



**AGENDA**  
**GREATER NAPLES FIRE RESCUE DISTRICT**  
**BOARD OF FIRE COMMISSIONERS MEETING**  
**July 14, 2020**

**I. MEETING OPENED**

- A. Pledge of Allegiance and Invocation
- B. Line of Duty Deaths Reading and Moment of Silence
- C. Consent Agenda  
*All matters listed under this item are considered routine and action will be taken by one motion without separate discussion of each item; if discussion is desired by a member of the Board, that item(s) will be removed from the Consent Agenda and considered separately.*
  - 1. Treasurer Report - Director Bishop 1 - 16
- D. Approval, Additions and Deletions to the Agenda
- E. Approval of the GNFD Minutes June 9, 2020 17 - 19
- F. Fire Chief's District Report - Chief Schuldt 20 - 31
- G. Chapter 175 FFs' Pension Plan – Chairman Tim Sims
- H. Local 2396 Report – President Joey Brown

**II. OLD BUSINESS**

- A. AIW – Defibrillator Monitor for Station 25 - Division Chief Nelmes 32 - 35
- B. AIW – Appointment of District Trustee Seat 2 - Director Bishop 36 - 38

**III. NEW BUSINESS**

- A. AIW - Amended Budget FY 19-20 – Director Bishop 39 - 43
- B. AIW - FY 20-21 Budget Meeting Schedule – Director Bishop 44
- C. AIW – LMS Grant Station 21 Generator - Assistant Chief Martin 45 - 49
- D. AIW - FY 18-19 Audit Acceptance – Director Bishop 50 - 114
- E. AIW - SHSGP Grant 2019 MARC Region 6 – Assistant Chief Low 115 -117
- F. AIW - AFG- COVID 19 Supplemental Acceptance – Director Bishop 118 -120
- G. AIW - Everglades City Fireworks – Director Bishop 121
- H. Public Comment on items not listed on Agenda
- I. Comments by Commissioners

**IV. ADJOURNMENT**

Next Regular BOFC Meeting Tuesday, **August 4, 2020**

## Budget Comparison FY 2019-2020

Budget summary as of June 2020

<b>Revenue</b>				
	Budgeted	Received to date	% Collected	Over/(Under)
Taxes	\$31,519,516.00	\$31,130,368.67	98.77%	-\$389,147.33
Inspection Fees New	\$604,500.00	\$490,377.98	81.12%	-\$114,122.02
Inspection Fee Existing	\$41,550.00	\$23,075.00	55.54%	-\$18,475.00
Federal Grants applied for	\$72,386.00	\$5,000.00	6.91%	-\$67,386.00
Federal Grants - SAFER	\$1,013,754.00	\$629,809.79	0.00%	-\$383,944.21
FF Supplemental	\$62,336.00	\$16,374.19	26.27%	-\$45,961.81
MARC Unit - State of Florida	\$71,500.00	\$0.00	0.00%	-\$71,500.00
FLS Charges & Fees	\$48,650.00	\$55,255.00	113.58%	\$6,605.00
Interest	\$110,000.00	\$163,758.54	148.87%	\$53,758.54
Rentals and Leases	\$113,928.00	\$44,598.01	39.15%	-\$69,329.99
Disposition of Fixed Assets	\$10,000.00	\$23,967.00	239.67%	\$13,967.00
Contributions and Donations	\$250.00	\$278.00	111.20%	\$28.00
Other Misc. Income	\$135,750.00	\$114,106.30	84.06%	-\$21,643.70
	<b>\$33,804,120.00</b>	<b>\$32,696,968.48</b>	<b>96.72%</b>	<b>-\$1,107,151.52</b>
		<b>Total Revenue</b>		<b>\$32,696,968.48</b>

<b>Expenses</b>				
	Budgeted	Spent to date	% Spent	Over/(Under)
Legislative Salaries	\$32,500.00	\$23,571.50	72.53%	-\$8,928.50
Executive Salaries	\$1,692,159.00	\$1,039,514.15	61.43%	-\$652,644.85
Administrative Wages	\$1,369,652.00	\$875,628.12	63.93%	-\$494,023.88
Bargaining Unit Shift Wages	\$10,880,533.00	\$8,368,523.75	76.91%	-\$2,512,009.25
Firefighters Part time	\$125,000.00	\$41,023.34	32.82%	-\$83,976.66
Bargaining Unit Overtime	\$1,802,750.00	\$1,245,151.76	69.07%	-\$557,598.24
Safer Grant Salaries - Firefighters	\$1,251,672.00	\$526,269.33	42.05%	-\$725,402.67
Safer Grant Overtime - Firefighters	\$50,000.00	\$30,782.10	61.56%	-\$19,217.90
Bargaining Unit- Non- Shift Wages	\$860,560.00	\$613,740.86	71.32%	-\$246,819.14
Earnings Other	\$611,450.00	\$340,574.10	55.70%	-\$270,875.90
Debt Services	\$683,214.00	\$617,312.20	90.35%	-\$65,901.80
FICA taxes	\$1,313,250.00	\$790,668.98	60.21%	-\$522,581.02
Medicare Taxes	\$0.00	\$186,270.09	39.00%	\$186,270.09
Retirement	\$3,158,842.00	\$2,712,025.97	85.86%	-\$446,816.03
Life and Health Insurance	\$4,073,533.00	\$3,179,830.37	78.06%	-\$893,702.63
Workers Compensation Premium	\$516,899.00	\$457,478.00	88.50%	-\$59,421.00
EE Workers Comp Checks	\$0.00	-\$14,963.49	----	----
Expenses for Grit Claimants	\$2,500.00	\$875.96	35.04%	-\$1,624.04
Unemployment Compensation/PEHP	\$239,000.00	\$341,302.39	<b>142.80%</b>	\$102,302.39
Professional Services	\$1,448,993.00	\$1,347,668.27	<b>93.01%</b>	-\$101,324.73
Accounting and Auditing	\$46,500.00	\$25,880.00	55.66%	-\$20,620.00
Current Charges	\$42,500.00	\$47,059.39	<b>110.73%</b>	\$4,559.39
Travel and Per Diem	\$150.00	\$0.00	0.00%	-\$150.00
Communications & Freight	\$169,630.00	\$132,181.10	77.92%	-\$37,448.90
Utility Services	\$192,202.00	\$148,607.38	77.32%	-\$43,594.62
Utility Services - Ochopee	\$12,750.00	\$8,406.42	65.93%	-\$4,343.58
Rental & Leases	\$221,169.00	\$163,599.44	73.97%	-\$57,569.56
Insurance General	\$392,537.00	\$444,074.71	<b>113.13%</b>	\$51,537.71
Repair and Maintenance	\$847,650.00	\$667,258.85	78.72%	-\$180,391.15
Printing	\$1,000.00	\$446.51	44.65%	-\$553.49
Office Supplies	\$13,125.00	\$7,569.14	57.67%	-\$5,555.86
Fuels and Lubricants	\$286,601.00	\$153,257.94	53.47%	-\$133,343.06
Operating Supplies	\$137,800.00	\$137,534.45	<b>99.81%</b>	-\$265.55
Small Equipment	\$156,377.00	\$225,901.92	<b>144.46%</b>	\$69,524.92
Uniforms	\$209,296.00	\$139,678.53	66.74%	-\$69,617.47
Book, Dues	\$230,910.00	\$94,947.30	41.12%	-\$135,962.70
Capital Outlay	\$562,715.00	\$511,553.37	<b>90.91%</b>	-\$51,161.63
	<b>\$33,635,419.00</b>	<b>\$25,631,204.20</b>	<b>76.20%</b>	<b>-\$7,989,251.31</b>
<b>Bargaining Unit Shift MM63</b>		<b>-\$436,791.40</b>		
		<b>Total Expenses</b>		<b>\$25,194,412.80</b>

**NET INCOME (LOSS)    \$7,502,555.68**

**Balance Sheet**  
**As of 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

<b>Assets</b>			
<b>CASH IN BANK</b>			
10100-001-0000-003	DENTAL ACCOUNT (GNFRD)	\$ 43,898.06	
10100-001-0000-004	HEALTH FUND (GNFRD)	\$ 21,146.87	
10100-001-0000-005	UHC - MEDICARE - GNFRD	\$ 134,335.08	
10100-001-0000-010	PURCHASING CARD	\$ 37,911.76	
10100-001-0001-002	OPERATIONS GENERAL FUND	\$ 11,025,257.47	
10100-001-0003-003	PAYROLL CASH IN BANK	\$ 976,919.56	
10100-001-0015-000	DEBT SERVICE RESERVE FUND	\$ 720,278.59	
10100-001-0200-000	FIRST FLORIDA INTEGRITY BANK	\$ 2,097,778.85	
	<b>Total CASH IN BANK:</b>		\$ 15,057,526.24
<b>ACCOUNTS RECEIVABLE</b>			
11500-001-0001-000	COLLIER COUNTY RECEIVABLE	\$ 18,974.67	
11500-001-0003-000	EMPLOYEE RECEIVABLE	\$ 8,012.87	
11500-001-0007-000	MISCELLANEOUS RECEIVABLE	\$ 4,417.74	
11500-001-0008-000	MISC. RECEIVABLE- PREVENTION	\$ 36,385.00	
11500-001-0011-000	RETURNED CHECKS	\$ 160.00	
11500-001-0013-000	FALSE ALARM RECEIVABLE	\$ 2,735.43	
	<b>Total ACCOUNTS RECEIVABLE:</b>		\$ 70,685.71
<b>DUE FROM OTHER FUNDS</b>			
13200-900-0001-001	DUE FROM MM63 FOR SET UP	\$ 75,000.00	
13300-001-0000-001	DUE FROM M63	\$-0.43	
	<b>Total DUE FROM OTHER FUNDS:</b>		\$ 74,999.57
<b>PROPERTY HELD FOR SALE</b>			
15000-001-0000-000	PROPERTY HELD FOR SALE	\$ 1,000,000.00	
	<b>Total PROPERTY HELD FOR SALE:</b>		\$ 1,000,000.00
<b>PREPAID</b>			
15500-001-0000-000	PREPAID EXPENSES	\$ 6,220.09	
15500-001-0001-000	PREPAID INSURANCE	\$ 365,642.61	
15500-001-0004-000	DEPOSIT IN ZENNITH FOR GRIT CLAIMS	\$ 20,732.79	
	<b>Total PREPAID:</b>		\$ 392,595.49
	<b>Total Assets:</b>		<u>\$ 16,595,807.01</u>
<b>Liabilities</b>			
<b>VOUCHER PAYABLE</b>			
20100-001-0000-001	VOUCHERS PAYABLE	\$-2,333.59	
20100-001-0000-005	DISTRICT CONTRIB TO NW RETIREMENT	\$-1,644.50	
20100-001-0000-006	EE CONTRIB TO DEF COMP - NW (457)	\$-12,470.67	
20100-001-0000-007	EE CONTRIB TO DEF COMP FL (457)	\$-9,365.00	
20100-001-0000-009	EE ELECTIVE LIFE INS - STANDARD INS	\$-1,232.75	
20100-001-0000-010	EE CONTRIBUTION TO FRS	\$-828.29	
20100-001-0000-012	EE CONTRIB TO 175 RETIREMENT	\$-3,990.46	
20100-001-0000-013	FSA CONTRIBUTION	\$ 2,071.73	
20100-001-0000-014	GARNISHMENT	\$-1,071.03	
20100-001-0000-016	UNION DUES	\$-5,024.46	
20100-001-0000-019	DISTRICT 457 NW MATCH	\$-500.00	
20100-001-0000-021	EMPLOYEE LOANS - NATIONWIDE 401A	\$-1,276.74	
20100-001-0000-022	FSA Contributions from Prior Year	\$ 15,778.60	
20100-001-0000-025	DISTRICT 457 FL MATCH	\$-175.00	
	<b>Total VOUCHER PAYABLE:</b>		\$-22,062.16
<b>OTHER CURRENT LIABILITIES</b>			
22900-001-0001-000	GRIT BANKRUPTCY DISPURSEMENT	\$ 32,404.42	

**Balance Sheet  
As of 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

	<b>Total OTHER CURRENT LIABILITIES:</b>		\$ 32,404.42
<b>Equity</b>	<b>Total Liabilities:</b>		<u>\$ 10,342.26</u>
<b>PREPAID EXPENSES</b>			
27300-000-0000-001	PREPAID EXPENSES	\$ 326,895.99	
27300-000-0000-002	LAND HELD FOR SALE	\$ 1,000,000.00	
	<b>Total PREPAID EXPENSES:</b>		<u>\$ 1,326,895.99</u>
<b>FUND BALANCE</b>			
28100-001-0000-000	FUND BALANCE - RESTRICTED	\$ 697,321.00	
28300-001-0000-000	FUND BALANCE ASSIGNED	\$ 310,988.00	
28400-001-0000-000	FUND BALANCE - UNASSIGNED	\$ 3,560,468.98	
28400-001-0000-002	Retained Earnings-Current Year	\$ 8,256,561.83	
28400-001-0000-002	FUND BALANCE CURRENT YEAR	\$ 2,433,230.48	
	<b>Total FUND BALANCE:</b>		<u>\$ 15,258,570.29</u>
	<b>Total Equity:</b>		<u>\$ 16,585,466.28</u>
	<b>Total Liabilities &amp; Equity:</b>		<u><u>\$ 16,595,808.54</u></u>

**GNFRD INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>									
<b>TAXES</b>									
31100-001-0000-001	AD VALOREM	121,274.95	12.85	2,471,718.42	87.74	29,606,477.27	90.55	29,660,621.00	87.74
31100-001-0000-002	PRIOR YEAR TAXES	425,174.93	45.04	241.67	0.01	426,371.65	1.30	2,900.00	0.01
31100-001-0000-003	WARRANT DISTRIBUTIONS	5,052.36	0.54	200.00	0.01	22,614.71	0.07	2,400.00	0.01
31100-001-0000-004	COUNTY HELD DISTRIBUTIONS	-23.15	0.00	12.50	0.00	-827.29	0.00	150.00	0.00
31100-001-0000-005	AD VALOREM INTEREST	12,759.88	1.35	125.00	0.00	29,924.70	0.09	1,500.00	0.00
31100-001-0000-007	EXCESS FEES	0.00	0.00	8,333.33	0.30	0.00	0.00	100,000.00	0.30
31100-001-2060-012	AD VALOREM - OCHOPEE	73,437.38	7.78	98,903.75	3.51	480,707.63	1.47	1,186,845.00	3.51
31100-001-2060-013	OCHOPEE MANAGEMENT FEE	0.00	0.00	47,091.67	1.67	565,100.00	1.73	565,100.00	1.67
<b>Total TAXES:</b>		<b>637,676.35</b>	<b>67.55</b>	<b>2,626,626.34</b>	<b>93.24</b>	<b>31,130,368.67</b>	<b>95.21</b>	<b>31,519,516.00</b>	<b>93.24</b>
<b>INSPECTION FEES NEW</b>									
32901-001-0000-010	INSPECTION FEES NEW CONSTRUCTI	59,054.80	6.26	43,333.33	1.54	383,357.98	1.17	520,000.00	1.54
32901-001-0000-011	TIMED INSP/RE-INSP FEES NEW CONS	525.00	0.06	625.00	0.02	7,500.00	0.02	7,500.00	0.02
32901-001-0000-012	RE-INSPECTON - NEW	1,675.00	0.18	3,750.00	0.13	71,075.00	0.22	45,000.00	0.13
32901-001-0000-014	KEY BOX INSPECTION - NEW	0.00	0.00	83.33	0.00	0.00	0.00	1,000.00	0.00
32901-001-0000-015	HYDRANT THRUST BLOCK	0.00	0.00	416.67	0.01	8,725.00	0.03	5,000.00	0.01
32901-001-0000-016	HYDRANT THRUST BLOCK RE-INSP	0.00	0.00	41.67	0.00	0.00	0.00	500.00	0.00
32901-001-0000-017	FIRE FLOWS	820.00	0.09	1,708.33	0.06	17,320.00	0.05	20,500.00	0.06
32901-001-0000-018	FIRE FLOW RE-INSPECTION	300.00	0.03	125.00	0.00	2,400.00	0.01	1,500.00	0.00
32901-001-2060-000	INSPECTION FEES NEW - OCHOPEE	0.00	0.00	291.67	0.01	0.00	0.00	3,500.00	0.01
<b>Total INSPECTION FEES NEW:</b>		<b>62,374.80</b>	<b>6.61</b>	<b>50,375.00</b>	<b>1.79</b>	<b>490,377.98</b>	<b>1.50</b>	<b>604,500.00</b>	<b>1.79</b>
<b>INSPECTION FEES EXISTING</b>									
32910-001-1000-110	INSP. FEES EXISTING - TIMED	150.00	0.02	62.50	0.00	750.00	0.00	750.00	0.00
32910-001-1000-111	OCCUPATIONAL INSPECTION	1,010.00	0.11	2,000.00	0.07	15,100.00	0.05	24,000.00	0.07
32910-001-1000-112	RE-INSPECTION FEES - EXISTING	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
32910-001-1000-113	INSPECTION FEES 0 - 3,000 SQ FT EXIS	225.00	0.02	291.67	0.01	1,925.00	0.01	3,500.00	0.01
32910-001-1000-114	INSPECTION FEES 3,001 - 30,000 SQ FT	200.00	0.02	250.00	0.01	1,300.00	0.00	3,000.00	0.01
32910-001-1000-115	INSPECTION FEES 30,001 - 100,000 SQ	150.00	0.02	295.83	0.01	2,100.00	0.01	3,550.00	0.01
32910-001-1000-116	INSPECTION FEES OVER 100,000 SQ F	0.00	0.00	500.00	0.02	2,350.00	0.01	6,000.00	0.02
32910-001-1000-117	KEY BOX INSPECTIONS - EXISTING	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
32910-001-1000-119	INSP. FEES APARTMENT/CONDO 4 BUI	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00
<b>Total INSPECTION FEES EXISTING:</b>		<b>1,735.00</b>	<b>0.18</b>	<b>3,462.49</b>	<b>0.12</b>	<b>23,525.00</b>	<b>0.07</b>	<b>41,550.00</b>	<b>0.12</b>
<b>FEDERAL GRANTS</b>									
33100-001-0000-201	FEDERAL GRANTS APPLIED FOR	0.00	0.00	6,032.17	0.21	5,000.00	0.02	72,386.00	0.21
33100-001-0000-210	FEDERAL GRANTS- FEMA	0.00	0.00	84,479.50	3.00	0.00	0.00	1,013,754.00	3.00
33100-001-2050-012	GRANT - SAFER	199,766.02	21.16	0.00	0.00	629,809.79	1.93	0.00	0.00

**GNFRD INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

	Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Total FEDERAL GRANTS:</b>	199,766.02	21.16	90,511.67	3.21	634,809.79	1.94	1,086,140.00	3.21
<b>FIREFIGHTERS SUPPLEMENT INCOME</b>								
33500-001-0000-210 FIREFIGHTER SUPPLEMENTAL INCOME	0.00	0.00	5,194.67	0.18	16,374.19	0.05	62,336.00	0.18
33500-001-0000-290 MARC UNIT - STATE OF FLORIDA	0.00	0.00	5,958.33	0.21	0.00	0.00	71,500.00	0.21
<b>Total FIREFIGHTERS SUPPLEMENT INCOME:</b>	0.00	0.00	11,153.00	0.40	16,374.19	0.05	133,836.00	0.40
<b>FIRE &amp; LIFE SAFETY CHARGES &amp; FEES</b>								
34200-001-0000-202 REIMBURSEMENT FOR OT	1,700.00	0.18	500.00	0.02	16,850.00	0.05	6,000.00	0.02
34200-001-0000-203 FALSE ALARMS	0.00	0.00	2,500.00	0.09	25,600.00	0.08	30,000.00	0.09
34200-001-0000-204 FIRE WATCH	0.00	0.00	208.33	0.01	0.00	0.00	2,500.00	0.01
34200-001-0000-206 ISO LETTERS	0.00	0.00	25.00	0.00	275.00	0.00	300.00	0.00
34200-001-0000-207 KEY BOXES SOLD	0.00	0.00	25.00	0.00	0.00	0.00	300.00	0.00
34200-001-0000-208 DUPLICATE NOC'S	70.00	0.01	41.67	0.00	1,920.00	0.01	500.00	0.00
34200-001-0000-209 DEFICIENCY REVIEWS	100.00	0.01	187.50	0.01	3,500.00	0.01	2,250.00	0.01
34200-001-0000-210 VARIANCE REQUESTS	0.00	0.00	250.00	0.01	2,400.00	0.01	3,000.00	0.01
34200-001-0000-211 FIRE WORK PERMITS	0.00	0.00	83.33	0.00	600.00	0.00	1,000.00	0.00
34200-001-0000-212 TRAINING DONE BY F & L SAFETY	0.00	0.00	25.00	0.00	110.00	0.00	300.00	0.00
34200-001-0000-904 SPECIAL EVENT INSPECTION FEES	300.00	0.03	41.67	0.00	2,000.00	0.01	500.00	0.00
34200-001-0000-905 OTHER F & L MISC. INCOME	0.00	0.00	166.67	0.01	2,000.00	0.01	2,000.00	0.01
<b>Total FIRE &amp; LIFE SAFETY CHARGES &amp; FEES:</b>	2,170.00	0.23	4,054.17	0.14	55,255.00	0.17	48,650.00	0.14
<b>INTEREST EARNINGS</b>								
36100-001-0000-001 INTEREST EARNINGS	12,401.86	1.31	9,166.68	0.33	163,758.54	0.50	110,000.00	0.33
<b>Total INTEREST EARNINGS:</b>	12,401.86	1.31	9,166.68	0.33	163,758.54	0.50	110,000.00	0.33
<b>RENTALS &amp; LEASES</b>								
36200-001-0000-002 CELL TOWER LEASE CONTRACT	3,399.89	0.36	7,500.00	0.27	30,396.88	0.09	90,000.00	0.27
36200-001-0000-003 PUBLIC SAFETY - STATION 21	0.00	0.00	600.00	0.02	4,581.85	0.01	7,200.00	0.02
36200-001-0000-004 PUBLIC SAFETY - STATION 22	0.00	0.00	344.00	0.01	2,680.57	0.01	4,128.00	0.01
36200-001-0000-005 PUBLIC SAFETY - STATION 23	0.00	0.00	300.00	0.01	2,700.00	0.01	3,600.00	0.01
36200-001-0000-006 PUBLIC SAFETY - STATION 20	0.00	0.00	750.00	0.03	4,238.71	0.01	9,000.00	0.03
<b>Total RENTALS &amp; LEASES:</b>	3,399.89	0.36	9,494.00	0.34	44,598.01	0.14	113,928.00	0.34
<b>DISPOSITION OF FIXED ASSETS</b>								
36400-001-0000-001 DISPOSITION OF FIXED ASSETS	0.00	0.00	833.33	0.03	23,967.00	0.07	10,000.00	0.03
<b>Total DISPOSITION OF FIXED ASSETS:</b>	0.00	0.00	833.33	0.03	23,967.00	0.07	10,000.00	0.03
<b>CONTRIBUTIONS AND DONATIONS</b>								
36600-001-0000-001 CONTRIBUTIONS AND DONATIONS	0.00	0.00	20.83	0.00	278.00	0.00	250.00	0.00
<b>Total CONTRIBUTIONS AND DONATIONS:</b>	0.00	0.00	20.83	0.00	278.00	0.00	250.00	0.00
<b>OTHER MISCELLANEOUS INCOME</b>								

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**GNFRD INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%	
<b>OTHER MISCELLANEOUS INCOME</b>		(Continued)								
36900-001-0000-901	BLS TRAINING	0.00	0.00	20.83	0.00	0.00	0.00	250.00	0.00	
36900-001-0000-902	FIRE MARSHALL MOU REIMBURSEMEN	0.00	0.00	3,750.00	0.13	27,127.04	0.08	45,000.00	0.13	
36900-001-0000-904	SHOP REVENUE	0.00	0.00	7,083.33	0.25	20,075.26	0.06	85,000.00	0.25	
36900-001-0000-906	OTHER MISC. INCOME	23,596.71	2.50	41.67	0.00	46,964.41	0.14	500.00	0.00	
36900-001-4010-046	VEHICLE REPAIR INSURANCE REIM.	836.63	0.09	416.67	0.01	19,939.59	0.06	5,000.00	0.01	
<b>Total OTHER MISCELLANEOUS INCOME:</b>		<b>24,433.34</b>	<b>2.59</b>	<b>11,312.50</b>	<b>0.40</b>	<b>114,106.30</b>	<b>0.35</b>	<b>135,750.00</b>	<b>0.40</b>	
<b>Total Revenue:</b>		<b>943,957.26</b>	<b>100.00</b>	<b>2,817,010.01</b>	<b>100.00</b>	<b>32,697,418.48</b>	<b>100.00</b>	<b>33,804,120.00</b>	<b>100.00</b>	
<b>Gross Profit:</b>		<b>943,957.26</b>	<b>100.00</b>	<b>2,817,010.01</b>	<b>100.00</b>	<b>32,697,418.48</b>	<b>100.00</b>	<b>33,804,120.00</b>	<b>100.00</b>	
<b>Expenses</b>										
<b>LEGISLATIVE SALARIES</b>										
51100-001-0000-011	LEGISLATIVE SALARIES (COMMISSION	2,500.00	0.26	2,708.33	0.10	21,071.50	0.06	32,500.00	0.10	
<b>Total LEGISLATIVE SALARIES:</b>		<b>2,500.00</b>	<b>0.26</b>	<b>2,708.33</b>	<b>0.10</b>	<b>21,071.50</b>	<b>0.06</b>	<b>32,500.00</b>	<b>0.10</b>	
<b>EXECUTIVE SALARIES &amp; WAGES</b>										
51200-001-0000-011	EXECUTIVE SALARIES	85,137.92	9.02	140,617.42	4.99	993,071.90	3.04	1,687,409.00	4.99	
51200-001-0000-012	EXECUTIVE 175 PENSION CONTRACTL	398.72	0.04	395.83	0.01	3,673.93	0.01	4,750.00	0.01	
<b>Total EXECUTIVE SALARIES &amp; WAGES:</b>		<b>85,536.64</b>	<b>9.06</b>	<b>141,013.25</b>	<b>5.01</b>	<b>996,745.83</b>	<b>3.05</b>	<b>1,692,159.00</b>	<b>5.01</b>	
<b>ADMINISTRATIVE SALARIES</b>										
51300-001-1000-012	SALARIES - NON BARGAINING (ADMINI	84,789.01	8.98	107,887.67	3.83	791,306.20	2.42	1,294,652.00	3.83	
51300-001-1000-014	OVERTIME (NON-BARGAINING)	833.89	0.09	6,250.00	0.22	40,802.48	0.12	75,000.00	0.22	
<b>Total ADMINISTRATIVE SALARIES:</b>		<b>85,622.90</b>	<b>9.07</b>	<b>114,137.67</b>	<b>4.05</b>	<b>832,108.68</b>	<b>2.54</b>	<b>1,369,652.00</b>	<b>4.05</b>	
<b>BARGAINING UNIT SHIFT SALARIES &amp; WAGES</b>										
51310-001-2000-012	BARGAINING UNIT SALARIES - SHIFT	878,512.48	93.07	906,711.08	32.19	7,932,771.21	24.26	10,880,533.00	32.19	
51310-001-2000-013	FIREFIGHTERS - PART TIME	0.00	0.00	10,416.67	0.37	41,023.34	0.13	125,000.00	0.37	
51310-001-2000-014	OVERTIME - SHIFT	146,901.51	15.56	150,229.17	5.33	1,245,151.76	3.81	1,802,750.00	5.33	
51310-001-2050-012	SAFER GRANT SALARIES -FF	53,852.28	5.70	104,306.00	3.70	499,343.19	1.53	1,251,672.00	3.70	
51310-001-2050-014	SAFER GRANT OVERTIME - FF	0.00	0.00	4,167.00	0.15	30,782.10	0.09	50,000.00	0.15	
51310-001-2063-012	BARGAINING UNIT SHIFT MM63	0.00	0.00	0.00	0.00	-436,791.40	-1.34	0.00	0.00	
<b>Total BARGAINING UNIT SHIFT SALARIES &amp; WAGES:</b>		<b>1,079,266.27</b>	<b>114.33</b>	<b>1,175,829.92</b>	<b>41.74</b>	<b>9,312,280.20</b>	<b>28.48</b>	<b>14,109,955.00</b>	<b>41.74</b>	
<b>BARGAINING UNIT - NON SHIFT</b>										
51320-001-3000-012	SALARIES - FIRE & LIFE SAFETY	57,576.50	6.10	61,296.67	2.18	554,786.01	1.70	735,560.00	2.18	
51320-001-3000-014	OVERTIME FIRE & LIFE SAFETY	656.98	0.07	10,416.67	0.37	29,936.29	0.09	125,000.00	0.37	
<b>Total BARGAINING UNIT - NON SHIFT:</b>		<b>58,233.48</b>	<b>6.17</b>	<b>71,713.34</b>	<b>2.55</b>	<b>584,722.30</b>	<b>1.79</b>	<b>860,560.00</b>	<b>2.55</b>	
<b>EARNINGS OTHER</b>										
51330-001-9000-011	DISPLACEMENT PAY	45.24	0.00	12.50	0.00	45.24	0.00	150.00	0.00	
51330-001-9000-012	BONUS	0.00	0.00	0.00	0.00	5,914.46	0.02	0.00	0.00	

