



Independent Special Fire Control District Performance Review

for the

Greater Naples Fire Rescue District

Prepared by:

BJM CPA, Inc.
1956 Bayshore Boulevard
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October 16, 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Nolan Sapp, Fire Chief
Greater Naples Fire Rescue District
Naples, Florida

We have performed the procedures described in Schedule A, which were agreed to by the Greater Naples Fire Rescue District ("the District") and on the performance review of the District as of July 5, 2022. The District's management is responsible for the District's performance review. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures referred to below, either for the purpose for which this report has been requested or for any other purpose.

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

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct, an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance review of the District as of July 5, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BJM, CPA, Inc.
Dunedin, Florida
October 16, 2023
Date of Report

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



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

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

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

ACKNOWLEDGMENTS

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

Board of Fire Commissioners

Kevin Gerrity
Chair

David Steadman
Vice Chair

Charlie Cottiers
Treasurer

Nick Biondo
Secretary

Al Duffy
Commissioner

Fire Administration

Nolan Sapp
Fire Chief

Nicole Chesser
Chief of Staff

Chris Wolfe
Deputy Chief

Forrest Campbell
District Chief

Andy Krajewski
Assistant Chief

Alan McLaughlin
Assistant Chief

Shawn Hanson
Assistant Chief

Janice Monteagudo
Human Resources Director

James West
Finance Manager

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

EXECUTIVE SUMMARY

Performance Review – Introduction

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

In January 2023, BJM-CPA was engaged by the Greater Naples Fire Rescue District (GNFD) to conduct this performance review. The comprehensive report that follows is a result of operational and financial data collection, research, and analysis.

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

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

This report is divided into four sections:

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

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

Located in Collier County, Florida, the GNFD is a full-time, career, independent special district governed by an elected five-member Board of Fire Commissioners. The workforce is managed under the direction of the fire chief and consists of 236 members. The 758-square-mile District served a 2022 resident population of 183,496. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from five fire stations strategically located within the District’s boundaries.

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

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

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

Task #	Description	Findings
1	Perform research and analysis of the District's purpose and goals as stated in its charter.	After reviewing the purpose and goals provided for in Chapter 2014-240, the District's Charter, it appears that the programs, activities, and functions provided by the GNFD meet the purpose and goals of the District.
2	Analyze the District's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures and standards used by the District to determine if the program or activity achieves the District's goals and objectives.	Based on the charter review, it was determined that the goals and objectives used by the GNFD are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the GNFD are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS transport, and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships.
4	Analyze a comparison of similar services provided by the county and municipal governments located wholly or partially within the boundaries of the District.	It was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations.

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

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

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

Recommendation # 2 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 3 – To ensure the quality of the data entered and used by GNFD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 4 – In all cases of property or contents loss, ensure the reporting of the pre-incident property and contents value exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the GNFD's annual reporting.

Recommendation # 5 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 7 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, especially in the areas of Facility Training and Company Training, two areas in which credits were lost during the last ISO review in October 2022.

Recommendation # 8 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of the outputs of the fire training program,

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

Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

Recommendation # 10 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 11 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, ensure the inclusion of fire suppression response metrics including total incident volume, turnout times, and response times.

Recommendation # 12 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the total number of classes/training and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 13 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 14 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, ensure the inclusion of Rescue and EMS response metrics, including total incident volume, turnout times, and response times.

Recommendation # 15 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the GNFD.

Recommendation # 16 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of the fire prevention program, including the number of inspections and completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 18 –The District’s reporting system should present monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each cash and investment account.

Recommendation # 19 – Any differences in financial data between the plan’s financial statements and the financial statements in the actuarial valuation should be investigated.

Recommendation # 20 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance

Review process to show the continual achievement of the District's programs and activities.

Like most fire districts, the GNFD continues to improve and change over time. In fact, the District is currently pursuing fire service accreditation. Many of the performance indicators in the accreditation model will assist the organization to continue to improve. This report is a snapshot of the GNFD at the time that the information was gathered. Because BJM-CPA developed this report over several months, it was not possible to capture all changes that may have occurred during the report's development.

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

Section I: Introduction and Background

INTRODUCTION

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

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

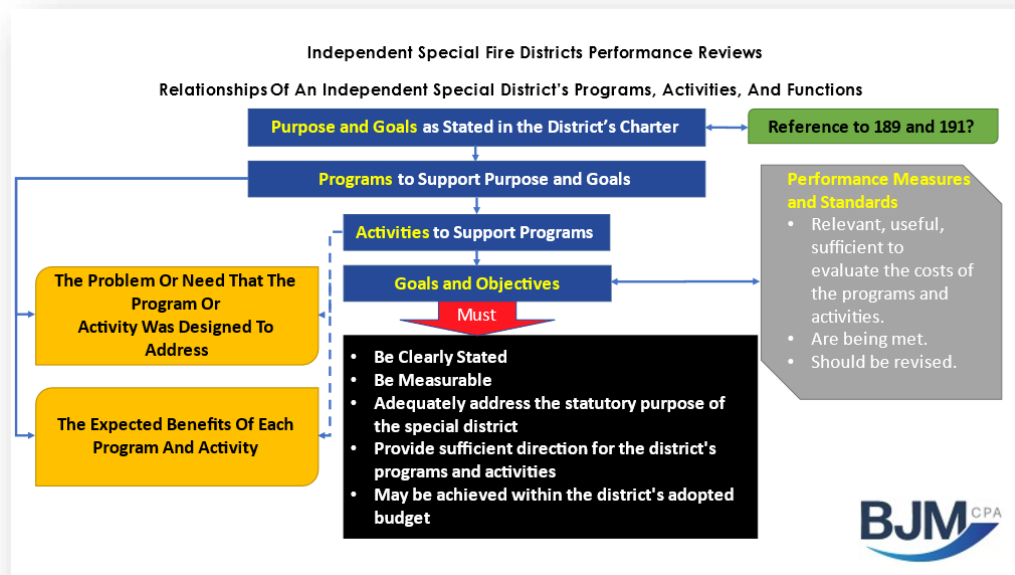
- The special district's purpose and goals as stated in its charter.
- The special district's goals and objectives for each program and activity, the problem or need that the program or activity was designed to address, the expected benefits of each program and activity, and the performance measures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

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

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

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

Figure 1: Relationship Flow Programs→Activities→Functions



BACKGROUND

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

Special Districts in Florida

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

Figure 2 summarizes the top five special districts by purpose.

Figure 2: Special Districts in Florida – July 2022¹

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

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

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

Independent Special Fire Control Districts

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

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

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

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

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

Figure 3 is a summary of these sections.

Figure 3: Florida Chapter 191 Contents

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

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

Ad Valorem Taxes

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

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

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

Non-Ad Valorem Assessments

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

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

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

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

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

User Charges

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

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

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

Impact Fees

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

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

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

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

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

Figure 4: Florida Independent Fire District Revenue Sources

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

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

2 - As of October 2022

Performance Review Procedures and Process

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

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

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

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

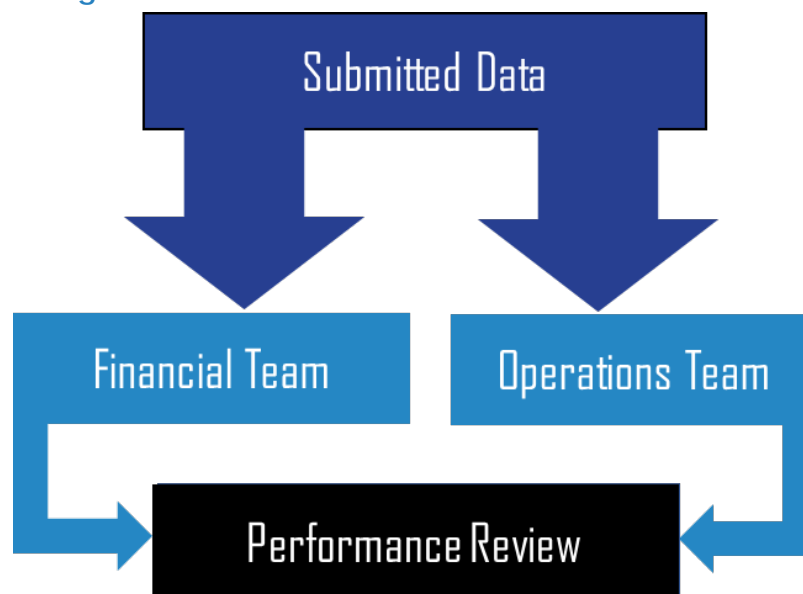
The analysis began with a baseline assessment of the District and its current service performance. BJM-CPA conducted a performance review of the District based on our understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison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

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

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

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

Figure 5: Fire District Performance Review Workflow



DISTRICT OVERVIEW

History, Formation, and General Description of the District

The GNFD is located in Collier County, Florida, along the west coast of the state. Fire protection in the area was originally provided by the county through Collier Fire District One, which was created in the early 1970s to provide a means for acquiring revenue for fire protection for the unincorporated areas of the county. As the individual fire districts in Collier County were established and land was developed, the need for Fire District One diminished, and the areas they protected were contracted to the new districts.

The fire districts in Collier County were created out of a need for fire protection in newly developed areas. The citizens of those areas desired fire protection and rescue services, and they sought to have their tax dollars fund local fire services. Thus, as East Naples grew, the East Naples Fire Control and Rescue District was created. Likewise, as the residential community of Golden Gate grew, the Golden Gate Fire Control and Rescue District was created. The same holds true for the Isles of Capri and the community of Ochopee.

As remarkable growth continued in Collier County, leaders in the area sought to establish larger fire districts through mergers. Thus, the Greater Naples Fire Rescue was created by a special act of the Florida Legislature when the citizens of the East Naples Fire Control and Rescue District, the Golden Gate Fire Control and Rescue District, and the Isles of Capri and Ochopee fire districts voted to merge. Hence, on November 4, 2014, the Greater Naples Fire Rescue District was created.

The District serves a population of over 183,000 residents and provides an all-hazards approach to emergency services through a career fire service organization of 236 uniformed members and civilian support staff operating out of 16 fire-rescue stations. In addition, the District manages a variety of support operations from six other facilities, including administration, fire and life safety, training and special operations, logistics, and fleet maintenance. All GNFD firefighters are emergency medical technicians or paramedics. In addition to fighting fires, the GNFD has evolved into several divisions and services that provide for the health and well-being of the residents and visitors to the District. One such service is advanced life support (ALS). First-response ALS protection is provided to respond to medical and trauma calls in the District by highly trained paramedics proficient in the latest advancements in pre-hospital emergency medicine, including advanced airway techniques, advanced cardiac care, and specialized trauma care.

The additional services that the District provides to the community include fire prevention/code enforcement, fire and life safety education (including a fire and life safety education facility), life safety building plan reviews, emergency management for disaster preparedness and response, specialized urban search and rescue, technical rescue, countywide hazardous materials response, marine emergency operations, dive/rescue operations, growth management/strategic planning, administration, finance,

human resources, information technology, professional development/training, the Community Emergency Response Team (CERT), community risk reduction, fire and arson investigation, and support services that include facilities, logistics, and fleet maintenance for their rolling stock of 115 apparatus, vehicles, marine vessels, and trailers.

The organization is one of the largest independent fire districts in the state of Florida, providing emergency response and life safety services to the communities of Chokoloskee, Everglades City, Golden Gate, East Naples, Isles of Capri, Port of the Islands, and additional surrounding communities.

The Greater Naples Fire Rescue District currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 3. Insurance rates are based in combination by the ISO rating of the local fire department, water department, and emergency communications center. The ISO PPC ratings are from 1 to 9, with 1 being the best possible rating. A class 3 rating is the third highest PPC rating ISO award.

Service Area Description, Population, and Demographics

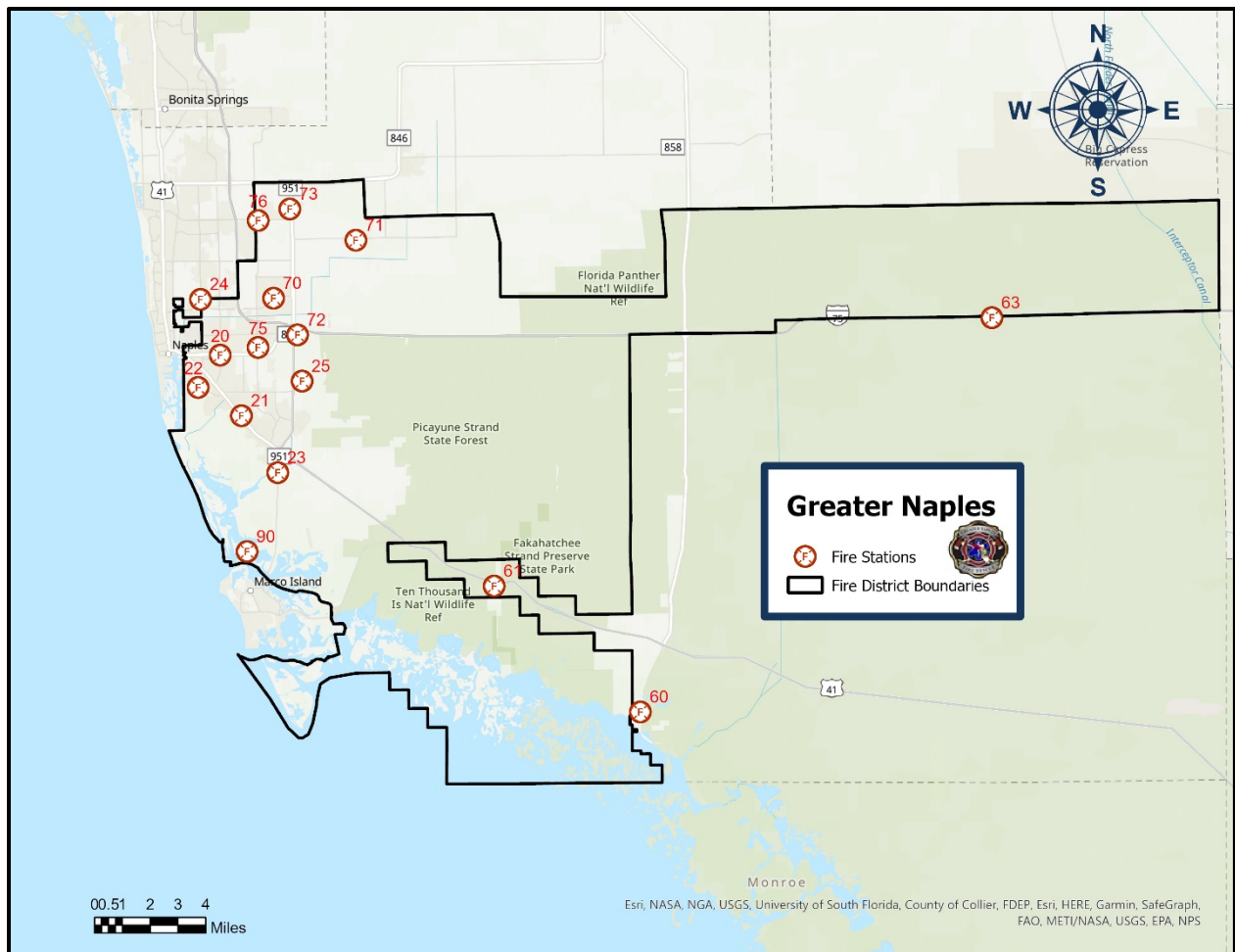
Service Area

The boundaries of the District are illustrated in Figure 6 and can be described as follows: the western boundary of the District runs along the eastern boundary of the city of Naples and the coastline of the Gulf of Mexico (excluding Marco Island), while the northern boundary is the North Collier Fire District and Hendry County. The southern District line is Interstate 75 and the Big Cypress National Preserve, and the eastern boundary is Broward County. The District is approximately 758 square miles. Within the District are the communities of Chokoloskee, Everglades City, Golden Gate, East Naples, Isles of Capri, Port of the Islands, and additional surrounding areas.

The major transportation routes within the District include two extremely busy and heavily traveled routes: U.S. 41 and Interstate 75. These two routes diverge into numerous busy secondary roads.

The District has a vast number of new buildings and existing residential and commercial infrastructure. The District also protects rural, agricultural, industrial, and commercially zoned areas. Additionally, fire protection and rescue services are provided to various not-for-profit organizations, government facilities, and public and private schools.

Figure 6: GNFD Service Area and Station Locations



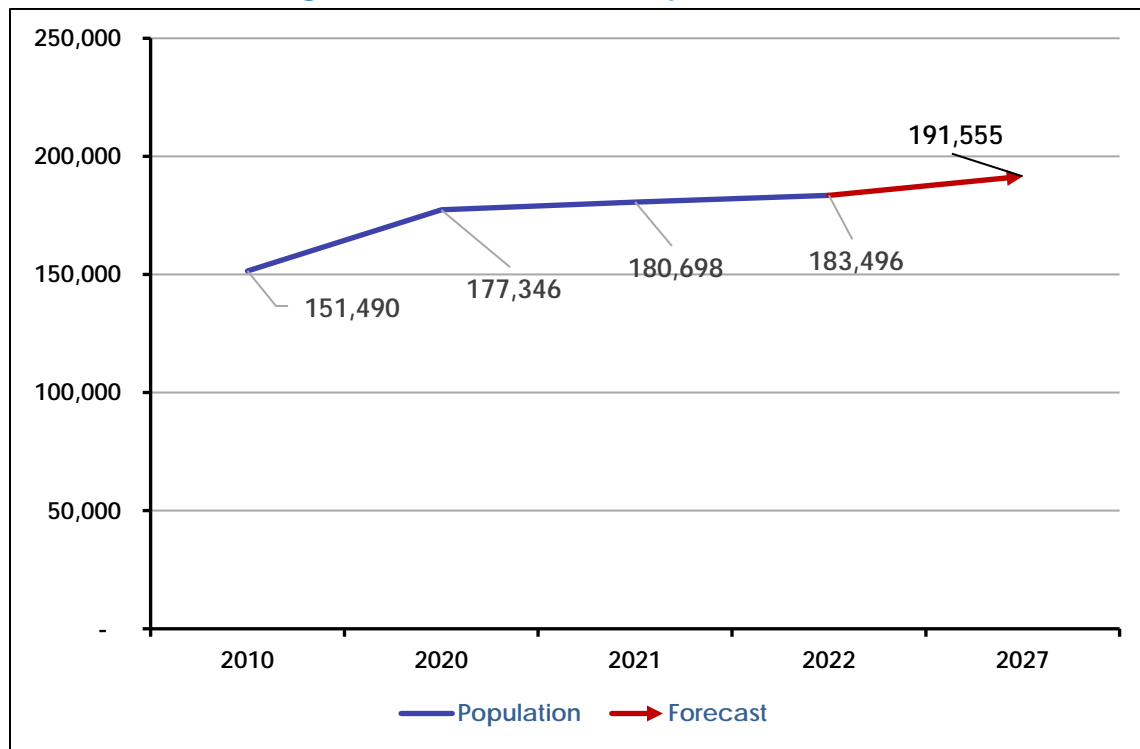
Population and Demographics

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

Population

The population of a response area directly affects the number of incidents. Increases in population tend to increase service demand. The population of the GNFD increased from 151,490 in 2010 to 177,346 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 183,496. The population is forecasted to increase to 191,555 over the next five years.

Figure 7: GNFD Historical Population Trends



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. The Greater Naples Fire Rescue District is within Collier County, informally known as the Paradise Coast. This area is extremely popular with part-time seasonal residents from Northern states, and tourists seeking warm climates, fishing, beaches, golf, and other leisure activities. While not specific to the District, the Collier County Convention and Visitors Bureau estimated that there were 1.5 million visitors to Collier County in 2021³. Many of these visitors traveled through, visited, shopped, dined, or lodged in the District.

Overall, the District has a population density of almost 200 people per square mile. The population density varies, as illustrated in Figure 8, which is the population density per square mile using block ranges. Population density has an impact on service demand as well.

