant. Once an applicant receives a federal award through the recipient, it becomes a subrecipient. In Florida, FDEM serves as the recipient for PA awards to local governments and administers the state-side reimbursement and grant-management process.

Public Assistance Eligibility

FEMA evaluates four basic components of PA eligibility, often described as the eligibility pyramid:

- **Applicant.** The entity requesting assistance must be an eligible applicant.
- **Facility.** For work involving a facility, the facility generally must meet FEMA eligibility requirements, and the applicant must have legal responsibility for the facility.
- **Work.** The work must be required as a result of the declared incident, generally be located within the designated area, and be the legal responsibility of an eligible applicant.
- **Cost.** Costs must be associated with eligible work and must be reasonable, necessary, properly documented, and compliant with applicable federal requirements.

PA is a cost-share program. The federal share is generally not less than 75 percent of eligible costs. The declaration or subsequent federal action may authorize a higher federal cost share for certain work or periods. Finance staff should verify the cost share applicable to each declaration and project rather than rely on historical reimbursement percentages.

Categories of Work

FEMA groups eligible work into categories to support project development and reimbursement:

- **Category A – Debris Removal.** Eligible activities may include removal, reduction, disposal, and related work necessary to eliminate immediate threats or support community recovery, subject to FEMA eligibility requirements.
- **Category B – Emergency Protective Measures.** Eligible emergency measures may include activities undertaken to save lives, protect public health and safety, and protect improved property.
- **Category C – Roads and Bridges.** Permanent work involving eligible roads, bridges, and associated components.
- **Category D – Water Control Facilities.** Permanent work involving eligible drainage, irrigation, flood-control, and similar facilities.
- **Category E – Buildings and Equipment.** Permanent work involving eligible buildings, contents, equipment, and vehicles.
- **Category F – Utilities.** Permanent work involving eligible public utility systems.
- **Category G – Parks, Recreational, and Other Facilities.** Permanent work involving eligible parks, recreation facilities, and other facilities that do not fall within Categories C through F.
- **Category I – Building Code and Floodplain Management Administration and Enforcement.** Eligible post-disaster building-code and floodplain-management administration and enforcement activities are addressed separately under current FEMA policy.

Facilities or work that fall under the specific authority of another federal agency may be ineligible for FEMA PA or may require coordination with that agency. Before incurring significant repair costs, local governments should confirm legal responsibility, facility eligibility, and whether another federal funding authority applies.

Documentation and Reimbursement

Disaster reimbursement is documentation driven. The jurisdiction should establish project codes or other accounting identifiers as early as practical and capture costs contemporaneously. Documentation should demonstrate who performed the work, what was done, why the work was required by the declared incident, where and when it occurred, how the cost was calculated, and how the expenditure was procured and paid.

Typical documentation may include:

- Damage Inventory records, site information, photographs, maps, global positioning system (GPS) coordinates, inspection reports, scopes of work, and cost estimates.
- Force Account Labor (FAL), including employee, date, hours, pay rate, activity, work location, and applicable payroll support.
- Force Account Equipment (FAE), including operator, equipment identification, dates and hours used, work performed, and applicable rate.
- Force Account Materials (FAM), including quantities used, inventory records, purchase records, and the project or activity supported.
- Procurement files, solicitations, bids or proposals, evaluations, contracts, change orders, invoices, proof of payment, and required federal contract provisions.
- Insurance policies, claims, settlement information, and other documentation needed to address duplication-of-benefits and insurance requirements.
- Mutual-aid agreements and documentation of assistance provided or received.
- Correspondence with FEMA and FDEM, meeting notes, RFIs and responses, project worksheets, determinations, appeals, and closeout documentation.

Finance should reconcile FEMA Grants Portal project numbers, FDEM project or payment identifiers, the general ledger, and cash receipts so that reimbursement can be traced from the federal project through the state payment to the local accounting records. Reconciliations should also identify local and state cost-share obligations and any ineligible or unsupported costs.

Records Retention

Disaster-related records must comply with applicable Florida public-records and records-retention requirements as well as federal award requirements. Under 2 CFR § 200.334, federal award records are generally retained for three years from the date of submission of the final financial report, subject to exceptions that may extend the retention period, including litigation, claims, audits, other award terms, or written notice. Because FEMA projects may remain open for several years, records should not be destroyed solely because the jurisdiction's routine operational retention period has expired. Coordinate retention and disposition decisions with records management, legal counsel, grant management, and the applicable state and federal requirements.

Florida Recovery Obligation Calculation (F-ROC)

The F-ROC program, sponsored by FDEM, promotes a proactive and standardized approach to disaster recovery and Public Assistance documentation. The program is intended to improve readiness, reduce administrative risk, and support more efficient project development and reimbursement. F-ROC currently covers Category A (Debris

Removal) and Category B (Emergency Protective Measures); FDEM should be consulted for the current program scope.

The F-ROC program is organized around four key pillars:

- **Standardization –** Standardizes and simplifies forms and documentation practices to improve consistency and timely submission.
- **Procurement –** Helps participating entities evaluate procurement readiness and whether contracts and procurement procedures are positioned to meet federal requirements.
- **Procedures –** Supports review of policies and procedures so that disaster-related financial and operational practices are current and aligned with FEMA requirements.
- **Assessment –** Uses the Disaster Readiness Assessment (DRA) to evaluate preparedness and identify opportunities for improvement.

Participation in F-ROC is optional. Participating local governments must complete program requirements, including the DRA, to remain in the program. Participation or a favorable readiness assessment may improve preparedness and documentation, but FEMA and FDEM retain responsibility for eligibility, obligation, and reimbursement determinations.

Finance Best Practices

- **Assign responsibility before the event.** Identify the finance lead, primary PA contact, alternate contact, procurement lead, payroll lead, risk/insurance contact, and records custodian.
- **Create disaster accounting codes immediately.** Use consistent project, activity, department, and funding identifiers so labor, equipment, materials, contracts, and revenues can be reconciled.
- **Document daily.** Require supervisors and departments to submit complete labor, equipment, material, and activity documentation while facts are current.
- **Centralize records.** Maintain a controlled electronic repository for each project with standardized file naming and version control, with contingency procedures for system outages.
- **Preserve procurement documentation.** Maintain the complete procurement history, not only the final contract and invoice.
- **Track insurance and other funding.** Coordinate insurance proceeds, state assistance, donated resources, and other funding sources to avoid duplication of benefits and to support accurate project accounting.
- **Reconcile throughout recovery.** Regularly reconcile Grants Portal, FDEM records, project files, the general ledger, accounts receivable, and cash receipts rather than waiting until closeout.
- **Use current guidance.** FEMA policy and federal grant requirements change. Confirm the PAPPG, regulations, cost-share provisions, deadlines, thresholds, and FDEM requirements applicable to the specific declaration.

References

- Chapter 252, Florida Statutes - Emergency management. Official link
- Section 252.38, Florida Statutes - Emergency management powers of political subdivisions. Official link
- Section 252.391, Florida Statutes - Emergency financial plans. Official link
- Florida Division of Emergency Management. Official link
- Florida Recovery Obligation Calculation (F-ROC). Official link
- FEMA Public Assistance Program and Policy Guide, Version 5.0 Amended. Official link
- FEMA Public Assistance resources. Official link
- 2 CFR § 200.334 - Retention requirements for records. Official link