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<b>EARNINGS OTHER</b>		(Continued)							
51330-001-9000-013	HOLIDAY	0.00	0.00	18,750.00	0.67	79,281.26	0.24	225,000.00	0.67
51330-001-9000-014	VACATION	12,033.90	1.27	10,000.00	0.35	127,138.39	0.39	120,000.00	0.35
51330-001-9000-015	SICK TIME	4,011.30	0.42	21,666.67	0.77	123,158.44	0.38	260,000.00	0.77
51330-001-9000-016	457 CONTRACTUAL	384.62	0.04	408.33	0.01	3,544.00	0.01	4,900.00	0.01
51330-001-9010-011	LIFE INSURANCE OVER \$50,000	0.00	0.00	0.00	0.00	5,718.39	0.02	0.00	0.00
51330-001-9010-012	LIFE INSURANCE OVER \$50,000	0.00	0.00	0.00	0.00	-5,718.39	-0.02	0.00	0.00
51330-001-9011-012	CLOTHING ALLOWANCE	0.00	0.00	116.67	0.00	1,300.00	0.00	1,400.00	0.00
51330-001-9012-011	DISABILITY BENEFITS	2,000.00	0.21	0.00	0.00	60,070.69	0.18	0.00	0.00
51330-001-9012-012	NET DISABILITY BENEFITS	-6,252.80	-0.66	0.00	0.00	-60,070.69	-0.18	0.00	0.00
<b>Total EARNINGS OTHER:</b>		12,222.26	1.29	50,954.17	1.81	340,381.79	1.04	611,450.00	1.81
<b>DEBT SERVICE</b>									
51700-001-0000-071	DEBT SERVICE - PRINCIPAL PAYMENT	72,792.90	7.71	50,601.17	1.80	514,917.86	1.57	607,214.00	1.80
51700-001-0000-072	DEBT SERVICE - INTEREST PAYMENT	14,297.53	1.51	6,333.33	0.22	102,044.46	0.31	76,000.00	0.22
<b>Total DEBT SERVICE:</b>		87,090.43	9.23	56,934.50	2.02	616,962.32	1.89	683,214.00	2.02
<b>FICA TAXES</b>									
52201-001-0000-011	ER SS TAXES	80,257.51	8.50	109,437.50	3.88	755,754.19	2.31	1,313,250.00	3.88
52201-001-0000-012	ER MEDICARE TAXES	18,769.92	1.99	0.00	0.00	178,104.55	0.54	0.00	0.00
<b>Total FICA TAXES:</b>		99,027.43	10.49	109,437.50	3.88	933,858.74	2.86	1,313,250.00	3.88
<b>RETIREMENT CONTRIBUTIONS</b>									
52202-001-0010-022	FRS CONTRIBUTIONS	236,737.17	25.08	211,350.83	7.50	2,201,587.12	6.73	2,536,210.00	7.50
52202-001-0011-022	175 RETIREMENT PLAN CONTRIBUTION	64,168.02	6.80	45,769.33	1.62	461,764.74	1.41	549,232.00	1.62
52202-001-0012-022	NATIONWIDE RETIREMENT PLAN	3,200.54	0.34	4,166.67	0.15	30,379.61	0.09	50,000.00	0.15
52202-001-0013-022	DISTRICT DEF COMP MATCH - NW	1,000.00	0.11	1,560.00	0.06	11,925.00	0.04	18,720.00	0.06
52202-001-0014-022	DISTRICT DEF COMP FL MATCH	350.00	0.04	390.00	0.01	4,050.00	0.01	4,680.00	0.01
<b>Total RETIREMENT CONTRIBUTIONS:</b>		305,455.73	32.36	263,236.83	9.34	2,709,706.47	8.29	3,158,842.00	9.34
<b>LIFE AND HEALTH INSURANCE</b>									
52205-001-0010-023	INS BENEFITS FIXED - DENTAL	1,170.54	0.12	1,274.08	0.05	10,551.33	0.03	15,289.00	0.05
52205-001-0011-023	INSURANCE BENEFITS FIXED - LIFE INS	4,993.67	0.53	3,916.67	0.14	45,533.93	0.14	47,000.00	0.14
52205-001-0012-023	INS BENEFITS FIXED - MEDICAL	237,007.08	25.11	254,997.75	9.05	2,373,610.85	7.26	3,059,973.00	9.05
52205-001-0013-023	INS BENEFITS FIXED - STD/LTD	12,535.38	1.33	8,592.67	0.31	118,334.63	0.36	103,112.00	0.31
52205-001-0014-023	INS BENEFITS FIXED - VISION	2,325.17	0.25	2,814.00	0.10	21,207.33	0.06	33,768.00	0.10
52205-001-0015-023	INS BENEFITS - DENTAL CLAIMS	-136.00	-0.01	12,333.33	0.44	112,856.54	0.35	148,000.00	0.44
52205-001-0016-023	INS BENEFITS - MEDICAL HRA	47,130.68	4.99	55,532.58	1.97	497,735.50	1.52	666,391.00	1.97
<b>Total LIFE AND HEALTH INSURANCE:</b>		305,026.52	32.31	339,461.08	12.05	3,179,830.11	9.73	4,073,533.00	12.05
<b>WORKERS COMPENSATION</b>									
52210-001-0010-024	WORKERS COMPENSATION PREMIUM	37,050.64	3.93	43,074.92	1.53	457,478.00	1.40	516,899.00	1.53

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<b>WORKERS COMPENSATION</b>		(Continued)							
52210-001-0011-024	EE WORKERS COMP CHECKS	0.00	0.00	0.00	0.00	-14,963.49	-0.05	0.00	0.00
52210-001-0012-024	EXPENSES FOR GRIT CLAIMANTS	218.99	0.02	208.33	0.01	875.96	0.00	2,500.00	0.01
<b>Total WORKERS COMPENSATION:</b>		<b>37,269.63</b>	<b>3.95</b>	<b>43,283.25</b>	<b>1.54</b>	<b>443,390.47</b>	<b>1.36</b>	<b>519,399.00</b>	<b>1.54</b>
<b>UNEMPLOYMENT COMPENSATION</b>									
52215-001-0000-025	RE-EMPLOYMENT TAX	0.00	0.00	1,000.00	0.04	0.00	0.00	12,000.00	0.04
52215-001-0000-026	POST EMPLOYMENT BENEFITS (PEHP)	0.00	0.00	15,416.67	0.55	310,000.00	0.95	185,000.00	0.55
52215-001-0010-026	SB 426 CANCER COVERAGE	0.00	0.00	3,500.00	0.12	31,302.39	0.10	42,000.00	0.12
<b>Total UNEMPLOYMENT COMPENSATION:</b>		<b>0.00</b>	<b>0.00</b>	<b>19,916.67</b>	<b>0.71</b>	<b>341,302.39</b>	<b>1.04</b>	<b>239,000.00</b>	<b>0.71</b>
<b>PROFESSIONAL SERVICES</b>									
52220-001-0000-031	PROFESSIONAL SERVICES	6,376.50	0.68	21,291.67	0.76	250,401.86	0.77	255,500.00	0.76
52220-001-0011-031	CONTRACTUAL SERV - ADV COLLECTC	11,501.69	1.22	45,000.00	1.60	604,871.94	1.85	540,000.00	1.60
52220-001-0012-031	CONTRACTUAL SERV - IMPACT FEE CC	2,771.00	0.29	1,166.67	0.04	12,343.35	0.04	14,000.00	0.04
52220-001-0013-031	CONTRACTUAL SERV - PROPERTY APF	0.00	0.00	18,603.00	0.66	169,590.22	0.52	223,236.00	0.66
52220-001-1000-031	CONTRACTUAL SERV - GENERAL OPEI	13,688.85	1.45	11,488.67	0.41	165,834.80	0.51	137,864.00	0.41
52220-001-2060-031	CONTRACTUAL SERV - OCHOPEE	213.00	0.02	1,633.75	0.06	6,429.60	0.02	19,605.00	0.06
52220-001-3000-031	CONTRACTUAL SERV FIRE & LIFE SAFI	1,165.16	0.12	3,316.67	0.12	39,204.81	0.12	39,800.00	0.12
52220-001-4000-031	CONTRACTUAL SERVICES FLEET	0.00	0.00	2,116.67	0.08	1,272.00	0.00	25,400.00	0.08
52220-001-8000-031	CONTRACTUAL SERV - LOGISTICS	0.00	0.00	16,132.33	0.57	29,764.72	0.09	193,588.00	0.57
<b>Total PROFESSIONAL SERVICES:</b>		<b>35,716.20</b>	<b>3.78</b>	<b>120,749.43</b>	<b>4.29</b>	<b>1,279,713.30</b>	<b>3.91</b>	<b>1,448,993.00</b>	<b>4.29</b>
<b>ACCOUNTING &amp; AUDITING</b>									
52225-001-0000-032	ACCOUNTING & AUDITING	1,500.00	0.16	3,875.00	0.14	25,880.00	0.08	46,500.00	0.14
<b>Total ACCOUNTING &amp; AUDITING:</b>		<b>1,500.00</b>	<b>0.16</b>	<b>3,875.00</b>	<b>0.14</b>	<b>25,880.00</b>	<b>0.08</b>	<b>46,500.00</b>	<b>0.14</b>
<b>CURRENT CHARGES</b>									
52230-001-0000-037	CURRENT CHARGES	2,398.03	0.25	3,541.67	0.13	47,030.96	0.14	42,500.00	0.13
<b>Total CURRENT CHARGES:</b>		<b>2,398.03</b>	<b>0.25</b>	<b>3,541.67</b>	<b>0.13</b>	<b>47,030.96</b>	<b>0.14</b>	<b>42,500.00</b>	<b>0.13</b>
<b>TRAVEL &amp; PER DIEM</b>									
52235-001-0010-040	EMPLOYEE TOLLS REIMBURSEMENT	0.00	0.00	12.50	0.00	0.00	0.00	150.00	0.00
<b>Total TRAVEL &amp; PER DIEM:</b>		<b>0.00</b>	<b>0.00</b>	<b>12.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>150.00</b>	<b>0.00</b>
<b>COMMUNICATIONS &amp; FREIGHT</b>									
52240-001-0000-041	COMMUNICATIONS- CELL PHONES	0.00	0.00	1,583.33	0.06	11,499.97	0.04	19,000.00	0.06
52240-001-0000-042	FREIGHT & POSTAGE SERVICES	70.00	0.01	333.67	0.01	2,027.43	0.01	4,004.00	0.01
52240-001-0015-041	COMMUNICATIONS-GENERAL	9,859.74	1.04	10,218.83	0.36	94,078.46	0.29	122,626.00	0.36
52240-001-2060-041	COMMUNICATIONS - OCHOPEE	1,133.58	0.12	2,000.00	0.07	18,878.21	0.06	24,000.00	0.07
<b>Total COMMUNICATIONS &amp; FREIGHT:</b>		<b>11,063.32</b>	<b>1.17</b>	<b>14,135.83</b>	<b>0.50</b>	<b>126,484.07</b>	<b>0.39</b>	<b>169,630.00</b>	<b>0.50</b>
<b>UTILITY SERVICES</b>									

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<b>UTILITY SERVICES</b>		(Continued)							
52245-001-0000-043	UTILITIES	16,071.10	1.70	16,016.83	0.57	140,486.77	0.43	192,202.00	0.57
52245-001-2060-043	UTILITY SERVICES - OCHOPEE	846.32	0.09	1,062.50	0.04	8,181.47	0.03	12,750.00	0.04
<b>Total UTILITY SERVICES:</b>		<b>16,917.42</b>	<b>1.79</b>	<b>17,079.33</b>	<b>0.61</b>	<b>148,668.24</b>	<b>0.45</b>	<b>204,952.00</b>	<b>0.61</b>
<b>RENTALS &amp; LEASES</b>									
52250-001-0000-044	RENTALS & LEASES	76.29	0.01	666.67	0.02	2,164.29	0.01	8,000.00	0.02
52250-001-0015-044	RENTALS & LEASES - E-FLEET	13,286.74	1.41	14,764.08	0.52	124,648.89	0.38	177,169.00	0.52
52250-001-2010-044	RENTALS & LEASES - FELLOWSHIP	703.21	0.07	0.00	0.00	703.21	0.00	0.00	0.00
52250-001-8000-044	RENTALS & LEASES - FACILITIES/LOGIS	9,000.00	0.95	3,000.00	0.11	36,000.00	0.11	36,000.00	0.11
<b>Total RENTALS &amp; LEASES:</b>		<b>23,066.24</b>	<b>2.44</b>	<b>18,430.75</b>	<b>0.65</b>	<b>163,516.39</b>	<b>0.50</b>	<b>221,169.00</b>	<b>0.65</b>
<b>INSURANCE GENERAL</b>									
52255-001-0000-045	GENERAL INSURANCE	0.00	0.00	32,711.42	1.16	444,074.71	1.36	392,537.00	1.16
<b>Total INSURANCE GENERAL:</b>		<b>0.00</b>	<b>0.00</b>	<b>32,711.42</b>	<b>1.16</b>	<b>444,074.71</b>	<b>1.36</b>	<b>392,537.00</b>	<b>1.16</b>
<b>REPAIR &amp; MAINT</b>									
52260-001-0500-046	REPAIRS- HURRICANE IRMA	0.00	0.00	0.00	0.00	109,342.35	0.33	0.00	0.00
52260-001-0700-046	REPAIR - RADIOS	0.00	0.00	666.67	0.02	6,335.73	0.02	8,000.00	0.02
52260-001-1000-046	REPAIR & MAINTENANCE - ADMIN	0.00	0.00	2,083.33	0.07	1,877.50	0.01	25,000.00	0.07
52260-001-2000-046	REPAIR & MAINT - OPERATIONS	142.83	0.02	2,062.50	0.07	7,599.95	0.02	24,750.00	0.07
52260-001-2060-046	REPAIR & MAINT OCHOPEE	1,210.00	0.13	1,166.67	0.04	7,180.16	0.02	14,000.00	0.04
52260-001-3000-046	REPAIR & MAINT. FIRE & LIFE SAFETY	0.00	0.00	1,166.67	0.04	7,187.55	0.02	14,000.00	0.04
52260-001-4010-046	VEHICLE REPAIR - GNFRD VEHICLES	52,985.80	5.61	33,645.83	1.19	242,358.43	0.74	403,750.00	1.19
52260-001-4011-046	VEHICLE REPAIR - NON GNFRD	1,075.25	0.11	3,750.00	0.13	21,767.44	0.07	45,000.00	0.13
52260-001-4020-046	REPAIR & MAINTENANCE- MARC UNIT	598.12	0.06	5,958.33	0.21	73,625.84	0.23	71,500.00	0.21
52260-001-4060-046	VEHICLE REPAIR - OCHOPEE	0.00	0.00	2,666.67	0.09	8,444.88	0.03	32,000.00	0.09
52260-001-4112-046	REPAIR & MAINT - MARINE VESSEL	0.00	0.00	2,000.00	0.07	2,275.64	0.01	24,000.00	0.07
52260-001-4160-046	REPAIRS & MAINTENANCE MARINE - O	0.00	0.00	0.00	0.00	1,481.63	0.00	0.00	0.00
52260-001-4190-046	REPAIR & MAINT MARINE VESSEL - ISL	0.00	0.00	0.00	0.00	8,960.58	0.03	0.00	0.00
52260-001-5000-046	REPAIR & MAINTENANCE - TRAINING	43.57	0.00	83.33	0.00	1,662.02	0.01	1,000.00	0.00
52260-001-6000-046	REPAIR & MAINT - SPECIAL OPERATIO	0.00	0.00	1,666.67	0.06	1,593.00	0.00	20,000.00	0.06
52260-001-6010-046	REPAIR & MAINTENANCE - DIVE	0.00	0.00	0.00	0.00	1,752.60	0.01	0.00	0.00
52260-001-6012-046	REPAIR & MAINTENANCE - SCBA	584.98	0.06	1,208.33	0.04	7,354.33	0.02	14,500.00	0.04
52260-001-7000-046	REPAIR & MAINTENANCE - MEDICAL	0.00	0.00	208.33	0.01	0.00	0.00	2,500.00	0.01
52260-001-8000-046	REPAIR & MAINT - FACILITIES	17,460.89	1.85	12,304.17	0.44	110,156.40	0.34	147,650.00	0.44
52260-001-8050-046	REPAIR & MAINT FACILITES MAJOR PR	0.00	0.00	0.00	0.00	32,816.25	0.10	0.00	0.00
<b>Total REPAIR &amp; MAINT:</b>		<b>74,101.44</b>	<b>7.85</b>	<b>70,637.50</b>	<b>2.51</b>	<b>653,772.28</b>	<b>2.00</b>	<b>847,650.00</b>	<b>2.51</b>
<b>PRINTING</b>									
52265-001-0000-047	PRINTING & BINDING	0.00	0.00	83.33	0.00	446.51	0.00	1,000.00	0.00

**GNFRD INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

	Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Total PRINTING:</b>	0.00	0.00	83.33	0.00	446.51	0.00	1,000.00	0.00
<b>OFFICE SUPPLIES</b>								
52270-001-0000-051 OFFICE SUPPLIES	351.02	0.04	1,093.75	0.04	7,454.15	0.02	13,125.00	0.04
<b>Total OFFICE SUPPLIES:</b>	351.02	0.04	1,093.75	0.04	7,454.15	0.02	13,125.00	0.04
<b>FUELS &amp; LUBRICANTS</b>								
52275-001-0010-052 FUELS & LUBRICANTS	284.60	0.03	2,625.00	0.09	6,716.66	0.02	31,500.00	0.09
52275-001-0011-052 FUELS & LUBRICANTS - UNLEADED	4,104.24	0.43	5,735.50	0.20	47,152.41	0.14	68,826.00	0.20
52275-001-0012-052 FUELS & LUBRICANTS - DIESEL	9,930.08	1.05	12,916.67	0.46	87,828.66	0.27	155,000.00	0.46
52275-001-0090-052 MARINE NON-ETHANOL UNLEADED	1,230.45	0.13	1,625.00	0.06	11,514.21	0.04	19,500.00	0.06
52275-001-2060-052 FUEL - OCHOPEE	0.00	0.00	981.25	0.03	46.00	0.00	11,775.00	0.03
<b>Total FUELS &amp; LUBRICANTS:</b>	15,549.37	1.65	23,883.42	0.85	153,257.94	0.47	286,601.00	0.85
<b>OPERATING SUPPLIES</b>								
52285-001-1000-052 OPERATING SUPPLIES - ADMIN	0.00	0.00	275.00	0.01	2,261.49	0.01	3,300.00	0.01
52285-001-2000-052 OPERATING SUPPLIES - OPERATIONS	4,447.12	0.47	3,916.67	0.14	37,292.25	0.11	47,000.00	0.14
52285-001-2022-052 OPERATING EXP - 36TH AVE FIRE	21,692.25	2.30	0.00	0.00	28,121.24	0.09	0.00	0.00
52285-001-2060-052 OPERATING SUPPLIES - OCHOPEE	81.98	0.01	291.67	0.01	1,581.85	0.00	3,500.00	0.01
52285-001-3000-052 OPERATING SUPPLY - FIRE & LIFE SAF	0.00	0.00	1,666.67	0.06	389.25	0.00	20,000.00	0.06
52285-001-4000-046 OPERATING-GEN-SHOP-REPAIRS & MA	220.00	0.02	0.00	0.00	220.00	0.00	0.00	0.00
52285-001-4000-052 OPERATING SUPPLIES - FLEET	11.65	0.00	666.67	0.02	5,190.50	0.02	8,000.00	0.02
52285-001-5000-052 OPERATING SUPPLIES - TRAINING	0.00	0.00	291.67	0.01	1,543.77	0.00	3,500.00	0.01
52285-001-6010-052 OPERATING SUPPLIES - DIVE	0.00	0.00	66.67	0.00	112.08	0.00	800.00	0.00
52285-001-6011-052 OPERATING SUPPLIES - HAZ MAT	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-6012-052 OPERATING SUPPLIES - SCBA	2,565.66	0.27	66.67	0.00	2,565.66	0.01	800.00	0.00
52285-001-6013-052 OPERATING SUPPLIES - USAR	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-6014-052 OPERATING SUPPLIES - MERT	0.00	0.00	66.67	0.00	0.00	0.00	800.00	0.00
52285-001-7000-052 OPERATING SUPPLIES - MEDICAL	2,032.68	0.22	3,750.00	0.13	30,769.90	0.09	45,000.00	0.13
52285-001-8000-052 OPERATING SUPPLIES - FACILITIES/MA	1,052.48	0.11	291.67	0.01	6,975.65	0.02	3,500.00	0.01
52285-001-9000-052 OPERATING EXPENSES - COVID 19	4,355.64	0.46	0.00	0.00	16,025.46	0.05	0.00	0.00
<b>Total OPERATING SUPPLIES:</b>	36,459.46	3.86	11,483.37	0.41	133,049.10	0.41	137,800.00	0.41
<b>SMALL EQUIPMENT</b>								
52910-001-1000-049 SMALL EQUIPMENT - ADMIN	79.08	0.01	1,250.00	0.04	4,008.49	0.01	15,000.00	0.04
52910-001-2000-049 SMALL EQUIPMENT - OPERATIONS	0.00	0.00	6,966.25	0.25	24,322.60	0.07	83,595.00	0.25
52910-001-2060-049 SMALL EQUIPMENT - OCHOPEE	0.00	0.00	833.00	0.03	5,485.23	0.02	10,000.00	0.03
52910-001-3000-049 SMALL EQUIP - FIRE & LIFE SAFETY	0.00	0.00	1,069.00	0.04	1,927.53	0.01	12,832.00	0.04
52910-001-4000-049 SMALL EQUIPMENT - FLEET	0.00	0.00	416.67	0.01	950.21	0.00	5,000.00	0.01
52910-001-5000-049 SMALL EQUIP - TRAINING	0.00	0.00	537.50	0.02	2,888.56	0.01	6,450.00	0.02
52910-001-6010-049 SMALL EQUIP - DIVE	0.00	0.00	208.33	0.01	5,156.98	0.02	2,500.00	0.01

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**GNFRD INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (GNF)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>SMALL EQUIPMENT</b>		(Continued)							
52910-001-6011-049	SMALL EQUIP - HAZ MAT	0.00	0.00	666.67	0.02	0.00	0.00	8,000.00	0.02
52910-001-6012-049	SMALL EQUIPMENT - SCBA	38,332.00	4.06	83.33	0.00	178,254.52	0.55	1,000.00	0.00
52910-001-6013-049	SMALL EQUIPMENT - USAR	0.00	0.00	208.33	0.01	1,848.00	0.01	2,500.00	0.01
52910-001-6014-049	SMALL EQUIPMENT--MERT	0.00	0.00	208.33	0.01	106.39	0.00	2,500.00	0.01
52910-001-7000-049	SMALL EQUIP - MEDICAL	0.00	0.00	291.67	0.01	0.00	0.00	3,500.00	0.01
52910-001-8000-049	SMALL EQUIP-LOGISTICS	303.05	0.03	291.67	0.01	422.05	0.00	3,500.00	0.01
<b>Total SMALL EQUIPMENT:</b>		38,714.13	4.10	13,030.75	0.46	225,370.56	0.69	156,377.00	0.46
<b>UNIFORMS</b>									
52920-001-1000-052	UNIFORMS - ADMIN	179.20	0.02	833.33	0.03	14,408.49	0.04	10,000.00	0.03
52920-001-2000-052	UNIFORMS-OPERATIONS	2,152.40	0.23	7,083.33	0.25	65,615.58	0.20	85,000.00	0.25
52920-001-2011-052	UNIFORMS - BUNKER GEAR	17,371.63	1.84	9,108.00	0.32	53,666.82	0.16	109,296.00	0.32
52920-001-3000-052	UNIFORMS - FIRE & LIFE SAFETY	0.00	0.00	416.67	0.01	1,319.76	0.00	5,000.00	0.01
<b>Total UNIFORMS:</b>		19,703.23	2.09	17,441.33	0.62	135,010.65	0.41	209,296.00	0.62
<b>BOOKS, DUES</b>									
52930-001-1000-055	BOOKS, DUES - ADMIN	219.00	0.02	3,423.33	0.12	7,271.29	0.02	41,080.00	0.12
52930-001-2000-055	BOOKS, DUES - OPERATIONS	6,824.80	0.72	10,833.33	0.38	52,738.29	0.16	130,000.00	0.38
52930-001-3000-055	BOOKS, DUES - FIRE & LIFE SAFETY	0.00	0.00	1,687.50	0.06	7,895.91	0.02	20,250.00	0.06
52930-001-4000-055	BOOKS, DUES - FLEET	0.00	0.00	1,281.67	0.05	3,623.02	0.01	15,380.00	0.05
52930-001-5000-055	BOOKS, DUES - TRAINING	-293.38	-0.03	1,666.67	0.06	12,116.04	0.04	20,000.00	0.06
52930-001-5010-055	BOOKS, DUES - TRAINING CPR	0.00	0.00	83.33	0.00	0.00	0.00	1,000.00	0.00
52930-001-6000-055	BOOKS, DUES- SPECIAL OPERATIONS	0.00	0.00	100.00	0.00	0.00	0.00	1,200.00	0.00
52930-001-6010-055	BOOKS, DUES-DIVE	0.00	0.00	0.00	0.00	1,119.00	0.00	0.00	0.00
52930-001-6012-055	BOOKS, DUES - SCBA	0.00	0.00	166.67	0.01	0.00	0.00	2,000.00	0.01
<b>Total BOOKS, DUES:</b>		6,750.42	0.72	19,242.50	0.68	84,763.55	0.26	230,910.00	0.68
<b>CAPITAL OUTLAY</b>									
52940-001-0000-062	CAPITAL OUTLAY - BUILDING & IMPROV	0.00	0.00	16,792.92	0.60	4,824.00	0.01	201,515.00	0.60
52940-001-0000-064	CAPITAL OUTLAY - EQUIP & FURNISHIN	24,756.56	2.62	16,516.67	0.59	490,296.44	1.50	198,200.00	0.59
52940-001-0000-068	CAPITAL OUTLAY - INTANGIBLE ASSET	0.00	0.00	12,750.00	0.45	4,883.00	0.01	153,000.00	0.45
52940-001-0000-069	CAPITAL OUTLAY - VEHICLES	0.00	0.00	833.33	0.03	0.00	0.00	10,000.00	0.03
<b>Total CAPITAL OUTLAY:</b>		24,756.56	2.62	46,892.92	1.66	500,003.44	1.53	562,715.00	1.66
<b>Total Expenses:</b>		2,464,298.13	261.06	2,802,951.31	99.50	24,440,856.65	74.75	33,635,419.00	99.50
<b>Net Income from Operations:</b>		-1,520,340.87	-161.06	14,058.70	0.50	8,256,561.83	25.25	168,701.00	0.50
<b>Earnings before Income Tax:</b>		-1,520,340.87	-161.06	14,058.70	0.50	8,256,561.83	25.25	168,701.00	0.50
<b>Net Income (Loss):</b>		-1,520,340.87	-161.06	14,058.70	0.50	8,256,561.83	25.25	168,701.00	0.50