³ "Collier broke records for visitors, tourism revenue in 2021." Retrieved on March 6, 2023 from www.fox4now.com/news/local-news/collier-county-saw-record-visitors-tourism-revenue-in-2021

Figure 8: Population Density of the GNFD

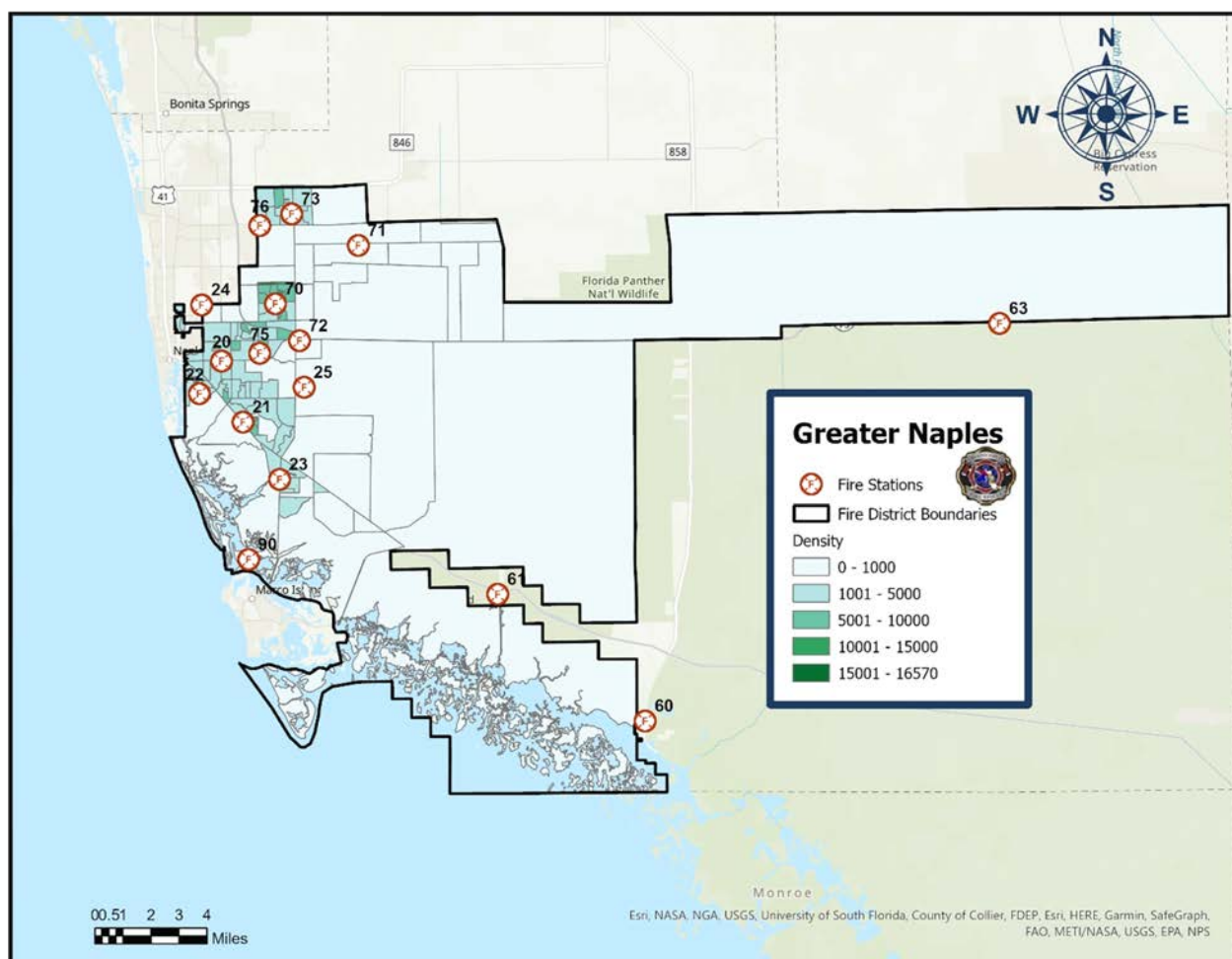


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

Figure 9: Selected Demographic and Population Values in the GNFD

Demographic/Population	Value
Population	183,496
Households	75,089
Average Size of Household	2.41
Median Age	47.6
Median Household Income	\$75,235
Number of Businesses	6712
Total Employees	54.897

Age and Gender

Age and gender are factors in assessing risk and demand for services in a community. Figure 10 summarizes the age groups in the District compared to Collier County.

Throughout the ranges, the age of the District's residents is within 1 percent of that of Collier County.

Figure 10: Age of the GNFD Population Compared with Collier County

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

Figure 11 summarizes the gender breakdown for the District and for Collier County.

Figure 11: Gender Summary

Gender	GNFD	Collier County
Male	50%	49%
Female	50%	51%

According to the NFPA report, *Home Fire Victims by Age and Gender*⁴, from 2015–2019, an estimated annual average of 2,620 civilians died and 11,070 were injured in reported U.S.

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

home fires, accounting for 75 percent of total U.S. civilian fire deaths and 72 percent of civilian fire injuries. The following are some of the key findings from this report that are related to age and gender. Most home fire victims were male (57 percent of deaths and 55 percent of injuries).

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

Housing

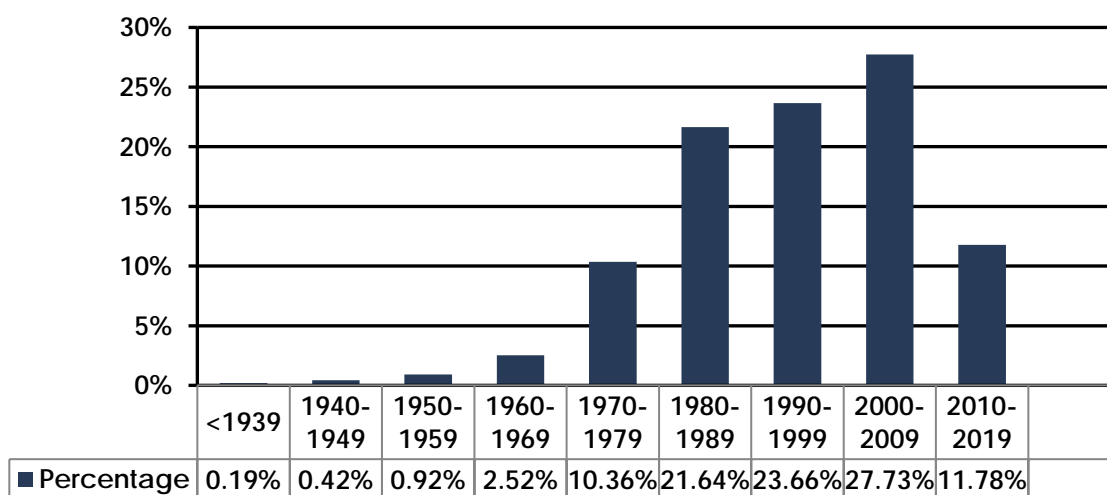
Figure 12 shows the count of GNFD housing units and home values as average and median for 2022, and a projection for 2027. Again, this information is of value for planning processes.

Figure 12: GNFD Home Counts and Values

Demographic	2022	2027
Total Housing Units	103,520	108,920
Average Home Value	\$410,821	\$433,256
Median Home Value	\$349,248	\$373,315

As buildings age, the cost of maintaining them increases. Building codes change over time to protect structures from recognized hazards. Almost 60 percent of the housing in the District was built prior to 2000. Figure 13 provides the housing age in the District by decade.

Figure 13: GNFD Housing: Year Built



Governance

Greater Naples Fire Rescue District was created by a special act of the Florida Legislature. The governance of the District is outlined in Chapters 2014-240, 2015-188, 2015-189, 2016-261, and 2016-262, Laws of Florida. The District was established by the passage of the charter by the Legislature and in adherence to the provisions set forth in Section 189.404, Florida Statutes, and under the authority of Chapter 191, Florida Statutes. The District's charter can only be amended by special act of the Legislature.

The business and affairs of the District shall be conducted and administered by a board of fire commissioners elected pursuant to Chapter 191, Florida Statutes, by the electors of the District in a nonpartisan election held at the time and in the manner prescribed for holding general elections in Section 189.405(2)(a), Florida Statutes. Except as expressly provided in the Charter, each member of the board shall be elected for a term of four years and shall serve until his or her successor assumes office.

Each elected member shall assume office 10 days after the member's election. Within 60 days after the newly elected members have taken office, the board shall meet and elect from its membership a chair, vice chair, secretary, and treasurer or secretary-treasurer.

The office of each board member is designated as a seat on the board, distinguished from each of the other seats by a numeral. Each candidate must designate, at the time he or she qualifies, the seat on the board for which he or she is qualifying. The name of each candidate who qualifies shall be included on the ballot in a way that clearly indicates the seat for which he or she is a candidate.

The District shall have all powers and duties granted by their charter and by Chapters 189 and 191, Florida Statutes.

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

Figure 14: Official List of Special Districts

Greater Naples Fire Rescue District	
Active or Inactive:	Active
Status:	Independent
County:	Collier
Local Governing Authority:	Collier County
Special Purpose(s):	Fire Control and Rescue
Date Created/Established:	11/4/2014
Creation Documents:	Chapters 2014-240, 2015-188, 2015-189, 2016-261, and 2016-262, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem
Most Recent Update:	October 13, 2022

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

Organizational Design

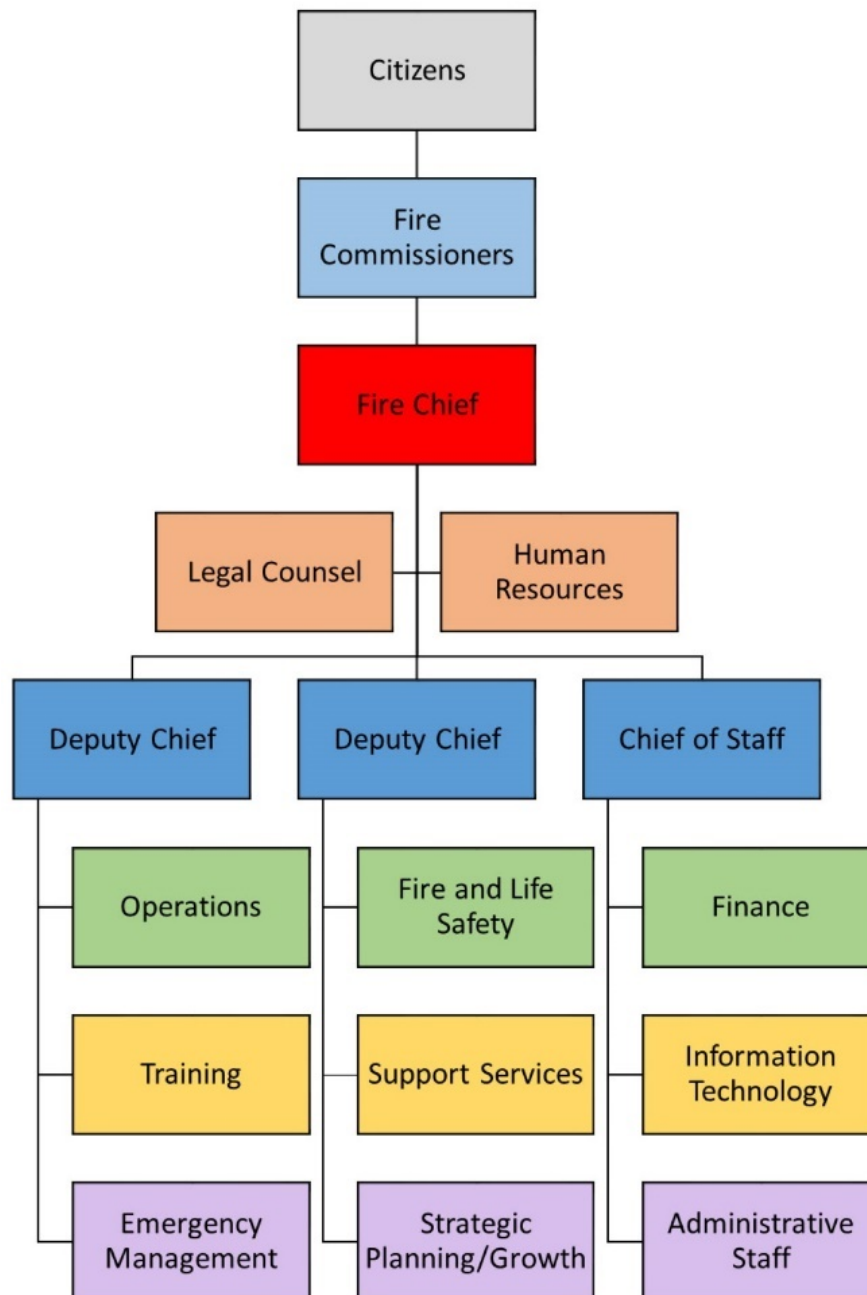
The District has a well-defined, scalar organizational chart that institutionalizes the agency's hierarchy, allows communication to flow appropriately, and identifies roles and reporting authority.

The GNFD fire chief is hired through an employment contract by the Board of Fire Commissioners. The contract currently in effect has a two-year term. In addition to the fire chief, the GNFD employs 236 personnel, of which 187 are operational staff, 25 are

uniformed administrative employees, and 24 are non-uniformed administrative/support staff. The operational personnel are divided equally among three shifts that work a 24/48 shift schedule which averages to a 56-hour work week. The District is divided operationally into two response battalions. Each shift is led by a battalion commander.

Figure 15 illustrates the organizational chart for the GNFD at the time of this report.

Figure 15: GNFD Organizational Chart



AVAILABLE RESOURCES

Personnel Resources

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

Two distinct groups of staff are common in most fire service organizations. The first group is the administrative and support staff that directly services internal customers by providing the management and support needed to deliver effective and efficient emergency services. The second group is the operational staff, or internal customers, who provide emergency services to the external customers and are typically the most-recognized group to citizens. Ensuring a balance between these two groups is an essential component in providing effective and efficient emergency services and high-quality customer service.

Administrative and Support Staffing

Providing the operational staff with the means and ability to respond to and mitigate emergencies safely, effectively, and efficiently is the primary responsibility of administrative and support staff, with additional responsibilities including planning, organizing, directing, coordinating, and evaluating the various programs utilized within the GNFD.

Figure 16 illustrates the administrative and support staffing structure for the GNFD.

Figure 16: GNFD Administrative and Support Staffing

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Deputy Chiefs	2	40
Assistant Chiefs (includes operations)	4	40
Division Chiefs	2	40
Training Captains/Lieutenants	3	40
Captain Fire Inspectors	3	40
Lieutenant Fire Inspectors	2	40
Fire Inspectors	8	40
Chief of Staff	1	40
HR Manager	1	40
HR Specialist	1	40
Information Technology Manager	1	40
Information Technology Technician	1	40
Administrative Assistants	5	40
Receptionist	1	40
Finance Manager	1	40
Accountant	1	40
Finance Technicians	2	40
Billing Specialist	1	40
Logistics Technicians	2	40
Maintenance Technician	2	40
Lead Mechanics	3	40
Mechanic	1	40
Total	49	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 21 percent of the total GNFD personnel.

Operational Staffing

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

Figure 17 illustrates the operational staffing structure of the GNFD.

Figure 17: GNFD Operational Staffing

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	9	56	24/48
Captains	4	56	24/48
Lieutenants	51	56	24/48
Engineers/Apparatus Operators	54	56	24/48
Firefighter/EMTs	33	56	24/48
Firefighter/Paramedics	21	56	24/48
Firefighter Trainees/Probationary	15	56	24/48
Total	187 (FTEs)		

A three-platoon system working 24-hour shift rotations that yield an average 48-hour workweek accomplishes shift operations. The minimum staffing goal for the GNFD is 54 personnel responding from 16 fire stations on 21 apparatus. Figure 18 illustrates the current staffing model for the GNFD.

Figure 18: GNFD Current Staffing Model

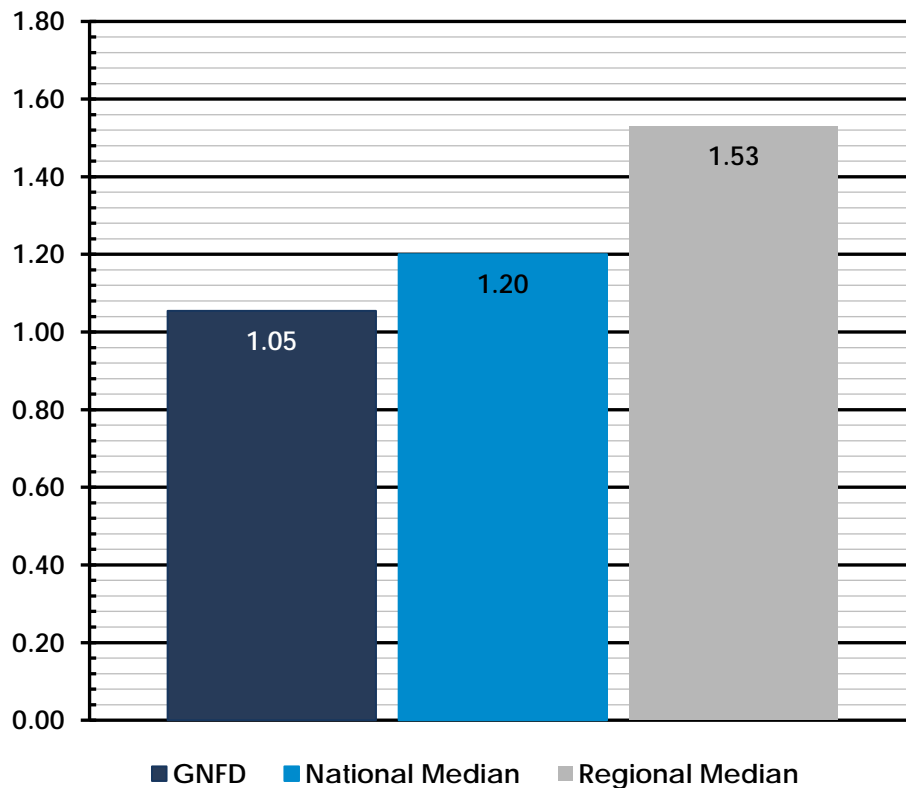
Station	Apparatus	Minimum Staffing
20	Engine 20	3 personnel
	Battalion 20	1 personnel
21	Ladder 21	3 personnel
	Squad 21	2 personnel
22	Engine 22	3 personnel
23	Engine 23	3 personnel
24	Engine 24	3 personnel
25	Engine 25	3 personnel
60	Engine 60	3 personnel
61	Engine 61	3 personnel
63	Rescue-Engine 63	3 personnel
70	Engine 70	3 personnel
	Squad 70	2 personnel
	Battalion 70	1 personnel
71	Engine 71	3 personnel
72	Ladder 72	3 personnel
73	Engine 73	3 personnel
	Battalion 73	1 personnel
75	Engine 75	3 personnel
76	Squad 76	2 personnel
90	Engine 90	3 personnel
Total		54 personnel

Comparison of Regional and National Operational Staffing

Figure 19 illustrates the current comparison of the number of firefighters on staff per 1,000 population of the GNFD compared to national and regional medians from the *United States Fire Department Profile* issued by the NFPA⁵. The GNFD currently has 0.48 less FTE operational positions compared to regional organizations.

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

Figure 19: GNFD Firefighters per 1,000 Population



Training

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

Figure 20 illustrates the results of this hours-based approach for the GNFD based on data provided from the District, which included the most recent final ISO review summary report from October 2022.

Figure 20: GNFD Training Goals (Based on ISO)

Training Type	Credit Available	Earned Credit
Facility Training		
For maximum credit, each firefighter should receive 18 hours per year in structure-fire-related subjects as outlined in NFPA 1001.	35	5.60
Company Training		
For maximum credit, each firefighter should receive 16 hours per month in structure-fire-related subjects as outlined in NFPA 1001.	25	5.98
Officer Training		
For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of on- or off-site continuing education.	12	12
New Driver/Operator Training		
For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	5
Existing Driver/Operator Training		
For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.	5	2.90
Hazardous Materials Training		
For maximum credit, each firefighter should receive six hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	0.32
Recruit Training		
For maximum credit, each firefighter should receive 240 hours of structure-fire-related training in accordance with NFPA 1001 within the first year of employment or tenure.	5	5
Pre-Fire Planning Inspections		
For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1–4 family dwellings) should be made annually by company members. Records of inspections should include up-to-date notes and sketches.	12	0.12

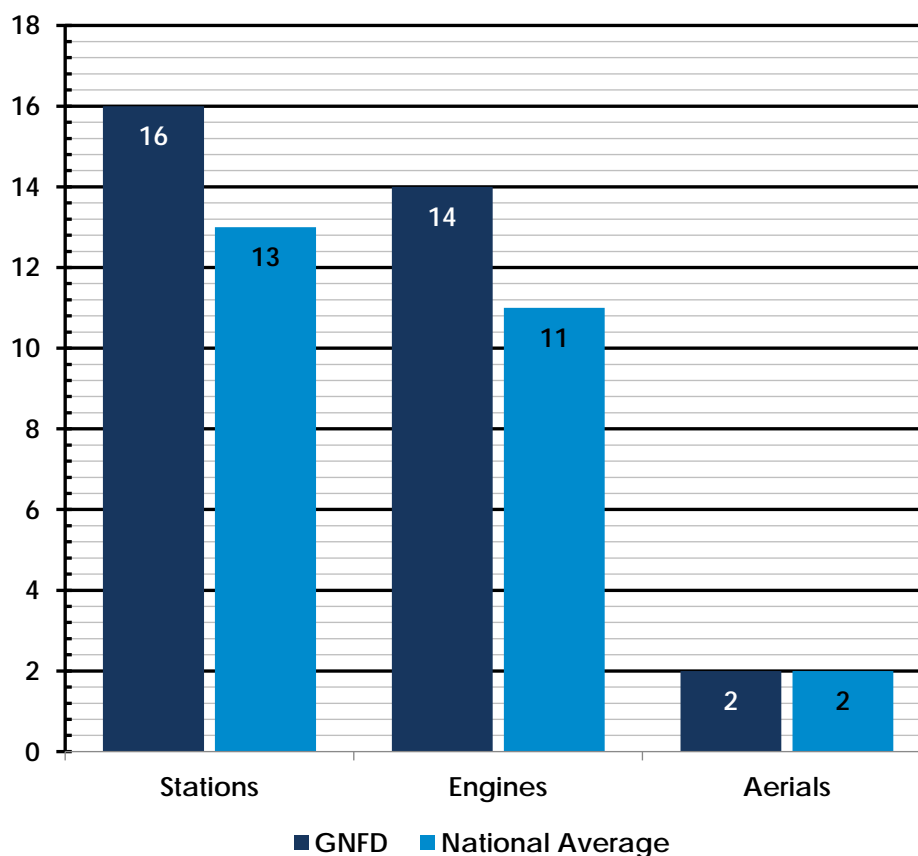
From an ISO review perspective, the GNFD received only 3.32 of an available 9.0 credits for Training during the most recent review. Specifically, the GNFD lost points in the categories of Facility Training, Company Training, Existing Driver/Operator Training, Hazardous Materials Training, and Pre-Fire Planning Inspections. The greatest loss was in Facilities Training, which requires that each firefighter receive 18 hours of structure-fire-related training per year at an ISO-approved facility as outlined in NFPA 1001.