**Balance Sheet  
As of 6/30/2020**

**Greater Naples Fire Rescue District (IMP)**

<b>Assets</b>			
10100-301-0000-001	IMPACT FEES (IBERAIBANK)	\$	7,008,301.08
	<b>Total Assets:</b>		<u>\$ 7,008,301.08</u>
<b>Equity</b>			
28100-301-0000-001	FUND BALANCE - IMPACT FEES PRIOR YEAR RESTRICTED	\$	5,135,764.09
28100-301-0000-002	Retained Earnings-Current Year	\$	888,450.87
28100-301-0000-002	FUND BALANCE IMPACT FEES CURRRENT YEAR	\$	<u>984,086.12</u>
	<b>Total Equity:</b>		<u>\$ 7,008,301.08</u>
	<b>Total Liabilities &amp; Equity:</b>		<u><u>\$ 7,008,301.08</u></u>

**Impact Fees Income Statement**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (IMP)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>									
<b>IMPACT FEES</b>									
32400-301-0000-110	IMPACT FEES	126,560.24	95.67	108,333.33	97.74	1,165,081.53	95.03	1,300,000.00	97.74
<b>Total IMPACT FEES:</b>		126,560.24	95.67	108,333.33	97.74	1,165,081.53	95.03	1,300,000.00	97.74
<b>GRANTS</b>									
33100-301-0000-200	FEDERAL GRANT - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33400-301-0000-200	STATE GRANT - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total GRANTS:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>INTEREST EARNINGS</b>									
36100-301-0000-100	INTEREST	5,731.86	4.33	2,500.00	2.26	60,927.81	4.97	30,000.00	2.26
<b>Total INTEREST EARNINGS:</b>		5,731.86	4.33	2,500.00	2.26	60,927.81	4.97	30,000.00	2.26
<b>OTHER MISCELLANEOUS INCOME</b>									
36400-301-0000-000	DISPOSITION OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36400-301-0000-001	OTHER MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total OTHER MISCELLANEOUS INCOME:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenue:</b>		132,292.10	100.00	110,833.33	100.00	1,226,009.34	100.00	1,330,000.00	100.00
<b>Gross Profit:</b>		132,292.10	100.00	110,833.33	100.00	1,226,009.34	100.00	1,330,000.00	100.00
<b>Expenses</b>									
<b>IMPACT FEE EXPENSE</b>									
51700-301-0000-071	DEBT SERVICES	72,792.90	55.02	33,564.64	30.28	279,158.47	22.77	402,775.69	30.28
51700-301-0000-072	DEBT SERVICES -INTEREST	14,297.52	10.81	8,556.61	7.72	56,225.33	4.59	102,679.31	7.72
52220-301-0000-031	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52230-301-0000-037	CURRENT CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52240-301-0000-042	FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52250-301-0000-044	RENTAL AND LEASE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52285-301-2000-052	OPERATING SUPPLIES - SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total IMPACT FEE EXPENSE:</b>		87,090.42	65.83	42,121.25	38.00	335,383.80	27.36	505,455.00	38.00
<b>SMALL EQUIPMENT</b>									
52910-301-2000-049	SMALL EQUIPMENT - OPS - SAFER GR/	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52910-301-2010-046	NEW VEHICLE SMALL PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52910-301-4000-049	SMALL EQUIPMENT AND TOOLS	50.69	0.04	0.00	0.00	50.69	0.00	0.00	0.00
<b>Total SMALL EQUIPMENT:</b>		50.69	0.04	0.00	0.00	50.69	0.00	0.00	0.00
<b>UNIFORMS</b>									
52920-301-2000-052	UNIFORMS - SAFER GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52920-301-2011-052	UNIFORMS - BUNKER GEAR - SAFER G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total UNIFORMS:</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**Impact Fees Income Statement**  
**For The 9 Periods Ended 6/30/2020**

**Greater Naples Fire Rescue District (IMP)**

		Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>CAPITAL OUTLAY</b>									
52940-301-0000-061	LAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-062	CAPITAL OUTLAY - BUILDING & IMPROV	0.00	0.00	41,666.67	37.59	0.00	0.00	500,000.00	37.59
52940-301-0000-063	CAPITAL OUTLAY - INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-064	CAPITAL OUTLAY - EQUIP & FURNISHIN	2,123.98	1.61	8,750.00	7.89	2,123.98	0.17	105,000.00	7.89
52940-301-0000-065	CAPITAL OUTLAY - CONST. IN PROGRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-066	CAPITAL OUTLAY - PROP UNDER CAP I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-067	CAPITAL OUTLAY - SPECIAL RESPON	0.00	0.00	5,416.67	4.89	0.00	0.00	65,000.00	4.89
52940-301-0000-068	CAPITAL OUTLAY - INTANGIBLE ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-069	CAPITAL OUTLAY - VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0000-070	CAPITAL OUTLAY - FIRE & RESCUE VEI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-301-0010-062	CAPITAL OUTLAY - IMPROV OTHER TH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52940-900-0000-059	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total CAPITAL OUTLAY:</b>		2,123.98	1.61	55,833.34	50.38	2,123.98	0.17	670,000.00	50.38
<b>Total Expenses:</b>		89,265.09	67.48	97,954.59	88.38	337,558.47	27.53	1,175,455.00	88.38
<b>Net Income From Operations:</b>		43,027.01	32.52	12,878.74	11.62	888,450.87	72.47	154,545.00	11.62
<b>Earnings Before Income Tax:</b>		43,027.01	32.52	12,878.74	11.62	888,450.87	72.47	154,545.00	11.62
<b>Net Income (Loss):</b>		43,027.01	32.52	12,878.74	11.62	888,450.87	72.47	154,545.00	11.62

**Balance Sheet  
As of 6/30/2020**

**GNFRD Hydrant Fund (HYD)**

<b>Assets</b>			
10100-101-0000-001	HYDRANT OPERATING ACCOUNT	\$	542,053.98
	<b>Total Assets:</b>		<u>\$ 542,053.98</u>
<b>Equity</b>			
28200-101-0000-001	FUND BALANCE - HYDRANT ASSIGNED (PRIOR YTD)	\$	453,687.13
28200-101-0000-003	Retained Earnings-Current Year	\$	40,048.15
28200-101-0000-003	FUND BALANCE-CURRENT YEAR	\$	<u>48,318.70</u>
	<b>Total Equity:</b>		<u>\$ 542,053.98</u>
	<b>Total Liabilities &amp; Equity:</b>		<u><u>\$ 542,053.98</u></u>



**HYDRANT FUND INCOME STATEMENT**  
**For The 9 Periods Ended 6/30/2020**

**GNFRD Hydrant Fund (HYD)**

	Period to Date	%	ORIGINAL PTD Budget	%	Year to Date	%	ORIGINAL Annual Budget	%
<b>Revenue</b>								
<b>HYDRANT MAINTENANCE INCOME</b>								
32400-101-0000-900 HYDRANT MAINTENANCE	0.00	0.00	1,666.67	93.02	35,000.00	87.39	20,000.00	93.02
<b>Total HYDRANT MAINTENANCE INCOME:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,666.67</b>	<b>93.02</b>	<b>35,000.00</b>	<b>87.39</b>	<b>20,000.00</b>	<b>93.02</b>
<b>INTEREST EARNINGS</b>								
36100-101-0000-100 INTEREST EARNINGS	443.94	100.00	125.00	6.98	5,048.15	12.61	1,500.00	6.98
<b>Total INTEREST EARNINGS:</b>	<b>443.94</b>	<b>100.00</b>	<b>125.00</b>	<b>6.98</b>	<b>5,048.15</b>	<b>12.61</b>	<b>1,500.00</b>	<b>6.98</b>
<b>Total Revenue:</b>	<b>443.94</b>	<b>100.00</b>	<b>1,791.67</b>	<b>100.00</b>	<b>40,048.15</b>	<b>100.00</b>	<b>21,500.00</b>	<b>100.00</b>
<b>Gross Profit:</b>	<b>443.94</b>	<b>100.00</b>	<b>1,791.67</b>	<b>100.00</b>	<b>40,048.15</b>	<b>100.00</b>	<b>21,500.00</b>	<b>100.00</b>
<b>Expenses</b>								
52200-101-0000-046 REPAIR AND MAINTENANCE	0.00	0.00	3,858.33	215.35	0.00	0.00	46,300.00	215.35
<b>Total Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,858.33</b>	<b>215.35</b>	<b>0.00</b>	<b>0.00</b>	<b>46,300.00</b>	<b>215.35</b>
<b>Net Income From Operations:</b>	<b>443.94</b>	<b>100.00</b>	<b>-2,066.66</b>	<b>-115.35</b>	<b>40,048.15</b>	<b>100.00</b>	<b>-24,800.00</b>	<b>-115.35</b>
<b>Earnings Before Income Tax:</b>	<b>443.94</b>	<b>100.00</b>	<b>-2,066.66</b>	<b>-115.35</b>	<b>40,048.15</b>	<b>100.00</b>	<b>-24,800.00</b>	<b>-115.35</b>
<b>Net Income (Loss):</b>	<b>443.94</b>	<b>100.00</b>	<b>-2,066.66</b>	<b>-115.35</b>	<b>40,048.15</b>	<b>100.00</b>	<b>-24,800.00</b>	<b>-115.35</b>



**MINUTES**  
**GREATER NAPLES FIRE RESCUE DISTRICT**  
**BOARD OF FIRE COMMISSIONERS MEETING**  
**June 9, 2020**

**I. MEETING OPENED**

Chairman Page called to order the regular meeting of the Greater Naples Fire Rescue District's Board of Fire Commissioners meeting at 5:30pm, on June 9, 2020 via teleconference on Zoom.us. Present on line were Commissioners, Page, Cottiers, and Gerrity. Executive Staff on line: Fire Chief Schuldt, Director Bishop, Assistant Chiefs Hanson, Low, and Martin. Staff on line: Suanne Woeste, Nicole Chesser, Kevin Nelmes, and Todd Nugent. Public on line: George Danz. Other were on line but not recognized.

**A. Pledge of Allegiance and Invocation**

The Pledge of Allegiance and Invocation were skipped.

**B. Line of Duty Deaths Reading and Moment of Silence**

Chief Schuldt reported there were a total 4 of firefighter fatalities for the month of May, bringing the total for 2020 to 37, followed by a moment of silence.

**C. Consent Agenda**

*Commissioner Gerrity moved to approve the Consent Agenda as presented. Commissioner Cottiers seconded. Motion passed 3-0.*

1. Treasurer's Report
2. Drug Free Workplace Policy 903.4
3. Disposition of Fixed Assets 20-005

**D. Approval, Additions and Deletions to the Agenda**

*Commissioner Gerrity moved to approve the Agenda as presented. Commissioner Cottiers seconded. Motion passed 3-0.*

**E. Approval of the GNFD Board Minutes for May 12, 2020**

*Commissioner Gerrity moved to approve the GNFD Board minutes as presented. Commissioner Cottiers seconded. Motion passed 3-0.*

**F. Fire Chief's Report**

Chief Schuldt presented report as submitted and added the following:

- Civilian and inspection staff returned to normal work schedules as of June 1. District facilities remain closed to the public as well as staff's limitation to attend most external meetings and events.
- To date more than 75 employees have been monitored with no long-term absences resulting from work related COVID-19 exposure.
- Staff is pushing for COVID-19 testing for all employee through Department of Health.
- The EMS "Swap" program may be reinstated in July; discussions with the County and EMS Chief Butcher continue to work out the modifications.
- On May 13<sup>th</sup> the District responded to a brush fire in the Golden Gate Community. The fire expanded to several hundred acres; numerous homes and outparcels were lost and the fire threatened hundreds more.
- The approximate cost to fight the wildfire is \$139,000. The District is eligible to receive 75% reimbursement cost from the state (\$105,000).



**MINUTES**  
**GREATER NAPLES FIRE RESCUE DISTRICT**  
**BOARD OF FIRE COMMISSIONERS MEETING**  
**June 9, 2020**

- The Collier County Sheriff's Office requested the District provide fire rescue support to potential protesting and civil unrest occurring throughout the County. GNFD has provided a number of resources throughout the operational period in various capacities
- FLS successfully submitted a Fire Prevention and Safety (FP&S) grant to secure funding to support the Annual Fire inspection program including the hiring of three additional Fire inspectors.
- Assistance to Firefighter supplemental grant (AFG) in the amount of \$18,000 was submitted; requesting reimbursement funding for PPE expenses associated with responses to COVID-19.

**G. Chapter 175 Firefighters' Pension Plan** - No written report provided.

- The Pension Plan audit has been completed.
- DROP paperwork has been released and moving forward.

**H. Local 2396 Report** - No written report provided.

**II. OLD BUSINESS**

None

**III. NEW BUSINESS**

**A. AIW- Squad 25**

- The District will joint occupy Fire EMS Station 25 in the summer of 2020.
- Engine 25 has been purchases with Impact fees for use at this station.
- The addition of a light-duty EMS Squad would facilitate flexible staffing options.
- Staff has been working on different staffing models.

Discussion continued in regards to purchasing Zoll Cardiac Monitor Defibrillators for Engine 25 and Squad 25 from Impact fees. Staff will put on Agenda for July's BOFC meeting.

*Commissioner Gerrity made a motion authorize up to \$110,000 from Impact Fee to purchase one new 2020 Ford F250 from Rev of Ocala, Florida for \$72,544.50 and piggyback the Sarasota County bid. And, authorize the Fire Chief to purchase the identified additional equipment for the vehicle from Impact Fees based on District purchasing policy. Commissioner Cottiers seconded. Motioned passed 3-0.*

**B. AIW – Mobil Light Tower Trailer**

*Commissioner Gerrity made a motion authorize up to \$25,000 for the Fire Chief to purchase two trailer mounted generators with light towers from impact fees according to District purchasing policy. Commissioner Cottiers seconded. Motion passed 3-0.*

**C. Public Comments items not listed on the Agenda**

None



**MINUTES  
GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS MEETING  
June 9, 2020**

**D. Comments by Commissioners**

- Commissioner Cottiers thanked all for a good job and keeping everything under control the last 30 days.
- Commissioner Page – God Bless and stay well.

**IV. ADJOURNMENT**

*Commissioner Gerrity made a motion to adjourn. Commissioner Cottiers seconded. Motion passed 3-0. Meeting adjourned 6:20pm.*

Duly passed with a vote of \_\_\_\_\_ to \_\_\_\_\_ and adopted in session on the 14<sup>th</sup> day July 2020.

\_\_\_\_\_  
**Chairman Jeff Page**

\_\_\_\_\_  
**Commissioner Tom Henning**

\_\_\_\_\_  
**Commissioner Charles Cottiers**

\_\_\_\_\_  
**Commissioner David Stedman**

\_\_\_\_\_  
**Commissioner Kevin Gerrity**



# GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

JUNE, 2020

REPORTING OFFICER	Kingman Schuldt, Fire Chief
TYPE	Monthly – Commission
SUBMITTAL DATE	July 9, 2020

## ACTIVITIES REPORT

COVID-19 Coronavirus - According to the Florida Department of Health, as of Thursday, June 4, 2020 there were 232,718 positive cases of COVID-19 in Florida with 4,111 deaths. Locally in Collier County there were 5,577 total cases with 85 deaths. District resources have responded to a total of 616 Status “F” type incidents involving persons experiencing general flu like symptoms. There were 113 responses in June and 30 in July thus far. And, as of July 9, Collier County EMS reported 196 positive cases have been transported.

Because of the recent spike in cases the District reinforced certain operations to further enhance social distancing and limit public interaction with employees. District facilities are again closed to any outside visitors and internal meetings and classroom training have been eliminated. Previous plans to reinstitute the ALS Swap program have been postponed. Numerous administrative staff were placed back on remote work schedules resulting in an approximate 40% reduction to in-office presence. Fleet, Facility, and Logistics Technicians remain on standard schedules due to requirements associated with their duties.

An exhaustive exercise to secure personal protective equipment (PPE) resulted in a significant purchase over recent weeks. In total, approximately \$40,000 of inventory was secured with many items currently in-bound and expected to be in District possession very soon. After considerable research and consultation with other professionals the District purchased four disinfecting machines that will provide long-term capabilities. Four units were purchased; two large roller units and two portable battery powered backpacks. The Clorox Total 360 System was selected at a cost of approximately \$11,000.00.

*The electrostatic sprayer enables the chemical to completely wrap around surfaces. It takes the chemical and reduces it to a 40-micron droplet, then puts a negative charge on the droplet as it leaves the wand. All surfaces are positively charged so the droplets are racing to attach to the surface. Since the droplet are negatively charged they will not lay on itself rather it gets pushed to the next available positive surface. This yields a reduction in chemical waste and complete coverage. The benchmark for organism kill times on most disinfectants is 10 minutes.*

Fire Life Safety personnel have been able to maintain reasonable processing time of two to three-day days for inspection requests and continue to conduct virtual site inspections when appropriate. Inspectors have also been placed on modified remote work schedules with anticipation of extended inspection times.



## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

Operation crews continue to attend apparatus drive-by celebrations but remain unavailable for public events with large gatherings of the public.

Voluntary employee COVID-19 testing was conducted for District employees over a three-week period. Testing included Polymerase Chain Reaction (PCR) and anti-body testing. In total 137 employees opted to participate. Immokalee Fire, EMS, and CCSO also participated.

The District was recently awarded an Assistance to Firefighter Supplemental Grant in the anticipated amount of \$18,000 as a result of prior application submitted. The District was awarded an AFG Supplemental grant. This grant was awarded for costs directly related to COVID-19. There is no cost-share associated with this grant if awarded.

The District took receipt of 10,000 cloth face masks through the Department of Health. All employees are being issued a pack of five masks for use while at work or home. The District additionally is in the process of purchasing custom District buffs and face masks to be distributed for long term use.

TRIM - The District received the initial Certificate of Taxable Value. Initial calculations indicate a 7.199% increase for the District proper, and 4.435% increase for the Ochopee service area. These calculations are preliminary only; final numbers may very possibly change.

Budget – In effort to successfully close out the current budget, staff has set priorities to complete projects previously funded. During the last quarter some of the priority projects will include:

- Remote Training Platform
- FLS HVAC and drainage
- Station 90 dock remodel and generator transfer switch
- Station 21 roof repairs, HVAC and generator replacement

Annual Audit - The District's FY 18-19 financial statements for the fiscal year ending September 30, 2019 have been audited. The results of the auditor's tests disclosed no instances of noncompliance or other matters that are required to be reported under the Government Auditing Standards. Additionally, the auditors applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019.

Collier County Audit – As part of the Ochopee transfer of assets, Collier County conducted an inventory audit of all items associated with Fire Stations 60 and 61. No deficiencies were reported.

Portable Generators – The District took delivery of two generator/light tower trailers. These compact generator-light towers include a Mitsubishi Tier 4 diesel engine w/60-gallon fuel tanks, 24.5-foot telescoping light towers with four 480-watt light fixtures capable of 360-degree rotation. The units are currently being prepared for deployment and expected to be in-service in the very near future.





## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

EMS Station 25 – District and County staffs continue to work cooperatively to prepare for the opening of the facility in the near future. Staffing models are prepared, apparatus equipment is being finalized and station logistical items are being purchased in cooperation with Collier County.

Self-Contained Breathing Apparatus – 65 new SCBA continued to be placed into service throughout the month. A number of apparatus are being retrofit to accommodate the new backpack and cylinder size. This project was made possible through a FEMA AFG grant awarded earlier this year.

Ballistics Gear – 24 new sets of ballistics gear have been received. This is the second phase of purchasing and the additional gear will be assigned to key support personnel such as Command, Training, EMS and Fire Inspectors. A small number of sets will also be assigned as “spare” in the event temporary assignment is necessary when up-staffing of apparatus occurs. Four of the sets were purchased with a \$5,000.00 grant made available through the District’s Worker’s Comp carrier.

Special Operations – As part of the on-going effort to enhance Special Operations service, a number of personnel changes were made; two additional members to MERT, three to Haz-Mat and one to the Dive Team. Three members were also removed from various teams.

Annual Report - The 2019 Annual Report was finalized and published to the membership. A small amount of hard copies are being printed and will be provided to key community leaders and agencies.

Upcoming Travel  
None scheduled

### MEETINGS AND EVENTS

- Participated in the following teleconferences as board or committee member for the following organizations:
  - Southeastern Association of Fire Chiefs
  - EMS Advisory Council
  - Disaster Response Committee
  - International Association of Fire Chiefs
- Meetings
  - Operations Daily Briefing
  - Weekly Command Staff
  - COVID-19 District Planning
  - Collier County COVID-19 Partners
  - GDC
  - Civil Unrest Planning
  - Drowning Prevention Coalition
  - Hurricane Prep
  - Healthcare Pre-renewal
  - Attorney Conferences



## GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

### PUBLIC PROGRAMS

The District did not participate in public gathering events during the month of June due to the COVID-19 health emergency; however, crews did take part in 11 parade type events.

YTD Events- 61

YTD Contacts- 62,728

#### Customer Satisfaction Surveys

Emergency Response- 0

Fire & Life Safety- 0

Administrative- 0

### OPERATIONS SECTION

#### Call Volume Statistics- June 2020

Total Incidents	1993
Total Responses	2683 (based on all apparatus)
Medical / Rescue	1181 calls for service
Percentage Medical	59.26%
Fire / Other	812 calls for service
Busiest Response Unit	EN75 287 Incidents
Busiest Day of Week	Tuesday 341 Incidents
Busiest Time of Day	10:00 to 10:59 117 Incidents.
Busiest Station	Sta. 21 270

### LOGISTICS SECTION

#### Requests for Service- June 2020

Closed Tickets: 27

New Tickets: 40

Pending Tickets: 15

### FIRE & LIFE SAFETY SECTION

#### Inspection Statistics- May 2020

Permitted Inspections: 578

Occupational/Business Tax License Inspections: 16

Annual Inspections: 3

Other Inspections: 188

Remote Video Inspections: 101

Average wait time for an inspection in May: 2 Days

Current wait time as of June 9<sup>th</sup>: 2 Days





# GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT



#### Investigations- May 2020

Number of fire investigations: 1

Hours spent: 26

#### Fire Plans Review Statistics- May 2020

Fire Plan Building Reviews: 324; decrease of 27 from April

Site Development/Planning Reviews: 62; increase of 14 from April

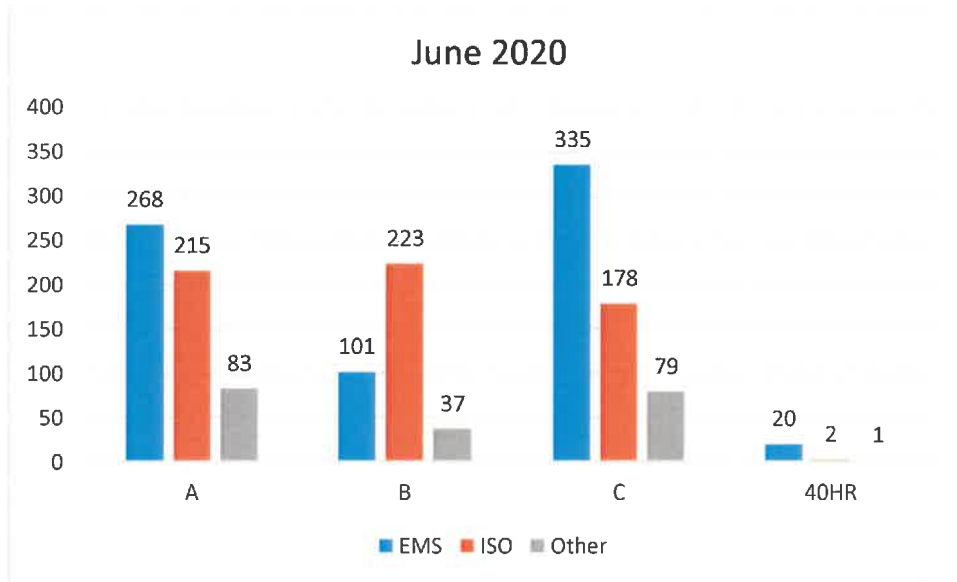
Everglades City Building Reviews: 14; increase of 12 from April

Average Review Time: 3 Days



# GREATER NAPLES FIRE RESCUE DISTRICT FIRE CHIEF REPORT

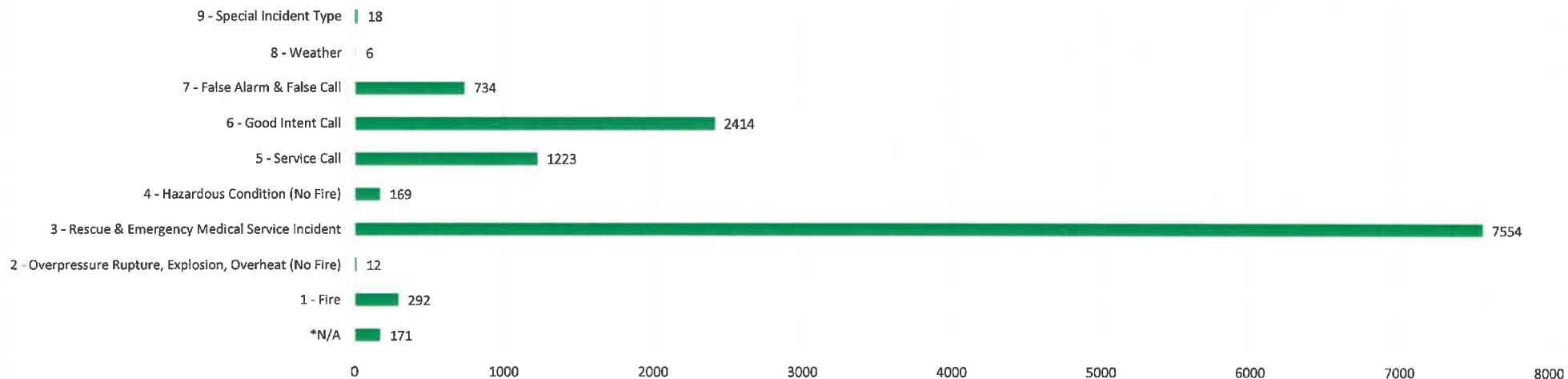
## PROFESSIONAL DEVELOPMENT SECTION



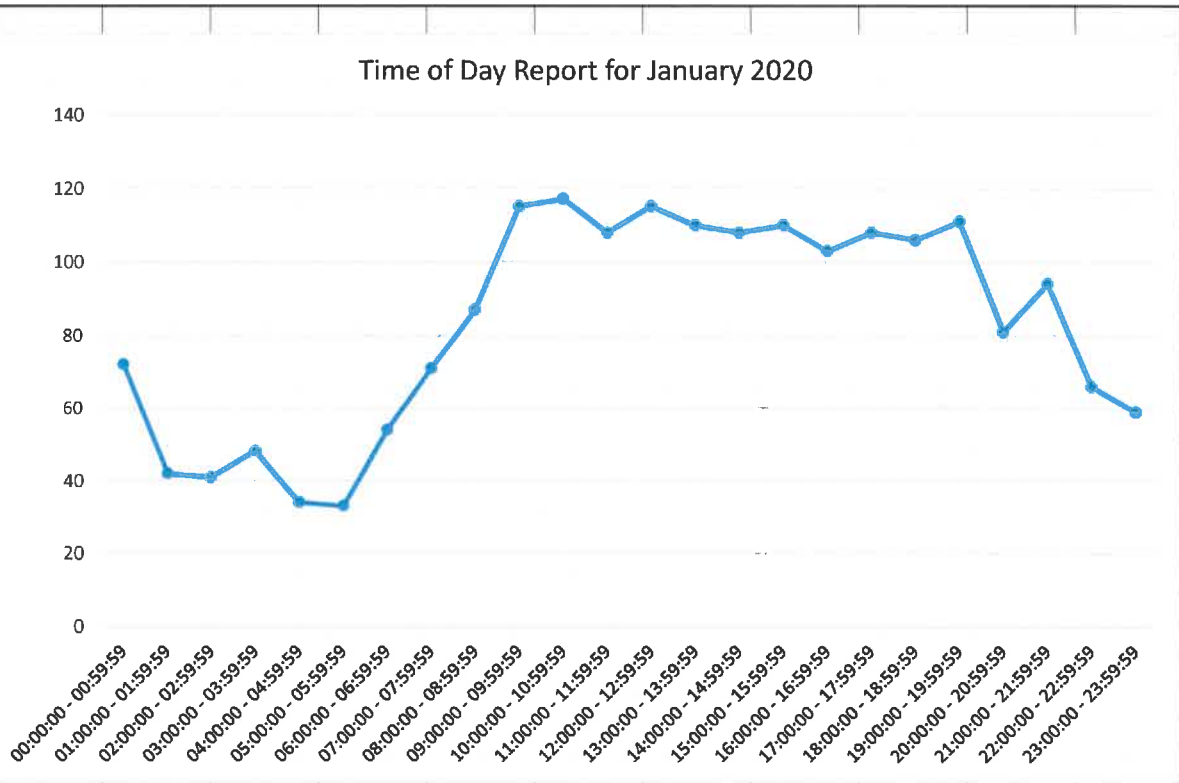
### Alarm Summary

Basic Incident Type Category (FD1.21)	Jan.	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
*N/A	56	32	47	10	5	21							171	1.36%
1 - Fire	20	40	55	64	71	42							292	2.32%
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	4		1	2	2	3							12	0.10%
3 - Rescue & Emergency Medical Service Incident	1,447	1,350	1377	1131	1068	1,181							7554	59.99%
4 - Hazardous Condition (No Fire)	29	24	17	27	36	36							169	1.34%
5 - Service Call	202	178	225	183	243	192							1223	9.71%
6 - Good Intent Call	412	412	413	350	460	367							2414	19.17%
7 - False Alarm & False Call	115	141	101	98	138	141							734	5.83%
8 - Weather	0				2	4							6	0.05%
9 - Special Incident Type	2	5	3	1	1	6							18	0.14%
<b>Total Summary</b>	<b>2287</b>	<b>2182</b>	<b>2239</b>	<b>1866</b>	<b>2026</b>	<b>1993</b>							<b>12593</b>	
Responses by Day Average	73.8	70.4	72.2	60.2	65.35	64.29								
Responses by Station Average	152	145	149	124	135.07	132.87								
Medical vs. Fires and Other Calls	63.27%	61.87%	61.50%	60.61%	52.71%	59.26%								

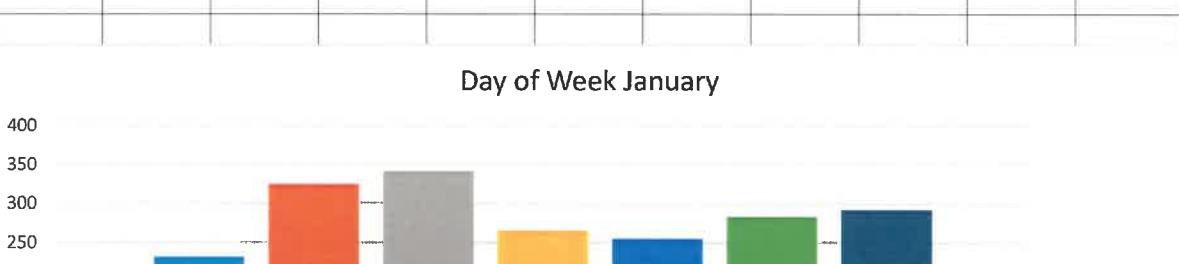
### Alarm Type Summary



Hour of Day	Number of Incidents
00:00:00 - 00:59:59	72
01:00:00 - 01:59:59	42
02:00:00 - 02:59:59	41
03:00:00 - 03:59:59	48
04:00:00 - 04:59:59	34
05:00:00 - 05:59:59	33
06:00:00 - 06:59:59	54
07:00:00 - 07:59:59	71
08:00:00 - 08:59:59	87
09:00:00 - 09:59:59	115
10:00:00 - 10:59:59	117
11:00:00 - 11:59:59	108
12:00:00 - 12:59:59	115
13:00:00 - 13:59:59	110
14:00:00 - 14:59:59	108
15:00:00 - 15:59:59	110
16:00:00 - 16:59:59	103
17:00:00 - 17:59:59	108
18:00:00 - 18:59:59	106
19:00:00 - 19:59:59	111
20:00:00 - 20:59:59	81
21:00:00 - 21:59:59	94
22:00:00 - 22:59:59	66
23:00:00 - 23:59:59	59



Day of Week	Number of Incidents
01 - Sunday	232
02 - Monday	325
03 - Tuesday	341
04 - Wednesday	265
05 - Thursday	255
06 - Friday	283
07 - Saturday	292

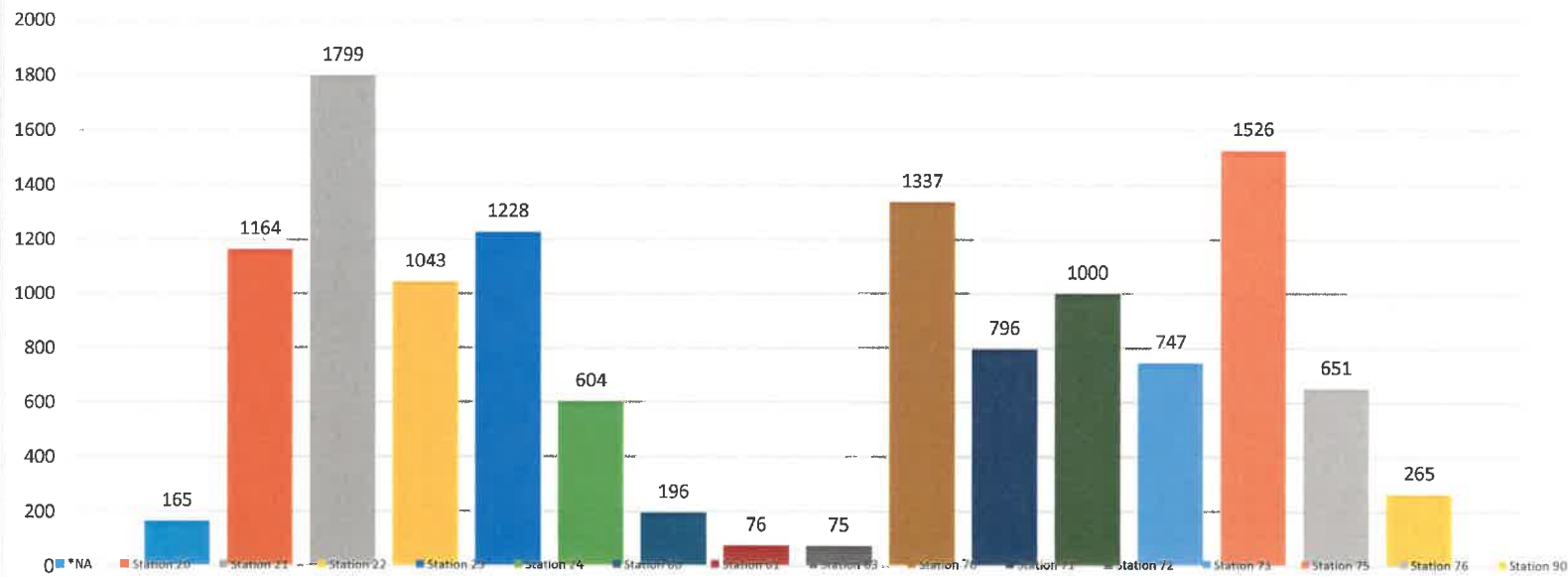




### Responses by Station

Station	Jan.	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
*NA	55	32	44	10	3	21							165	1.30%
Station 20	207	210	221	175	163	188							1164	9.19%
Station 21	320	350	303	292	264	270							1799	14.20%
Station 22	209	167	172	151	172	172							1043	8.23%
Station 23	243	212	224	170	197	182							1228	9.69%
Station 24	108	105	104	79	104	104							604	4.77%
Station 60	32	39	41	26	27	31							196	1.55%
Station 61	14	16	11	18	9	8							76	0.60%
Station 63	11	16	5	13	16	14							75	0.59%
Station 70	213	238	234	196	217	239							1337	10.55%
Station 71	122	105	120	124	189	136							796	6.28%
Station 72	179	165	183	149	166	158							1000	7.89%
Station 73	136	122	134	108	146	101							747	5.89%
Station 75	281	251	263	222	276	233							1526	12.04%
Station 76	107	111	129	102	101	101							651	5.14%
Station 90	50	43	51	31	57	33							265	2.09%
	2287	2182	2239	1866	2107	1991							12672	100.00%

### Station Incidents

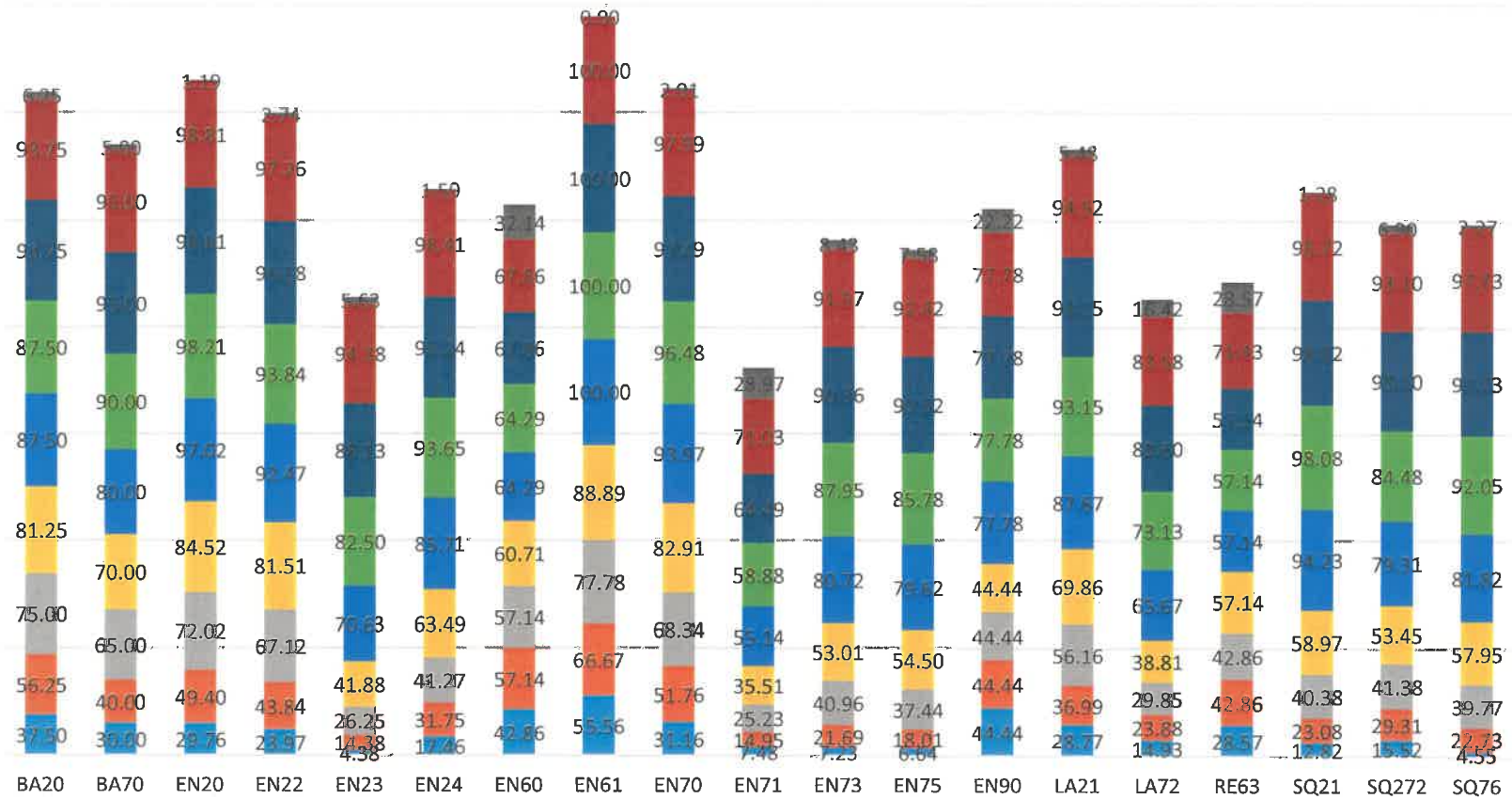


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GREATER NAPLES FRACTILE TRAVEL TIMES									
FROM 6/1/2020 TO 6/30/2020									
Unit	< 4 Min	< 5 Min	< 6 Min	< 7 Min	< 9 Min	< 10 Min	< 11 Min	< 12 Min	> 12 Min
BA20	37.50	56.25	75.00	81.25	87.50	87.50	93.75	93.75	6.25
BA70	30.00	40.00	65.00	70.00	80.00	90.00	95.00	95.00	5.00
EN20	29.76	49.40	72.02	84.52	97.02	98.21	98.81	98.81	1.19
EN22	23.97	43.84	67.12	81.51	92.47	93.84	96.58	97.26	2.74
EN23	4.38	14.38	26.25	41.88	70.63	82.50	88.13	94.38	5.63
EN24	17.46	31.75	41.27	63.49	85.71	93.65	95.24	98.41	1.59
EN60	42.86	57.14	57.14	60.71	64.29	64.29	67.86	67.86	32.14
EN61	55.56	66.67	77.78	88.89	100.00	100.00	100.00	100.00	0.00
EN70	31.16	51.76	68.34	82.91	93.97	96.48	97.49	97.99	2.01
EN71	7.48	14.95	25.23	35.51	55.14	58.88	64.49	71.03	28.97
EN73	7.23	21.69	40.96	53.01	80.72	87.95	90.36	91.57	8.43
EN75	6.64	18.01	37.44	54.50	79.62	85.78	90.52	92.42	7.58
EN90	44.44	44.44	44.44	44.44	77.78	77.78	77.78	77.78	22.22
LA21	28.77	36.99	56.16	69.86	87.67	93.15	93.15	94.52	5.48
LA72	14.93	23.88	29.85	38.81	65.67	73.13	80.60	83.58	16.42
RE63	28.57	42.86	42.86	57.14	57.14	57.14	57.14	71.43	28.57
SQ21	12.82	23.08	40.38	58.97	94.23	98.08	98.72	98.72	1.28
SQ272	15.52	29.31	41.38	53.45	79.31	84.48	93.10	93.10	6.90
SQ76	4.55	22.73	39.77	57.95	81.82	92.05	97.73	97.73	2.27



## Fractile Report



■ < 4 Min  
 ■ < 5 Min  
 ■ < 6 Min  
 ■ < 7 Min  
 ■ < 9 Min  
 ■ < 10 Min  
 ■ < 11 Min  
 ■ < 12 Min  
 ■ > 12 Min





GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet

OLD BUSINESS

**Agenda Item:** II.A  
**Subject:** Cardiac Monitor Defibrillator Purchases  
**Meeting Date:** July 14, 2020  
**Prepared By:** Kevin Nelmes, EMS Division Chief

**Background:**

Due to continued growth, the District will joint occupy Fire EMS Station 25 in the Summer of 2020 and deploy either Engine 25 or Squad 25 to calls.

At the direction of the Board during the June meeting, staff was requested to bring back purchasing Cardiac Monitor Defibrillators for Engine 25 and Squad 25, in place of AED's. This equipment is compatible with Collier County EMS and being purchased off the Volusia County Bid.

Staff proposes purchasing the Zoll Cardiac Monitor Defibrillators for Engine 25 and Squad 25 from Impact fees.

Additionally, the District has a grant request into to FEMA for 16 replacement Cardiac Monitor Defibrillators and 65 AEDs for a total of grant of \$566,636. FEMA is expected to begin awards in Summer / Fall of 2020. The District portion which will be in 20-21 budget request will be \$51,512.37.

**Funding Source/Financial Impact**

Impact Fees in the amount of \$62,819.50; one monitor is budgeted 19-20, the other requires a release of additional Impact Fee Funds.

**Recommendation**

Staff recommends the purchaser of two Zoll Cardiac Monitor Defibrillators following Collier County EMS specifications; \$31,409.75 each for a total of \$62,819.50 to ZOLL Medical Corporation and piggyback the Volusia County Bid.

**Potential Motion**

Move to approve the purchase of two Cardiac Monitor Defibrillators for the purchase price of \$62,819.50 from ZOLL Medical Corporation, thereby authorizing an additional expenditure of \$31,409.75 from the FY 19-20 Impact Fees budget.

A handwritten signature in blue ink, appearing to read "Kevin N. Nelmes", written over a horizontal line.

Fire Chief Review



**TO: Greater Naples Fire Control and Rescue District**  
 4741 Golden Gate Parkway  
 Naples, FL 34116

Attn: **Alan McLaughlin**

email: [amclaughlin@gnfire.org](mailto:amclaughlin@gnfire.org)

Tel: 239-691-2549

**ZOLL Medical Corporation**

Worldwide HeadQuarters  
 269 Mill Rd  
 Chelmsford, Massachusetts 01824-4105  
 (978) 421-9655 Main  
 (800) 348-9011  
 (978) 421-0015 Customer Support  
 FEDERAL ID#: 04-2711626

**QUOTATION 345842 V:1**

**DATE:** June 07, 2020

**TERMS:** Net 45 Days

**FOB:** Shipping Point

**FREIGHT:** Free Freight

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
1	601-2231011-01	<p><b>X Series ® Manual Monitor/Defibrillator</b>            with 4 trace tri-mode display monitor/ defibrillator/ printer, comes with Real CPR Help®, advisory algorithm, advanced communications package (Wi-Fi, Bluetooth, USB cellular modem capable) USB data transfer capable and large 6.5" ( 16.5cm) diagonal screen, full 12 ECG lead view with both dynamic and static 12-lead mode display.</p> <p><b>Accessories Included:</b></p> <ul style="list-style-type: none"> <li>• MFC cable</li> <li>• MFC CPR connector</li> <li>• A/C power adapter/ battery charger</li> <li>• A/C power cord</li> <li>• One (1) roll printer paper</li> <li>• 6.6 Ah Li-ion battery</li> <li>• Carry case</li> <li>• Declaration of Conformity</li> <li>• Operator's Manual</li> <li>• Quick Reference Guide</li> </ul> <p>• <b>One (1)-year EMS warranty</b></p> <p><b>Advanced Options:</b>  <b>Real CPR Help Expansion Pack</b>            CPR Dashboard quantitative depth and rate in real time, release indicator, interruption timer, perfusion performance indicator (PPI)            • See - Thru CPR artifact filtering</p> <p><b>ZOLL Noninvasive Pacing Technology:</b></p>	1	\$40,020.00	\$27,199.99	\$27,199.99 *

To the extent that ZOLL and Customer, or Customer's Representative have negotiated and executed overriding terms and conditions ("Overriding T's & C's"), those terms and conditions would apply to quotation. In all other cases, this quote is made subject to ZOLL's Standard Commercial Terms and Conditions ("ZOLL T's & C's") which for capital equipment, accessories and consumables can be found at <http://www.zoll.com/GTC> and for software products can be found at <http://www.zoll.com/SSPTC> and for hosted software products can be found at <http://www.zoll.com/SSHTC>. Except in the case of overriding T's and C's, any Purchase Order ("PO") issued in response to this quotation will be deemed to incorporate ZOLL T's & C's, and any other terms and conditions presented shall have no force or effect except to the extent agreed in writing by ZOLL.

Diego Mauri  
 Territory Manager  
 404-886-8079

1. DELIVERY WILL BE MADE 60-90 DAYS AFTER RECEIPT OF ACCEPTED PURCHASE ORDER.
2. PRICES QUOTED ARE VALID FOR 60 DAYS.
3. APPLICABLE TAX, SHIPPING & HANDLING WILL BE ADDED AT THE TIME OF INVOICING.
4. ALL PURCHASE ORDERS ARE SUBJECT TO CREDIT APPROVAL BEFORE ACCEPTABLE BY ZOLL.
5. FAX PURCHASE ORDER AND QUOTATION TO ZOLL CUSTOMER SUPPORT AT 978-421-0015 OR EMAIL TO [ESALES@ZOLL.COM](mailto:ESALES@ZOLL.COM).
6. ALL DISCOUNTS OFF LIST PRICE ARE CONTINGENT UPON PAYMENT WITHIN AGREED UPON TERMS.
7. PLACE YOUR ACCESSORY ORDERS ONLINE BY VISITING [www.zollwebstore.com](http://www.zollwebstore.com).



**TO: Greater Naples Fire Control and Rescue District**  
 4741 Golden Gate Parkway  
 Naples, FL 34116

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ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
		<b>Masimo Pulse Oximetry</b>  <b>SP02 &amp; SpCO</b> • Signal Extraction Technology (SET) • Rainbow SET ( for SpCO & SpMet) <b>NIBP Welch Allyn includes:</b> • Smartcuff 10 foot Dual Lumen hose • SureBP Reusable Adult Medium Cuff  <b>End Tidal Carbon Dioxide monitoring (ETCO2)</b> <b>Oridion Microstream Technology:</b> Order required Microstream tubing sets separately  <b>Interpretative 12- Lead ECG:</b> • 12-Lead one step ECG cable- includes 4- Lead limb lead cable and removable precordial 6- Lead set				
2	8000-000371	SpO2/SpCO/SpMet Rainbow DCI Adult Reusable Sensor with connector (3 ft)	1	\$845.00	\$633.75	\$633.75 *
3	8000-000372	SpO2/SpCO/SpMet Rainbow DCI Reusable Sensor, Pedi	1	\$845.00	\$633.75	\$633.75 *

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ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE	
4	8 000 - 0341	SpO2/SpCO/SpMet Rainbow Resuable Patient Cable: Connects to Single Use Sensors (4 ft)	1	\$245.00	\$183.75	\$183.75	*
5	8 000 - 0580 - 01	Six hour rechargeable Smart battery	2	\$519.75	\$371.25	\$742.50	*
6	REUSE- 09 - 2 MQ	Cuff, Child, 2-Tube, Twist lock connector	1	\$52.50	\$39.38	\$39.38	*
7	REUSE- 12 - 2 MQ	Cuff, Lg Adult, 2-Tube, Twist lock connector	1	\$52.50	\$39.38	\$39.38	*
8	8 300 - 0500 - 01	SurePower 4 Bay Charging System including 4 Battery Charging adapters	1	\$2,712.15	\$1,937.25	\$1,937.25	*
9	8 778 - 0117	4 Year, 1 Preventative Maintenance (at time of equipment sale)	1	\$920.00	\$920.00	\$920.00	
10	8 778 - 0107	4 Year Extended Warranty At Time of Equipment Sale ( Depot).	1	\$3,550.00	\$3,550.00	\$3,550.00	
*This pricing is contingent upon customer signing Volusia County Contract.							
						<b>TOTAL</b>	<b>\$35,879.75</b>

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**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**OLD BUSINESS**

**Agenda Item:** II. B.  
**Subject:** Trustee Seat #2 Appointee  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director

**BACKGROUND:** The Greater Naples Fire Rescue District is seeking one (1) legal resident of the District to be appointed to the District's Chapter 175 Firefighters' Pension Plan Board of Trustees. The available position is Seat #2; District Resident Trustee. The appointee will be selected at the July 14, 2020 monthly Fire Commission meeting. The appointee will fill the vacated term expiring September 30, 2022, with the option to be reappointed to a full term four (4) year term. A letter of interest or resume was due by 4:30 P.M. on March 4, 2020.

The District received a letter of interest from the following 2 candidates:

- Mr. G. Randall Ward
- Mr. R. Scott Russell

**FUNDING SOURCE / FINANCIAL IMPACT:** N/A

**RECOMMENDATION:** Staff recommends the Board appoint one of the interested candidates to fill the District Resident Trustee Seat #2 on the Chapter 175 Firefighters' Pension Plan Board of Trustees.

**POTENTIAL MOTION:** I nominate \_\_\_\_\_ to fill the District Resident Trustee Seat #2 on the Chapter 175 Firefighters' Pension Plan Board of Trustees

A handwritten signature in blue ink, appearing to be "Tara Bishop", written over a horizontal line.

Fire Chief Review

**G. Randall Ward, CMM**

March 16, 2020


Tara Bishop, Director  
Greater Naples Fire Rescue  
14575 Collier Blvd.  
Naples, FL 3419

Dear Tara,

I would like to be considered for the Director position on the District's Chapter 175 Firefighter's Pension Plan. I have attached a copy of my resume for your review. Having spent 26 years as a firefighter to the position of Chief Engineer and as Assistant Financial Secretary on the Board of Directors in charge of fund raising, I appreciate how important proper funding must be. I have also been attending the Chief's Fully Involved Community Meetings.

Please feel free to contact me if you have any questions. Thank you for the opportunity to apply.

Regards,



G. Randall Randy Ward CMM

March 23, 2020

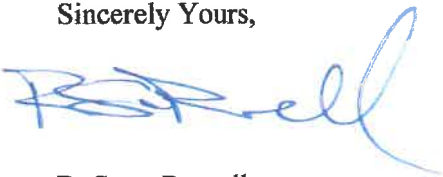
The Greater Naples Fire District Board of Fire Commissioners:

I am writing to express my most sincere and well-founded interest in the currently advertised position of Seat #2; District Resident Trustee to serve on District's Chapter 175 Firefighters' Pension Plan. I will strive for brevity in this letter as my submitted C.V. is comprehensive and more importantly, I would be honored to be afforded the opportunity in the future to speak with you in person if you deem fit. I have also included a brief list of references for your review.

To introduce myself, I am a native of Naples, Florida which is currently my home and I am a legal, permanent and full-time resident within the Greater Naples Fire District. I spent most of my adult life in public service and have had the privilege of watching the GNFD grow into the thriving and professional organization it is today, earning the highest of opinions in the minds of the residents served. I spent many years working along-side the men and women of the GNFD and continue to have lifelong friendships as a result. That being said, I would consider it to be of great privilege if afforded the opportunity to protect the futures of the GNFD members and it would be without question, much more personal than business to me.

I hope that my unique combination of academic credentials, real-world public service experience and connection to the community and district would be of value and service to the GNFD Pension Plan. I would like to express my heartfelt appreciation for your consideration and look forward to the opportunity to speak with you in the future.

Sincerely Yours,



R. Scott Russell





**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. A  
**Subject:** FY 19-20 Amended Budget  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director

**Background**

In order to stay compliant with standard accounting practices, meet operational needs, incorporate auditor suggested line items and capture Grants received revenue and expenses, it is appropriate at this time to amend the FY 19-20 annual General Fund budget.

**Funding Source/Financial Impact General Fund Modifications**

	Approved FY 19-20	Amended 19-20
<b>Income</b>		
All revenue sources	33,804,119	34,818,734
Carry forward (appropriated Funds)	5,322,197	6,284,095
<b>Total General Fund Revenue</b>	<b>39,126,316</b>	<b>41,102,829</b>
<b>Expenses</b>		
Employee Cost Sub-Total	27,980,300	28,070,588
Outside Services Sub- Total	3,375,081	3,653,597
Materials and Supplies Sub-Total	1,034,109	1,231,152
Capital Outlay Sub-Total	562,715	552,400
Debt Services Sub-Total	683,214	717,214
<b>Operating Budget Sub-Total</b>	<b>33,635,419</b>	<b>34,224,951</b>
<b>RESERVED FOR CONTINGENCY</b>	<b>5,490,897</b>	<b>6,877,878</b>
<b>GENERAL FUND BUDGET TOTAL</b>	<b>39,126,316</b>	<b>41,102,829</b>
<b>Income-Expense (Projected use of reserves)</b>	<b>168,700</b>	<b>593,783</b>

**Recommendation**

Staff recommends the adoption of the FY 19-20 Amended Budget as presented with the additions to Income and modifications to the Expense line items.

**Potential Motion**

I, move to accept staff's recommendation, and make a motion to Approve the Amended FY 19-20 General Fund Budget in the amount of \$41,102,829.