Capital Resources

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

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

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of the GNFD compared to national averages from the *United States Fire Department Profile* issued by the NFPA. The GNFD currently has three more stations and three more engines than the national average. It should be noted that although Ladders 21 and 72 are both pump capable units, they were included only in the aerial count and not in the engine count.

Figure 21: GNFD Stations and Apparatus Comparison to National Averages

From an ISO review perspective, the GNFD received full credit for Engine Companies, Reserve Pumpers, and Pumper Capacities (9.5 credits) during the most recent review. Regarding ladder (aerial) company credits, the GNFD received only 1.14 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 g.p.m., and method of operations. The District also lost all available credits (0.50) for Reserve Ladder and Service Trucks.

Facilities

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

The sixteen GNFD stations range in age from 3 to 56 years. However, many stations have had significant renovations throughout the years, as listed on the corresponding figures. Figure 22 through Figure 39 provide pertinent information on each facility based on

information provided by the District and BJM-CPA research. As a component of the GNFD 2023–2027 Strategic Direction, the District has identified projects ranging from remodels to complete tear downs and rebuilds for Stations 20, 21, 23, 60, 70, and 73.

In addition to the facilities described, the GNFD operates a fleet maintenance facility (5665 Warren St., Naples, FL 34113) and an East Trail fleet maintenance facility (40808 Tamiami Trail E., Ochopee, FL 34141). While not owned by the District, the GNFD also operates an Everglades City Administrative Office on the second floor of Everglades City’s city hall facility (102 Copeland Ave., Everglades City, FL 34139).

Figure 22: GNFD Administrative Headquarters

Address/Physical Location:	14575 Collier Blvd., Naples, FL 34119
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**Summary**

Date of Original Construction	2007
Date(s) of Renovations	N/A
Total Square Footage	10,275 sq./ft.
Maximum Staffing Capability	19 Admin Personnel

Figure 23: GNFD Fire and Life Safety Office

Address/Physical Location:	2700 Horseshoe Dr. N., Naples, FL 34104
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**Summary**

Date of Original Construction	2011
Date(s) of Renovations	N/A
Total Square Footage	9,167 sq./ft.
Maximum Staffing Capability	20 Admin Personnel

Figure 24: GNFD Station 20

Address/Physical Location:	4798 Davis Blvd., Naples, FL 34104
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**Summary**

Date of Original Construction	1998			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	7,953 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 20	3	
Battalion 20	1	
Water Tender 20	-	Cross-Staffed
Total Min. Staffing:	4	

*Note in comments if cross-staffed.

Figure 25: GNFD Station 21

Address/Physical Location:	11121 Tamiami Trail E., Naples, FL 34113
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Summary

Date of Original Construction	1992			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	5	Back-in Bays	0
Total Square Footage	7,927 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 21	3	
Squad 21	2	
Brush 21	-	Cross-Staffed
Total Min. Staffing:	5	

*Note in comments if cross-staffed.

Figure 26: GNFD Station 22

Address/Physical Location:	4375 Bayshore Dr., Naples, FL 34112
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Summary

Date of Original Construction	2005			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	8,300 sq./ft.			
Maximum Staffing Capability	9 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 22	3	
Brush 22	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 27: GNFD Station 23

Address/Physical Location:	6055 Collier Blvd., Naples, FL 34113
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Summary

Date of Original Construction	1986			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	4,050 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 23	3	
Attack 23	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 28: GNFD Station 24

Address/Physical Location:	2795 Airport Pulling Rd., Naples, FL 34105
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Summary

Date of Original Construction	2004			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	9,386 sq./ft.			
Maximum Staffing Capability	8 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 24	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 29: GNFD Station 25

Address/Physical Location:	3675 Hacienda Lakes Blvd., Naples, FL 34114
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Summary

Date of Original Construction	2020			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	5,337 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 25	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 30: GNFD Station 60

Address/Physical Location:	201 Bunker Ave. N., Everglades City, FL 34139
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Summary

Date of Original Construction	1970			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	5,043 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 60	3	
Boat 60	-	Cross-Staffed
Water Tender 60	-	Cross-Staffed
Attack 60	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 31: GNFD Station 61

Address/Physical Location:	525 Newport Dr., Naples, FL 34114
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**Summary**

Date of Original Construction	1967			
Date(s) of Renovations	2013			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	1
Total Square Footage	3,917 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 61	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 32: GNFD Station 63

Address/Physical Location:	63 I-75, Ochopee, FL 34141
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**Summary**

Date of Original Construction	2014			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	7,260 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Rescue-Engine 63	3	
Attack 63	-	Cross-Staffed
Water Tender 63	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 33: GNFD Station 70

Address/Physical Location:	4741 Golden Gate Pkwy., Naples, FL 34116
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Summary

Date of Original Construction	1991			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	13,744 sq./ft.			
Maximum Staffing Capability	7 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 70	3	
Squad 70	2	
Battalion 70	1	
Water Tender 70	-	Cross-Staffed
Total Min. Staffing:	6	

*Note in comments if cross-staffed.

Figure 34: GNFD Station 71

Address/Physical Location:	100 13 St. S.W., Naples, FL 34117
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Summary

Date of Original Construction	1998			
Date(s) of Renovations	2002			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	1
Total Square Footage	10,896 sq./ft.			
Maximum Staffing Capability	7 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 71	3	
Water Tender 71	-	Cross-Staffed
Brush 71	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 35: GNFD Station 72

Address/Physical Location:	3820 Beck Blvd., Naples, FL 34114
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**Summary**

Date of Original Construction	2005			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	9,532 sq./ft.			
Maximum Staffing Capability	8 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 72	3	
Air 72	-	Cross-Staffed
Brush 72	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 36: GNFD Station 73

Address/Physical Location:	14565 Collier Blvd., Naples, FL 34119
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Summary

Date of Original Construction	2007			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	11,834 sq./ft.			
Maximum Staffing Capability	10 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 73	3	
Battalion 73	1	
Special Response Unit 73	-	Cross-Staffed
Water Tender 73	-	Cross-Staffed
Brush 73	-	Cross-Staffed
Total Min. Staffing:	4	

*Note in comments if cross-staffed.

Figure 37: GNFD Station 75

Address/Physical Location:	4590 Santa Barbara Blvd., Naples, FL 34104
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Summary

Date of Original Construction	2006			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	4,298 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 75	3	
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Figure 38: GNFD Station 76

Address/Physical Location:	790 Logan Blvd. N., Naples, FL 34119
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Summary

Date of Original Construction	2016			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	5,236 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Squad 76	2	
Total Min. Staffing:	2	

*Note in comments if cross-staffed.

Figure 39: GNFD Station 90

Address/Physical Location:	175 Capri Blvd., Naples, FL 34113
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Summary

Date of Original Construction	1978			
Date(s) of Renovations	1993			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	4,493 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

Assigned Apparatus/Vehicles

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 90	3	
Boat 90	-	Cross-Staffed
Attack 90	-	Cross-Staffed
Total Min. Staffing:	3	

*Note in comments if cross-staffed.

Apparatus

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

In gathering information from the GNFD, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.).

Generally, the apparatus fleet of the GNFD is sufficient to meet the District's service needs and demands. The full inventory list of the GNFD's apparatus, along with descriptions, is illustrated in Figure 40.

Figure 40: GNFD Vehicle Inventory

Apparatus	Type	Make	Year	Status
Pumpers				
Engine 20	Pumper	E-One Typhoon	2021	Frontline
Engine 22	Pumper	E-One Typhoon	2018	Frontline
Engine 23	Pumper	E-One Typhoon	2018	Frontline
Engine 24	Pumper	Pierce Saber	2022	Frontline
Engine 25	Pumper	E-One Typhoon	2018	Frontline
Engine 60	Pumper	E-One International	2006	Frontline
Engine 61	Pumper	E-One International	2006	Frontline
Rescue Engine 63	Pumper	E-One Cyclone II	2015	Frontline
Engine 70	Pumper	E-One Typhoon	2018	Frontline
Engine 71	Pumper	E-One Typhoon	2018	Frontline
Engine 73	Pumper	Pierce Saber	2022	Frontline
Engine 74	Pumper	Pierce Saber	2022	Frontline
Engine 75	Pumper	Pierce Saber	2022	Frontline
Engine 90	Pumper	Pierce Saber	2022	Frontline
Engine 221	Pumper	Pierce Saber	2014	Reserve
Engine 222	Pumper	E-One Typhoon	2017	Reserve
Engine 260	Pumper	E-One International	1998	Reserve
Engine 270	Pumper	E-One Typhoon	2005	Reserve
Engine 271	Pumper	Pierce Contender	2005	Reserve
Engine 273	Pumper	E-One Typhoon	2020	Reserve

Quints/Aerials/Ladders				
Ladder 21	Quint	75' Pierce Quantum	2015	Frontline
Ladder 72	Quint	107' Pierce Enforcer	2016	Frontline
Squads				
Squad 21	ALS Unit	Ford F-250	2020	Frontline
Squad 70	ALS Unit	Ford F-250	2020	Frontline
Squad 76	ALS Unit	Ford F-250 4x4	2018	Frontline
09-004	Spare Squad	Ford F-250	2009	Reserve
Tenders				
Water Tender 20	Tender	Pierce/Freightliner	2015	Frontline
Water Tender 60	Tender	E-One/Navistar	2012	Frontline
Water Tender 63	Tender	E-One/Navistar	2015	Frontline
Water Tender 70	Tender	Pierce/Kenworth	2007	Frontline
Water Tender 71	Tender	Pierce/Freightliner	2002	Frontline
Water Tender 74	Tender	Fouts Bros. / Kenworth	2022	Frontline
Brush Units				
Brush 21	Brush	Freightliner	2003	Frontline
Brush 22	Brush	American 6x6	1997	Frontline
Attack 23	Brush	Dodge 4x4	1999	Frontline
Attack 60	Brush	Elite/Dodge Ram 4x4	2008	Frontline
Attack 63	Brush	Hallmark/Ford F-550	2015	Frontline
Brush 71	Brush	Navistar/REV 4x4	2018	Frontline
Brush 72	Brush	American/REV 6x6	1990	Frontline
Brush 73	Brush	American/REV 6x6	1984	Frontline
Attack 90	Brush	Ford F-250 4x4	2008	Frontline
Staff/Specialty Vehicles				
Battalion 20	Battalion Chief	Ford F-250 4x4	2018	Frontline
Battalion 70	Battalion Chief	Ford F-250 4x4	2018	Frontline
Battalion 73	Battalion Chief	Ford F-250 4x4	2022	Frontline
Spare Battalion	Battalion Chief	Ford Expedition	2015	Reserve
Chief 260	Command	Nissan Pathfinder	2019	Staff
Captain 261	Support	Ford Escape	2016	Staff

Support 63	Support	Ford F-250	2015	Support
Foam 63	Foam Chariot	Combat Sports Pro	2016	Support
Special Response Unit 70	Special Ops (MARC)	Ford F-250 4x4	2005	Support
Special Response Unit 73	Special Ops	Pierce GMC 4x4	2006	Support
Special Response Unit 273	Special Ops	Ford F-350 4x4	2004	Support
Recon 23	Recon	Polaris Sportsman 500	2006	Support
Utility 63	UTV	Kubota RTV	2014	Support
Boat 60	Fire Boat	26' Twin Vee	2004	Frontline
Boat 601	Marine Unit	18' Gator Tail	2021	Frontline
Boat 90	Fire Boat	Metal Shark 36' Courageous	2017	Frontline
Boat 901	Marine Unit	18' Gator Tail	2021	Frontline
99-003	Pub Ed Unit	Ford Box Van	1999	Support
02-002	Special Ops Trailer	Express Trailer	2002	Support
04-003	Dive Team	Ford F-250 4x4	2004	Support
05-001	Training Trailer	Express Trailer	2005	Support
06-001	Logistics Trailer	Freedom Trailer	2006	Support
06-002	Fleet Trailer	Anderson Trailer	2006	Support
07-003	USAR Trailer	Wells Cargo Trailer	2006	Support
08-002	HAZ-MAT Trailer	Express Trailer	2008	Support
09-003	MARC Trailer	Aluma Tower Trailer	2009	Support
13-001	Logistics	Chevy Tahoe 4x4	2013	Pool Vehicle
14-003	IT Van	Ford Transit Van	2014	Support
14-004	Support	Ford Explorer	2014	Pool Vehicle
17-003	Training Chief	Dodge Durango	2017	Staff
18-001	Finance	Nissan Rogue	2018	Pool Vehicle
18-002	Logistics	Ford E-350	2018	Support
18-008	Fuel Trailer	Acme (1,000 Diesel)	2018	Support
18-009	Fuel Trailer	Acme (1,000 Gas)	2018	Support

18-010	Fleet	Chevy Silverado 2500 4x4	2018	Support
18-014	HQ	Dodge Durango	2018	Staff
18-015	Training	Dodge Durango	2018	Pool Vehicle
19-001	Logistics Tech	Nissan Cargo Van	2019	Support
19-004	Inspections	Ford F-250 4x4	2019	Staff
19-005	Training	Ford F-250 4x4	2019	Staff
19-006	Fleet	Ford F-250 4x4	2019	Support
20-001	HQ	Chevy Tahoe	2020	Staff
20-005	Fleet	Ford F-250	2020	Staff
20-006	HQ	Ford E-350 Transit	2020	Pool Vehicle
21-004	HQ	Ford Expedition	2021	Staff
21-007	HQ	Ford Explorer	2021	Staff
21-008	HQ	Ford F-150 4x2	2021	Staff
21-009	Inspections	Ford Ranger	2021	Staff
21-010	Training	Ford F-150 4x2	2021	Staff
21-011	Logistics	Ford E-250 Transit	2021	Staff
21-012	Fleet	Chevy 4500HD 4x4	2021	Staff
22-003	Inspections	Dodge Ram 1500	2022	Staff
22-004	Inspections	Dodge Ram 1500	2022	Staff
22-005	Inspections	Dodge Ram 1500	2022	Staff
22-006	Inspections	Dodge Ram 1500	2022	Staff
22-007	Inspections	Dodge Ram 1500	2022	Staff
22-008	Inspections	Dodge Ram 1500	2022	Staff
22-009	Inspections	Dodge Ram 1500	2022	Staff
22-010	Inspections	Dodge Ram 1500	2022	Staff
22-011	Inspections	Dodge Ram 1500	2022	Staff
22-012	Inspections	Dodge Ram 1500	2022	Staff
22-013	Inspections	Dodge Ram 1500	2022	Staff
22-014	Logistics	Dodge Ram	2022	Support
23-001	Fleet	Dodge Ram 2500	2023	Staff
23-002	Training	Dodge Ram 2500	2023	Staff
23-003	Inspections	Dodge Ram 1500	2023	Staff
23-004	HQ	Ford Expedition	2023	Staff

SERVICE DELIVERY

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

- service demand
- resource distribution
- resource reliability

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

Data Source

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

Figure 41 provides a summary of the incident data available for analysis.

Figure 41: Summary of Data Sources

Source	FY2019	FY2020	FY2021	FY2022
NFIRS All	34,311	31,571	33,156	26,436
NFIRS Single	21,781	24,311	26,860	21,592

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

result occurs when data is generalized, such as the overuse of the codes for “unknown,” “none,” or “other.”

Recommendation # 2 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 3 – To ensure the quality of the data entered and used by GNFD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

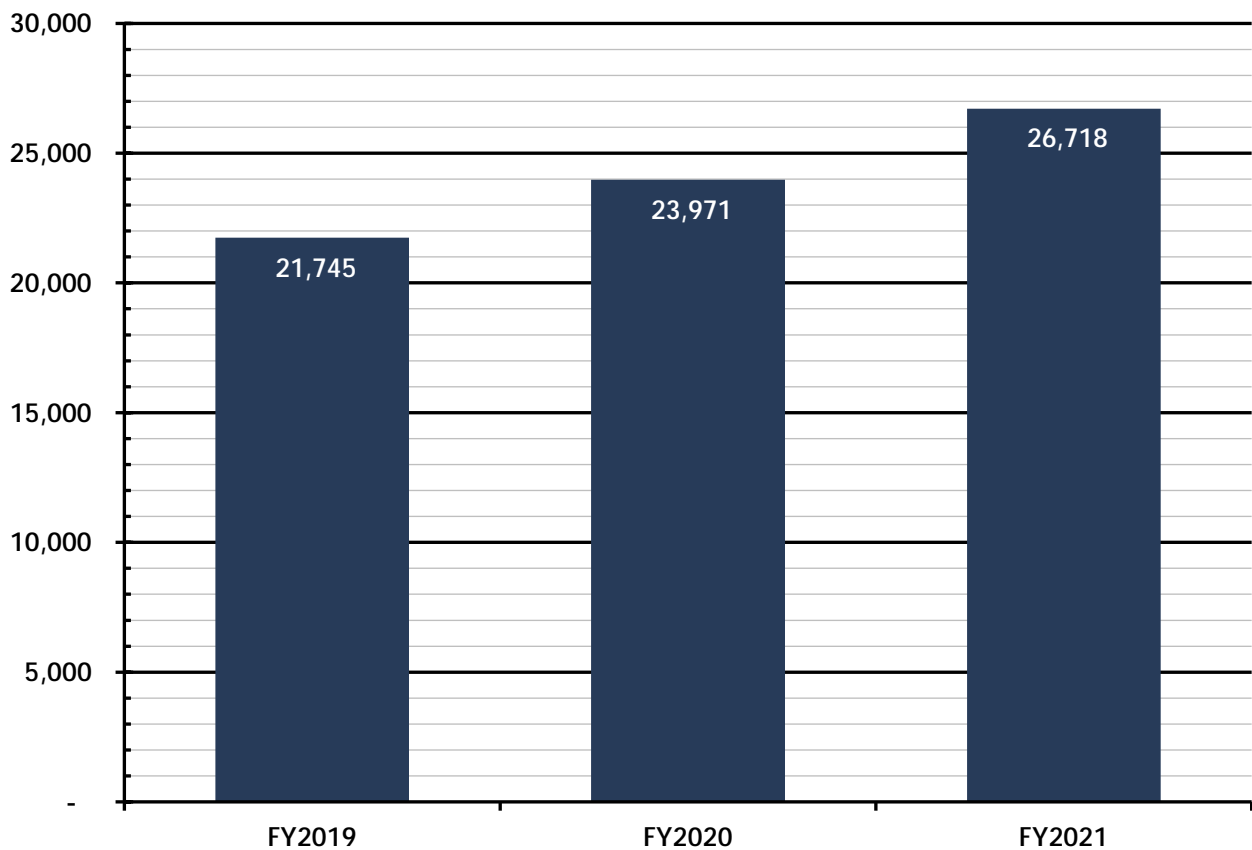
Some training resources include:

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

Service Demand Analysis

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

Figure 42 illustrates historical service demand based on NFIRS data for the previous three fiscal years. Overall, service demand decreased by 22.9 percent from FY2019 to FY2021. This change represents an average annual increase of just under 8 percent.

Figure 42: GNFD Historical Service Demand (FY2019–FY2021)

The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, the agency can better determine the demand for service and the training that may be a priority for their responders. This information is also of value to guide community risk reduction programs. The codes are comprised of three digits and are grouped into series by the first digit, as illustrated in Figure 43.