*[Handwritten Signature]*

Fire Chief Review



<b>Revenue</b>		<b>Approved Budget FY 19-20</b>	<b>Amended Budget FY 19-20</b>
<b>NON-OPERATING REVENUE</b>		<b>Approved</b>	<b>Amended</b>
		<b>31,419,515</b>	<b>31,891,628</b>
31100-001-0000-001	AD VALOREM	29,660,621	29,660,621
31100-001-0000-002	PRIOR YEAR TAXES	2,900	426,372
31100-001-0000-003	WARRANT DISTRIBUTIONS	2,400	22,615
31100-001-0000-004	COUNTY HELD DISTRIBUTIONS	150	150
31100-001-0000-005	AD VALOREM- INTEREST	1,500	29,925
31100-001-2090-012	AD VALOREM- OCHOPEE	1,186,845	1,186,845
31100-001-2060-013	OCHOPEE MANAGEMENT FEE	565,100	565,100
<b>FEES FOR NEW CONSTRUCTION AND OTHER SERVICES</b>		<b>604,500</b>	<b>536,500</b>
32901-001-0000-010	NEW CONSTRUCTION - INSPEC FEES	520,000	420,000
32901-001-0000-011	NEW CONSTRUCTION- TIME SPECIFIC	7,500	7,500
32901-001-0000-012	RE-INSPECTION & PARTIAL INSPECTIONS- NEW	45,000	72,000
32901-001-0000-014	KEY BOX INSPECTION - NEW	1,000	1,000
32901-001-0000-015	HYDRANT INSPECTION	5,000	9,000
32901-001-0000-016	HYDRANT RE-INSPECTION	500	500
32901-001-0000-017	FIRE FLOWS	20,500	20,500
32901-001-0000-018	FIRE FLOWS RE-INSPECTION	1,500	2,500
32901-001-2060-000	INSPECTION FEES NEW- OCHOPEE	3,500	3,500
<b>FEES FOR EXISTING CONSTRUCTION AND OTHER SERVICES</b>		<b>41,550</b>	<b>41,550</b>
32910-001-1000-110	EXISTING INSPECTION FEES- TIMED	750	750
32910-001-1000-111	OCCUPATIONAL/BUSINESS INSPECTION	24,000	24,000
32910-001-1000-112	RE-INSPECTIONS FEES - EXISTING	250	250
32910-001-1000-113	INSPECTION FEES 0 -3,000 SQ FT - EXISTING	3,500	3,500
32910-001-1000-114	INSPECTION FEES 3,001 - 30,000 SQ FT - EXISTING	3,000	3,000
32910-001-1000-115	INSPECTION FEES 30,001 - 100,000 SQ FT - EXISTING	3,550	3,550
32910-001-1000-116	INSPECTION FEES OVER 100,000 SQ FT - EXISTING	6,000	6,000
32910-001-1000-117	KEY BOX INSPECTION - EXISTING	250	250
32910-001-1000-119	INSPECTION FEES- APARTMENT/CONDO	250	250
<b>GRANT INCOME AND STATE REVENUE</b>		<b>1,219,976</b>	<b>1,791,479</b>
33100-001-0000-201	FEDERAL GRANTS APPLIED FOR (LMS)	72,386	72,386
	AFG- COVID -19 GRANT	0	16,730
	AFG- SCBA GRANT	0	554,773
33100-001-0000-210	FEDERAL GRANTS (FEMA)(SAFER)	1,013,754	1,013,754
33500-001-0000-210	FIREFIGHTER SUPPLEMENTAL INCOME	62,336	62,336
33500-001-0000-290	MARC Unit	71,500	71,500
<b>FLS CHARGES FOR SERVICES</b>		<b>48,650</b>	<b>61,400</b>
34200-001-0000-202	REIMBURSEMENT FOR OT	6,000	17,000
34200-001-0000-203	FALSE ALARMS	30,000	30,000
34200-001-0000-204	FIRE WATCH	2,500	0
34200-001-0000-206	ISO	300	300
34200-001-0000-207	KEY BOXES SOLD	300	300
34200-001-0000-208	DUPLICATE NOC'S	500	2,000
34200-001-0000-209	DEFICIENCY REVIEWS	2,250	3,500
34200-001-0000-210	VARIANCE REQUEST	3,000	3,000
34200-001-0000-211	FIRE WORK PERMITS	1,000	1,000
34200-001-0000-212	TRAINING BY F&LS	300	300
34200-001-0000-904	SPECIAL EVENT INSPECTION FEES	500	2,000
34200-001-0000-905	MISCELLANEOUS F & LS INCOME	2,000	2,000
<b>OTHER INCOME</b>		<b>469,928</b>	<b>496,177</b>
36100-001-0000-001	INTEREST EARNINGS - GENERAL	110,000	168,000
36200-001-0000-002	CELL TOWER LEASE CONTRACT	90,000	79,471
36200-001-0000-003	PUBLIC SAFETY - STATION 21	7,200	7,200
36200-001-0000-004	PUBLIC SAFETY- STATION 22	4,128	4,128
36200-001-0000-005	PUBLIC SAFETY - STATION 23	3,600	3,600
36200-001-0000-006	PUBLIC SAFETY - STATION 20	9,000	9,000
36400-001-0000-001	DISPOSITION OF FIXED ASSETS - OPERATIONS	10,000	24,000
36600-001-0000-001	CONTRIBUTIONS AND DONATIONS	250	278
36900-001-0000-901	BLS TRAINING	250	0
36900-001-0000-902	FIRE MARSHAL MOU REIMBURSEMENT	45,000	45,000
36900-001-0000-904	SHOP REVENUE	85,000	35,000
36900-001-0000-906	OTHER MISC. INCOME	500	500
36900-001-4010-046	VEHICLE REPAIR INSURANCE REIMBURSEMENT	5,000	20,000
36900-001-0000-905	EXCESS FEES	100,000	100,000
<b>Operating Budget Sub-Total</b>		<b>33,804,119</b>	<b>34,818,734</b>
<b>APPROPRIATED FUNDS</b>		<b>5,322,197</b>	<b>6,284,095</b>
<b>TOTAL GENERAL FUND BUDGET</b>		<b>39,126,316</b>	<b>41,102,829</b>

<b>EXPENSES</b>		Approved Budget FY 19-20	Amended Budget FY 19-20
51100-001-0000-011	LEGISLATIVE SALARIES (Commissioners)	32,500	32,500
51200-001-0000-011	EXECUTIVE SALARIES (Exempt)	1,687,409	1,687,409
51200-001-0000-012	EXECUTIVE 175 PENSION CONTRACTUAL	4,750	4,750
51300-001-1000-012	SALARIES - NON BARGAINING (Non-Exempt)	1,294,652	1,219,652
51300-001-1000-014	OVERTIME (NON BARGAINING)	75,000	75,000
51310-001-2000-012	BARGAINING UNIT SALARIES	10,880,533	10,880,533
51310-001-2000-013	PART-TIME EMPLOYEE SALARIES ( Firefighter)	125,000	125,000
51300-001-2000-014	FLSA (OT FF)	1,802,750	1,802,750
51310-001-2050-012	SAFER Grant (14)	1,251,672	1,251,672
51310-001-2050-014	SAFER Grant OT	50,000	50,000
51320-001-3000-012	BARGAINING UNIT SALARIES (Fire & Life)	735,560	735,560
51320-001-3000-014	OVERTIME (Fire & Life)	125,000	100,000
51330-001-9000-011	DISPLACEMENT PAY	150	150
51330-001-9000-013	HOLIDAY PAY	225,000	225,000
51330-001-9000-014	VACATION PAY	120,000	130,000
51330-001-9000-015	SICK LEAVE PAY	260,000	260,000
51330-001-9000-016	457 CONTRACTUAL	4,900	4,900
51330-001-9011-012	CLOTHING ALLOWANCE	1,400	1,400
52201-001-0000-011	FICA TAXES	1,313,250	1,313,250
52202-001-0010-022	RETIREMENT CONTRIBUTIONS - FRS	2,536,210	2,536,210
52202-001-0011-022	RETIREMENT CONTRIBUTIONS - 175	549,232	549,232
52202-001-0012-022	RETIREMENT CONTRIBUTIONS - NATIONWIDE	50,000	50,000
52202-001-0013-032	457 MATCH - NW	18,720	18,720
52202-001-0014-032	457 MATCH - FL	4,680	4,680
52205-001-0010-023	INS BENEFITS FIXED - DENTAL	15,289	15,289
52205-001-0011-023	INS BENEFITS LIFE INSURANCE	47,000	47,000
52205-001-0012-023	INS BENEFITS FIXED - MEDICAL	3,059,973	3,059,973
52205-001-0013-023	INS BENEFITS FIXED STD/LTD INS	103,112	158,400
52205-001-0014-023	INS BENEFITS FIXED - VISION	33,768	33,768
52205-001-0015-023	INS BENEFITS DENTAL CLAIMS	148,000	148,000
52205-001-0016-023	INS BENEFITS MEDICAL HRA	666,391	666,391
52210-001-0010-024	WORKERS COMPENSATION PREMIUM	516,899	516,899
52210-001-0012-024	EXPENSES FOR GRIT CLAIMANTS	2,500	2,500
52215-001-0000-025	RE-EMPLOYMENT TAXES (Unemployment)	12,000	12,000
52215-001-0000-026	HEALTH INSURANCE - PEHP	185,000	310,000
52215-001-0010-026	SB 426 CANCER COVERAGE	42,000	42,000
<b>Employee Cost Sub-Total</b>		<b>27,980,300</b>	<b>28,070,588</b>
52220-001-0000-031	PROFESSIONAL SERVICES	255,500	275,500
52220-001-0011-031	CONTRACTUAL SERVICES - ADV COLLECTION	540,000	605,000
52220-001-0012-031	CONTRACTUAL SERVICES - IMPACT FEE COLLECTION	14,000	14,000
52220-001-0013-031	CONTRACTUAL SERVICES - PROPERTY APPRAISER	223,236	250,000
52220-001-1000-031	CONTRACTUAL SERVICES - GENERAL OPERATING	137,864	168,000
52220-001-2060-031	CONTRACTUAL SERVICES - OCHOPEE	19,605	10,000
52220-001-3000-031	CONTRACTUAL SERVICES - FLS	39,800	39,800
52220-001-4000-031	CONTRACTUAL SERVICES - FLEET	25,400	5,000
52220-001-8000-031	CONTRACTUAL SERVICES - LOGISTICS	193,588	100,000
52225-001-0000-032	ACCOUNTING & AUDITING	46,500	46,500
52230-001-0000-037	CURRENT EXPENSES	42,500	50,000
52235-001-0010-040	EMPLOYEE TOLLS REIMBURSEMENT	150	150
52240-001-0000-041	COMMUNICATIONS - CELL PHONES	19,000	19,000
52240-001-0000-042	FREIGHT & POSTAGE SERVICES	4,004	4,000
52240-001-0015-041	COMMUNICATIONS - GENERAL	122,626	122,626
52240-001-2060-041	COMMUNICATIONS - OCHOPEE	24,000	24,000
52245-001-0000-043	UTILITY SERVICES	192,202	192,202
52245-001-2060-043	UTILITY SERVICES - OCHOPEE	12,750	12,750
52250-001-0000-044	RENTALS & LEASES	8,000	8,000
52250-001-0015-044	RENTALS & LEASES - E-FLEET	177,169	177,169
52250-001-8000-044	RENTALS & LEASES - LOGISTICS	36,000	36,000
52255-001-0000-045	GENERAL INSURANCE	392,537	445,000
52260-001-0500-046	REPAIRS CONCERNING HURRICANE IRMA	0	110,000
52260-001-0700-046	REPAIR & MAINTENANCE - RADIO	8,000	8,000
52260-001-1000-046	REPAIR & MAINTENANCE - ADMIN	25,000	5,000



52260-001-2000-046	REPAIR & MAINTENANCE - OPERATIONS	24,750	24,750
52260-001-2060-046	REPAIR & MAINTENANCE - OCHOPEE	14,000	14,000
52260-001-3000-046	REPAIR & MAINTENANCE- F&LS	14,000	14,000
52260-001-4010-046	REPAIR & MAINTENANCE - VEHICLE REPAIR	403,750	400,000
52260-001-4011-046	REPAIR & MAINTENANCE VEHICLE REPAIR - OUTSIDE SHOP	45,000	45,000
52260-001-4020-046	REPAIR & MAINTENANCE - MARC UNIT	71,500	75,000
52260-001-4060-046	REPAIR & MAINTENANCE - VEHICLE REPAIR- OCHOPEE	32,000	15,000
52260-001-4112-046	REPAIR & MAINTENANCE - MARINE VESSEL (90)	19,000	10,000
52260-001-4160-046	REPAIR & MAINTENANCE - MARINE VESSEL OCHOPEE (60)	5,000	5,000
52260-001-5000-046	REPAIR & MAINTENANCE - TRAINING	1,000	2,000
52260-001-6000-046	REPAIR & MAINTENANCE - SPECIAL OPERATIONS	20,000	10,000
52260-001-6012-046	REPAIR & MAINTENANCE - SCBA	14,500	10,000
52260-001-7000-046	REPAIR & MAINTENANCE - MEDICAL	2,500	2,500
52260-001-8000-046	REPAIR & MAINTENANCE - FACILITIES	147,650	147,650
52260-0018050-046	REPAIR & MAINTENANCE- FACILITIES MAJOR PROJECTS	0	150,000
52265-001-0000-047	PRINTING & BINDING	1,000	1,000
<b>Outside Services Sub- Total</b>		<b>3,375,081</b>	<b>3,653,597</b>
52270-001-0000-051	OFFICE SUPPLIES	13,125	13,125
52275-001-0010-052	FUELS & LUBRICANTS	31,500	14,000
52275-001-0011-052	FUELS & LUBRICANTS - UNLEADED	68,826	68,826
52275-001-0012-052	FUELS & LUBRICANTS - DIESEL	155,000	155,000
52275-001-0090-052	FUELS & LUBRICANTS - MARINE	19,500	19,500
52275-001-2060-052	FUELS & LUBRICANTS - OCHOPEE	11,775	11,775
52285-001-1000-052	OPERATING SUPPLIES - ADMIN	3,300	3,300
52285-001-2000-052	OPERATING SUPPLIES - OPS	47,000	47,000
52285-001-2022-052	OPERATING SUPPLIES- 36TH AVE FIRE	0	28,125
52285-001-2060-052	OPERATING SUPPLIES - OCHOPEE	3,500	3,500
52285-001-3000-052	OPERATING SUPPLIES - FIRE & LIFE SAFETY	20,000	20,000
52285-001-4000-052	OPERATING SUPPLIES - FLEET	8,000	8,000
52285-001-5000-052	OPERATING SUPPLIES - TRAINING	3,500	3,500
52285-001-6010-052	OPERATING SUPPLIES - DIVE	800	800
52285-001-6011-052	OPERATING SUPPLIES - HAZ MAT	800	800
52285-001-6012-052	OPERATING SUPPLIES - SCBA	800	2,600
52285-001-6013-052	OPERATING SUPPLIES -USAR	800	800
52285-001-6014-052	OPERATING SUPPLIES -MERT	800	800
52285-001-7000-052	OPERATING SUPPLIES - MEDICAL	45,000	35,000
52285-001-9000-052	OPERATING SUPPLIES- COVID-19	0	75,000
52285-001-8000-052	OPERATING SUPPLIES - FACILITIES/LOGISTICS	3,500	7,500
52910-001-1000-049	SMALL EQUIPMENT - ADMIN	15,000	10,000
52910-001-2000-049	SMALL EQUIPMENT - OPS	83,595	75,000
52910-001-2060-049	SMALL EQUIPMENT- OCHOPEE	10,000	10,000
52910-001-3000-049	SMALL EQUIPMENT - FIRE AND LIFE SAFETY	12,832	10,250
52910-001-4000-049	SMALL EQUIPMENT - FLEET	5,000	5,000
52910-001-5000-049	SMALL EQUIPMENT - TRAINING	6,450	6,450
52910-001-6010-049	SMALL EQUIPMENT - SPECIAL OPERATIONS DIVE	2,500	5,250
52910-001-6011-049	SMALL EQUIPMENT- SPECIAL OPERATIONS- HAZ MAT	8,000	2,000
52910-001-6012-049	SMALL EQUIPMENT- SCBA	1,000	178,255
52910-001-6013-049	SMALL EQUIPMENT - USAR	2,500	2,500
52910-001-6014-049	SMALL EQUIPMENT - MERT	2,500	500
52910-001-7000-049	SMALL EQUIPMENT - MEDICAL	3,500	1,500
52910-001-8000-049	SMALL EQUIPMENT- LOGISTICS	3,500	1,500
52920-001-1000-052	UNIFORMS - ADMIN	10,000	15,000
52920-001-2000-052	UNIFORMS - OPERATIONS	85,000	80,000
52920-001-2011-052	UNIFORMS - PPE (BUNKER GEAR)	109,296	109,296
52920-001-3000-052	UNIFORMS - FIRE AND LIFE SAFETY	5,000	3,500
52930-001-1000-055	BOOKS, DUES - ADMIN	41,080	20,000
52930-001-2000-055	BOOKS, DUES - OPERATIONS	130,000	130,000
52930-001-3000-055	BOOKS, DUES - FIRE AND LIFE SAFETY	20,250	15,000
52930-001-4000-055	BOOKS, DUES - FLEET	15,380	10,000
52930-001-5000-055	BOOKS, DUES - TRAINING	20,000	20,000
52930-001-5010-055	CPR TRAINING	1,000	0
52930-001-6000-055	BOOKS, DUES - SPECIAL OPS	1,200	1,200
52930-001-6012-055	BOOKS, DUES - CERT	2,000	0
52930-001-7000-055	BOOKS, DUES - MEDICAL	0	0

<b>Materials and Supplies Sub- Total</b>		<b>1,034,109</b>	<b>1,231,152</b>
52940-001-0000-061	LAND	0	
52940-001-0000-062	BUILDINGS AND IMPROVEMENTS	201,515	50,000
52940-001-0000-064	EQUIPMENT AND FURNITURE	198,200	492,000
52940-001-0000-068	INTANGIBLE	153,000	5,000
52940-001-0000-069	VEHICLES	10,000	5,400
52940-001-0000-070	FIRE & RESCUE VEHICLES (Large Appartus)	0	0
<b>Capital Outlay - Sub-Total</b>		<b>562,715</b>	<b>552,400</b>
51700-001-0000-071	DEBT - SERVICES - PRINCIPAL PAYMENT	607,214	607,214
	DEBT SERVICES - INTEREST	76,000	110,000
<b>Debt Services Sub- Total</b>		<b>683,214</b>	<b>717,214</b>
<b>Operating Budget Sub-Total</b>		<b>33,635,419</b>	<b>34,224,951</b>
<b>RESERVE FOR CONTINGENCY</b>		<b>5,490,897</b>	<b>6,877,878</b>
<b>General Fund Budget Total</b>		<b>39,126,316</b>	<b>41,102,829</b>

TLB 7/10/2020



GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet

**NEW BUSINESS**

**Agenda Item:** III. B.  
**Subject:** FY 20-21 Budget Meeting Schedule  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director

**Background**

As required by The Department of Revenue Florida’s Truth-In-Millage (TRIM) guidelines, the Board of Fire Commissioners is tasked with setting two public hearings to discuss, present to the public and vote on the upcoming year’s budget and millage rate. The first public budget hearing date must be included in the initial DR-420 submitted within 35 days of issuance.

The tentative budget must be posted on the website two days prior to the First Public Hearing. The final hearing date must be published in the Naples Daily News with a copy of the proposed budget. The final budget must also be placed on the website after adoption.

These public hearings are to be held after 5:00pm and may not conflict with School Board or County Budget meetings. Collier County School Dates: July 28 and September 8 @ 5:05pm.  
Collier County Budget Dates: September 1 and September 17 @ 5:05pm.

**Funding Source/Financial Impact**

Discussion and votes to include millage rate, roll back rate and Impact fee rates. Budget adoptions for FY 2020-2021 to include the General Fund, Impact Fund, and Hydrant Fund.

**Recommendation**

Staff proposed the following dates.

Workshop: Tuesday, August 4, 2020 at 3:30pm (prior to regular BOFC meeting)

Public Hearings: Must be after 5:00pm.

First Public Hearing: Wednesday, August 26, 2020 @ 5:05pm

Final Public Hearing: Wednesday, September 9, 2020 @ 5:05pm (prior to regular BOFC meeting)

**Potential Motion**

I make a motion to add to the Commissioner’s calendar;

Workshop date and time on Tuesday August 4<sup>th</sup> @ 3:30pm (prior to regular BOFC meeting)

First Public Budget Hearing date of Wednesday, August 26<sup>th</sup> @ 5:05 pm

Final Public Hearing Date of Wednesday, September 9 @ 5:05pm.

Fire Chief Review



GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet

**NEW BUSINESS**

**Agenda Item:** III. C.  
**Subject:** LMS Grant- Station 21 Generator  
**Meeting Date:** July 6, 2020  
**Prepared By:** Alan McLaughlin, Assistant Chief

**Background:**

Collier County is threatened by a number of different types of natural, technological and societal or man-made hazards. These hazards endanger the health and safety of the people of the county, jeopardize its economic vitality, and imperil the quality of the natural environment. Because of the importance of avoiding or minimizing the County’s vulnerability to these hazards, the public and private sector interests of Collier County joined together to undertake a comprehensive planning process and development of the Collier County Local Mitigation Strategy (LMS).

The Public Safety Facility located in Naples Manor houses Fire Station 21, EMS, substation. At present the facility does not have a generator to supply emergency power to the site as a whole.

An application sheet has been submitted to the Local Mitigation group to determine eligibility for the mitigation grant to fund an emergency generator at the East Naples Public Safety building which houses Greater Naples Fire Rescue Station 21, Collier County and EMS and Substation. The District was awarded a LMS grant contract for the replacement of the generator at station 21 on January 7, 2020. The district went out to bid on April 10, 2020 for 30 days. No bids were received. The District went out to bid a second time on June 18, 2020 for 15 days and received one bid from BO’s Electric. The bid received for the Generator and Installation totals \$119,262.75 represents an increase since grant submittal 2/13/2018 of \$22,747.75. We have contacted the LMS Grants office for an amendment but have not received response as of AIW submittal.

**Funding Source/Financial Impact:**

The grant project is split 75% Federal and Applicant funds 25%. Grant Award for a total package of \$96,515.00 with the Federal share being \$72,386.25 and District share of \$24,128.75. Due to the increased costs, the District share is projected to be \$46,876.50.

**Recommendation:**

Staff recommend awarding BO’s Electric the contract to install emergency generator for Station 21 Public Safety Facility.

**Potential Motion:**

I, move to accept staff’s recommendation and award Station 21 Generator Bid to BO’s Electric.

Fire Chief Review

Attachment 3: Vendor Response Form

FROM: BO'S ELECTRIC INC

Board of Fire Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida 34119

RE: **Solicitation: 20-103R Grant Funded Generator for Station 21**

Dear Fire Commissioners:

The undersigned, as Vendor, hereby declares that the specifications have been fully examined and the Vendor is fully informed in regard to all conditions pertaining to the work to be performed for as per the scope of work. The Vendor further declares that the only persons, company or parties interested in this Bid or the Contract to be entered into as principals are named herein; that this Bid is made without connection with any other person, company or companies submitting a Bid; and it is all respects fair and in good faith, without collusion or fraud.

The Vendor proposes and agrees if this bid is accepted, to comply with the requirements in full and in accordance with the terms, conditions and specifications denoted herein. The Vendor agrees to provide the following.

**\*\*\* SEE FOLLOWING PAGES \*\*\***

Any discounts or terms must be shown on the Bid Response Form. Such discounts, if any, will be considered and computed in the tabulation of the bids. In no instance should terms for less than fifteen (15) days payment be offered.

Prompt Payment Terms: \_\_\_\_\_% \_\_\_\_\_ Days; Net 30 Days DOWN BALANCE DUE UPON COMPLETION

Bid Response Form for turnkey replacement of Generator per specifications \$ 132,608.75

**Note:** The undersigned do agree that should this Bid be accepted, to execute a formal contract, if required, and present the formal contract to the Fire District for approval within fifteen (15) days after being notified of an award.



Bo's Electric Inc.  
 10241 Metro Parkway, Ste 111  
 Ft Myers, FL 33966  
 (239) 275-4502  
 admin@boselectric.com  
 https://www.BosElectric.com



# Bo's Electric Invoice

**BILL TO**

Scott Johnson  
 Greater Naples Fire and Rescue  
 4575 Collier Blvd.  
 Naples, FL 34119

**SHIP TO**

Scott Johnson  
 Greater Naples Fire and Rescue  
 4575 Collier Blvd.  
 Naples, FL 34119

BO'S ELECTRIC INVOICE #	DATE	TOTAL DUE	ENCLOSED
GN10362	06/30/2020	\$132,608.75	

DESCRIPTION	AMOUNT
<p>Generator Replacement for Station 21 - New Pad. Relocation, and new 400AMP ATS to power full Fire Building and EMS sub panel.            Grant 20-103R Grant Funded Generator Replacement.</p> <p>** This is for a turnkey solution and includes all labor, equipment, materials, shipping, supervision, testing to procure, replace, permit, and install (1) 100KW emergency standby generator.</p> <p>Removal of existing generator and installation of 100KW Generac diesel engine-driven generator set, 400 AMP Automatic Transfer Switch W/ Service Entrance Disconnect, Includes notice of commencement (NOC), Permits, and All Inspections.</p> <p>Quantity 1 - Generac Industrial diesel engine-driven generator set with turbocharged 4-cylinder 4.5L engine, consisting of the following features and accessories:</p> <ul style="list-style-type: none"> <li>- Stationary Emergency-Standby rated 80 kW Rating, wired for 120/208 VAC three phase, 60 Hz, Brushless Excitation</li> <li>- Level 1 Acoustic Enclosure, Aluminum               <ul style="list-style-type: none"> <li>- Industrial Grey Baked-On Powder Coat Finish</li> </ul> </li> <li>- 200 MPH Wind Load Certified</li> <li>- UL2200, EPA Certified</li> <li>- Meets NFPA 99 and 110 requirements</li> <li>- Temp Range -40 to 70 degrees C</li> </ul> <p>Digital Microprocessor:</p> <ul style="list-style-type: none"> <li>- Two 4-line x 20 displays, full system status</li> <li>- 3 Phase sensing, +/-0.25% digital voltage regulation, RS232, RS485 and Canbus remote ports</li> <li>- Waterproof connections</li> <li>- All engine sensors are 4-20ma for minimal interference</li> <li>- Programmable I/O</li> <li>- Built-in PLC for special applications</li> </ul> <p>Engine function monitoring and control:</p> <ul style="list-style-type: none"> <li>- Full range standby operation; programmable auto crank, Emergency Stop, Auto-Off-Manual switch</li> <li>- Isochronous Governor, +/-0.25% frequency regulation</li> <li>- Full system status on all AC output and engine function parameters</li> <li>- Service reminders, trending, fault history (alarm log)</li> <li>- I2T function for full generator protection</li> <li>- Selectable low-speed exercise</li> </ul> <p>HTS transfer switch function monitoring and control</p> <p>2-wire start controls for any 2-wire transfer switch</p> <p>21 Light Remote Annuncia</p> <ul style="list-style-type: none"> <li>- Integral 8 Function Relay Board</li> </ul> <p>Remote Emergency Stop Switch, Break-Glass, shipped loose</p> <p>110 AH, 925 CCA Group 31 Battery, with rack, installed</p> <p>200 MPH Wind Load Certified</p> <p>Battery Charger, 10 Amp, NFPA 110 compliant, installed</p> <p>Coolant Heater, 1500W, 120VAC</p> <p>36" 510 Gallon Double-Wall UL142 Basetank</p> <ul style="list-style-type: none"> <li>- Mechanical fuel level indicator gauge</li> <li>- Electronic fuel level sender</li> <li>- Emergency Vent</li> </ul> <p>3 Owner's Manuals</p> <p>120V GFCI and 240V Outlet</p> <p>MLCB, 80% rated, LSI Electronic Trip</p> <ul style="list-style-type: none"> <li>- 400 Amp</li> <li>- Shunt trip and Auxiliary Contacts</li> <li>- 5-Year Comprehensive Warranty</li> </ul>	<p>119,262.75</p>

Electrical License: EC13002326  
 LP License: LP23979  
 Fence License: FN04-00991



DESCRIPTION

AMOUNT

Quantity 1 - 5 YR P/L/T Warranty	
Quantity 1 - TRANSFER SWITCH - TX SERIES	
- 400 Amp, 3 pole, 120/208 VAC three phase, 60 Hz, with 2-Wire Start Circuit	
- Utility Voltage Sensing Controls:	
- Adjustable Drop-out and Pick-up	
- Adjustable Utility Interrupt Delay	
- Adjustable Logic Controls:	
- Controller and Circuit Breaker Covers, Padlockable, Black	
- NEMA 3R Enclosure	
- Service Entrance Rated	
- Standard two year basic warranty	
- Quantity 1 - freight to site	
- Quantity 1 - start up	
- Quantity 1 - On site pressure test	
- Lift to remove and install generator	
- Engineered, Designed, Permitted and Installed Concrete pad with safety Ballards.	
- 100' of underground boring from generator Pad to ATS.	
*** Generator and ATS will power all of the Fire Department and will also power sub panel for EMS staion.	
*** No Plans or Specs provided. If engineered plans are required by the county additional charges will apply.	
-----	
Diesel Fuel (1st) Fill 510 Gallons	2,142.00
-----	
Annual Generator Maintenance Agreement (GMA) Includes:	2,975.00
5 years of maintenance	
Service to include the following:	
Clean, Inspect Generator	
Check Engine Safety Devices and Ignition Systems	
Synthetic Oil and Filter Change (5W30)	
Change Oil Filter	
Change Spark Plugs (As Needed)	
Lubricate Linkage	
Change Air Filter (If Needed)	
Check Valve Clearance (As Needed)	
Check Engine Bolt Torque (As Needed)	
Check Circuit Breaker Torque	
Clean Oil Cooler Fins	
Clean Intake & Exhaust Louvers	
Check Battery, Charge & Condition	
Clean Battery Terminals	
Test Output Voltage and Amperage	
Test Transfer Switch Function	
Tighten Electrical Connections	
Inspect Fuel Fitting	
Check all Fluids, Cooling System and Exhaust System	
Check Fan Belts, Adjust Tension	
Clean & Inspect Generator System	
Verify / Test CO2 & Smoke Detector	
Touch Up Scratches	
Level Enclosure (If Needed)	
Perform Fuel Leak Test	
Inspect Regulator (Adjust As Needed)	
Confirm Proper Fuel Pressure (NG 3.5"-7", LP 11"-14" WC)	
** Cost Excludes any Additional Parts and fluid, Except Oil and Oil Filter. **	
-----	
Scope of work - Load Bank Testing	5,850.00
- Initial NFPA 110 Load Bank start up test (2020)	
- Per the request of Dale and Sal additional Load Bank Test 3 years after Install (2023)	
-----	
Complete Install of Infohub System to include installation, and five years of monitoring.	2,379.00
Monitoring provided for 1 year from the install date	
(1) Infohub Unit	
Installation	
5 Years Monitoring 24/7 with text message and email alerts	
Activation	
-----	

We have been doing business in SWFL for over 45 years and over 75% of our business is generators. As a family and veteran owned business we take a lot of pride in 100% customer satisfaction. As the primary owner, you have my word that you will not be disappointed in our work.