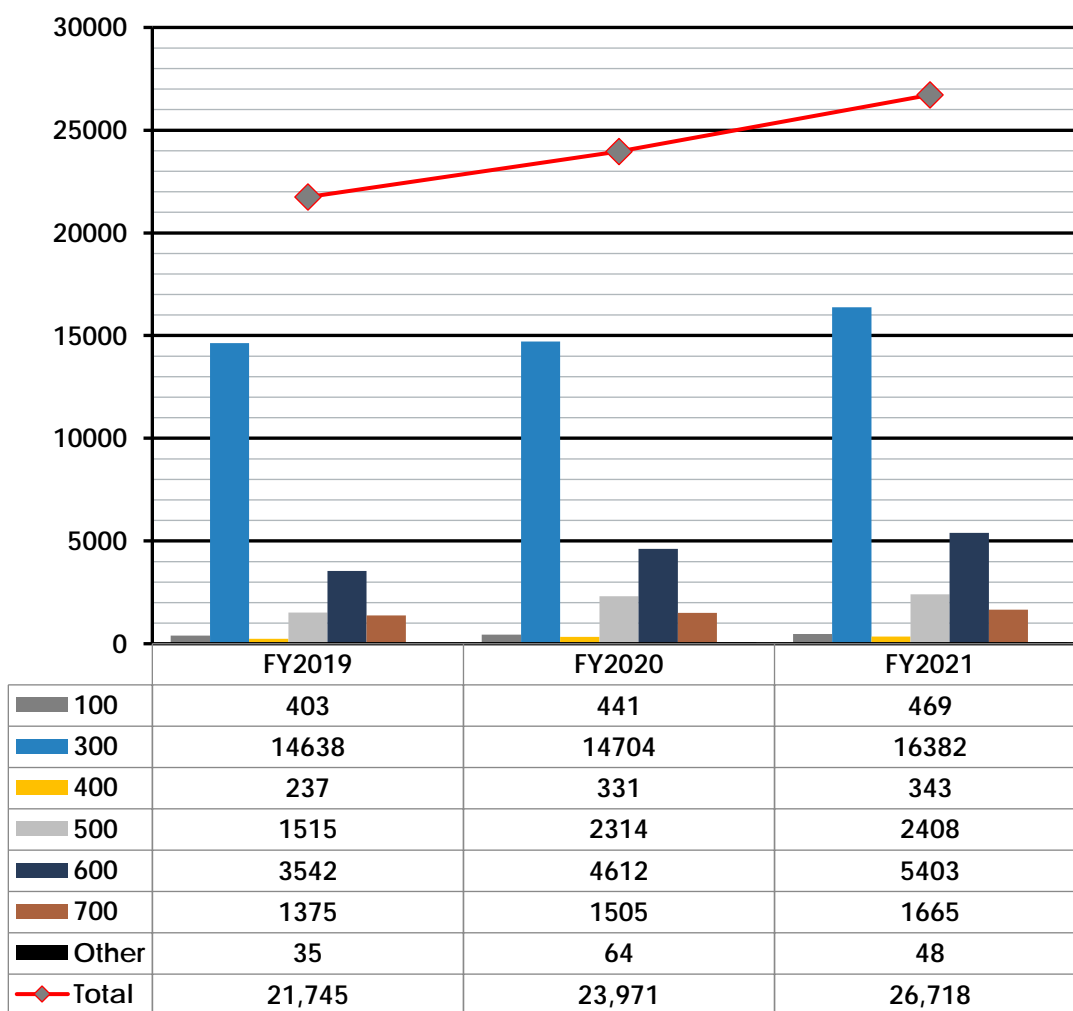
Figure 43: NFIRS Incident Types

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

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

Figure 44 shows the analysis of the overall demand for services. Incident demand increased for all NFIRS incident types over the preceding three full fiscal years. The most significant increase in service demand was Service Call incidents, with a 59 percent increase. However, since Rescue and EMS incidents represented the highest percentage of overall volume for the GNFD, it's important to note the increase of 12 percent for the period noted.

Figure 44: GNFD Annual Demand by Incident Type (FY2019–FY2021)



While Figure 44 analyzes the overall demand for services, it is also essential to analyze how the various types of incidents compared to the overall number. As illustrated in Figure 45, the majority of demand for services was within the category of EMS and Rescue, at 63 percent. This service was followed by Good Intent incidents at 19 percent and Service Call incidents at 9 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

Figure 45: NFIRS Service Demand in Percentage by Type (FY2019–FY2021)

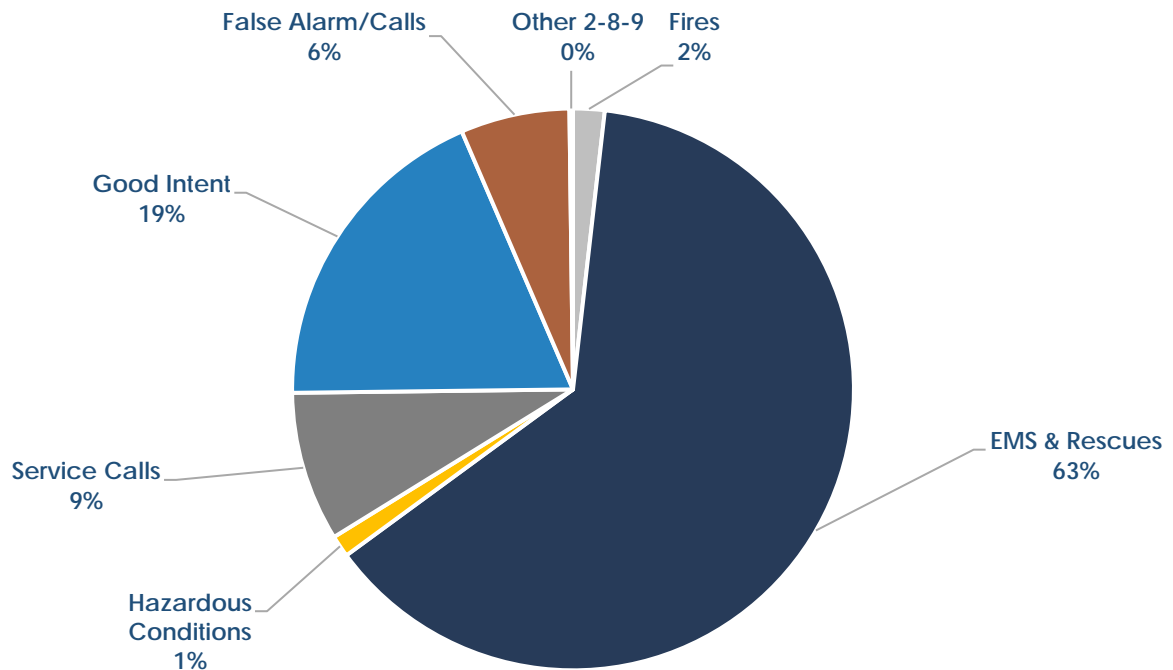


Figure 46 illustrates the relationship between counts and cumulative percentage by incident type.

Figure 46: NFIRS Service Demand in with Cumulative Percentage by Type (FY2019–FY2021)

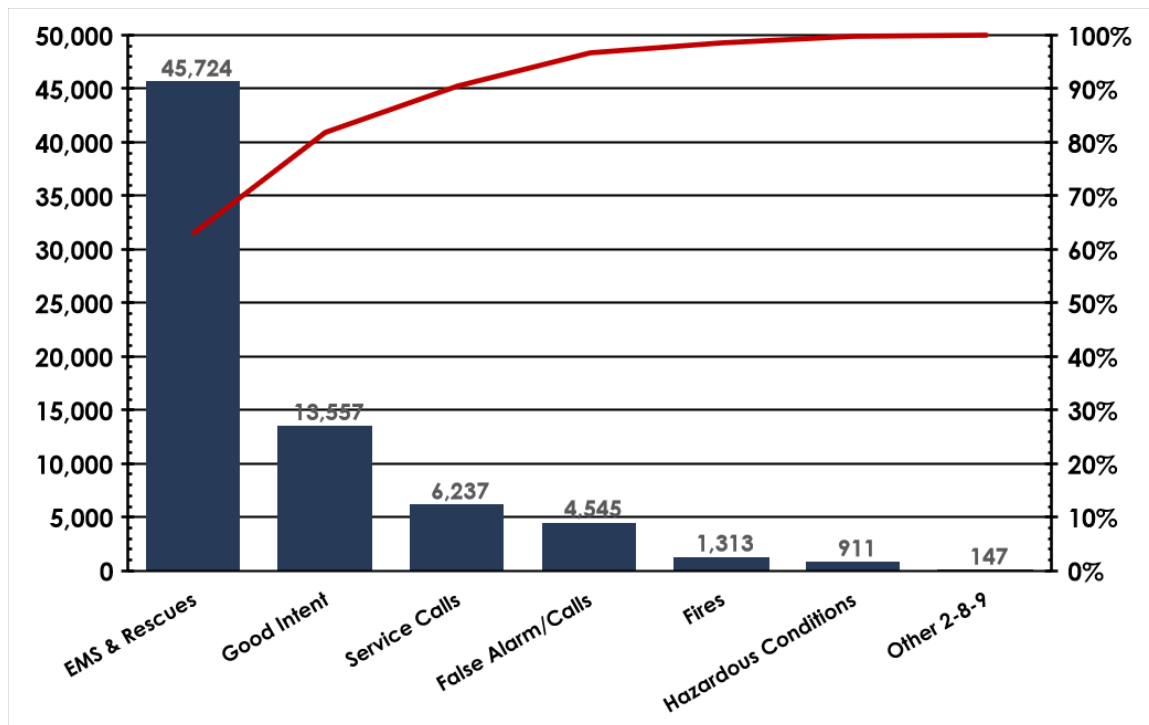


Figure 47 illustrates service demand for the GNFD based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories apart from Fire incidents. Outside Property, Highway, and Street occupancies accounted for the highest demand for Fire incidents, followed by Residential occupancies.

Figure 47: Service Demand by NFIRS Property Type (FY2019–FY2021)

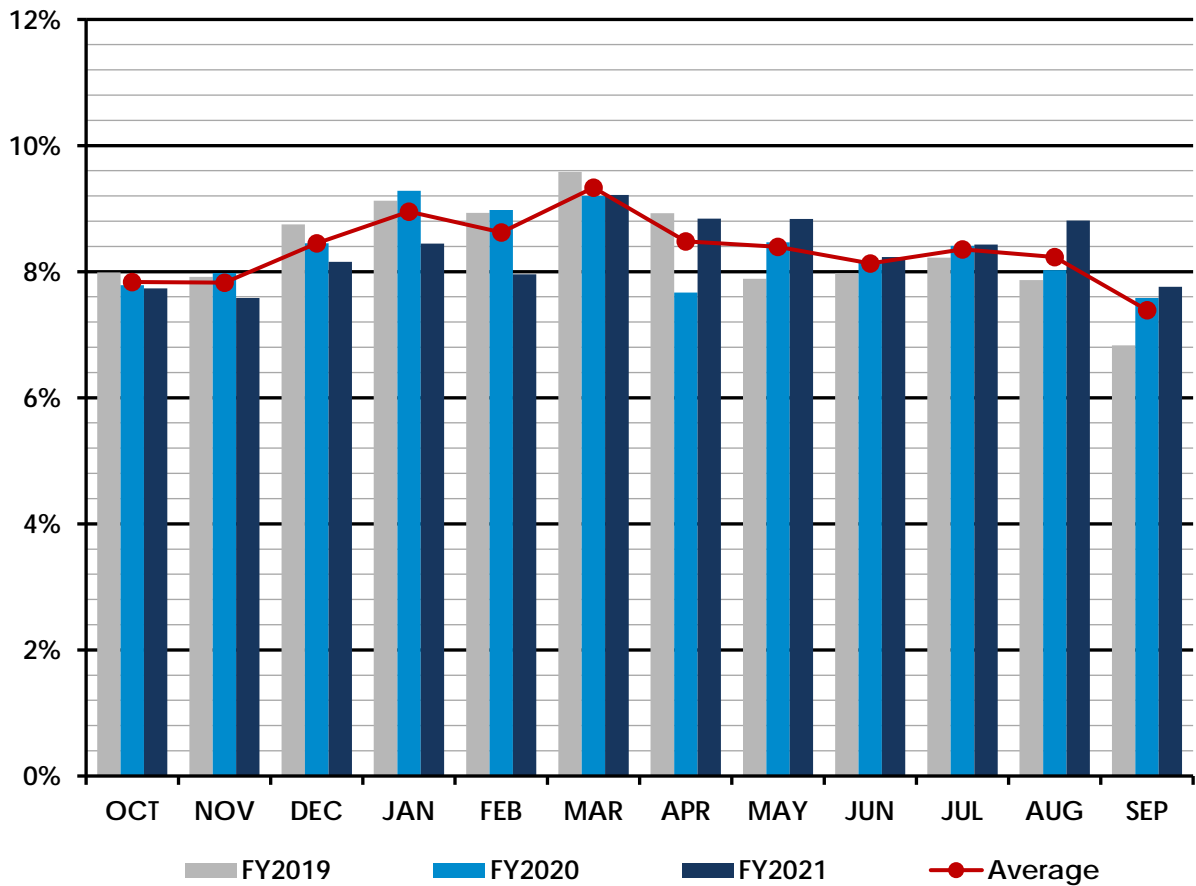
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.31%	0.15%	0.09%	0.42%
1–Assembly (restaurant, bar, theater, library, church, airport)	2.40%	2.78%	7.83%	2.33%
2–Educational (school, daycare center)	0.08%	0.54%	4.99%	0.60%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.31%	15.16%	5.67%	10.84%
4–Residential (private residence, hotel/motel, residential board)	34.75%	60.83%	64.47%	56.69%
5–Mercantile, Business (grocery store, service station, office, retail)	3.48%	3.48%	9.55%	4.40%
6–Industrial, Utility, Agriculture, Mining	1.47%	0.04%	0.20%	0.17%
7–Manufacturing	0.08%	0.01%	0.36%	0.03%
8–Storage	1.39%	0.57%	1.67%	0.86%
9–Outside Property, Highway, Street	55.73%	16.43%	5.17%	23.68%

Temporal Analysis

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

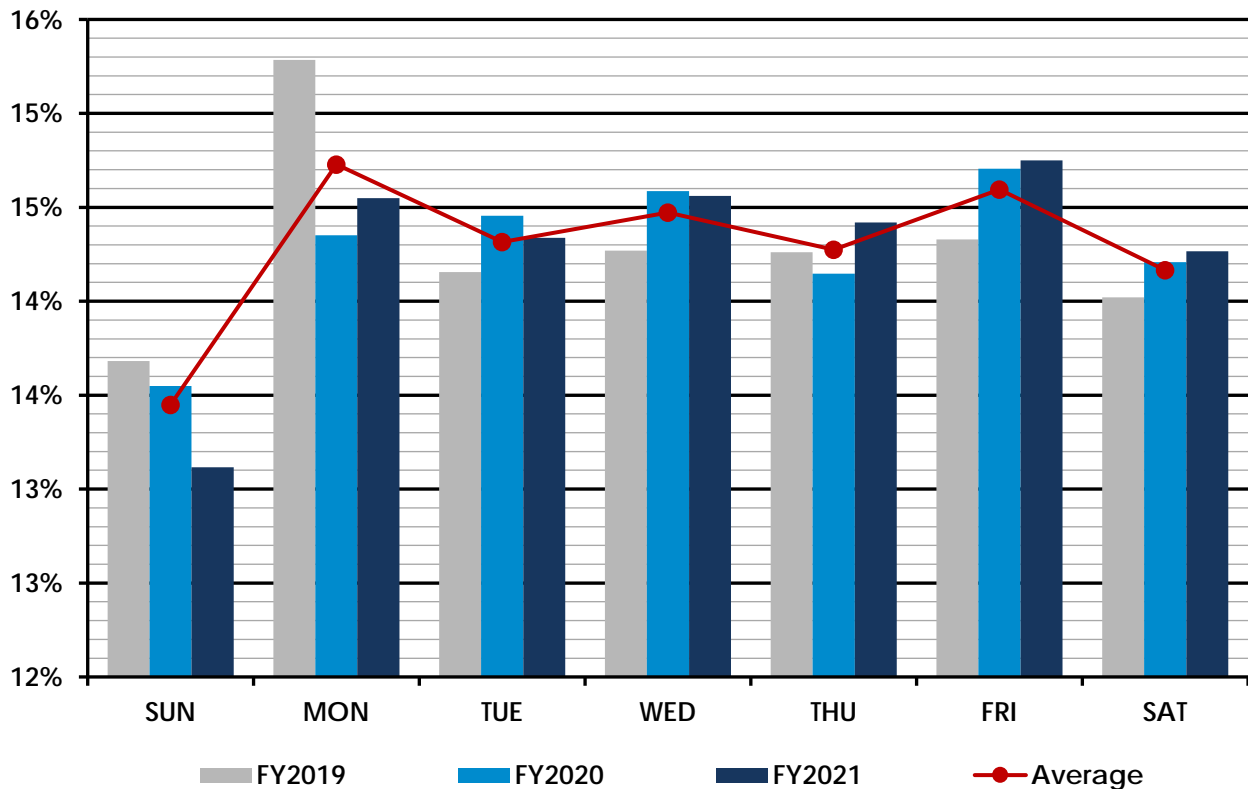
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 48, service demand is cyclical throughout the year, with a difference of only 1.94 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in September, increasing to a peak in March — the month with the most significant average demand for services.

Figure 48: NFIRS Service Demand by Month (FY2019–FY2021)



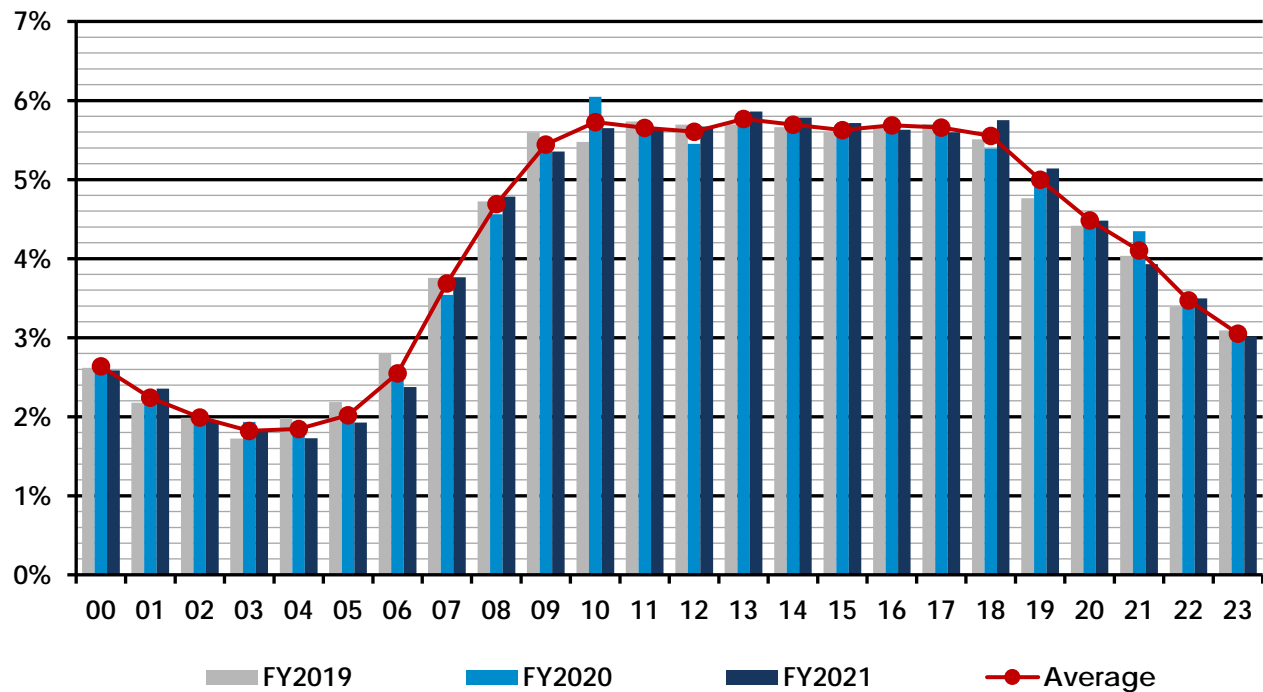
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurred during the weekends, when service demand decreased. This is expected, since greater activity occurs during the work week, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity occurs during the work week. As illustrated in Figure 49 and as expected, Sundays exhibited the lowest percentage of service demand for the GNFD. The weekdays showed the highest demand figures, with a peak on Mondays. The difference between the busiest day and the slowest day was only 1.28 percent.

Figure 49: NFIRS Service Demand by Week (FY2019–FY2021)



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 50, the average demand for services began to increase in the early morning hours — coinciding with the community waking up and preparing for their day. Throughout the morning, service demand continued to increase — coinciding with the movement of the population from their homes and going about their daily activities. Demand reached a transient peak at 1 p.m. and then began a gradual decrease, coinciding with the population completing their daily activities and returning to their homes. The decrease continued until reaching its lowest point at 3 a.m.

Figure 50: NFIRS Service Demand by Hour of the Day (FY2019–FY2021)



While service demand was lowest during early morning hours, notably, according to the National Fire Data Center⁶, fatal residential fires occur most frequently late at night or in the very early morning hours when most people are sleeping, which is a significant factor contributing to fatalities. From 2017 to 2019, fatal fires were highest from midnight to 4 a.m. Fatal fires were most prevalent when residential fire incidence was generally at its lowest, making nighttime fires the deadliest. The eight-hour peak period (11 p.m. to 7 a.m.) accounted for 46 percent of fatal residential fires and 49 percent of deaths.

Charting the temporal demands for service by both day and time is valuable. Figure 51 compares the average demand for each day and each hour to one another to show the relative values as depicted by color. The darker greens indicate lower demand, while the highest demand is indicated by the darker reds.

⁶ *Civilian Fire Fatalities in Residential Buildings (2017-2019)*, Topical Fire Report Series, Volume 21, Issue 3/June 2021, U.S. Department of Homeland Security, U.S. Fire Administration, National Fire Data Center.