To secure your unit and get the process started, please sign the attached proposal and return to [admin@BosElectric.com](mailto:admin@BosElectric.com).

Electrical License: EC13002326

LP License: LP23979

Fence License: FN04-00991

DESCRIPTION


AMOUNT

For more information on stand-by generator systems, visit our website at [www.BosElectric.com](http://www.BosElectric.com)

We appreciate your business!! Visit us at  
[www.BosElectric.com](http://www.BosElectric.com) and Reveiw us at  
<https://www.reviewlead.com/boselectric/>

BALANCE DUE

**\$132,608.75**



STEVE HAYDEN  
OWNER BO'S ELECTRIC INC

Electrical License: EC13002326

LP License: LP23979

Fence License: FN04-00991



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. D.  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director  
**Subject:** FY 18-19 Audit Acceptance

**Background**

In accordance with accounting principles generally accepted in the United States of America the District's FY 18-19 financial statements for the fiscal year ending September 30, 2019 have been audited. The results of the auditor's tests disclosed no instances of noncompliance or other matters that are required to be reported under the Government Auditing Standards. Additionally, the auditors applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019.

Independent Auditor's report highlight: In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of September 30, 2019, and the respective changes in financial position for the fiscal year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

**Funding Source/Financial Impact**

N/A

**Recommendation**

Staff recommends accepting the Greater Naples Fire Rescue District Financial Report for Fiscal Year ended September 30, 2019 into official record as presented by Grau & Associates dated June 21, 2019.

**Potential Motion**

I move to accept staff's recommendation thereby accepting the Greater Naples Fire Rescue District Financial Report for Fiscal Year ended September 30, 2019 into official record as presented by Grau & Associates dated June 29, 2020.

A handwritten signature in blue ink, appearing to read "Tara Bishop", written over a horizontal line.

Fire Chief Review

**GREATER NAPLES FIRE RESCUE DISTRICT  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

## GREATER NAPLES FIRE RESCUE DISTRICT

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**GREATER NAPLES FIRE RESCUE DISTRICT**

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund and the remaining fund information of Greater Naples Fire Rescue District, Naples, Florida (the "District") as of and for the fiscal year ended September 30, 2019, which collectively comprise the District's basic financial statements, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the District's Firefighters' Pension Plan, which represents 100% of the assets, net position, and additions of the fiduciary fund. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District's Firefighters' Pension Plan, is based solely on the report of the other independent auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the remaining fund information of the District as of September 30, 2019, and the respective changes in financial position for the fiscal year ended September 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and required supplementary information as detailed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying schedule of expenditures of state financial assistance projects is presented for purposes of additional analysis as required by Chapter 10.550, *Rules of the Auditor General of the State of Florida*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance projects is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Baker & Associates*

June 29, 2020



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Greater Naples Fire Rescue District, Naples, Florida (the "District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities plus deferred inflows of resources at the close of most recent fiscal year resulting in a net position balance of \$4,198,158.
- The change in the District's total net position in comparison with the prior fiscal year was (\$2,088,578), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$15,522,439, an increase of \$3,536,549 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid expenses and the property held for sale; a portion is restricted for capital projects and debt service; a portion is committed to the other post-employment benefits ("OPEB") of retirees of the Office of the Fire Code Official Collier County Fire Districts ("Fire Code Official" or "FCO"); a portion is assigned for hydrant repairs and maintenance expenditures and for subsequent year's expenditures and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by property tax revenues. The District does not have any business-type activities. The governmental activities of the District include the public safety function.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has two fund categories: governmental and fiduciary funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of unrestricted resources, as well as on balances of unrestricted resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, mile marker 63 fund, impact fund and the hydrant maintenance fund. The general, mile marker 63 and impact fee funds are considered major funds and the hydrant maintenance fund is considered to be a non-major fund.

The District adopts an annual appropriated budget for each major fund (general fund, special revenue/mile marker 63 fund, and special revenue/impact fee fund). A budgetary comparison schedule has been provided for the general fund, mile marker 63 fund and the impact fee fund to demonstrate compliance with the budgets.

### Fiduciary Fund

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities plus deferred inflows of resources at the close of the most recent fiscal year.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	Governmental Activities	
	2019	2018
Current and other assets	\$ 16,390,310	\$ 13,082,130
Capital assets, net of depreciation	15,699,670	17,240,777
Net pension asset	3,481,921	4,355,124
<b>Total assets</b>	<b>35,571,901</b>	<b>34,678,031</b>
Deferred outflows of resources	19,379,130	21,310,485
Liabilities:		
Current liabilities	933,724	1,171,277
Non-current liabilities	44,182,641	41,068,362
<b>Total liabilities</b>	<b>45,116,365</b>	<b>42,239,639</b>
Deferred inflows of resources	5,636,508	7,462,141
Net position:		
Net investment in capital assets	9,400,997	10,048,243
Restricted	6,751,318	5,833,085
Unrestricted	(11,954,157)	(9,594,592)
<b>Total net position</b>	<b>\$ 4,198,158</b>	<b>\$ 6,286,736</b>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure less any related debt used to acquire those assets that is still outstanding). These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the most recent fiscal year. The majority of the decrease is the result of the change in the net pension asset and liability related deferred outflows and inflows of resources.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	Governmental Activities	
	2019	2018
Revenues and transfers:		
General Revenues		
Property taxes	\$ 30,801,333	\$ 27,884,527
Impact Fees	1,599,449	1,671,737
Unrestricted investment earnings	234,017	113,987
Rental and lease income	128,892	131,382
Miscellaneous	549,975	952,854
Gain (Loss) on disposition of capital assets	25,803	38,490
Program revenues		
Charges for services	1,061,147	974,746
Operating grants and contributions	2,417,106	1,279,301
<b>Total revenues and transfers</b>	<b>36,817,722</b>	<b>33,047,024</b>
Expenses:		
Public safety-fire and rescue services	38,708,322	36,080,323
Interest	197,978	218,191
<b>Total expenses</b>	<b>38,906,300</b>	<b>36,298,514</b>
Change in net position	(2,088,578)	(3,251,490)
Net position - beginning, as previously stated	6,286,736	12,215,296
Restatement	-	(2,677,070)
Net position - beginning, as restated	6,286,736	9,538,226
<b>Net position - ending</b>	<b>\$ 4,198,158</b>	<b>\$ 6,286,736</b>

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$38,906,300. The costs of the District's activities were primarily funded by ad valorem taxes. Ad valorem taxes increased in the current year as a result of an increase in the total assessed property value within the District. The remainder of the revenue for the fiscal year ended September 30, 2019 relates primarily to impact fees, miscellaneous revenues, charges for services such as inspection and permitting fees, and operating grants such as the Mile Marker 63 FDOT grant and the FEMA SAFER grant. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of an increase in the expense at the government-wide level for the change in the net pension liability and deferred outflows and inflows of resources related to pensions.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted on a basis consistent with generally accepted accounting principles. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Commissioners. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase revenues by \$709,662, decrease other financing sources by (\$299,403) and decrease appropriations by \$(1,299,980). Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

Operating budgets were also adopted for the District's Mile Marker 63 fund and impact fee fund. Actual Mile Marker 63 fund and impact fee fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

The impact fee fund budget was amended to increase revenues by \$350,350 and decrease appropriations by \$(430,595).

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$35,233,818 invested in land, building and improvements, equipment and vehicles for its governmental activities. In the government-wide financial statements depreciation of \$19,534,148 has been taken, which resulted in a net book value of \$15,699,670. More detail information on the capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2019, the District had \$2,198,072 in capital leases outstanding and \$4,100,601 in a loan outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. Questions regarding any information provided in this report should be directed to: Director Tara Bishop, Greater Naples Fire Rescue District, 14575 Collier Blvd, Naples, FL 34119. Tel (239) 348-7540.

**GREATER NAPLES FIRE RESCUE DISTRICT  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 7,067,914
Accounts receivable	678,254
Prepays	379,744
Land held for sale	1,000,000
Restricted assets:	
Cash and cash equivalents	6,801,096
Accounts receivable	463,302
Capital assets:	
Non-depreciable	2,331,127
Depreciable, net	13,368,543
Net pension asset	3,481,921
Total assets	35,571,901
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension	19,047,364
Other Post Employment ("OPEB")	331,766
Total deferred inflows of resources	19,379,130
<b>LIABILITIES</b>	
Accounts payable	168,007
Accrued expenses	699,864
Accrued interest payable	65,853
Non-current liabilities:	
Due within one year:	
Capital leases	323,200
Loan payable	580,192
Due in more than one year:	
Capital leases	1,874,872
Loan payable	3,520,409
Compensated absences	2,188,554
Net OPEB liability	6,192,692
Net pension liability	29,478,980
Accrued insurance payable	23,742
Total liabilities	45,116,365
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension	5,543,300
OPEB	93,208
Total deferred inflows of resources	5,636,508
<b>NET POSITION</b>	
Net investment in capital assets	9,400,997
Restricted for Debt service	631,468
Restricted for capital projects	6,119,850
Unrestricted	(11,954,157)
Total net position	\$ 4,198,158

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
Public safety	\$ 38,708,322	\$ 1,061,147	\$ 2,417,106	\$ (35,230,069)
Interest on long-term debt	197,978	-	-	(197,978)
Total governmental activities	38,906,300	1,061,147	2,417,106	(35,428,047)
		General revenues:		
				30,801,333
				1,599,449
				234,017
				128,892
				25,803
				549,975
				33,339,469
				(2,088,578)
				6,286,736
				\$ 4,198,158

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds			Non-Major Fund	Total Governmental Funds
	General	Mile Marker 63	Impact Fee	Hydrant Maintenance	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 6,565,908	\$ 105,331	\$ 5,998,444	\$ 502,006	\$ 13,171,689
Accounts receivable	678,254	338,786	124,516	-	1,141,556
Due from other funds	340,903	-	-	-	340,903
Prepays	379,744	-	-	-	379,744
Land held for sale	1,000,000	-	-	-	1,000,000
Cash and cash equivalents - restricted	697,321	-	-	-	697,321
<b>Total assets</b>	<b>\$ 9,662,130</b>	<b>\$ 444,117</b>	<b>\$ 6,122,960</b>	<b>\$ 502,006</b>	<b>\$ 16,731,213</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 168,007	\$ -	\$ -	\$ -	\$ 168,007
Accrued expenses	593,540	106,324	-	-	699,864
Due to other funds	-	337,793	3,110	-	340,903
<b>Total liabilities</b>	<b>761,547</b>	<b>444,117</b>	<b>3,110</b>	<b>-</b>	<b>1,208,774</b>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Land held for sale	1,000,000	-	-	-	1,000,000
Prepaid expenses	379,744	-	-	-	379,744
<b>Restricted to:</b>					
Debt service	697,321	-	-	-	697,321
Capital projects	-	-	6,119,850	-	6,119,850
<b>Committed to:</b>					
Fire Code Official's OPEB	370,723	-	-	-	370,723
<b>Assigned to:</b>					
Hydrant repair and maintenance	-	-	-	502,006	502,006
Subsequent year's expenditures	168,700	-	-	-	168,700
Unassigned	6,284,095	-	-	-	6,284,095
<b>Total fund balances</b>	<b>8,900,583</b>	<b>-</b>	<b>6,119,850</b>	<b>502,006</b>	<b>15,522,439</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,662,130</b>	<b>\$ 444,117</b>	<b>\$ 6,122,960</b>	<b>\$ 502,006</b>	<b>\$ 16,731,213</b>

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 15,522,439

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	35,233,818	
Accumulated depreciation	<u>(19,534,148)</u>	15,699,670

A net pension asset is recorded in the statement of net position.		3,481,921
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Deferred outflows of resources related to pensions are recorded in the statement of net position.		19,047,364
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Deferred inflows of resources related to pensions are recorded in the statement of net position.		(5,543,300)
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Deferred outflows of resources related to OPEB are recorded in the statement of net position.		331,766
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Deferred inflows of resources related to OPEB are recorded in the statement of net position.		(93,208)
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Liabilities not payable from current available resources are not reported as fund liabilities in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable		(65,853)
Capital leases		(2,198,072)
Loan payable		(4,100,601)
Compensated absences		(2,188,554)
Net OPEB liability		(6,192,692)
Net pension liability		(29,478,980)
Accrued insurance payable		(23,742)
Net position of governmental activities		<u>\$ 4,198,158</u>

See notes to the financial statements



**GREATER NAPLES FIRE RESCUE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Non-Major Fund	Total Governmental Funds
	General	Mile Marker 63	Impact Fee	Hydrant Maintenance	
<b>REVENUES</b>					
Ad valorem taxes	\$ 30,801,333	\$ -	\$ -	\$ -	\$ 30,801,333
Impact fees	-	-	1,599,449	-	1,599,449
Charges for services	1,016,147	-	-	45,000	1,061,147
Interest	162,505	-	65,901	5,611	234,017
Rental and lease income	128,892	-	-	-	128,892
Grant revenue	1,020,506	1,396,600	-	-	2,417,106
Miscellaneous	549,975	-	-	-	549,975
<b>Total revenues</b>	<b>33,679,358</b>	<b>1,396,600</b>	<b>1,665,350</b>	<b>50,611</b>	<b>36,791,919</b>
<b>EXPENDITURES</b>					
Current:					
Public safety					
Personnel service	26,370,961	851,581	-	-	27,222,542
Personnel service - MM63 EMS	-	408,185	-	-	408,185
Operating expenditures	3,935,709	133,406	142,470	2,292	4,213,877
Capital outlay	264,729	3,428	113,171	-	381,328
Debt service:					
Principal payments	548,346	-	345,515	-	893,861
Interest expense	127,054	-	80,108	-	207,162
<b>Total expenditures</b>	<b>31,246,799</b>	<b>1,396,600</b>	<b>681,264</b>	<b>2,292</b>	<b>33,326,955</b>
Excess (deficiency) of revenues over (under) expenditures	2,432,559	-	984,086	48,319	3,464,964
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	71,585	-	-	-	71,585
<b>Total other financing sources (uses)</b>	<b>71,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,585</b>
Net change in fund balances	2,504,144	-	984,086	48,319	3,536,549
Fund balances - beginning	6,396,439	-	5,135,764	453,687	11,985,890
Fund balances - ending	\$ 8,900,583	\$ -	\$ 6,119,850	\$ 502,006	\$ 15,522,439

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds \$ 3,536,549

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is capitalized and depreciated over their estimated useful lives. 381,328

Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities. (1,876,653)

Repayment of long-term liabilities are reported as expenditures in the governmental fund, but such repayments reduce liabilities in the statement of net position and are eliminated from the statement of activities. 893,861

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. The details of the differences are as follows:

Disposal of capital assets (45,782)

Change in Net OPEB liability and deferred outflows and inflows of resources related to OPEB 345,246

Change in net pension asset, net pension liability, and deferred outflows and inflows of resources related to pensions (5,280,473)

Change in accrued interest 9,184

Change in compensated absences (51,838)

Change in net position of governmental activities \$ (2,088,578)

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2019**

<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,183,630
Receivables:	
Contributions-District	129,258
Accrued investment income	6,794
Prepaid insurance	1,134
Investments at fair value:	
Equity-type	16,770,546
Fixed income	12,662,326
Real estate	<u>2,033,890</u>
Total assets	<u>32,787,578</u>
 <b>LIABILITIES AND NET POSITION</b>	
Accounts payable	<u>46,732</u>
Total liabilities	<u>46,732</u>
 <b>NET POSITION HELD IN TRUST FOR PENSION BENEFITS</b>	
	<u>\$ 32,740,846</u>

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**ADDITIONS**

Contributions:

District	\$ 578,816
Plan members	118,114
State of Florida	799,096
Total contributions	<u>1,496,026</u>

Net investment income (loss)\* 1,559,108

Total additions to net position 3,055,134

**DEDUCTIONS**

Benefits paid to members	109,451
Administrative expenses	201,349
Total deductions	<u>310,800</u>

Change in net position 2,744,334

Net position - beginning 29,996,512

Net position - ending \$ 32,740,846

\* Net investment income (loss) includes net appreciation (depreciation), net realized gains (losses), interest and other investment related income (loss).

See notes to the financial statements

**GREATER NAPLES FIRE RESCUE DISTRICT  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Greater Naples Fire Rescue District ("the District") is a local governmental unit created by the Florida Legislature to provide fire and rescue services to a certain prescribing area in Collier County, Florida. The District is an independent special district authorized and existing under the State of Florida enabling statute Chapter 2014-240. On November 4, 2014, the voters of East Naples Fire Control and Rescue District and the Golden Gate Fire Control and Rescue District ("the predecessor Districts") approved by referendum, House Bill 951, merging the East Naples and Golden Gate Fire Control and Rescue Districts to create a new district known as the Greater Naples Fire Rescue District. The effective date of the merger was November 4, 2014.

The District is operated by a five-person Board of Commissioners ("Board"). The Board is elected by the owners of the property within the District. The Board of the District exercises all powers granted to the District pursuant to Chapter 191, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying property taxes
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment (operating-type special assessments for maintenance and debt service are treated as charges for services); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and received. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The District's fiduciary fund is presented in the fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the District, this fund is not incorporated into the government-wide financial statements.

### **Property Taxes**

*Property taxes* are ad valorem and levied each November 1 on property as of the previous January 1. The fiscal year for which annual assessments are levied begins on October 1 with a maximum discount available for payments through November 30 and become delinquent on April 1. The taxes are billed and collected by the County Tax Assessor/Collector on behalf of the District. The amounts remitted to the District are net of applicable discounts or fees.

Ad valorem property taxes are recorded as revenues in the fiscal year in which the taxes are due and collected within 60 days of fiscal year-end. Investment earnings are recognized when earned. All other revenue items are recognized when cash is received by the District, as any potential receivable amounts are not significant.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Special Revenue Funds:**

#### **Mile Marker 63 Fund**

This special revenue fund is used to account for revenues from the Florida Department of Transportation Grant to fund Station 63 at Mile Marker 63 on Alligator Alley that are legally restricted for expenditure for that particular purpose.

#### **Impact Fund**

This special revenue fund is used to account for impact fees that are legally restricted to expenditure for a particular purpose.

The District also reports the following non-major governmental fund:

#### **Hydrant Maintenance Fund**

The special revenue fund is used to account for Hydrant maintenance fees that are designated to expenditure for a particular purpose.

The District also reports the following fiduciary fund:

#### **The Firefighters' Pension Trust Fund**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and, therefore, are not available to support District programs. The firefighters' pension trust fund accounts for the activities of firefighters' retirement contributions, which accumulates resources for pension benefit payments on behalf of firefighters of the East Naples Fire Control District. On November 18, 2014, the plan was effectively closed to new participants because of the merger.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Assets, Liabilities and Net Position or Equity**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

**Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

**Inventories and Prepaid Items**

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings and Improvements	5-35
Furniture and Equipment	3-20
Vehicles and Trucks	5-15

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Capital Assets (Continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Compensated Absences

The District's employees accumulate paid personal leave based on years of continuous service and work day classification. Upon termination of employment, employees will receive compensation at regular rates of pay for all accumulated paid personal leave. The amount of compensated absences recorded as expenditures in the General Fund is the amount accrued during the year that would normally be liquidated with expendable available financial resources. Amounts not expected to be liquidated with expendable available resources are reported in the Statement of Net Position.

#### Impact Fees

The District receives impact fees in accordance with an Interlocal agreement with Collier County, Florida. Impact fees are remitted on a monthly basis to the District. The District may expend amounts collected on qualifying capital expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Fund Equity/Net Position (Continued)**

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### **Other Disclosures**

#### **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **NOTE 3 – BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, Mile Marker 63 fund and impact fee fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Fire Chief submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles in the United States of America, except as discussed in the Notes to Required Supplementary Information.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 4 – DEPOSITS AND INVESTMENTS**

### **Deposits**

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

As of September 30, 2019 the fiduciary fund includes the following investments:

	Total Fair Value	Level I	Level II	Level III
<u>Equity investments</u>				
Domestic Equities	\$ 12,783,157	\$ 12,353,213	\$ 429,944	\$ -
International Equities	3,987,389	3,987,389	-	-
<u>Fixed income securities</u>				
High Yield Bond ETF	1,507,136	1,507,136	-	-
Convertible Securities ETF	2,414,116	2,414,116	-	-
Aggregate Bond ETF	8,741,074	8,741,074	-	-
<u>Real estate</u>				
American Core Realty	2,033,890	-	-	2,033,890
Total investments	\$ 31,466,762	\$ 29,002,928	\$ 429,944	\$ 2,033,890

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

**Equity Type Investments**

The Firefighters’ Pension Trust Plan (the “Fiduciary Fund”) invests in various equity investments. The Fiduciary Fund’s investments are recorded at fair market value in accordance with the reporting requirements governing the fund. All such investments are subject to various market and economic risk factors as well as the national and global economies and may lose value and/or principal.

The Fiduciary Fund’s investment policy allows investment in equity securities listed on one or more of the recognized national exchanges or on the National Market System of the NASDAQ or the OTC market. The total of equity-type investments of the Fiduciary Fund is not to exceed 70% of the Fund’s total market value. In addition, the equity position in any one company’s equities shall not exceed 5% of the Fund’s total investment in equities. Foreign securities at market value shall not exceed 25% of the Fund’s total investment. The policy further limits the equity position of each portfolio manager to investments of not more than 10% in the equity securities of any one company’s total equity issues outstanding.

The Fiduciary Fund’s investment policy allows investment in fixed income securities. These fixed income securities are limited to 42% of the Plan’s total market value.

*Custodial credit risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Plan utilizes the services of individual investment managers for its investments in an effort to mitigate market risk. The investments held by these investment managers are uninsured and unregistered, with securities held by the counterparty’s agent in the Plan’s name.

**NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments (Continued)**

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the following table.

As of September 30, 2019 the credit ratings of the fixed investments in the fiduciary fund were as follows:

	<u>Rating within Fund</u>
<u>Fixed income mutual funds</u>	
High Yield Bond ETF	Ba1/BB+ or below
Convertible Securities ETF	*
Aggregate Bond ETF	Baa or higher

\* Information not available for fund.

*Concentration risk* – The Fiduciary Fund’s investment policy is that the equity position in any one company’s equities shall not exceed 5% of the Plan’s total assets at cost. Foreign securities at market value shall not exceed 25% of the Plan’s assets at market value.

*Interest rate risk* – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to change in market interest rates. As a means of limiting its exposure to interest rate risk, the Fiduciary Fund diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1 to 5</u>	<u>6 to 10</u>	<u>Over 10</u>
High Yield Bond ETF	\$ 1,507,136	\$ -	\$ -	\$ 1,507,136	\$ -
Convertible Securities ETF	2,414,116	-	2,414,116	-	-
Aggregate Bond ETF	8,741,074	-	-	8,741,074	-
	<u>\$ 12,662,326</u>	<u>\$ -</u>	<u>\$ 2,414,116</u>	<u>\$ 10,248,210</u>	<u>\$ -</u>

*Foreign currency risk* – Foreign currency risk is the risk that fluctuations in the currency exchange rate may affect transactions conducted in currencies other than U.S. Dollars and the carrying value of foreign investments. The plan’s exposure to foreign currency risk derives mainly from its investments in international equity funds. The Plan owns international equity funds and the Plan’s exposure to foreign currency risk related to foreign equity funds as of September 30, 2019 are as follows:

	<u>Fair Value</u>
Foreign Equity	\$ 487,718
American Europacific	3,499,671
	<u>\$ 3,987,389</u>

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 2,331,127	\$ -	\$ -	\$ 2,331,127
Total capital assets, not being depreciated	2,331,127	-	-	2,331,127
Capital assets, being depreciated				
Buildings and improvements	18,230,838	-	-	18,230,838
Furniture and equipment	5,805,083	166,348	(808,629)	5,162,802
Vehicles and trucks	10,341,549	214,980	(1,047,478)	9,509,051
Total capital assets, being depreciated	34,377,470	381,328	(1,856,107)	32,902,691
Less accumulated depreciation for:				
Buildings and improvements	10,317,603	435,835	-	10,753,438
Furniture and equipment	4,142,347	484,049	(775,736)	3,850,660
Vehicles and trucks	5,007,870	956,769	(1,034,589)	4,930,050
Total accumulated depreciation	19,467,820	1,876,653	(1,810,325)	19,534,148
Total capital assets, being depreciated, net	14,909,650	(1,495,325)	(45,782)	13,368,543
Governmental activities capital assets, net	\$ 17,240,777	\$ (1,495,325)	\$ (45,782)	\$ 15,699,670

Depreciation expense was all charged to public safety in the amount of 1,876,653.

**NOTE 6 – LONG-TERM LIABILITIES**

Station County Lease

The District and Collier County have a lease agreement for Station #70, the facility previously constructed by Collier County to be shared by the District, the Sheriff’s Department and Emergency Medical Services. Based on the lease agreement, the lease has been recorded as a non-interest bearing capital lease in the accompanying financial statements with a principal balance of \$25,191 at September 30, 2019. The District agreed to pay a monthly minimum rent of approximately \$1,400 for the facility. The associated asset has a carrying value of \$564,823 with accumulated depreciation of \$517,755 at September 30, 2019.

The Bancorp Bank Firefighter Truck Leases

In fiscal year 2018, the District entered into a capital lease agreement with the Bancorp Bank for the purchase of one 2017 E-One Typhoon Rescue Pumper Truck totaling \$399,900. Based on the lease agreement, the lease was recorded as a capital lease in the accompanying financial statements, with a principal balance of \$279,711 at September 30, 2019. The District agreed to pay seven annual payments of \$64,176.21 beginning on March 10, 2018 and ending on March 10, 2024. The associated asset has a carrying value of \$399,900 with accumulated depreciation of \$95,214 at September 30, 2019.