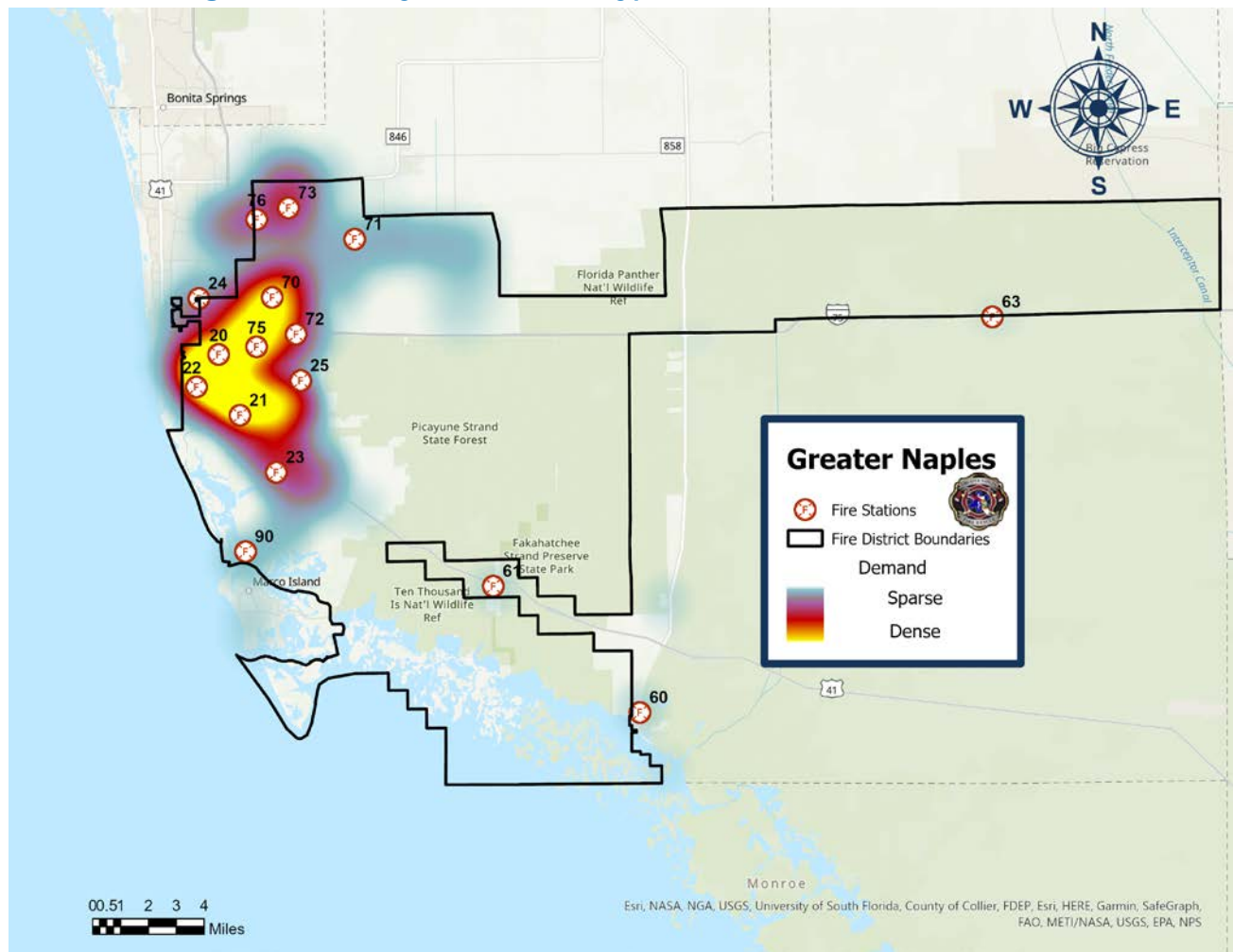
Figure 51: NFIRS Service Demand by Day and Hour (FY2019–FY2021)

Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	3.23%	2.44%	2.58%	2.34%	2.49%	2.34%	3.09%
01	3.01%	2.21%	2.03%	2.12%	2.03%	1.88%	2.51%
02	2.33%	1.90%	1.75%	1.87%	1.69%	2.04%	2.37%
03	2.21%	1.78%	1.57%	1.96%	1.65%	1.61%	2.01%
04	1.97%	1.53%	1.58%	2.10%	1.90%	1.84%	1.94%
05	2.04%	2.03%	1.98%	2.05%	1.88%	2.18%	1.89%
06	2.39%	2.77%	2.57%	2.59%	2.50%	2.58%	2.31%
07	3.37%	3.78%	3.80%	4.33%	4.08%	3.38%	3.06%
08	4.52%	4.95%	5.12%	4.69%	4.95%	4.33%	4.26%
09	4.88%	5.75%	5.68%	5.23%	5.92%	5.33%	5.22%
10	5.24%	5.84%	5.94%	5.59%	5.87%	5.87%	5.73%
11	5.23%	6.04%	5.80%	5.87%	5.74%	5.40%	5.44%
12	5.48%	5.64%	5.41%	5.73%	5.75%	5.75%	5.45%
13	5.90%	6.35%	5.78%	5.30%	5.60%	5.98%	5.49%
14	4.75%	6.06%	5.85%	5.75%	5.69%	5.90%	5.82%
15	5.13%	5.50%	5.79%	5.80%	6.10%	5.61%	5.44%
16	5.50%	5.88%	5.93%	5.59%	5.65%	5.77%	5.44%
17	5.62%	5.74%	5.43%	5.71%	5.87%	5.40%	5.79%
18	5.52%	5.52%	5.74%	5.62%	5.31%	6.07%	5.12%
19	5.27%	4.75%	5.22%	5.00%	4.68%	4.93%	5.27%
20	4.54%	4.04%	4.53%	4.27%	4.50%	4.71%	4.83%
21	4.41%	3.66%	4.02%	4.28%	4.01%	4.06%	4.28%
22	3.80%	3.10%	3.04%	3.32%	3.53%	3.83%	3.75%
23	3.66%	2.73%	2.85%	2.87%	2.59%	3.21%	3.48%

As noted, 1 p.m. coincided with the highest average daily demand, as shown in Figure 50. The additional analysis in Figure 51 depicts that the 1 p.m. demand was highest on Mondays, relative to the other days and times.

Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within the GNFD service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 52, the highest density of calls for service occurred, with a few exceptions, along the densely populated northwestern edge of the District. This area included the major thoroughfare U.S. 41 (Tamiami Trail).

Figure 52: Density – All Incident Types (FY2021–3rd Quarter FY2022)

Resource Reliability

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

Call Concurrency

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

Due to data limitations with multiple incident numbers and in-service times, BJM-CPA was unable to analyze call concurrency for the District.

Commitment Time

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

Figure 53 illustrates the total time that GNFD apparatus were committed to an incident, calculated from the NFIRS reports.

Figure 53: GNFD Unit Commitment (FY2019–3rd Quarter FY2022)

	FY2019				FY2020			
Unit	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 20	761	202:17:27	0:16:18	2.31%	1346	415:17:53	0:18:53	4.73%
Battalion 70	847	255:17:06	0:18:39	2.91%	1619	1870:31:41	1:10:17	21.29%
Engine 20	2404	633:21:35	0:15:54	7.23%	2460	619:33:33	0:15:20	7.05%
Engine 22	2056	567:06:44	0:16:37	6.47%	2306	624:04:58	0:16:19	7.10%
Engine 23	2147	616:45:34	0:17:20	7.04%	2416	671:00:18	0:16:49	7.64%
Engine 24	1348	317:19:45	0:14:11	3.62%	1346	309:47:46	0:13:59	3.53%
Engine 60	319	140:20:12	0:26:39	1.60%	350	148:02:35	0:25:49	1.69%
Engine 61	158	63:01:51	0:24:24	0.72%	184	69:18:14	0:22:43	0.79%
Engine 70	2252	630:10:35	0:16:51	7.19%	2761	1318:11:55	0:28:48	15.01%
Engine 71	1112	442:30:15	0:23:55	5.05%	1412	1188:07:12	0:50:46	13.53%
Engine 73	1330	427:10:50	0:19:24	4.88%	1685	687:16:24	0:24:35	7.82%
Engine 75	3133	911:50:58	0:17:34	10.41%	3320	998:34:25	0:18:13	11.37%
Engine 90	396	205:16:01	0:31:16	2.34%	435	128:01:07	0:17:44	1.46%
Ladder 21	1374	360:19:14	0:15:53	4.11%	1435	402:31:03	0:17:03	4.58%
Ladder 72	989	298:58:01	0:18:22	3.41%	1071	336:35:11	0:19:01	3.83%
Rescue-Engine 63	230	161:42:10	0:42:33	1.85%	214	112:34:56	0:32:01	1.28%
Squad 21	1797	602:03:49	0:20:08	6.87%	2403	710:57:16	0:17:51	8.09%
Squad 76	1348	455:48:29	0:20:21	5.20%	1506	485:32:10	0:19:25	5.53%

Unit	FY2021				FY2022			
	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 20	1152	338:37:04	0:17:57	3.87%	818	206:07:11	0:15:24	3.16%
Battalion 70	1438	422:00:12	0:17:54	4.82%	1003	307:46:48	0:18:46	4.71%
Battalion 73	-	-	-	-	130	54:15:11	0:25:26	3.10%
Engine 20	2784	706:11:30	0:15:33	8.06%	2221	575:40:03	0:15:52	8.82%
Engine 22	2521	704:01:05	0:16:53	8.04%	1873	487:06:15	0:15:45	7.46%
Engine 23	2711	848:38:54	0:18:55	9.69%	2101	626:11:40	0:18:00	9.59%
Engine 24	1515	352:28:25	0:14:08	4.02%	1217	290:16:24	0:14:26	4.45%
Engine 25	-	-	-	-	602	206:36:36	0:20:48	7.06%
Engine 60	388	158:29:27	0:25:09	1.81%	278	126:53:28	0:27:47	1.94%
Engine 61	218	114:56:47	0:32:51	1.31%	140	72:16:59	0:32:37	1.11%
Engine 70	3087	799:12:26	0:15:39	9.12%	2356	634:18:43	0:16:15	9.72%
Engine 71	1494	552:22:03	0:22:17	6.31%	1189	423:03:44	0:21:26	6.48%
Engine 73	1917	576:26:09	0:18:12	6.58%	1611	488:05:25	0:18:26	7.48%
Engine 75	3790	1160:08:36	0:18:33	13.24%	2927	865:00:15	0:17:56	13.25%
Engine 90	507	143:23:06	0:17:10	1.64%	407	112:09:01	0:16:39	1.72%
Ladder 21	1562	442:47:27	0:17:12	5.05%	1190	335:32:11	0:17:09	5.14%
Ladder 72	1144	327:27:40	0:17:23	3.74%	1201	358:15:20	0:18:03	5.49%
Rescue-Engine 63	262	143:38:02	0:33:09	1.64%	185	88:31:22	0:29:21	1.36%
Squad 21	1680	513:10:28	0:18:26	5.86%	1647	464:10:15	0:17:13	7.11%
Squad 76	1641	476:36:33	0:17:34	5.44%	1129	352:47:09	0:19:00	5.40%

Note: FY 2022 through June 30 only

The average time that each GNFD apparatus was committed to an incident during the preceding full fiscal year (FY2021) was 19 minutes and 43 seconds. In FY2021, the commitment factors for the GNFD's primary response units ranged from a high of 13.24 percent for Engine 75 to a low of 1.31 percent for Engine 61.

BJM-CPA has found that commitment rates in the range of 25 percent to 30 percent for units deployed on a 24-hour shift can negatively affect response performance and possibly lead to personnel burnout issues. Commitment rates higher than 30 percent tend to cause system failure in other areas, such as response time performance and fire effective response force (ERF) delivery degradation. When commitment times approach and exceed 30 percent, the implication is that units are unavailable at least 30 percent of the time in their first-due areas. Notably, this analysis includes only incident activity and does

not measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

In May 2016, the Henrico County, VA, Division of Fire published an article regarding the department's EMS workload.⁷ As a result of the study, Henrico County developed a general commitment factor scale for its department. BJM-CPA calculated the commitment factors for the GNFD in the same way as did the Henrico County article.

Figure 54 summarizes these findings as they relate to commitment factors.

Figure 54: Commitment Factors as Developed by Henrico County, VA, Division of Fire, 2016

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

The commitment for GNFD units is currently not a problem. However, commitment factors for several units increased through the first three quarters of FY2022, which should be continually monitored by GNFD leadership.

Mutual Aid/Automatic Aid Systems

⁷ *How Busy Is Busy?* Retrieved from <https://www.fireengineering.com/articles/print/volume-169/issue-5/departments/fireems/how-busy-is-busy.html>

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that, under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or are based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 55 summarizes the mutual and automatic aid given and received by the GNFD for FY2019-FY2021 period. The source of this information was NFIRS response data provided by the GNFD.

Figure 55: GNFD Mutual/Automatic Aid Summary (FY2019–FY2021)

Mutual Aid/Automatic Aid Calls	FY2019	FY2020	FY2021
Mutual Aid Given	3	47	114
Mutual Aid Received	5	201	166
Automatic Aid Given	1464	1561	1393
Automatic Aid Received	414	446	297
Other Aid Given	17	10	11
Net (Given/Received)	1065	971	1055

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

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

Fire-Related Property Loss and Fire Spread

There are several ways to measure performance in these areas. Figure 56 summarizes fire property loss from the NFIRS reports. Due to data limitations, several analyses were unable to be completed by BJM-CPA. These included contents loss and percentage of property and contents saved in comparison to what was exposed to fire throughout the District.

Figure 56: GNFD Summary of Property Loss FY2019–3rd Quarter FY2022

Measure	FY2019	FY2020	FY2021	FY2022 ¹	Total
Property Loss	\$4,794,751	\$7,022,637	\$4,086,121	\$2,267,245	\$18,170,754
Property Loss N=	162	294	255	168	879
Civilian Injuries	0	5	2	3	10
Civilian Deaths	1	2	2	1	6

¹ FY2022 - through June 30th only

Recommendation # 4 – In all cases of property or contents loss, ensure the reporting of the pre-incident property and contents value exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the GNFD's annual reporting.

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

In combination with other information, this element describes the magnitude or seriousness of a fire. It can be used to evaluate the effectiveness of built-in fire protection features or the effectiveness of fire suppression forces relative to the conditions faced. The confinement and extinguishment of a fire is influenced by many factors. Fire spread indicates the combined effect of these conditions. Furthermore, the analysis of fire spread over many fires can reveal the effects of individual factors.

The National Fire Protection Association⁸ found that fires contained to the room of origin (typically extinguished prior to or immediately following flashover) had significantly lower rates of death, injury, and property loss than did fires that spread beyond the room of origin (typically extinguished post-flashover). As illustrated in Figure 57, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

Figure 57: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires

⁸ Source: National Fire Protection Association, *Home Structure Fire Supporting Tables*, October 2021

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

Figure 58 illustrates the extent of fire spread during working incidents in the GNFD since FY2019. Also provided is the reported fire spread for the country, state, and Collier County for calendar year 2021 from the NFIRS records. Limiting fire spread is an effective way to limit property damage and minimize the risk to civilians and firefighters. Since FY2019 and through the first three quarters of FY2022, most fires were confined to the room of origin by the GNFD.

Figure 58: Summary of Fire Spread (FY2019–3rd Quarter FY2022)

Fire Spread	FY2019 - 2022	National	Florida	Collier
Confined to object of origin	16.00%	20.76%	23.53%	38.27%
Confined to room of origin	32.00%	30.46%	38.73%	30.86%
Confined to floor of origin	12.00%	8.72%	6.15%	7.41%
Confined to building of origin	28.00%	32.36%	26.46%	17.28%
Beyond building of origin	12.00%	7.69%	5.14%	6.17%
N =	25			

Section II: Financial Best Practices

PERFORMANCE MANAGEMENT

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

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

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

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

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

Measurement

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

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

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

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

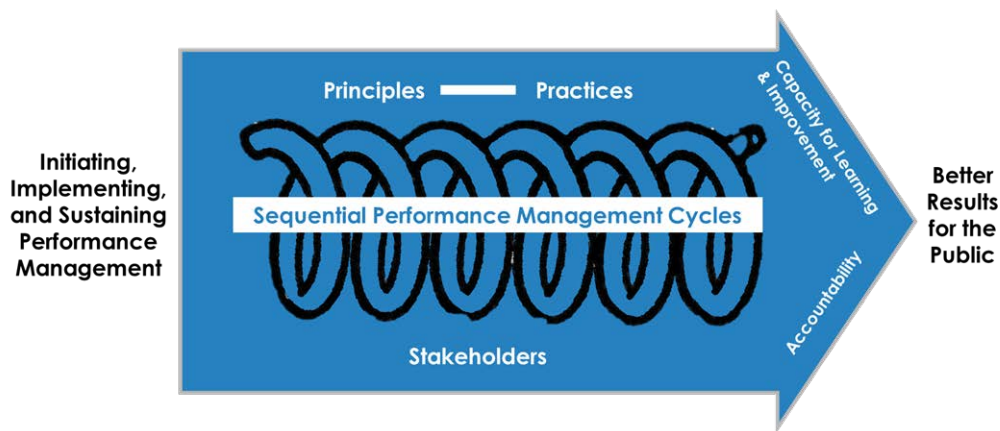
Reporting: Communicating Performance Information

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

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

Performance Management Framework

Figure 59: Performance Management Framework



What is performance management?

As shown in Figure 59 performance management in the public sector is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning, and a focus on accountability for performance. Performance management is integrated into all aspects of an organization's management and policy-making processes, transforming an organization's practices so that they are focused on achieving improved results for the public.

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

Addressing Challenges

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

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

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

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

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

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

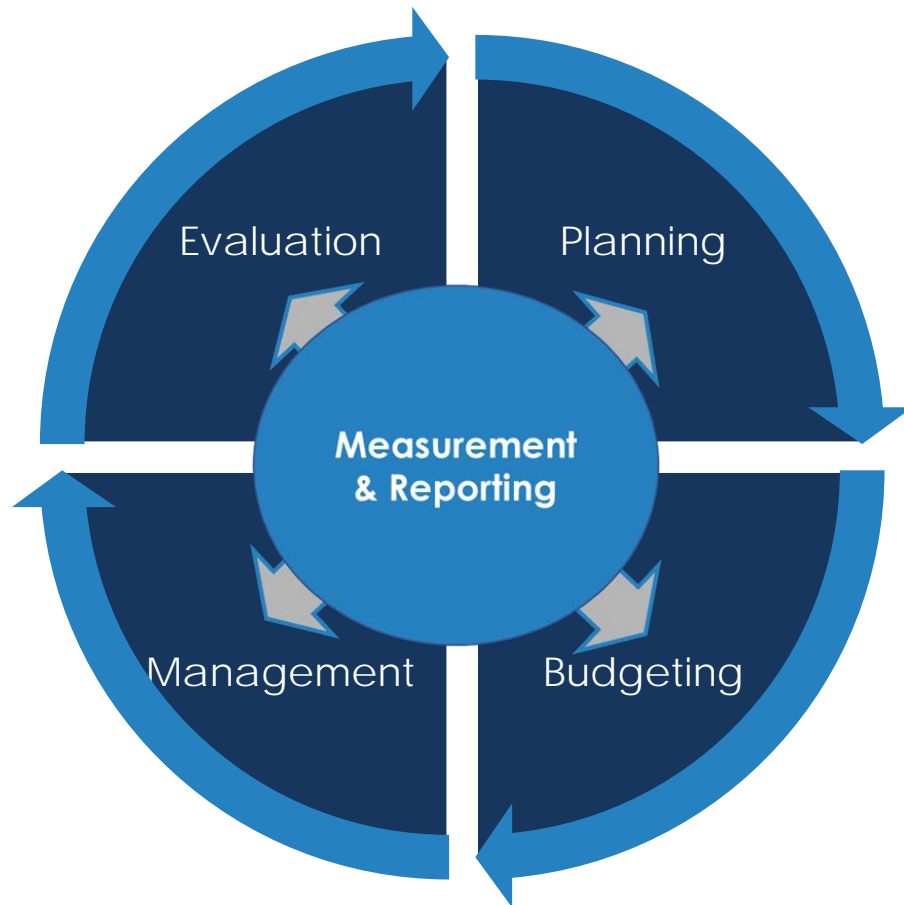
Regardless of the specific approach, performance management typically includes the following elements:

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

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

The performance management cycle is illustrated in Figure 60.

Figure 60: Performance Management Cycle



While the processes shown in Figure 60 constitute a cycle, each process typically operates on its own timeline. *Planning* may be long term or medium term (two, three, five, or more years). *Budgeting* is usually short term (one or two years). *Operational management* occurs day to day. Thus, although each process informs the next, in reality the decision timeframe for the next process is shorter than the last, and evaluation informs each of the other processes.

There are several critical implications regarding these processes. First, management must recognize these inherent differences and decide how to address the challenges they present (for example: have a flexible five-year plan that is updated annually based on the governmental entity's experience in the most recent fiscal year). Second, management must ensure that the processes in the cycle remain aligned, which requires constant attention. Third, different measures, targets, and feedback/analysis frequencies are required for each process, and operational management requires the most frequent feedback and analysis.

Planning: Defining the Results to Be Achieved

Strategic Planning

Strategic planning must systematically address an organization's purpose, internal and external environment, and value to stakeholders. It must also be used to establish an organization's long-term course. In addition to setting direction, performance-driven strategic planning enables a government to evaluate performance in relation to objectives such that information on past performance can inform and help improve future performance.