In fiscal year 2018, the District entered into another capital lease agreement with the Bancorp Bank for the purchase of five 2018 E-One Typhoon Rescue Pumper Trucks totaling \$2,150,000. Based on the lease agreement, the lease was recorded as a capital lease in the accompanying financial statements, with a principal balance of \$1,893,170 at September 30, 2019. The District agreed to pay five annual payments of \$323,329.39 beginning on November 15, 2018 and a final payment of \$800,000 on July 15, 2023. The associated assets have a carrying value of \$2,150,000 with accumulated depreciation of 327,735 at September 30, 2019.

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

**Iberiabank Loan**

On April 1, 2011, one of the Predecessor Districts entered into a lease purchase agreement with Fifth Third Bank as a means to refinance the then outstanding principal balance of \$6,691,912 of an original \$8 million promissory note, the proceeds of which were originally used to finance the construction and equipping of two fire stations #72 and #73. On March 11, 2016, the District entered into a \$6,000,000 loan agreement with Iberiabank to refinance the then outstanding principal and interest balance of \$5,974,477 of the 2011 Fifth Third lease purchase agreement. The Iberiabank loan carries a fixed interest rate of 3.0%. Payments of principal and interest are due quarterly beginning June 11, 2016 until final maturity on March 11, 2026. The District's operating funds and impact fees received each year are used as the source of debt service for such loan.

The Loan agreement established a debt service reserve requirement. The District agreed to establish an account and maintain its balance at \$696,723 for the sole purpose of paying debt service on the Loan to the extent other legally available funds are not available. The District was in compliance with the requirement at September 30, 2019.

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital leases	\$ 2,528,825	\$ -	\$ 330,753	\$ 2,198,072	\$ 323,200
Iberiabank Loan	4,663,709	-	563,108	4,100,601	580,192
Compensated absences	2,136,716	1,970,210	1,918,372	2,188,554	-
Total	\$ 9,329,250	\$ 1,970,210	\$ 2,812,233	\$ 8,487,227	\$ 903,392

At September 30, 2019, the future minimum lease payments on the capital lease obligations were as follows:

Fiscal year	Amount
2020	\$ 404,299
2021	395,902
2022	387,505
2023	1,187,505
2024	64,176
Total minimum lease payments	2,439,387
Less: amounts representing interest	(241,315)
Present value of minimum lease payments	\$ 2,198,072

At September 30, 2019, the scheduled debt service requirements on the promissory note were as follows:

Fiscal year	Principal	Interest	Total
2020	\$ 580,192	\$ 116,532	\$ 696,724
2021	597,794	98,929	696,723
2022	615,931	80,792	696,723
2023	634,618	62,106	696,724
2024	653,872	42,852	696,724
2025-2026	1,018,194	35,770	1,053,964
Total	\$ 4,100,601	\$ 436,981	\$ 4,537,582

## **NOTE 7 - CELLULAR TOWER LEASE AGREEMENTS**

In June 1999, the District entered into a lease and construction agreement with Sprint Spectrum, L.P. (SSLP) for an initial five-year term. The District agreed to allow SSLP to construct a certain communications tower on a portion of the District's property. Upon completion of the construction of the tower, SSLP agreed to transfer title to the tower and all related rights to the District. Upon title transfer, SSLP would lease such tower space to maintain and operate at SSLP's sole expense a personal communication service system facility. In consideration of this arrangement, the District agreed to charge an annual rent of \$10,800. Such annual rent was waived for the initial term and for four additional terms of five years each since SSLP paid for all construction costs associated with construction of the tower.

In August 2000, the District entered into a lease agreement with Omnipoint Holdings, Inc., presently T-Mobile USA, Inc. ("T-Mobile"), for an initial five-year period. The District agreed to lease tower antenna space located at the Golden Gate Fire Station to T-Mobile. As consideration for this arrangement, T-Mobile agreed to pay the District annual rent of \$22,800 plus applicable sales tax. This lease agreement has a renewable clause for four additional terms of five-years each with certain defined annual rent adjustments. This lease was renewed for a third additional term in fiscal year 2015.

In August 2005, the District entered into a communications site lease agreement related to the communications tower located at Golden Gate Fire Station #71 with Alltel Communications, presently known as Verizon, for an initial five-year term. The lessee is granted five additional five-year renewal terms following the initial five-year term. On January 1, 2009, the rent was decreased to \$2,200 per month. The rent increases by 2% every anniversary thereafter. Alltel, presently known as Verizon, pays all utility charges applicable to the tower. In April 2011, the monthly rent was increased an additional \$556 per month due to improvements made to their antenna holdings on the communication tower.

## **NOTE 8 – RETIREMENT PLANS**

### **Florida Retirement System (FRS)**

#### **General Information about the FRS**

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

All District employees hired after November 18, 2014 are eligible to enroll as members of the FRS. Also, all Greater Naples employees who were Golden Gate Fire Control and Rescue District employees before November 4, 2014 or who were East Naples Fire Control and Rescue District certified employees prior to January 1, 1996 are participants in the plan. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing, multiple-employer defined benefit plans and other nonintegrated programs. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' website ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The District's pension expense related to the Florida Retirement System totaled \$8,307,849 for the fiscal year ended September 30, 2019.

## NOTE 8 – RETIREMENT PLANS (Continued)

### Florida Retirement System (FRS) (Continued)

#### **FRS Pension Plan**

*Plan Description* – The FRS Pension Plan (Plan) is a cost-sharing, multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The classes of membership within the District are as follows:

- Regular Class – Member of the FRS who do not qualify for membership in another class.
- Special Risk Class– Members of the FRS who are firefighters (including fire prevention and/or training positions), emergency medical technicians and paramedics.
- Senior Management Service Class – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of service. Members of the Plan may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

*Benefits Provided* – Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation (AFC). For members initially enrolled before July 1, 2011, the AFC is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the AFC is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**FRS Pension Plan (Continued)**

**Benefits Provided (Continued)**

The following chart shows the percentage value for each year of service credit earned:

<b>Class, Initial Enrollment, and Retirement Age/Years of Service</b>	<b>% Value</b>
<b>Regular Class members initially enrolled before July 1, 2011</b>	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 years of service	1.68
<b>Regular Class members initially enrolled on or after July 1, 2011</b>	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 years of service	1.68
<b>Special Risk Class</b>	
Service from December 1, 1970 through September 30, 1974	2.00
Service on and after October 1, 1974	3.00

Per Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

**Contributions** – The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the fiscal year ended September 30, 2019 were as follows:

<b>Class</b>	<b>Percent of Gross Salary</b>		<b>Percent of Gross Salary</b>	
	<b>October 1, 2018 to June 30, 2019</b>		<b>July 1, 2019 to September 30, 2019</b>	
	<b>Employee</b>	<b>Employer (1)</b>	<b>Employee</b>	<b>Employer (1)</b>
FRS, Regular	3.00	8.26	3.00	8.26
FRS, Special Risk	3.00	24.50	3.00	24.50
FRS, DROP	0.00	14.03	0.00	14.60

(1) Employer rates include a postemployment HIS contribution rate of 1.66%. Also, employer rates include .06% for administrative costs of the Investment plan except for the DROP.

The District's contributions to the Plan totaled \$2,025,053 for the fiscal year ended September 30, 2019. This excludes the HIS defined benefit pension plan contributions.



**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**FRS Pension Plan (Continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At September 30, 2019, the District reported a liability of \$25,345,788 for its proportionate share of the Plan’s net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The District’s proportionate share of the net pension liability was based on the District’s contributions for the year ended June 30, 2019 relative to the contributions made during the year ended June 30, 2018 of all participating members. At June 30, 2019, the District’s proportionate share was .074%, which was an increase of .002% from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019 the District recognized pension expense of \$7,083,240 related to the Pension Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,503,331	\$ (15,729)
Change of assumptions	6,509,889	-
Net difference between projected and actual earnings on FRS pension plan investments	-	(1,402,261)
Changes in proportion and differences between District FRS contributions and proportionate share of FRS contributions	4,901,491	(1,488,409)
District FRS contributions subsequent to the measurement date	652,322	-
Total	<u>\$ 13,567,033</u>	<u>\$ (2,906,399)</u>

The deferred outflows of resources related to pensions, totaling \$652,322 resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending September 30:</u>	<u>Amount</u>
2020	\$ 3,350,106
2021	1,678,547
2022	2,535,224
2023	1,816,711
2024	521,652
Thereafter	106,072
<b>Total</b>	<u>\$ 10,008,312</u>

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**FRS Pension Plan (Continued)**

Actuarial Assumptions – The total pension liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation (1)</b>	<b>Arithmetic Return</b>	<b>Geometric Return</b>	<b>Standard Deviation</b>
Cash	1.0%	3.3%	3.3%	1.2%
Fixed income	18.0%	4.1%	4.1%	3.5%
Global equity	54.0%	8.0%	6.8%	16.5%
Real estate (property)	11.0%	6.7%	6.1%	11.7%
Private equity	10.0%	11.2%	8.4%	25.8%
Strategic investments	6.0%	5.9%	5.7%	6.7%
<b>Total</b>	<b>100.0%</b>			
Assumed inflation - mean		2.6%		1.7%

(1) As outlined in the Plan's investment policy

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate

– The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>1% Increase (7.90%)</b>
District's proportionate share of net pension liability	\$ 43,814,427	\$ 25,345,788	\$ 9,921,350

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**HIS Pension Plan**

*Plan Description* – The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

*Benefits Provided* – For the fiscal year ended September 30, 2019, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

*Contributions* – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2019, the contribution rate was 1.66% of payroll from October 1, 2018 through September 30, 2019 pursuant to section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District’s contributions to the HIS Plan totaled \$159,863 for the fiscal year ended September 30, 2019.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At September 30, 2019, the District reported a net pension liability of \$4,133,192 for its proportionate share of the HIS Plan’s net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The District’s proportionate share of the net pension liability was based on the year ended June 30, 2019 contributions relative to the year ended June 30, 2018 contributions of all participating members. At June 30, 2019, the District’s proportionate share was .037%, which does not represent a significant change from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the District recognized pension expense of \$549,346 related to the HIS Plan. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 50,202	\$ (5,061)
Change of assumptions	478,585	(337,813)
Net difference between projected and actual earnings on HIS pension plan investments	2,667	-
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	1,686,861	(688,871)
District HIS contributions subsequent to the measurement date	55,427	-
Total	<u>\$ 2,273,742</u>	<u>\$ (1,031,745)</u>

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**HIS Pension Plan (Continued)**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued) – The deferred outflows of resources related to pensions, totaling \$55,427, resulting from District contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30:	Amount
2020	\$ 312,709
2021	301,561
2022	259,012
2023	155,838
2024	106,105
Thereafter	51,345
<b>Total</b>	<b>\$ 1,186,570</b>

Actuarial Assumptions – The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	3.25%, average, including inflation
Investment rate of return	3.50%

Mortality rates were based on the Generational RP-2000 with Projected Scale BB. The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

Discount Rate – The discount rate used to measure the total pension liability was 3.50%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.50%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
District's proportionate share of net pension liability	\$ 4,718,251	\$ 4,133,192	\$ 3,645,905

Pension Plan Fiduciary Net Position – Detailed information about the HIS Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Florida Retirement System (FRS) (Continued)**

**FRS – Defined Contribution Pension Plan**

The District contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the SBA, and is reported in the SBA’s annual financial statements and in the State of Florida Comprehensive Annual Financial Report. Service retirement benefits are based upon the value of the member’s account upon retirement.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member’s accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Local Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

Allocations to the investment member’s accounts during the 2019 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30%
FRS, Special Risk	14.00%

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS covered employment within the five year period, the employee will regain control over their account. If the employee does not return within the five year period, the employee will forfeit the accumulated account balance. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of Investment Plan members.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The District’s Investment Plan pension expense totaled \$675,263 for the fiscal year ended September 30, 2019.

## **NOTE 8 – RETIREMENT PLANS (Continued)**

### **Firefighters' Pension Plan**

#### Description of Plan

The following description of Greater Naples Fire Rescue District Firefighters' Pension Plan (the "Plan") provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

The Plan is a single employer defined benefit pension plan covering all eligible employees (firefighters), as later defined, of Greater Naples Fire Rescue District ("Employer and Plan Sponsor"). The Plan was originally adopted on July 29, 1996 by East Naples Fire Control and Rescue Resolution 96-03 and has been amended on several occasions. The Plan is intended to provide participants with future retirement benefits. The Plan was established in accordance with the provisions of Florida Statutes Chapters 112 and 175 and by the authority of Chapter 95-338 of the Laws of Florida.

#### Basis of Accounting

The Pension Plan is accounted for on the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. District contributions are recognized when due and the District has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plans.

#### Method Used to Value Investments

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Net depreciation in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of specific cost. Dividends and interest income are recognized as earned. Purchases and sales of investments are recorded on a trade-date basis.

#### Plan Administration

The administration of the Plan was the responsibility of the Greater Naples Fire Rescue District Firefighters' Pension Plan's Board of Trustees ("Trustees"). The Trustees of the Plan are comprised of certain employees of the Employer and other individuals designated by the plan sponsor.

Effective January 1, 2013, the Trustees changed Plan custodians to Salem Trust Company. As part of this transition, the investment consultant was changed to Burgess, Chambers and Associates (BCA) and three new investment managers were hired to provide advice on active investments. In addition, BCA recommended and the Board approved various passive investments including American Core Realty.

The Plan contracted an accountant to maintain routine accounting records and to report to the Board of Trustees. The Plan also contracted a consultant to routinely coordinate Plan activities as well as to advise the Board of Trustees. The Plan further contracts for other professionals such as legal counsel, actuaries and auditors.

The Plan issues a stand-alone financial audited report. Copies of the report may be obtained from the District by contacting Director Tara Bishop, Greater Naples Fire Rescue District, 14575 Collier Blvd, Naples, FL 34119. Tel (239) 348-7540.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Firefighters' Pension Plan (Continued)**

**Contributions**

Greater Naples Fire Rescue District (Employer and/or District) is required to contribute an actuarially determined amount equal to or greater than the difference between the total contributions from all other sources for the year and the actuarially determined cost including any unfunded past service liability. The District's actuarially determined contributions for the past three years were as follows:

Fiscal Year	(1) Actuarially Determined Contribution (ADC)	(2) Contributions in relation to the ADC	(3) Difference Between (1) and (2)	Covered Employee Payroll	Column (2) as a Percentage of Covered Payroll
2017	\$ 1,148,970	\$ 1,316,888	\$ (167,918)	\$ 3,734,059	35.27%
2018	1,224,718	1,204,513	20,205	3,876,917	31.07%
2019	1,257,915	110,202	147,713	3,937,136	28.20%

The Plan's participants are required to make regular contributions to the Plan. As a result of Resolution 2013-2, the contribution rate was changed from 1% to 3% of covered salary effective September 2, 2013.

State of Florida contributions are received each year by the Plan pursuant to Chapter 175. These contributions consist of hazard insurance premium taxes imposed on the insured properties within the boundaries of the District. Any state premium tax revenues received in excess of the amount that was received for calendar year 1997 must first be used to fund the cost of compliance with minimum benefits. Any additional revenues must be used to provide extra benefits for the firefighters included in the Plan.

**Plan Eligibility**

All full time firefighters hired by the East Naples Fire Control and Rescue District on or after January 1, 1996, shall be eligible for membership into the Plan on the date of their employment. However, as of November 18, 2014, the Board of Fire Commissioners voted to place all newly hired full-time firefighters in the Florida Retirement System (FRS). This effectively closed the Chapter 175 plan to new participants.

**Credited Service**

Credited service is equal to the qualified employees' total length of service with the Employer. Certain options exist to purchase credited service.

**Plan Membership**

Employee membership as of October 1, 2019, (the date of the most recent actuarial evaluation) was as follows:

Inactive members:	
Members or beneficiaries currently receiving benefits	3
Members entitled to but not yet receiving benefits	8
Active plan members	42
Total	53

**Vesting**

A member of the Plan vests after completing six (6) years of credited service

**Pension Benefits**

Any member who has attained the age of 55 with six years of credited service or 25 years of credited service, regardless of age, may retire with normal retirement benefits for life. Upon normal retirement a member will receive a benefit based on average monthly salary and credited service. Normal retirement date is the month in which the circumstances noted above occur.

## **NOTE 8 – RETIREMENT PLANS (Continued)**

### **Firefighters' Pension Plan (Continued)**

#### **Early Retirement**

A member who has attained age 50 and completed six years of credited service may retire at any time with reduced benefits. Upon early retirement a member will receive a benefit for life based on the accrued benefit reduced by 3% for each year prior to normal retirement.

#### **Late Retirement**

A member may continue to work past the normal retirement date.

#### **Dollar Limitation**

Annual benefits cannot exceed \$160,000.

#### **Disability Retirement**

If a member becomes totally and permanently disabled as provided by the Plan, the member may retire on a non-service incurred disability and be eligible for benefits only if the member has at least eight years of credited service. If disability is the result of a line of duty Injury a member may retire and receive retirement benefits regardless of length of service.

#### **Death Benefits**

Upon the death of a vested member, a survivor benefit will be payable to the designated beneficiary. The accrued benefit is payable for ten years. Upon the death of a non-vested member designated beneficiary will receive a refund of the member's accumulated contributions.

#### **Vested Retirement Benefit**

Normal retirement benefit is equal to 3% of members Average Final Compensation (AFC) which is one twelfth (1/12) of the AFC of the five (5) best years of credited service multiplied by number of years of credited service plus an additional benefit of \$5 per month multiplied by the number of years of credited service (see below).

Compensation is defined as cash compensation paid for services rendered including up to 300 hours of overtime excluding lump sum payments for unused leave time, effective October 1, 2012. Any member who terminates employment for reasons other than retirement, disability or death may be entitled to a benefit. If a member has more than six years of credited service, this benefit will be equal to the member's accrued benefit. If a member has less than six years of credited service, they will receive a refund of their own contributions.

The monthly benefit of each retiree and beneficiary receiving the above benefits under the Plan shall be increased by 3% at the beginning of each fiscal year.

#### **Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The District's net pension asset for the Firefighters' pension plan is measured as the total pension liability less the pension plans' fiduciary net position. At September 30, 2019, the District reported a net pension asset of \$3,481,921 related to the plan. The net pension asset at September 30, 2019 was measured as of September 30, 2018, using an annual actuarial valuation as of October 1, 2017 rolled forward to September 30, 2018 using standard update procedures. For the fiscal year ended September 30, 2019, the District recognized pension expense of \$1,432,261.



**NOTE 8 – RETIREMENT PLANS (Continued)**

**Firefighters' Pension Plan (Continued)**

**Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The changes in the Net Pension Asset of the District for year ended September 30, 2019 follow:

<b>Measurement date September 30,</b>	<b>2018</b>
<b>Total pension liability</b>	
Service cost	\$ 1,342,939
Interest	1,857,351
Share Plan Allocation	109,049
Difference between expected and actual experience	786,769
Benefit payments and refunds	<u>(113,369)</u>
<b>Net change in total pension liability</b>	<b>3,982,739</b>
<b>Total pension liability - beginning</b>	<b><u>22,679,565</u></b>
<b>Total pension liability - ending (a)</b>	<b><u>\$ 26,662,304</u></b>
 <b>Plan fiduciary net position</b>	
Contributions - Employer	\$ 545,619
Excess (applied excess) contributions - Employer *	(20,205)
Contributions - State	788,148
Contributions - Employee	116,307
Net investment income	1,974,377
Benefits payments and refunds	(113,369)
Administrative expense	<u>(181,341)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,109,536</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b><u>27,034,689</u></b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b><u>\$ 30,144,225</u></b>
 <b>Net Pension Liability (Asset) - Ending (a) - (b)</b>	<b><u>\$ (3,481,921)</u></b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	113.06%
 <b>Covered Employee Payroll</b>	<b><u>\$ 3,876,917</u></b>
 <b>Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll</b>	<b>-89.81%</b>

\* Excess employer contributions of \$167,918 were recorded as unearned revenue by the pension fund in fiscal year 2018 and then applied to revenue in fiscal years 2019 and 2020 in the amounts of \$20,205 and \$147,713, respectively. However, for purposes of measuring the net pension liability the \$167,918 was considered a contribution in fiscal year 2018.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Firefighters' Pension Plan (Continued)**

**Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At September 30, 2019 the District reported deferred outflows of resources and deferred inflows of resources related to the Firefighters' pension plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes due to:		
Differences between expected and actual experience	\$ 1,584,513	\$ (1,560,392)
Changes of assumptions	391,877	-
Net difference between projected and actual earnings on pension plan investments	-	(44,764)
Employer and State contributions subsequent to the measurement date	1,230,199	-
Balance as of September 30, 2019	<u>\$ 3,206,589</u>	<u>\$ (1,605,156)</u>

The deferred outflows of resources related to pensions, totaling \$1,230,199, resulting from District contributions to the Firefighters' pension plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30:	Amount
2020	\$ 239,868
2021	(101,477)
2022	(42,539)
2023	90,819
2024	57,859
Thereafter	126,704
<b>Total</b>	<u>\$ 371,234</u>

**Actuarial Methods and Significant Assumptions**

The total pension liability was determined by an actuarial valuation as of October 1, 2017 updated to September 30, 2018 using the following actuarial assumptions applied to all measurement periods.

Inflation	2.70%
Salary increases	Service based - 5.50% - 15%
Investment Rate of Return	7.75%
Mortality Rate Healthy Active Lives:	Female: RP2000 Generational, 100% Combined Healthy White Collar, Scale BB. Male: RP2000 Generational, 10% Combined Healthy White Collar /90% Combined Healthy Blue Collar, Scale BB.
Mortality Rate Healthy Inactive Lives:	Female: RP2000 Generational, 100% Annuitant White Collar, Scale BB. Male: RP2000 Generational, 10% Annuitant White Collar /90% Annuitant Blue Collar, Scale BB.
Mortality Rate Disabled Lives:	Female: 60% RP2000 Disabled Female set forward two years / 40% Annuitant White Collar with no setback, no projection scale. Male: 60% RP2000 Disabled Male setback four years / 40% Annuitant White Collar with no setback, no projection scale.

The actuarial assumptions used in the October 1, 2017 valuation were based on the results of an actuarial experience study dated August 4, 2014.

**NOTE 8 – RETIREMENT PLANS (Continued)**

**Firefighters' Pension Plan (Continued)**

**Actuarial Methods and Significant Assumptions**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2018, the measurement date, are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic equity	35.0%	7.3%
International equity	12.0%	2.7%
Bonds	28.0%	3.6%
High yield bonds	5.0%	5.7%
Convertibles	8.0%	6.3%
Private real estate	5.0%	4.9%
Infrastructure	5.0%	8.1%
Cash	2.0%	0.6%
	<u>100.0%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the discount rate, the following presents the District's net pension asset, calculated using a single discount rate of 7.75%, as well as what the plan's net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher:

	1% Decrease	Current Discount Rate	1% Increase
	<u>6.75%</u>	<u>7.75%</u>	<u>8.75%</u>
Net pension liability (asset)	\$ 1,041,608	\$ (3,481,921)	\$ (7,113,594)

**Defined Contribution Plan**

The District maintains a single-employer defined contribution pension plan through Nationwide Insurance for the benefit of District employees who were non-firefighter employees of East Naples Fire Control and Rescue District hired after January 1, 1996. The plan is administered by the District. Changes to the plan may be made by trustees of the plan with cooperation from the Board of Fire Commissioners of the District. The plan is for full-time employees and has certain eligibility provisions. Pension expense related to this plan was for the fiscal year ended September 30, 2019 was \$41,704. The contribution rates for the fiscal year ended September 30, 2019 were 6.95% for Commissioners and 10.23% for civilians. Vesting occurs over six years at 20% per year beginning after 2 years of service for all participants except commissioners who are 100% vested upon entering plan. Forfeitures are disposed of in the plan year in which the forfeiture occurs. Forfeitures may first be used to pay administrative expenses. Forfeitures are allocated to all participants eligible to share in the allocations of District contributions or forfeitures in the same proportion that each participant's compensation for the plan year bears to the compensation of all participants for such year.

**NOTE 9 – DEFERRED COMPENSATION PLAN**

For fiscal year 1999, the Council adopted the Statement of Government Accounting Standards Board No. 32 "Reporting for Section 457 Deferred Compensation Plans", which requires the removal of the related asset and liability of the deferred compensation plan since such funds are held in trust and are not the property of the District. The District administers the plan. The District makes no contribution to this Plan.

**NOTE 10 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

**OPEB Plan Provisions**

Pursuant to Section 112.081, Florida Statutes, the District is required to permit eligible retirees and their eligible dependents to participate in the District’s health insurance program at a cost to the retiree that is no greater than the cost at which coverage is available for active employees.

Certain retirees and employees who chose to freeze accrued benefits receive one month of retiree medical coverage for each 2 months of service. These employees also receive life insurance in an amount up to \$50,000 at the time of his or her severance of employment but not less than \$10,000 if under the age of 70. If the retiree is over the age of 70 they receive half of that amount. Other employees are in the District’s Post-Employment Health Plan (PEHP) and as required by Florida Law, when they retire under age 65 are required to have access to their current health insurance plan if they pay the full premium. This is a benefit to retirees because the cost of health insurance for retirees under age 65 exceeds the full premium.

Employees hired prior to 7/1/2011 with 25 years of service or age 55 with 6 years of service can retire under the plan. Employees hired on or after 7/1/2011 with 30 years of service or age 60 with 8 years of service can retire under the plan.

The District has not set up a trust to prefund these benefits (“OPEB Plan”). They will pay benefits on a pay-as-you-go basis and not contribute to a trust. The PEHP assets are not considered OPEB Plan assets. The OPEB Plan does not issue a separate financial report.

At October 1, 2018, the actuarial valuation date, the following employees were covered by benefit terms:

Active employees	205
Retirees in Pay Status	<u>49</u>
Total	<u>254</u>

The net OPEB liability at September 30, 2019 was determined using the following actuarial assumptions:

Valuation date	October 1, 2018
Measurement date	September 30, 2019
Actuarial cost method	Entry Age Normal
Discount rate	2.75 percent
Inflation	2.4 percent per year
Healthcare cost trend rates	5.4 percent initial, grading down to the ultimate trend rate of 4.1 percent in FY 2080
Demographic assumptions	Assumptions are based on Florida Retirement System assumptions.
Election Percentage and Age of Spouse	Actual spousal coverage is used for retirees, 66% of active participants are assumed to cover a spouse upon retirement; females assumed 3 years younger than male spouse. 10% of PEHP employees are assumed to elect to participate in the plan upon retirement/disability.

**NOTE 10 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)**

Changes in the net OPEB liability during the fiscal year ended September 30, 2019 were as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance as of September 30, 2018	\$ 6,194,521	\$ -	\$ 6,194,521
Changes due to:			
Service cost	80,601	-	80,601
Interest	224,317	-	224,317
Contribution/Benefits Paid - Employer	-	675,376	675,376
Changes of Assumptions	368,629	-	368,629
Benefit Payments (net of retiree contributions)	(675,376)	(675,376)	(1,350,752)
Balance as of September 30, 2019	<u>\$ 6,192,692</u>	<u>\$ -</u>	<u>\$ 6,192,692</u>

For the year ended September 30, 2019 the District recognized OPEB expense of \$330,130. At September 30, 2019 the District reported deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes due to:		
Changes of assumptions	\$ 331,766	\$ (93,208)
Balance as of September 30, 2019	<u>\$ 331,766</u>	<u>\$ (93,208)</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30:	Amount
2020	\$ 25,212
2021	25,212
2022	25,212
2023	25,212
2024	25,212
Thereafter	112,498
<b>Total</b>	<u>\$ 238,558</u>

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates- The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.75%) or 1-percentage-point higher (3.75%) than the current discount rate:

1% Decrease (1.75%)	Current Discount Rate (2.75%)	1% Increase (3.75%)
\$ 6,559,213	\$ 6,192,692	\$ 5,850,419

**NOTE 10 – POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (Continued)**

Sensitivity of the net OPEB liability to the changes in the healthcare cost trend rates- The following presents the net OPEB liability of the District, as well as what the District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.4 percent decreasing to 3.1 percent) or 1-percentage-point higher (6.4 percent decreasing to 5.1 percent) than the current healthcare cost trend rates:

1% Decrease (4.4% decreasing to 3.1%)	Healthcare Cost Trend Rates (5.4% Graded Down to 4.1%)	1% Increase (6.4% decreasing to 5.1%)
\$ 5,725,326	\$ 6,192,692	\$ 6,724,285

**NOTE 11 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There have been no claims from these risks that exceeded commercial insurance coverage over the past three years.

**NOTE 12 – JOINT VENTURES**

The District is involved in three joint venture agreements with Collier County and North Collier Fire Control and Rescue District. All of the joint ventures relate to the construction of various fire stations.

The first joint venture occurred in 1991 between the District and Collier County. The property construction cost division was allocated between the District and the County at 64.67% and 39.16%, respectively. Any shared expenses for common areas are paid using the usage percentages which are 60.84% for the District and 39.16% for the County. The agreement can be terminated if agreed to by both parties in writing.

The second joint venture occurred in 2001 between the District, North Collier Fire Control and Rescue District (North Collier) and Collier County. Each entity paid for one-third of the construction costs and are each responsible for one third of the expenses. The agreement may be terminated if agreed to by all of the parties in writing.

The third joint venture occurred in 2004 between the District and Collier County. The property construction cost division was 63% to the District and 37% to the County. However, the property is owned by the District. Expenses are shared in the same proportion. The agreement can be terminated with 60 days written notice by either party.

Both North Collier and Collier County are independent governmental entities and issue independent audited financial statements. Copies of the reports may be obtained from North Collier Fire Control and Rescue District, 1885 Veterans Park Drive, Naples, FL 34109. Tel (239)-597-3222 and Collier County Government, 8075 Lely Cultural Parkway Naples FL 34113. Tel (239)-252-3740.

**NOTE 13– LITIGATION AND CLAIMS**

Six employees v. Greater Naples Fire Rescue District

*Nature of the litigation:* Six employees filed an alleged unpaid overtime claim and one employee alleged retaliation.

*Progress of the case:* The parties reached a settlement on the claims and retaliation allegation and they are waiting for the court’s approval. The District has accrued the amount of the settlement in fiscal year 2019.

**NOTE 14– FUND BALANCE COMMITTED TO FIRE CODE OFFICIAL’S OPEB**

In a prior year, the Office of the Fire Code Official Collier County Fire Districts (“the Fire Code Official”) dissolved. Prior to dissolution the District reported the Fire Code Official as a discretely presented component unit because the District administered it. Upon dissolution, the remaining assets of the Fire Code Official were disbursed amongst the participating entities with a portion retained by the District. The District retained a portion to pay for OPEB of retirees of the Fire Code Official. The portion retained is kept in a separate bank account by the District and recorded in the General Fund. The balance of these funds at September 30, 2019 is \$370,723 and is reported as committed to the fire code official’s OPEB.

**GREATER NAPLES FIRE RESCUE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes	\$ 30,028,881	\$ 30,801,334	\$ 30,801,333	\$ (1)
Charges for services	684,855	1,017,902	1,016,147	(1,755)
Interest	55,440	157,046	162,505	5,459
Rental and lease income	117,525	128,892	128,892	-
Grant revenue	1,552,157	1,061,085	1,020,506	(40,579)
Miscellaneous	274,389	256,650	549,975	293,325
Total revenues	<u>32,713,247</u>	<u>33,422,909</u>	<u>33,679,358</u>	<u>256,449</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Personnel service				
Salaries	18,167,965	17,643,745	16,913,040	730,705
Benefits	9,069,332	9,320,171	9,457,921	(137,750)
Operating expenditures:				
Professional Services	1,401,257	1,285,789	1,285,789	-
Accounting - auditing	31,500	48,000	48,000	-
Communications and freight	176,630	162,186	162,186	-
Utility services	198,833	202,369	202,369	-
Insurance - general	322,537	382,833	382,833	-
Repair and maintenance	1,036,680	688,922	690,436	(1,514)
Fuels and lubricants	270,775	249,840	249,294	546
Operating supplies	130,800	95,002	154,251	(59,249)
Small Equipment	164,982	199,835	229,540	(29,705)
Uniforms	234,796	180,496	180,496	-
Books and dues	287,410	169,727	169,727	-
Other	213,219	183,224	180,788	2,436
Capital outlay	694,305	267,014	264,729	2,285
Debt service	683,214	705,102	675,400	29,702
Total expenditures	<u>33,084,235</u>	<u>31,784,255</u>	<u>31,246,799</u>	<u>537,456</u>
Excess (deficiency) of revenues over (under) expenditures	(370,988)	1,638,654	2,432,559	793,905
<b>OTHER FINANCING SOURCES (USES)</b>				
Use of sources	310,988	-	-	-
Sale of capital assets	60,000	71,585	71,585	-
Total other financing sources (uses)	<u>370,988</u>	<u>71,585</u>	<u>71,585</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 1,710,239</u>	<u>2,504,144</u>	<u>\$ 793,905</u>
Fund balances - beginning			<u>6,396,439</u>	
Fund balances - ending			<u>\$ 8,900,583</u>	

See notes to required supplementary information



**GREATER NAPLES FIRE RESCUE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL – MILE MARKER 63 FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Grant Revenue	\$ 1,560,235	\$ 1,396,600	\$ (163,635)
Total revenues	1,560,235	1,396,600	(163,635)
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Personnel service	870,000	851,581	18,419
Personnel service - MM63 EMS	415,000	408,185	6,815
Operating expenditures	215,235	133,406	81,829
Capital outlay	60,000	3,428	56,572
Total expenditures	1,560,235	1,396,600	163,635
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	\$ -
Fund balances - beginning		-	
Fund balances - ending		\$ -	

See notes to required supplementary information

**GREATER NAPLES FIRE RESCUE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL – IMPACT FEE FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual	Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Impact fees	\$ 1,300,000	\$ 1,599,449	\$ 1,599,449		\$ -
Interest	15,000	65,901		65,901	-
Total revenues	1,315,000	1,665,350		1,665,350	-
<b>EXPENDITURES</b>					
Current:					
Operating expenditures	50,000	124,756		142,470	(17,714)
Debt service	467,860	425,624		425,623	1
Capital outlay	594,000	130,885		113,171	17,714
Total expenditures	1,111,860	681,265		681,264	1
Excess (deficiency) of revenues over (under) expenditures	\$ 203,140	\$ 984,085		984,086	\$ 1
Fund balances - beginning				5,135,764	
Fund balances - ending				\$ 6,119,850	

See notes to required supplementary information

**GREATER NAPLES FIRE RESCUE DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general and special revenue funds. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board of Commissioners. The budgets approximate a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Commissioners. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase revenues by \$709,662, decrease other financing sources by (\$299,403) and decrease appropriations by \$(1,299,980). Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

Operating budgets were also adopted for the District's Mile Marker 63 fund and impact fee fund. Actual Mile Marker 63 fund and impact fee fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

The impact fee fund budget was amended to increase revenues by \$350,350 and decrease appropriations by \$(430,595).

**GREATER NAPLES FIRE RESCUE DISTRICT  
FLORIDA RETIREMENT SYSTEM PENSION LIABILITY AND CONTRIBUTION SCHEDULES  
SEPTEMBER 30, 2019  
(UNAUDITED)**

**Schedule of the District's Proportionate Share of the Net Pension Liability -  
Florida Retirement System Pension Plan  
Last 10 Years (1) (2)**

	2019	2018	2017	2016	2015
District's proportion of the FRS net pension liability	0.074%	0.072%	0.060%	0.047%	0.036%
District's proportionate share of the FRS net pension liability	\$ 25,345,788	\$ 21,647,507	\$ 17,857,998	\$ 11,934,891	\$ 4,639,901
District's covered employee payroll	\$ 9,438,875	\$ 8,970,403	\$ 7,251,035	\$ 5,428,969	\$ 4,463,836
District's proportionate share of the FRS net pension liability as a percentage of its covered employee payroll	268.53%	241.32%	246.28%	219.84%	103.94%
FRS plan fiduciary net position as a percentage of the total pension liability	82.61%	84.26%	83.89%	84.88%	92.00%

**Schedule of the District's Proportionate Share of the Net Pension Liability -  
Health Insurance Subsidy Pension Plan  
Last 10 Years (1) (2)**

	2019	2018	2017	2016	2015
District's proportion of the HIS net pension liability	0.037%	0.037%	0.031%	0.025%	0.021%
District's proportionate share of the HIS net pension liability	\$ 4,133,192	\$ 3,873,342	\$ 3,313,097	\$ 2,862,746	\$ 2,126,479
District's covered employee payroll	\$ 9,438,875	\$ 8,970,403	\$ 7,251,035	\$ 5,428,969	\$ 4,463,836
District's proportionate share of the HIS net pension liability as a percentage of its covered employee payroll	43.79%	43.18%	45.69%	52.73%	47.64%
HIS plan fiduciary net position as a percentage of the total pension liability	2.63%	2.15%	1.64%	0.97%	0.50%

(1) The amounts presented for each year were determined as of the measurement date, June 30.

(2) Information is only available for the years presented.

**GREATER NAPLES FIRE RESCUE DISTRICT  
FLORIDA RETIREMENT SYSTEM PENSION LIABILITY AND CONTRIBUTION SCHEDULES  
SEPTEMBER 30, 2019  
(UNAUDITED)**

**Schedule of the District Contributions -  
Florida Retirement System Pension Plan  
Last 10 Fiscal Years (1) (2)**

	2019	2018	2017	2016	2015
Contractually required FRS contribution	\$ 2,025,053	\$ 1,802,309	\$ 1,511,669	\$ 1,031,152	\$ 824,264
FRS contributions in relation to the contractually required contribution	(2,025,053)	(1,802,309)	(1,511,669)	(1,031,152)	(824,264)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 9,630,281	\$ 9,053,926	\$ 8,035,384	\$ 5,783,772	\$ 4,671,619
FRS contributions as a percentage of covered employee payroll	21.03%	19.91%	18.81%	17.83%	17.64%

**Schedule of the District Contributions -  
Health Insurance Subsidy Pension Plan  
Last 10 Fiscal Years (1) (2)**

	2019	2018	2017	2016	2015
Contractually required HIS contribution	\$ 159,863	\$ 150,297	\$ 133,389	\$ 96,011	\$ 89,164
HIS contributions in relation to the contractually required contribution	(159,863)	(150,297)	(133,389)	(96,011)	(89,164)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 9,630,281	\$ 9,053,926	\$ 8,035,384	\$ 5,783,772	\$ 4,671,619
HIS contributions as a percentage of covered employee payroll	1.66%	1.66%	1.66%	1.66%	1.91%

(1) The amounts presented for each fiscal year were determined as of September 30.

(2) Information is only available for the years presented.

**GREATER NAPLES FIRE RESCUE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS -  
FIREFIGHTERS' PENSION PLAN  
LAST TEN FISCAL YEARS\*  
(UNAUDITED)**

Fiscal year ending September 30, Measurement date September 30,	2019 2018	2018 2017	2017 2016	2016 2015	2015 2014
<b>Total pension liability</b>					
Service cost	\$ 1,342,939	\$ 1,227,285	\$ 1,229,729	\$ 1,309,059	\$ 1,076,925
Interest	1,857,351	1,734,319	1,538,231	1,249,582	1,073,926
Share plan allocation	109,049	-	-	-	-
Difference between expected and actual experience	786,769	(1,417,628)	(686,689)	1,408,146	-
Assumption changes	-	-	587,813	-	-
Contributions - Buy Back	-	43,503	-	-	-
Benefit payments and refunds	(113,369)	(117,882)	(155,063)	(170,839)	(62,080)
<b>Net change in total pension liability</b>	<b>3,982,739</b>	<b>1,469,597</b>	<b>2,514,021</b>	<b>3,795,948</b>	<b>2,088,771</b>
<b>Total pension liability - beginning</b>	<b>22,679,565</b>	<b>21,209,968</b>	<b>18,695,947</b>	<b>14,899,999</b>	<b>12,811,228</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 26,662,304</b>	<b>\$ 22,679,565</b>	<b>\$ 21,209,968</b>	<b>\$ 18,695,947</b>	<b>\$ 14,899,999</b>
<b>Plan fiduciary net position</b>					
Contributions - Employer	\$ 545,619	\$ 449,665	\$ 575,788	\$ 517,177	\$ 506,016
Excess (applied excess) contributions - Employer **	(20,205)	167,918	-	-	-
Contributions - State	788,148	699,305	531,384	661,600	720,074
Contributions - Employee	116,307	112,022	107,493	113,635	110,558
Contributions - Buy Back	-	43,503	-	-	-
Net investment income	1,974,377	2,520,285	1,918,305	(143,909)	1,574,687
Benefits payments and refunds	(113,369)	(117,882)	(155,063)	(170,839)	(62,080)
Administrative expense	(181,341)	(157,893)	(160,474)	(163,984)	(164,656)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,109,536</b>	<b>3,716,923</b>	<b>2,817,433</b>	<b>813,680</b>	<b>2,684,599</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>27,034,689</b>	<b>23,317,766</b>	<b>20,500,333</b>	<b>19,686,653</b>	<b>17,002,054</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 30,144,225</b>	<b>\$ 27,034,689</b>	<b>\$ 23,317,766</b>	<b>\$ 20,500,333</b>	<b>\$ 19,686,653</b>
<b>Net Pension Liability (Asset) - Ending (a) - (b)</b>	<b>\$ (3,481,921)</b>	<b>\$ (4,355,124)</b>	<b>\$ (2,107,798)</b>	<b>\$ (1,804,386)</b>	<b>\$ (4,786,654)</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	113.06%	119.20%	109.94%	109.65%	132.13%
<b>Covered Employee Payroll</b>	<b>\$ 3,876,917</b>	<b>\$ 3,734,059</b>	<b>\$ 3,583,083</b>	<b>\$ 3,787,836</b>	<b>\$ 3,685,271</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll</b>	-89.81%	-116.63%	-58.83%	-47.64%	-129.89%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which information is available will be presented.

\*\* Excess employer contributions of \$167,918 were recorded as unearned revenue by the pension fund in fiscal year 2018 and then applied to revenue in fiscal years 2019 and 2020 in the amounts of \$20,205 and \$147,713, respectively. However, for purposes of measuring the net pension liability the \$167,918 was considered a contribution in fiscal year 2018.

**GREATER NAPLES FIRE RESCUE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF ACTUARIALLY DETERMINED CONTRIBUTIONS -  
FIREFIGHTERS' PENSION PLAN  
LAST TEN FISCAL YEARS\*  
(UNAUDITED)**

Fiscal Year	(1) Actuarially Determined Contribution (ADC)	(2) Contributions in relation to the ADC	(3) Difference Between (1) and (2)	Covered Employee Payroll	Column (2) as a Percentage of Covered Payroll
2014	\$ 1,226,090	\$ 1,226,090	\$ -	\$ 3,685,271	33.27%
2015	1,178,777	1,178,777	-	3,787,836	31.12%
2016	1,107,172	1,107,172	-	3,583,083	30.90%
2017	1,148,970	1,316,888	(167,918)	3,734,059	35.27%
2018	1,224,718	1,204,513	20,205	3,876,917	31.07%
2019	1,257,915	110,202	147,713	3,937,136	28.20%

\* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which information is available will be presented.

**GREATER NAPLES FIRE RESCUE DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY  
AND RELATED RATIOS  
SEPTEMBER 30, 2019  
(UNAUDITED)**

	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>		
Service cost	\$ 80,601	\$ 78,835
Interest	224,317	222,187
Assumption changes	368,629	(116,510)
Benefit payments and refunds	(675,376)	(676,393)
<b>Net change in total OPEB liability</b>	<u>(1,829)</u>	<u>(491,881)</u>
<b>Total OPEB liability - beginning</b>	<u>6,194,521</u>	<u>6,686,402</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 6,192,692</u>	<u>\$ 6,194,521</u>
<b>Plan Fiduciary Net Position</b>		
<b>Net change in plan fiduciary net position</b>		
Contributions - employer	\$ 675,376	\$ 676,393
Benefit payments (net of retiree contributions)	(675,376)	(676,393)
<b>Plan fiduciary net position - beginning</b>	<u>-</u>	<u>-</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ -</u>	<u>\$ -</u>
<b>District's net OPEB liability - ending (a) - (b)</b>	<u>\$ 6,192,692</u>	<u>\$ 6,194,521</u>
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%
Covered payroll	\$ 16,437,373	\$ 15,916,631
Net OPEB liability as a percentage of covered payroll	37.67%	38.92%
Information is only available for the years presented		





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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the remaining fund information of Greater Naples Fire Rescue District, Naples, Florida ("District") as of and for the fiscal year ended September 30, 2019, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 29, 2020. Other auditors audited the financial statements of the District's Firefighters' Pension Plan, as described in our report on the District's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bhav & Associates*

June 29, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
BY CHAPTER 10.550 RULES OF THE AUDITOR GENERAL**

To the Board of Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida

**Report on Compliance for the Major State Project**

We have audited Greater Naples Fire Rescue District's, Naples, Florida (the "District") compliance with the types of compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on the District's major state project for the fiscal year ended September 30, 2019. The District's major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with state statutes, laws, regulations, and the terms and conditions of its state awards applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the District's major state project based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; and Chapter 10.550, Rules of the Auditor General. Those standards and Chapter 10.550 Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state project occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major state project. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on the Major Federal Program and State Project**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state project for the fiscal year ended September 30, 2019.

**Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major state project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Boyer & Associates*

June 29, 2020

**GREATER NAPLES FIRE RESCUE DISTRICT  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>State Agency, State Project</u>	<u>CSFA Number</u>	<u>Expenditures</u>
<b>STATE FINANCIAL ASSISTANCE</b>		
Florida Department of Transportation		
<i>Alligator Alley Mile Marker 63 Fire Station</i>	55.036	\$ 1,396,600
Total Expenditures of State Financial Assistance		<u>\$ 1,396,600</u>

See accompanying notes to schedule of expenditures of state financial assistance.

**GREATER NAPLES FIRE RESCUE DISTRICT  
NOTES TO SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures state financial assistance includes the state grant activity of Greater Naples Fire Rescue District, Naples, Florida (the "District") under the state project for the fiscal year ended September 30, 2019. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, Rules of the Auditor General. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting.

**GREATER NAPLES FIRE RESCUE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
STATE PROJECTS  
FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Greater Naples Fire Rescue District, Naples, Florida (the "District").
2. No significant deficiencies relating to the audit of the financial statements are reported in the independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the District were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major state project are reported in the independent auditor's report on compliance for each major State project and on internal control over compliance required by Chapter 10.550, rules of the Auditor General.
5. The independent auditor's report on compliance with requirements that could have a direct and material effect on the state project for the District expresses an unmodified opinion.
6. Audit findings relative to the state project for the District are reported in Parts C and D of this Schedule.
7. The state project tested as a major project include:

<u>State Project</u>	<u>CSFA#</u>
Florida Department of Transportation Alligator Alley Mile Marker 63 Fire Station	55.036

8. The dollar threshold used to distinguish between Type A or Type B for major state projects was \$300,000.

**B. FINDINGS –FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS – STATE PROJECTS**

None

**D. OTHER ISSUES**

1. No corrective action plan is required because there were no findings required to be reported under the Florida Single Audit Act.

**E. PRIOR YEAR FINDINGS - MAJOR STATE PROJECTS**

None



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida

We have examined Greater Naples Fire Rescue District, Naples, Florida ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination. We were not engaged to audit the financial statements of the District's Firefighters' Pension Plan; accordingly, we did not examine the District's Firefighters' Pension Plan's compliance with the requirements of Section 218.415, Florida Statutes, required by Rule 10.556(10) of the Auditor General of the State of Florida. This report does not include a report on the District's Firefighter's Pension Plan's compliance with the requirements of Section 218.415, Florida Statutes, required by Rule 10.556(10) of the Auditor General of the State of Florida.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Commissioners of Greater Naples Fire Rescue District, Naples, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*Grau & Associates*

June 29, 2020





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**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Commissioners  
Greater Naples Fire Rescue District  
Naples, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Greater Naples Fire Rescue District ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 29, 2020. Other auditors audited the financial statements of the District's Firefighters' Pension Plan, as described in our report on the District's financial statements. This report does not include other auditors' management letter reported separately by those auditors.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 29, 2020, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Commissioners of Greater Naples Fire Rescue District and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Greater Naples Fire Rescue District and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

*Grau & Associates*

June 29, 2020

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS

#### 2018-01: MM63 Tracking

Status: Matter was addressed.

#### 2018-02: Accounting Software and Processes

Status: Matter was addressed.

#### 2018-03 Accounting Procedures Manual

Status: Matter was addressed

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

**REPORT TO MANAGEMENT (Continued)**

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. E.  
**Meeting Date:** July 14, 2020  
**Prepared By:** Rob Low, Assistant Chief  
**Subject:** SHSGP Grant 2019- MARC Region 6

**Background**

In July of 2019, the Board of Fire Commissioners approved the acceptance of the grant cycle, Agreement #R0114, FEMA Award ID number EMW-2019-SS-00049 for the Florida Division of Emergency Management Region 6 Mutual Aid Radio Communications (MARC) Cache.

Annual funding is executed through the Homeland Security Grant Program (HSGP); the 2019 grant funding period is through August 31, 2021. The approved 2019 grant funding allocates \$149,695.00 for approved equipment expenditures.

**Funding Source/Financial Impact**

With 100% reimbursement under the 2018 grant Federal Award Identification Number EMW-2019-SS-00049 in the amount of \$149,695.00, this request is to fund the purchase of authorized equipment not to exceed the amount of \$149,695.00.

Approved equipment may be purchased up to the total grant amount of \$149,695.00. Maximizing expenditures will allow for the purchase of additional APX 8000 radios with accessories, repeaters, ACU patch unit, repeater antennas, storage boxes, and cache sustainment.

**Recommendation**

Staff recommends the Board authorize the purchase of approved equipment for FY 2019 HSGP grant agreement R0114 in the amount of \$149,695.00.

**Potential Motion**

I move to authorize the funding and purchase of approved equipment based on the previously executed FY 2019 HSGP grant agreement R0114.

A handwritten signature in blue ink, appearing to read "Rob Low", written over a horizontal line.

Fire Chief Review



STATE OF FLORIDA  
**DIVISION OF EMERGENCY MANAGEMENT**

Ron DeSantis  
Governor

Jared Moskowitz  
Director

October 28, 2019

Ms. Tara Bishop  
Greater Naples Fire Rescue District  
14575 Collier Blvd.  
Naples, FL 34119

**Certified Mail-Return Receipt Requested**

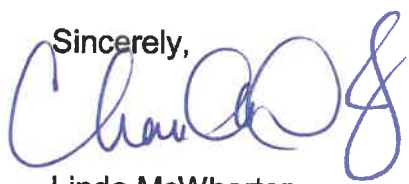
**RE: Agreement Number FY19 SHSGP: #R0114**

Dear Ms. Bishop:

Enclosed is the fully executed agreement between Greater Naples Fire Rescue District and the Florida Division of Emergency Management, executed on October 25, 2019. Under Section (3) (c), Contact, of this agreement you have been identified as the recipient's representative responsible for the administration of this agreement. It is your responsibility to thoroughly read, understand and oversee the compliance of all the conditions within this agreement.

If you have any questions about this agreement, please contact Newarsa Edwards at 850-815-4340 or email [Newarsa.Edwards@em.myflorida.com](mailto:Newarsa.Edwards@em.myflorida.com).

Sincerely,



Linda McWhorter  
Preparedness Bureau Chief

LM/ne

Enclosures





GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet

NEW BUSINESS

**Agenda Item:** III. F.  
**Subject:** Assistance to Firefighter Grant- COVID- 19 EMW-2020-FG-02023 & Resolution 2020-08  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director

**Background:**

During the May, 2020 Board of Fire Commissioners meeting, the Board authorized the District to move forward and apply for the Fire Fighters Assistance COVID-19 Grant. The grants purpose is to provide Personal Protective Equipment (PPE) and supplies to prevent, prepare for, and respond to the COVID-19 public health emergency.

The Assistance to Firefighters Grant EMW-2020-FG-02023 has been awarded for a total package of \$18,402.80 with the Federal share being \$16,729.82 and the District share of \$1,672.98

As required by the grant, is the need for an authorizing resolution for appointed executive staff members to manage all aspects of the grant to include acceptance, reimbursement and reporting requirement.

**Funding Source/ Financial Impact:**

The funding source will be the General Fund- Operating Supplies COVID 19.

**Recommendation:**

Staff recommends accepting the FEMA Assistance to Firefighters Grant for the purposes of securing COVID-19 PPE and authorize execution of Resolution 2020-08 Executive Office Authorization for Firefighter Assistance Sub Grant agreement related to COVID-19.

**Potential Motion:**

I move to proceed with accepting the FEMA Assistance to Firefighters Grant for a total package of \$18,402.80 with the Federal share being \$16,729.82 and the District share of \$1,672.98 and authorize execution of Resolution 2020-08. Authorizing Fire Chief Kingman Schuldt and/or Director Tara Bishop to execute Sub-Grant agreements related to COVID-19.

A handwritten signature in blue ink, appearing to read "Kingman Schuldt", written over a horizontal line.

Fire Chief Review







**RESOLUTION 2020 - 08**

**PROVIDING AUTHORIZATION FOR SAID DISTRICT EXECUTIVE CHIEF OFFICERS TO EXECUTE ALL DOCUMENTS RELATED TO COVID-19 SUBGRANT AGREEMENTS WITH THE FLORIDA DIVISION OF EMERGENCY MANAGEMENT.**

**WHEREAS**, Chapter 2014-240, Laws of Florida, provides that the name of the District is the Greater Naples Fire Rescue District; and,

**WHEREAS**, The Board of Fire Commissioners authorize the assignment and acceptance of any sub-grant agreements related to COVID-19 expense reimbursements,

**WHEREAS**, The Board of Fire Commissioners authorize the following chief executive officers; Fire Chief Kingman Schuldt and/or Director Tara Bishop to facilitate the agreements be it hereby,

**RESOLVED**, that it be the duty of said officers to act on behalf of the Greater Naples Fire Rescue District as authorized signatories to execute all necessary agreements, budgets and/or reports associated with Florida Division of Emergency Management subgrant agreements pertaining to COVID-19 Grant.

We, the undersigned hereby, certify that the Greater Naples Fire Rescue District Board of Fire Commissioners is comprised of five members, of whom \_\_\_\_, constituting a quorum, were present at a meeting duly and regularly called, noticed, convened and held this 14<sup>th</sup> day of July 2020, and that the foregoing Resolution was duly adopted at said meeting by the affirmative vote of \_\_ members, and opposed by \_\_ members, and that said Resolution has been duly recorded in the Official Records and is in full force and effect.

\_\_\_\_\_  
Chairman Jeff Page

\_\_\_\_\_  
Commissioner Tom Henning

\_\_\_\_\_  
Commissioner Charles Cottiers

\_\_\_\_\_  
Commissioner David Stedman

\_\_\_\_\_  
Commissioner Kevin Gerrity



**GREATER NAPLES FIRE RESCUE DISTRICT  
BOARD OF FIRE COMMISSIONERS  
Action Item Worksheet**

**NEW BUSINESS**

**Agenda Item:** III. G.  
**Meeting Date:** July 14, 2020  
**Prepared By:** Tara Bishop, Director  
**Subject:** Everglade City Fireworks

**Background**

During the June 5, 2018 Board meeting, the Board authorized execution of an Interlocal agreement between the City of Everglade City (City) and the District for Fire and Life Safety services within the City boundaries. The Interlocal agreement recognizes the Fire Chief of the District as the Authority Having Jurisdiction for the City.

Fireworks as allowed by F.S. Chapter 791 are subject to the issuance of an approved permit by the jurisdictional fire district. Per GNFD's firework permit application; depending on the size of the event, at least one Inspector works the firework event from set-up to completion of the shoot, and the overtime is invoiced at the rate of \$100 per hour.

On June 27, 2020, GNFD Inspectors were utilized for the Everglade City fireworks inspection, at cost of \$1,550. This was the first time the City was required to follow the District's firework permit process and unaware of such requirements and fees.

**Funding Source/Financial Impact**

N/A

**Recommendation**

Staff recommends waiving the \$1,550 Inspection Fee for the Everglade City fireworks.

**Potential Motion**

I, move to support staff's recommendation and waive the \$1,550 Inspection Fee for the June 27, 2020 Everglade City fireworks.

A handwritten signature in blue ink, appearing to be "Kyril A. ...", written over a horizontal line.

Fire Chief Review