Planning in a performance management context includes articulating an organization's vision and mission, establishing measurable organization-wide objectives and/or priorities, and identifying strategies for achieving the objectives. *Although these elements may be developed without conducting a formal strategic planning process, a formal process helps ensure that key stakeholders are appropriately consulted and/or involved and that the resulting objectives and strategies are recognized as the accepted future direction of the organization.*

Operational Planning

Operational plans (often referred to as business plans or action plans) translate high-level objectives into policies, programs, services, and activities aimed at achieving these objectives. Operational plans must clearly explain the connection between activities and results, and provide specific measures such that progress can be evaluated. Operational plans typically cover a two- or three-year period and are updated annually.

Linking Strategic Planning and Long-Range Financial Planning

A strategic plan and the objectives and strategies that emerge from it must be grounded in fiscal reality. An inadequate plan can create citizen, political, and staff expectations that may not be realistic or attainable. It is therefore imperative that a long-range financial plan (typically not more than three years) be developed concurrently and in association with the strategic plan.

Performance Budgeting: Achieving Results through Effective Resource Allocation

Performance budgeting begins where the strategic plan and/or operational plan ends, using the objectives and strategies from the planning process as the *basis for developing a spending plan*. The primary purpose of performance budgeting is to allocate funds to activities, programs, and services in a manner most likely to achieve desired results. A performance approach to budgeting *emphasizes accountability for outcomes (that is, what constituents need and expect from their government), whereas line-item budgeting focuses on accountability for spending from legally authorized accounts. Spending from appropriate accounts is also important in performance budgeting, but it does not drive the process.* There are many valid approaches to performance budgeting, yet they all share the goal of ensuring that funding is directly linked to achieving high-priority results. *Performance budgeting has three essential elements: 1) The desired results must be*

articulated; 2) Strategies for achieving results must be developed; and 3) The budget must explain how an activity will help accomplish the desired result. Including performance measures in a line-item budget does not constitute performance budgeting. Performance budgeting requires a new approach that includes:

- **A shift of emphasis from budgetary inputs to outcomes.** Inputs—dollars, people, supplies, and equipment—are justified based on how they are anticipated to contribute to the achievement of desired results.
- **The integration of budgeting and strategic planning and an associated focus on long-term results.** Performance budgets are developed within the context of long-term objectives and strategies established in strategic plans. *Traditional budgeting focuses much more on tactical approaches and a short-time horizon.*
- **Greater attention to the needs of residents and businesses.** *Traditional budgeting, due to its focus on inputs and its tactical nature, tends to look inward on the priorities of departments and agencies. In contrast, performance budgeting practices, by emphasizing the relationship between spending and results, focuses greater attention outward, on what is relevant to the community.*

Important Aspects of Successful Implementation of a Performance Measurement System

The following aspects are important in the successful implementation of a performance measurement system:

- Adequate technology for collecting, analyzing, and reporting performance measures;
- Citizen, client/customer, and/or stakeholder interest in government program performance;
- Communication to employees of the purpose for using performance measurement;
- A link of performance measures to budget decisions;
- A list of performance measures for the strategic financial plan;
- Performance measures that help staff monitor progress toward intended program/service results;
- Staff participation in the process of developing performance measures;
- Additional or modified staffing for collecting, analyzing, and reporting the performance measures;
- Training management and staff about performance measurement development and selection;
- Regular use of performance measures by elected officials;
- Regular use of performance measures by executive leadership.

Recommendation # 5 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services.

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

TWELVE ELEMENTS OF THE BUDGET PROCESS

There are many different approaches to the budgeting process, each of which may work effectively for a particular district. Districts are encouraged to include the twelve elements, as described below and illustrated in Figure 61, as part of their approach to their budgeting process.

Principle 1 - Establish Broad Goals to Guide Government Decision-Making

Element 1 Assess Community Needs, Priorities, Challenges, and Opportunities

Practices

- 1.1 Identify stakeholder concerns, needs, and priorities
- 1.2 Evaluate community conditions, external factors, opportunities, and challenges

Element 2 Identify Opportunities and Challenges for Government Services, Capital Assets, and Management

Practices

- 2.1 Assess services and programs, and identify issues, opportunities, and challenges
- 2.2 Assess capital assets and identify issues, opportunities, and challenges
- 2.3 Assess governmental management systems and identify issues, opportunities, and challenges

Element 3 Develop and Disseminate Broad Goals

Practices

- 3.1 Identify board goals
- 3.2 Disseminate goals and review with stakeholders

Principle 2 - Develop Approaches to Achieve Goals

Element 4 Adopt Financial Policies

A government should develop a comprehensive set of financial policies. Financial policies should be an integral part of the development of service, capital, and financial plans and the budget.

Practices

- 4.1 Develop policy on stabilization funds
- 4.2 Develop policy on fees and charges
- 4.3 Develop policy on debt issuance and management
 - 4.3a Develop policy on debt level and capacity
- 4.4 Develop policy on use of one-time revenues
 - 4.4a Evaluate the use of unpredictable revenues
- 4.5 Develop policy on balancing the operating budget
- 4.6 Develop policy on revenue diversification
- 4.7 Develop policy on contingency planning

Element 5 Develop Programmatic, Operating, and Capital Policies and Plans

A government should develop policies and plans to guide service provision and capital asset acquisition, maintenance, replacement, and retirement.

Practices

- 5.1 Prepare policies and plans to guide the design of programs and services
- 5.2 Prepare policies and plans for capital asset acquisition, maintenance, replacement, and retirement

Element 6 Develop Programs and Services that are Consistent with Policies and Plans**Practices**

- 6.1 Develop programs and evaluate delivery mechanisms
- 6.2 Develop options for meeting capital needs, and evaluate acquisition alternatives
- 6.3 Identify functions, programs, and/or activities of organizational units
- 6.4 Develop performance measures
- 6.5 Develop performance benchmarks

Element 7 Develop Management Strategies**Practices**

- 7.1 Develop strategies to facilitate maintenance of programs and financial goals

7.2 Develop mechanisms for budgetary compliance

7.3 Develop the type, presentation, and time period of the budget

Principle 3 - Develop a Budget Consistent with Approaches to Achieve Goals

Element 8 Develop a Process for Preparing and Adopting Budget Practices

8.1 Develop a budget calendar

8.2 Develop budget guidelines and instructions

8.3 Develop mechanisms for coordinating budget preparation and viewing

8.4 Develop procedures to facilitate budget review, discussion, modification, and adoption

8.5 Identify opportunities for stakeholder input

Element 9 Develop and Evaluate Financial Options

A government should develop, update, and review long-range financial plans and projections.

Practices

9.1 Conduct long-range financial planning

9.2 Prepare revenue projections

9.2a Analyze major revenues

9.2b Evaluate the effects of changes to revenue source rates and bases

9.2c Analyze tax and fee exemptions

9.2d Achieve consensus on a revenue forecast

9.3 Document revenue sources in a revenue manual

9.4 Prepare expenditure projections

9.5 Evaluate revenue and expenditure options

9.6 Develop a capital improvement plan

Element 10 Make Choices Necessary to Adopt a Budget**Practices****10.1 Prepare and present a recommended budget**

10.1a Describe key policies, plans, and goals

10.1b Identify key issues

10.1c Provide a financial overview

10.1d Provide a guide to operations

10.1e Explain the budgetary basis of accounting

10.1f Prepare a budget summary

10.1g Present the budget in a clear, easy-to-use format

10.2 Adopt the budget**Principal 4 - Evaluate Performance and Make Adjustments****Element 11 Monitor, Measure, and Evaluate Performance**

A government should monitor and analyze the performance of its service programs, capital programs, and financial performance. Performance should be based on stated goals and budget expectations.

Practices**11.1 Monitor, measure, and evaluate program performance**

11.1a Monitor, measure, and evaluate stakeholder satisfaction

11.2 Monitor, measure, and evaluate budgetary performance**11.3 Monitor, measure, and evaluate financial conditions****11.4 Monitor, measure, and evaluate external factors****11.5 Monitor, measure, and evaluate capital program implementation****Element 12 Make Adjustments as Needed**

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

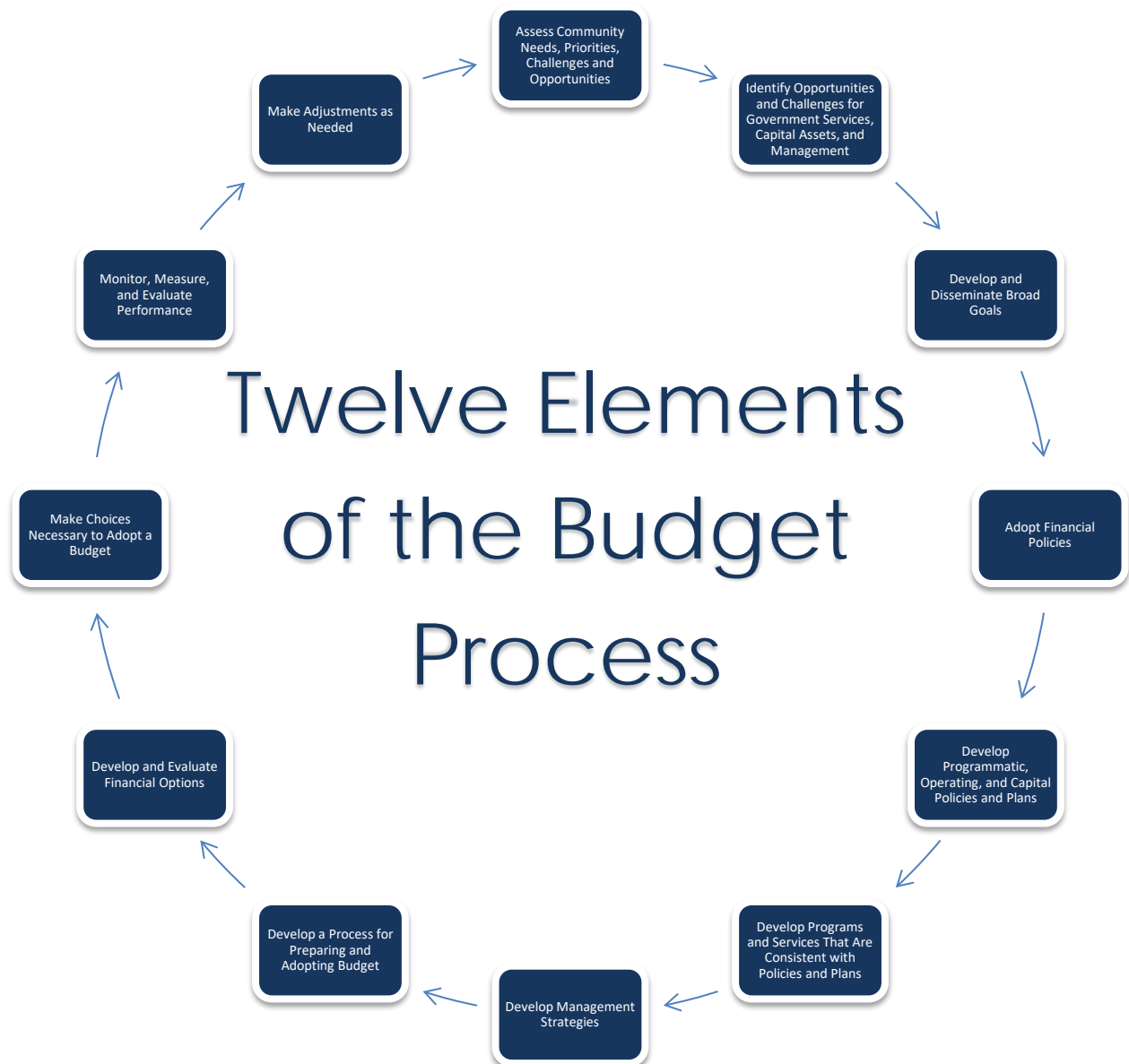
Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 61: Twelve Elements of the Budget Process



OTHER CONSIDERATIONS

New Annual Report Reporting Requirements

During the 2018 Legislative Session, changes were made to Section 218.32, Florida Statutes, that affect the annual financial reports of local governments. The changes, which were made effective as of July 1, 2018, require the Chief Financial Officer to create an interactive repository of financial statement information, referred to as the Florida Open Financial Statement System. This system must have standardized taxonomies for state, county, municipal, and special district financial filings.

For fiscal years ending after September 1, 2022, local governments are to report financial data required by Section 218.32, Florida Statutes, using extensible business reporting language (XBRL).

The Division of Accounting and Auditing has partnered with the Office of Information Technology to build the new Florida Open Financial Statement System. Local governments will have the option to provide their financial data in the same manner they currently utilize, where it will then be tagged and converted into XBRL format for their validation and submission, or they may choose to submit it in XBRL format.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Florida Auditor General Review of Local Governmental Entity

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

These reports include counties, municipalities, and special districts.

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

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

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

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

Recommendation from Auditor General in regard to Finding 1:

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

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

Recommendation from Auditor General in regard to Finding 2:

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

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

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

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

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

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

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

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

Recommendation from Auditor General in regard to Finding 3:

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

Florida Auditor General Financial Emergency Guidelines

Financial Emergency Definition

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

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

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

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

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

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

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

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

Potential Financial Emergency Conditions – Reporting in Management Letter

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

Financial Condition Assessment – Detecting Deteriorating Financial Condition

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

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

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

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

SERVICE EFFORTS AND ACCOMPLISHMENTS

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

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

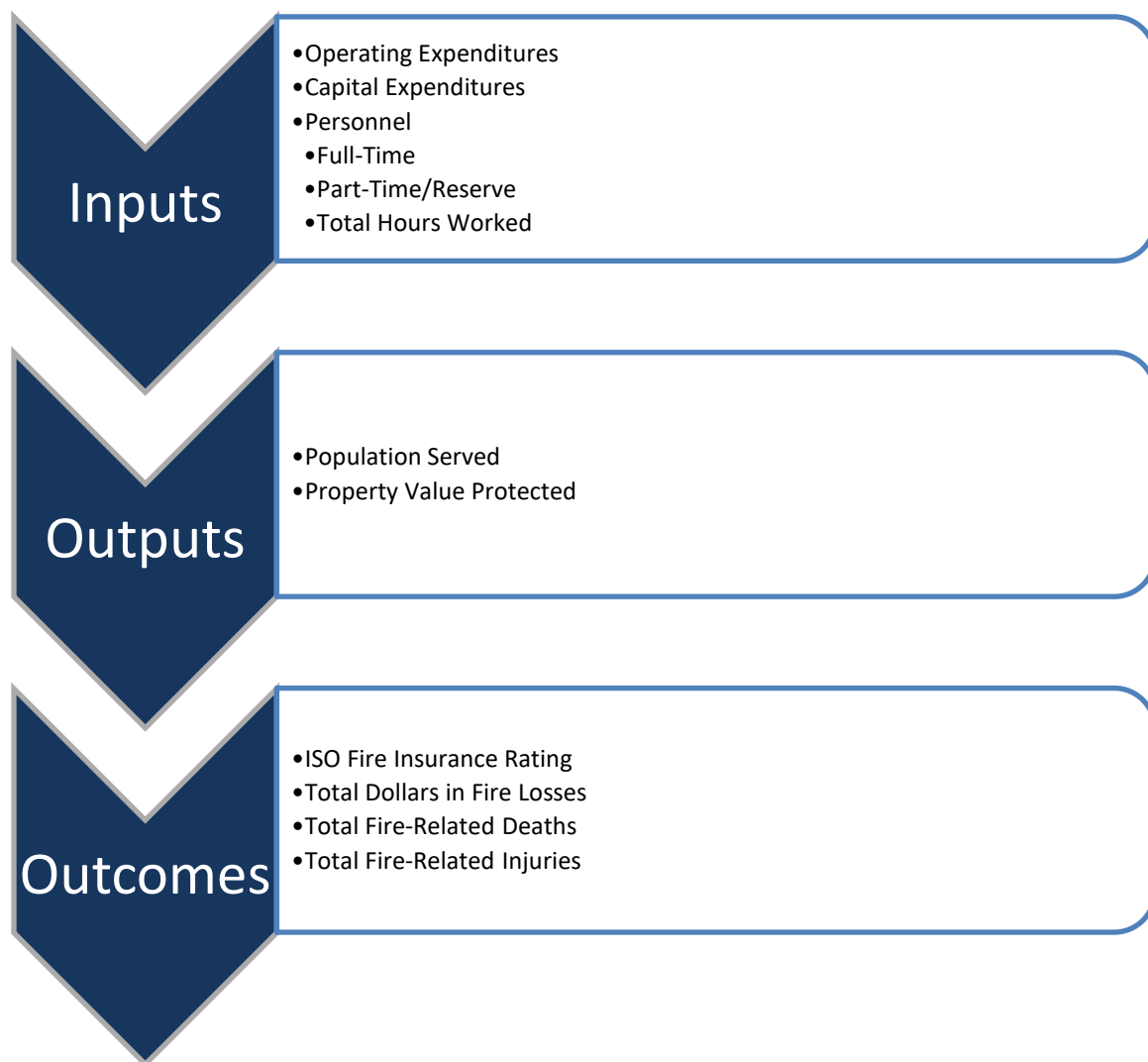
Uses of SEA Data

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

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

Examples of SEA data applicable to fire department programs overall are shown in Figure 62. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come*⁹.

Figure 62: Examples of SEA Data for Overall Performance



⁹

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

Section III: Research and Results

RESEARCH TASK # 1 CHARTER REVIEW

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

Findings

After reviewing the purpose and goals provided for in Chapter 2014-240, the District's charter, it appears that the programs, activities, and functions provided by the GNFD meet the purpose and goals of the District.

As part of this performance review, GNFD staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 2014 by a special act. In 2014, the Florida Legislature passed House Bill 951, which created the District by merging the East Naples Fire Control and Rescue District and the Golden Gate Fire Control and Rescue District. House Bill 951 became Chapter 2014-240, Laws of Florida.

As part of this review, Article III, Section 3.03 of Chapter 2014-240, Laws of Florida, was reviewed for the documented purpose and goals of the District. According to this section, the District shall have all powers and duties granted by their charter and Chapters 189 and 191, Florida Statutes.

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

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

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

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

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

RESEARCH TASK # 2 GOALS AND OBJECTIVES

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

Findings

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

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

- Fire Suppression (including hazardous materials response)
- Rescue and Emergency Medical Services – Advanced Life Support (ALS) Level (non-transport), First Response (including marine response and technical rescue response)
- All-Hazards Response (Emergency Management)
- Fire and Life Safety (Community Risk Reduction)

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

Fire Suppression

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

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

The GNFD's fire suppression program takes a modified approach due to the diversity of the District (urban and rural) and framed by goals aligned with NFPA 1710 response and staffing standards. The efficiency, adequacy, and effectiveness of the fire suppression program support protection of life and property within the 758-square-mile jurisdiction that includes the contracted areas of Ochopee and Mile Marker 63. Moreover, the shared goal with neighboring fire departments is represented by mutual and automatic aid agreements, which are covered in greater detail in a separate area of this review. This collective effort seeks to maximize the District's ability to meet standards and provide fire protection for the community.

From a hazardous materials ("hazmat") response perspective, the GNFD works closely with the Collier County Fire Chiefs' Association in support of the Collier County Hazardous Materials / WMD District Response Team (DRT). The DRT is a component of the Collier County Public Utilities Department and is supported by several partner agencies. The DRT's primary responsibility is to coordinate the cleanup of hazardous materials while also providing necessary information to responders and helping coordinate needed resources for an incident commander when on scene of a hazmat-related incident. All GNFD personnel maintain responder-level training at a minimum, with all hazardous material team members certified as technicians by the state of Florida.

Problem or Need that the Program Was Designed to Address

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

The Expected Benefits of the Program

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

The GNFD's fire suppression program is expected to maintain adequate and consistent staffing, response readiness, and overall ability to provide fire protection for the community it serves. Moreover, the program is expected to work in conjunction with county-level guidance to ensure that the region is adequately protected.

Activities Supporting the Fire Suppression Program

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

Maintenance of Apparatus Readiness and Purchasing (Fleet Maintenance)

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. In addition, such apparatus must be adequately equipped and must function appropriately to ensure that the delivery of emergency services is not compromised. The NFPA's standards 1901, 1911, and 1912 are the applicable standards for purchasing, refurbishing, maintaining, and retiring fire apparatus. Annex D of Standard 1911 consists of the replacement schedules for heavy fire apparatus (engines, tankers, and ladder trucks). Generally, Annex D recommends a maximum of fifteen years of frontline service, followed by a maximum of ten years in reserve status, and then retirement of the unit from service. Figure 40 of this performance review provides the current GNFD vehicle inventory with details.

For the GNFD, the Support Services Fleet Maintenance Branch is responsible for all District fire apparatus and staff vehicle maintenance services. This includes minor and major repairs, such as preventative maintenance work, engine and transmission service, brake service, fabrication and welding work, fire pump testing, and overall fleet life cycle monitoring. In addition to their responsibilities within the District, the GNFD Fleet Maintenance Branch provides contract fleet services for Marco Island Fire Rescue.

Maintenance of Equipment Readiness and Purchasing (Equipment Maintenance)

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

For the GNFD, the Support Services Logistical Branch procures and provides supplies to all facilities and fleet for operational perishables, personal protective clothing/equipment, and storage of operational items. Logistics is also responsible for repair and maintenance of all operational equipment.

Facilities and Ongoing Infrastructure Improvements (Facilities Maintenance)

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

For the GNFD, the Support Services Facilities Branch is responsible for daily maintenance and repair of District facilities, including minor air conditioning, plumbing, electrical, and structural issues.

Personnel Readiness (Training)

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

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

Recommendation # 7 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, especially in the areas of Facility Training and Company Training, two areas in which credits were lost during the last ISO review in October 2022.

Recommendation # 8 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of the outputs of the fire training program, including the total number of classes/trainings provided and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Response (Efficiency)

The GNFD currently responds from sixteen strategically located stations, with specific apparatus and equipment assigned. Accepted firefighting and EMS procedures call for the arrival of an entire initial assignment (adequate apparatus and personnel to effectively deal with an emergency based on its level of risk) within a reasonable amount of time. This analysis ensures that sufficient personnel and equipment arrive rapidly enough to safely control a fire or mitigate emergencies before substantial damage or injury.

In analyzing response performance, a percentile measurement of response time performance of the GNFD was generated. Using percentile calculations for response

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

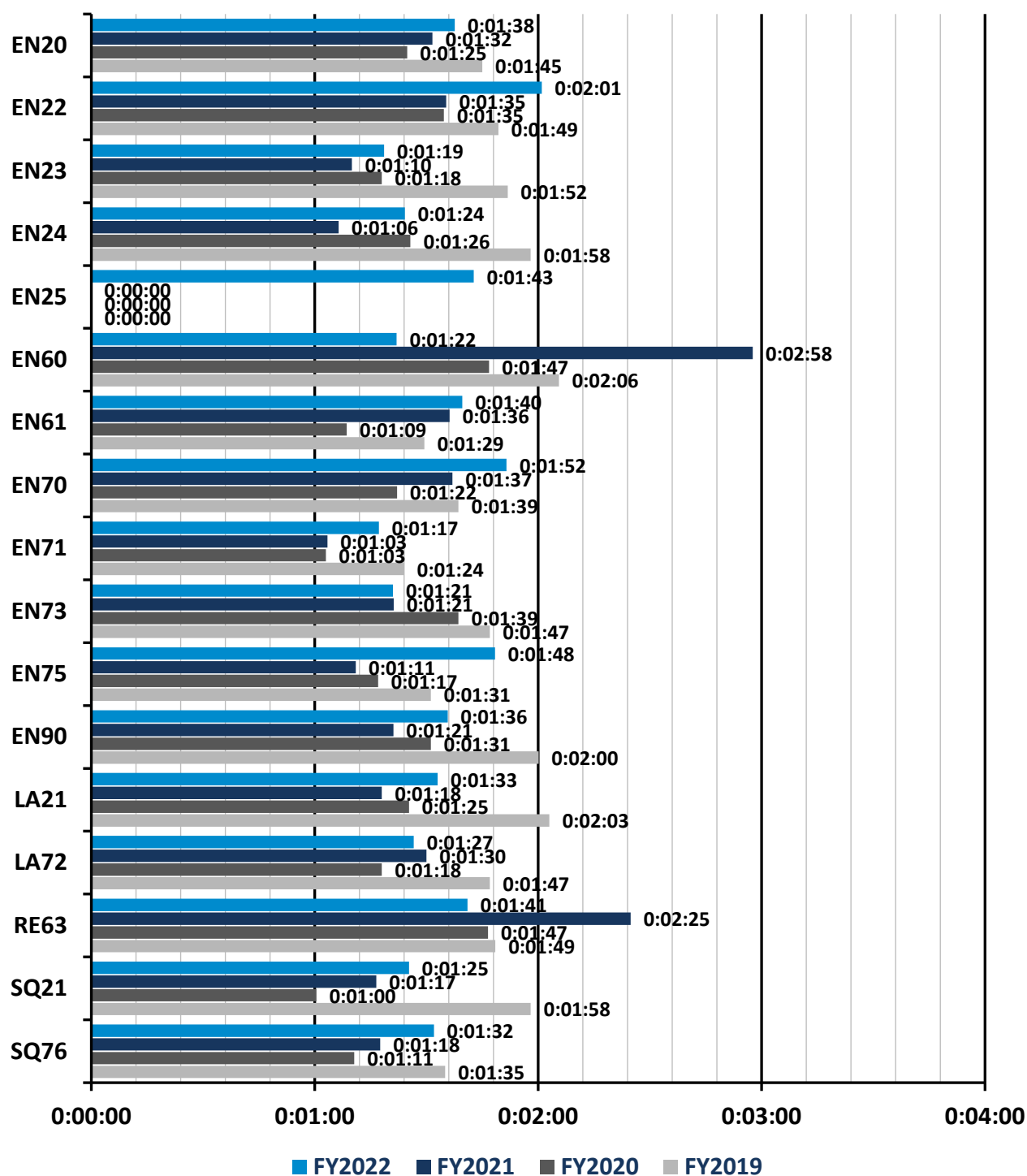
Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

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

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

Recommendation # 10 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Figure 63 illustrates the turnout times for GNFD units responding to emergency fire suppression-related incidents. When no time entry is noted for a unit, that unit was not in service for that specific fiscal year.

Figure 63: Turnout Times, Fire Suppression-Related Incidents (FY2019–3rd Quarter FY2022)

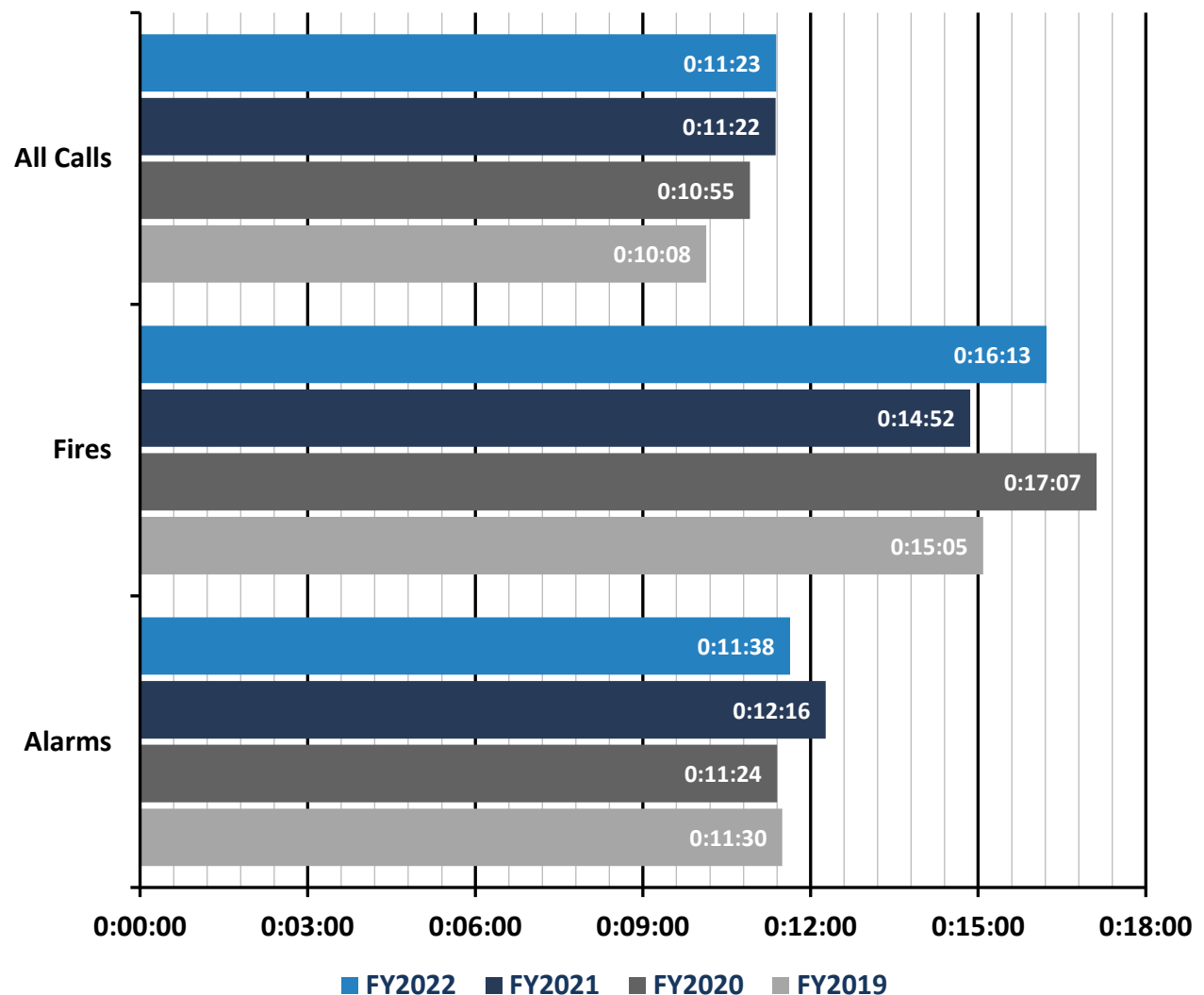
Through the first three quarters of fiscal year 2022, the turnout times for all GNFD primary units to fire-related incidents — fires and fire alarms — ranged from a high of 0:02:01 for Engine 22 to a low of 0:01:17 for Engine 71 at the 90th percentile. From the perspective of

emergency fire suppression incidents, the District's turnout performance exceeded the NFPA benchmark of 0:01:20, with the exception of Engines 23 and 71.

As a component of GNFD SOG 410.1, the District has adopted an internal turnout time standard for fire-related incidents that meets the NFPA benchmark of 0:01:20.

Figure 64 illustrates the response performance for GNFD units responding to emergency fire suppression-related incidents.

Figure 64: Response Times, Fire Suppression-Related Incidents (FY2020–3rd Quarter FY2022)



Through the first three quarters of fiscal year 2022, the response times for all GNFD primary units to fire-related incidents ranged from a 90th percentile high of 0:16:13 for fire calls to a 90th percentile low of 0:11:38 for alarm calls. From a fire incident perspective, the District's response performance exceeded the NFPA benchmark of 320 seconds (00:05:20).

As a component of GNFD SOG 410.1, the District has adopted an internal response time standard for all emergency incidents of 0:08:00 90% of the time for suburban areas, and a standard of 0:12:00 90% of the time for rural areas.

Recommendation # 11 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of fire suppression response metrics including total incident volume, turnout times, and response times.

Communications

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

Rescue and Emergency Medical Services – Advanced Life Support (ALS) Level (non-transport) First Response (including marine response and technical rescue response)

The GNFD's firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. The GNFD provides first-response (non-transport) advanced life support (ALS) services from all sixteen fire stations utilizing dual-purpose fire suppression apparatus, along with several specialty units for the emergency medical services (EMS) program. EMS transport services are handled by Collier County Emergency Medical Services (CCEMS) through a partnership with the District. These services are provided for as permitted in Chapter 191, Florida Statutes, which provides that the District can establish and maintain emergency medical and rescue response services and acquire and maintain rescue, medical, and other emergency equipment, pursuant to the provisions of Chapter 401 and any certificate of public convenience and necessity or its equivalent issued thereunder.

This program addresses the need to maintain the minimum standard of emergency medical services (EMS) performance through academic and physical training. The GNFD maintains compliance with all state and local requirements to maintain its Certificate of Public Convenience and Necessity (COPCN) which provides the District the designation as an ALS provider in the state of Florida.

As a component of the Rescue and EMS program, the GNFD operates two frontline fire rescue vessels (Boats 60 and 90) as components of the countywide Marine Emergency Response Team (MERT). The MERT program includes neighboring fire rescue and law enforcement agencies. The GNFD's vessels are cross-staffed 24 hours a day and are

available for a variety of marine incidents, including vessel fires, lost boaters, medical emergencies, and vessels in distress. The GNFD also maintains several underwater divers as a component of the dive rescue team. This team is trained and available to respond to emergencies that can arise in any of the many canals, lakes, and inland waterways throughout the District.

In addition, technical rescue responses, including rope rescue, structural collapse rescues, trench rescues, confined space operations, and vehicle/machinery rescues (VMR), are handled by specialty-trained members of the District. The GNFD is home to a state-sponsored Type II Technical Rescue Team (#635) that is a multi-disciplined search-and-rescue team capable of responding to a variety of incidents within the region and the state of Florida as a component of the State Emergency Response Plan (SERP).

Problem or Need that the Program Was Designed to Address

This program addresses the need to maintain the minimum standard of EMS performance through academic and physical training. This is further accomplished by the establishment and maintenance of emergency medical and rescue response services, along with the acquisition and maintenance of rescue, medical, and other emergency equipment.

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

The Expected Benefits of the Program

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

The GNFD's rescue and EMS program's provision of first-response (non-transport) ALS services dispatch to all medical and rescue calls provides timely and specialized services to the public in accordance with NFPA 1710 and NFPA 450. Emergency response personnel are able to initiate life-saving care prior to the arrival of a transport unit, and supplement the transport staff for high-priority transports when needed.

Activities Supporting the Rescue and Emergency Medical Services Program

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

Maintenance of Apparatus Readiness and Purchasing

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

Maintenance of EMS Equipment Readiness and Purchasing

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

Facilities and Ongoing Infrastructure Improvements

The facilities and ongoing infrastructure improvement activities that support the fire suppression program are also applicable to the rescue and emergency medical services program. As such, a station's location will dictate response times to medical emergencies. A poorly located station can decrease the likelihood of survival in the most serious of medical situations.

Personnel Readiness (Training)

As described with the fire suppression program, a comprehensive training program is one of the most critical factors in ensuring the delivery of safe and effective emergency services. For EMS program providers, this training must include continuing medical education (CME) and mandated recertification requirements. The GNFD's personnel completed over 4,936 hours of EMS-related training in 2022.

Recommendation # 12 – As a component of the fire chief's District Report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the total number of classes/training and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Ensure Personnel Safety and Health

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

Deployment and Emergency Response (Efficiency)

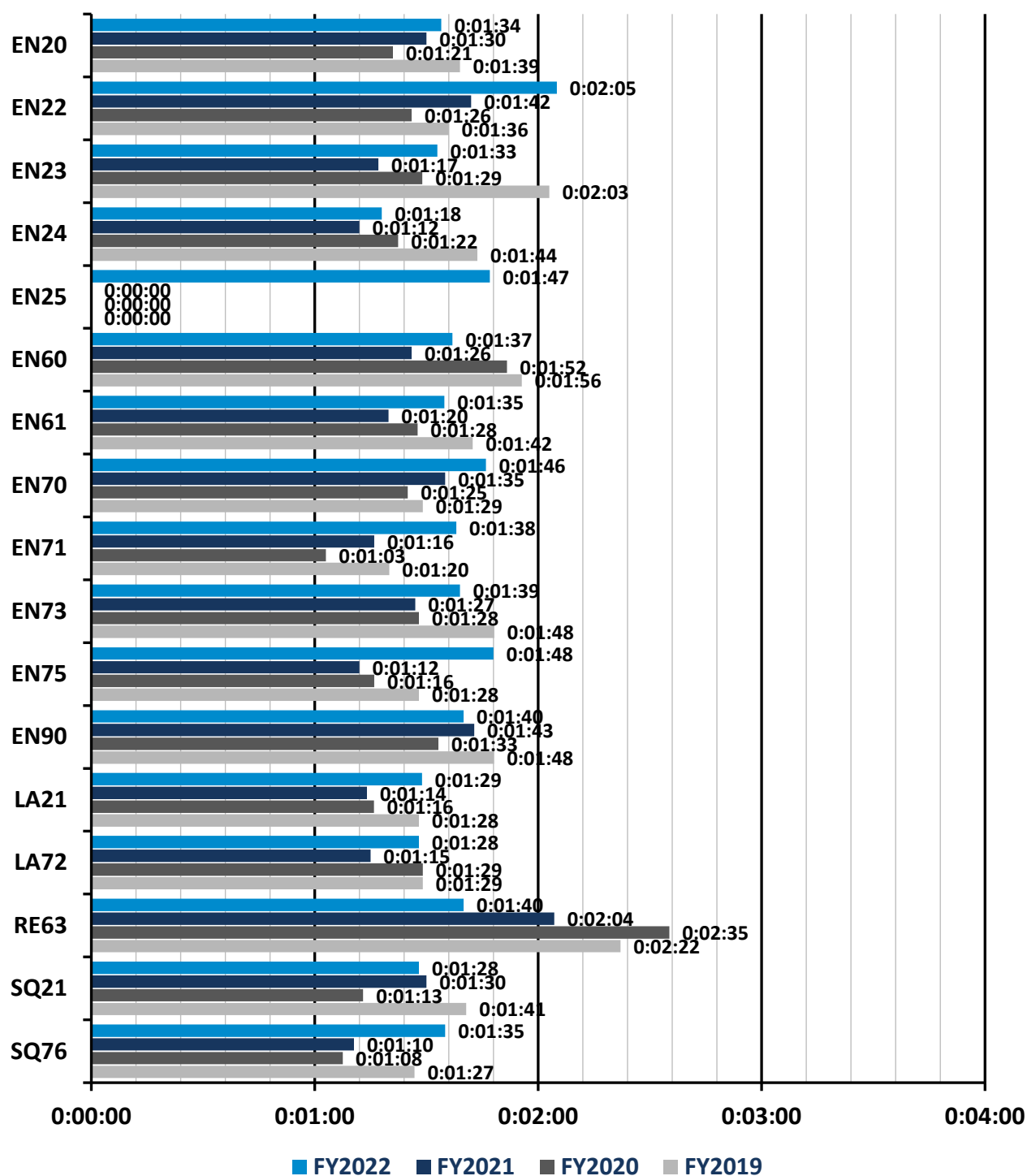
The GNFD currently provides first-response (non-transport) advanced life support (ALS) services from all sixteen fire stations utilizing dual-purpose fire suppression apparatus, along with several specialty units.

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

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

Recommendation # 13 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Figure 65 illustrates the turnout times for GNFD units responding to emergency EMS-related incidents. When no time entry is noted for a unit, that unit was not in service for that specific fiscal year.

Figure 65: Turnout Times, EMS-Related Incidents (FY2020–3rd Quarter FY2022)

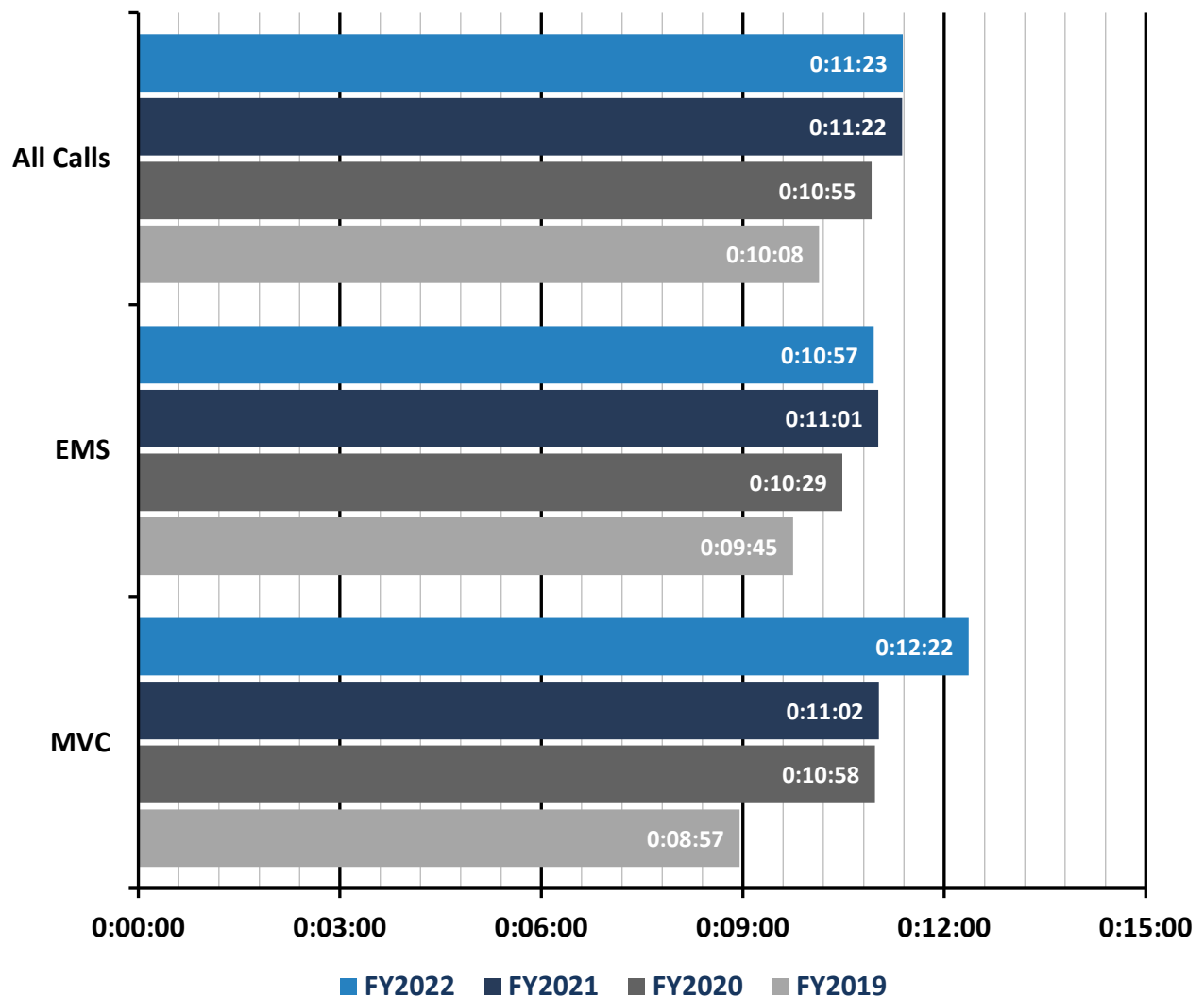
Through the first three-quarters of fiscal year 2022, the turnout times for all GNFD primary units to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — ranged from a high of 0:02:05 for Engine 22 to a low of 0:01:18 for Engine 24 at the 90th percentile.

From an EMS incident perspective, the District's turnout performance exceeded the NFPA benchmark of 0:01:00.

As a component of GNFD SOG 410.1, the District has adopted an internal turnout time standard for EMS incidents that meets the NFPA benchmark of 0:01:00.

Figure 66 illustrates the response times for GNFD units responding to emergency EMS-related incidents.

Figure 66: Response Times, EMS-Related Incidents (FY2020–3rd Quarter FY2022)



Through the first three quarters of fiscal year 2022, the response times for all GNFD primary units to EMS-related incidents ranged from a 90th percentile high of 0:12:22 for Motor Vehicle Crash (MVC) calls to a 90th percentile low of 0:10:57 for EMS calls. From an EMS incident perspective, the District's response performance exceeded the NFPA benchmark of 300 seconds (00:05:00).

As previously mentioned and as a component of GNFD SOG 410.1, the District has adopted an internal response time standard for all emergency incidents of 0:08:00 90% of the time for suburban areas, and 0:12:00 90% of the time for rural areas.

Recommendation # 14 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of Rescue and EMS response metrics, including total incident volume, turnout times, and response times.

Quality Improvement (QI)

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

For the GNFD, this is accomplished under the direction of the Division Chief of EMS, who reviews high-priority calls on an ad-hoc basis and contacts members individually with any corrections or concerns.

Medical Direction and Standing Orders

Medical direction and standing orders are critical components of an effective EMS system to ensure that patient care is administered with appropriate clinical oversight and medically accepted standards. These components should operate under the guidance of an EMS physician.

For the GNFD, this is accomplished through a cooperative agreement with CCEMS. This agreement provides many beneficial services to the GNFD to enhance EMS service delivery, including standing orders (Collier County Common Treatment Guidelines), training, and medical direction/oversight (Dr. Robert Tober).

Communications

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

All-Hazards Response (Emergency Management)

The GNFD covers a community of approximately 758 square miles located near the coastal areas of the Gulf of Mexico and along the shores of the inter-coastal waterway and canal

infrastructure. The communities served include Chokoloskee, Everglades City, Golden Gate Estates, Golden Gate City, East Naples, Isles of Capri, Port of the Islands, the unincorporated Collier County, and state and federal conservancy lands. It is home to residential and commercial infrastructure, public and private schools, woodlands, rural estates, agricultural areas, industrial occupancies, and 54 miles of interstate, and it is in a location favored by tourists and seasonal visitors, making the GNFD unique in its coverage area and rich in target hazards. These hazards range from the life hazards associated with a significant population increase during the winter season, to summer seasonal natural disasters such as hurricanes and brush fires.

The GNFD provides specialized disaster management guidance to include planning, preparation, mitigation, response, and recovery activities. The District also serves as the liaison with regional emergency management partners, the county emergency operations center (EOC), and the multi-jurisdictional local mitigation strategy working group.

Problem or Need that the Program was Designed to Address

The GNFD must take an all-hazards approach to preparedness and coordination with the county emergency management division (Collier County). Collier County Emergency Management¹¹ is responsible for all aspects of disaster management, including mitigation, preparedness, response, and recovery for all types of natural, technological, or man-made hazards that could adversely affect the health, safety, and general welfare of residents and visitors to the county. This is accomplished through many community-wide approaches, including public education and strategic community partnerships, such as those with the GNFD.

The county's emergency management division maintains mandated programs and plans required by state statutes and federal law, including the post-disaster redevelopment plan, the special needs citizens program, floodplain management, the hazard identification and risk assessment (HIRA), the local mitigation strategy (LMS), the comprehensive emergency management plan (CEMP), and the healthcare comprehensive emergency management plan (CEMP). The CEMP was produced via the team efforts of the entire Collier County Emergency Management staff, the tasked agencies for each of the eighteen Emergency Support Functions (ESF), and personnel involved in recovery and mitigation activities. The CEMP provides for the establishment of up to five Area Command Divisions (Annex F) that may be activated to manage certain response and recovery activities in complex situations. When an Area Command Division is established, under these disaster conditions, some operations section activities may be directed from the Area Command Division. Area Command activations have two phases based on the complexity of an incident. The District is in the Division D Geographic Division.

¹¹ [https:// www.colliercountyfl.gov/government/county-manager-operations/divisions/emergency-management](https://www.colliercountyfl.gov/government/county-manager-operations/divisions/emergency-management)

When activated, the Collier County's emergency operations center (EOC) is a central location where representatives of local government and private sector agencies convene during disaster situations to make decisions, set priorities, and coordinate resources for response and recovery. Activation decisions are made depending on the impact or anticipated impact of a disaster and are determined by the Emergency Management Director, the Collier County Manager, or their designated representatives. The most common activation, according to the GNFD, is related to brush fire incidents.

Although Collier County Emergency Management provides the framework and mechanism for disaster response and recovery for the entire county, individual municipalities and special fire control districts are strongly encouraged to develop local emergency management programs. For the GNFD, this is managed through the Planning and Growth Management section of the District, which works closely with Collier County Emergency Management, the Collier County Sheriff's Officer, and fire rescue agencies countywide.

Recommendation # 15 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the GNFD.

The Expected Benefits of the Program

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

The GNFD's all-hazards program is expected to maintain response readiness through staffing, training, and logistics elements in support of various incident types.

Activities Supporting the All-Hazards Response Program

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

Equipment Readiness (Maintenance)

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

protective/isolation gear, generators (regularly maintained and serviced by certified technicians per District-adopted standard), and drones.

Personnel Readiness (Training)

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

Deployment and Response (Efficiency)

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

Ensure Personnel Safety and Health

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

Communications

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

Recovery

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

Fire and Life Safety (Community Risk Reduction)

This community risk reduction (CRR) program addresses the need to reduce the safety risks faced by the GNFD community through engagement with citizens, evaluation and identification of the public safety risks the District faces, and targeted training and public education. The GNFD provides professional fire and life safety code knowledge and public

education activities throughout the community in an effort to save lives and reduce property loss.

Problem or Need that the Program Was Designed to Address

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

The GNFD fire and life safety program's primary objectives are the prevention of fire and the promotion of life safety through code enforcement compliance and education. The community risk reduction activities and programs are designed to address the need for proactive measures to prevent emergencies and mitigate potential risks in order to improve public safety and community well-being.

The Expected Benefits of the Program

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

The GNFD's community risk reduction program is expected to improve the safety and well-being of community members and first responders through reducing of the frequency and severity of accidents and emergencies, and increasing public awareness and fire and life safety education.

Activities Supporting the Community Risk Reduction Program

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

Fire Prevention and Life Safety Inspection Program (Code Enforcement/Risk Assessments)

There is a need to minimize the effects of unwanted fires. Fire prevention is a part of the much larger community risk reduction program functions. Fire prevention includes the measures and practices directed toward the prevention and suppression (built-in fire protection) of destructive fires.

There are many benefits to fire prevention. Preventing future fires and their related injuries and deaths are the top two priorities. There are additional benefits, such as reducing the effects of property loss, both residential and commercial. The GNFD's fire and life safety personnel completed 6,088 new construction inspections and 4,110 existing building

inspections in 2022. In addition to serving the GNFD area, personnel are responsible for new and existing inspections within the Ochopee Fire District.

Plan Review

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

To accomplish this activity, the GNFD utilizes four Collier County Fire Plan Reviews for all plan reviews conducted in the District. Collier County staff operates under the oversight of the GNFD fire and life safety section and the District's authority.

Recommendation # 16 – As a component of the fire chief's District Report to the Board of Fire Commissioners, provide reports defining outputs of the fire prevention program, including the number of inspections and completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Public Safety Education (Fire and Life Safety Education)

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

The GNFD provides a variety of educational classes on topics including crowd management, safe evacuation, CPR, Stop the Bleed, emergency preparedness, and fire extinguisher operations. These programs are conducted both on virtual platforms and in in-person presentations. The District is also very active on social media, reaching a large number of its population with critical communications relating to wildfires, hurricanes, and

other public safety emergencies. The GNFD has over 12,800 Facebook followers and reached over 118,000 people via social media in 2022.

Recommendation # 17 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Cause-and-Origin Investigations (including data analysis)

Cause-and-origin investigation, sometime referred to simply as fire investigation, is the analysis of fire-related incidents after a situation has been mitigated in order to determine the cause and origin of such an event. The overall goal is to obtain valuable information to reduce the occurrences of fires and explosions. Typically, these investigations are based on NFPA Standard 921 and Florida Administrative Code 69D-4.

Initial cause-and-origin investigations are handled by GNFD operations personnel and turned over to fire and life safety personnel as requested. The District’s fire and life safety section completed 24 fire investigations in 2022. The GNFD is currently assisted by the Florida State Fire Marshal’s Office to accomplish this activity.

Insurance Services Office

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

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

During the most recent ISO evaluation in October 2022, the GNFD earned an additional 5.23 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Credits were reduced in only one of the three categories, Public Fire Safety Education (CFSE), in which the GNFD earned 1.93 out of a possible 2.2 credits.

RESEARCH TASK # 3 DELIVERY OF SERVICES

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

Findings

The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS Transport, and automatic and mutual aid programs. The efficiency, effectiveness, or economical operation of the District is improved because of these partnerships.

Emergency communications are provided by the Collier County Sheriff's Office Emergency Communications Center (ECC)¹². The ECC is the Primary Public Safety Answering Point (PSAP) for Collier County. The ECC takes 911 calls for police, fire, and EMS service while also dispatching for the Collier County Sheriff's Office, the Marco Island Police Department, Collier County Emergency Medical Services, and five fire departments within the county, including the GNFD. The ECC has been accredited since 2001 by the Center of Excellence with the National Academy of Emergency Dispatch and since 2016 by the Commission on Accreditation for Law Enforcement Agencies (CALEA) as a Public Safety Communications Center.

Collier County Emergency Medical Services (CCEMS) is responsible for providing advanced life support (ALS) pre-hospital emergency healthcare utilizing both ground and air ambulance support throughout the county with 26 full-time ambulances and two MedFlight helicopters. While the GNFD provides first response ALS as previously discussed, transportation to the hospital is handled by CCEMS.

The GNFD has automatic and/or mutual aid agreements with several organizations. The previously presented Figure 55 illustrates the net benefit of the automatic and mutual aid programs of the GNFD. While the results indicate that the GNFD aided surrounding partner agencies at a higher level than the District received aid, this shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

The analysis of the GNFD's delivery of services completed as component of this performance review did not reveal an alternative method of providing services that would reduce costs and/or improve performance.

¹² <https://www.colliersheriff.org/my-ccso/9-1-1-communications>

RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

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

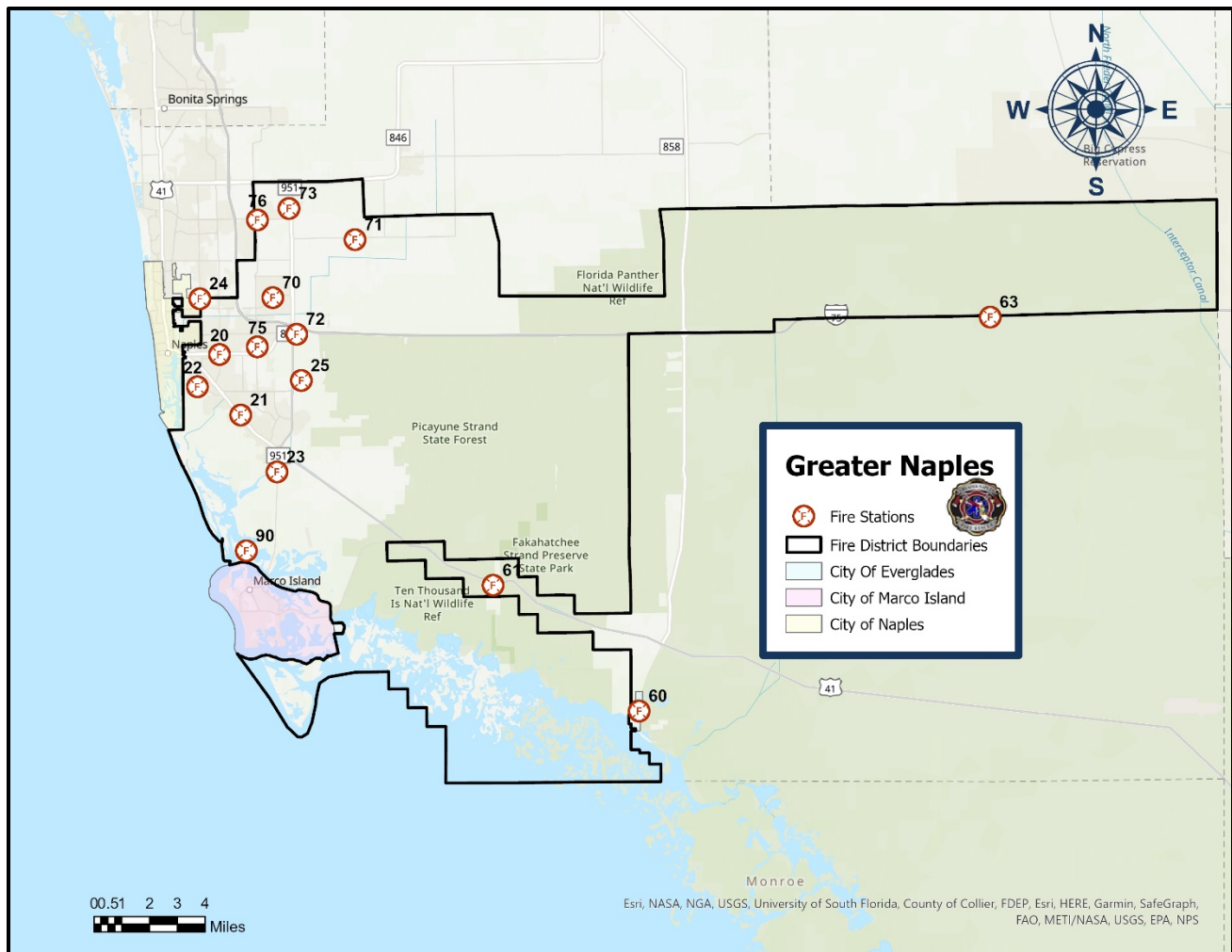
Findings

After an analysis of the District's boundaries in relation to adjoining county and municipal governments, it was determined that the District boundaries are wholly within Collier County and that while both Collier County and the GNFD both provide EMS response, the types and levels of EMS services provided differ. The District's EMS services include rescue and first response at the ALS level, while Collier County's EMS system provides care at the ALS level as well, but also provides patient transport services.

There are three cities adjacent to the District's boundaries. The cities of Naples and Marco Island provide similar services, but not wholly or partially within the boundaries of the District. The GNFD staffs the fire station in Everglades City.

After analysis of the GNFD's boundaries in relation to adjoining county and municipal governments' boundaries, it was revealed that, apart from Collier County, no additional county or municipal governments were located within the boundaries of the District. Based on this and additional analysis of services, it was determined that no county or municipal governments that are located wholly or partially within the boundaries of the District offer similar services that could be further examined for potential efficiency enhancements or consolidations. Figure 67 illustrates the District's boundaries in relation to the surrounding cities.

Figure 67: GNFD and Municipal Boundaries



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

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

To further the conversation on similar and different services offered, Figure 68 illustrates a nationwide comparison of EMS-level services offered based on population protected. Of the fire departments that protect populations between 100,000 to 249,999, over 60 percent offer EMS services at the ALS level, which the GNFD currently provides.

**Figure 68: Departments Providing Emergency Medical Service by Community Size
(Percent): 2017–2019¹³**

Population Protected	No EMS	BLS	ALS	Total
1,000,000 or more	0%	6%	94%	100%
500,000 to 999,999	0%	23%	77%	100%
250,000 to 499,999	2%	29%	69%	100%
100,000 to 249,999	3%	34%	63%	100%
50,000 to 99,999	7%	38%	55%	100%
25,000 to 49,999	16%	37%	47%	100%
10,000 to 24,999	26%	42%	32%	100%
5,000 to 9,999	38%	43%	18%	100%
2,500 to 4,999	40%	47%	12%	100%
Under 2,500	45%	49%	6%	100%
Nationwide	38%	46%	17%	100%

¹³ U.S. Fire Department Profile-2019, Supporting Tables, NFPA Research, Quincy, MA, December 2021-
<https://www.nfpa.org/-/media/Files/News-and-Research/Fire-statistics-and-reports/Emergency-responders/osFDProfileTables.pdf>

RESEARCH TASK # 5 REVENUES AND COSTS

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

Findings

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

Figure 69: Schedule of Revenues, Expenditures, and Changes in Fund Balance**GREATER NAPLES FIRE RESCUE DISTRICT****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL - GENERAL FUND****FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	SEPTEMBER 30, 2022		VARIANCE WITH
	FINAL		FINAL BUDGET
	BUDGET	ACTUAL	FAVORABLE
			(UNFAVORABLE)
REVENUES			
Fire Protection Services:			
Property taxes	\$ 38,041,981	\$ 37,306,523	\$ (735,458)
Charges for services	1,738,517	1,286,648	(451,869)
Interest	35,000	23,977	(11,023)
Rental and lease income	99,000	134,586	35,586
Grant revenue	420,000	249,313	(170,687)
Miscellaneous income	160,192	566,931	406,739
TOTAL REVENUES	40,494,690	39,567,978	(926,712)
EXPENDITURES			
Public Safety:			
Personal services	35,908,059	35,183,360	724,699
Operating expenditures	4,744,573	4,635,806	108,767
Capital outlay	388,321	3,660,930	(3,272,609)
Debt service	974,402	1,321,280	(346,878)
TOTAL EXPENDITURES	42,015,355	44,801,376	(2,786,021)
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	(1,520,665)	(5,233,398)	(3,712,733)
OTHER FINANCING SOURCES			
Proceeds from sale of fixed assets	10,000	700,681	690,681
Equipment note proceeds	-	2,947,599	2,947,599
Lease proceeds	-	241,344	241,344
TOTAL OTHER FINANCING SOURCES	10,000	3,889,624	3,879,624
NET CHANGES IN FUND BALANCE	(1,510,665)	(1,343,774)	166,891
FUND BALANCE, OCTOBER 1	12,734,497	12,734,497	-
FUND BALANCE, SEPTEMBER 30	\$ 11,223,832	\$ 11,390,723	\$ 166,891

Figure 70: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021

GREATER NAPLES FIRE RESCUE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
BUDGET AND ACTUAL - GENERAL FUND									
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2021, 2020 AND 2019									
	2021			2020			2019		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES									
Fire Protection Services:									
Property taxes	\$ 33,872,449	\$ 34,430,148	\$ 557,699	\$ 31,419,515	\$ 32,149,686	\$ 730,171	\$ 30,801,334	\$ 30,801,333	\$ (1)
Charges for services	1,056,450	1,120,162	63,712	694,700	856,195	161,495	1,017,902	1,016,147	(1,755)
Interest	158,000	34,413	(123,587)	110,000	197,673	-	157,046	162,505	5,459
Rental and lease income	98,928	138,173	39,245	113,928	114,333	405	128,892	128,892	-
Grant revenue	762,972	1,862,405	1,099,433	1,219,976	1,617,186	397,210	1,061,085	1,020,506	(40,579)
Miscellaneous income	90,750	330,527	239,777	236,000	228,077	(7,923)	256,650	549,975	293,325
TOTAL REVENUES	36,039,549	37,915,828	1,876,279	33,794,119	35,163,150	1,369,031	33,422,909	33,679,358	256,449
EXPENDITURES									
Public Safety:									
Personal services	30,083,562	29,668,117	415,445	27,980,300	27,368,951	611,349	26,963,916	26,370,961	(592,955)
Operating expenditures	4,906,283	4,896,995	9,288	4,409,190	4,725,833	(316,643)	3,848,223	3,935,709	87,486
Capital outlay	917,226	1,107,514	(190,288)	562,715	537,450	25,265	267,014	264,729	(2,285)
Debt service	683,214	667,002	16,212	683,214	705,103	(21,889)	705,102	675,400	29,702
TOTAL EXPENDITURES	36,590,285	36,339,628	250,657	33,635,419	33,337,337	298,082	31,784,255	31,246,799	537,456
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(550,736)	1,576,200	2,126,936	158,700	1,825,813	1,667,113	1,638,654	2,432,559	793,905
OTHER FINANCING SOURCES (USES)									
Carryforward	540,736	-	(540,736)	-	-	-	-	-	-
Proceeds from sale of fixed assets	10,000	399,990	389,990	10,000	31,911	21,911	71,585	71,585	-
TOTAL OTHER FINANCING SOURCES (USES)	550,736	399,990	(150,746)	10,000	31,911	21,911	71,585	71,585	-
NET CHANGES IN FUND BALANCE	-	1,976,190	1,976,190	168,700	1,857,724	1,689,024	1,710,239	2,504,144	793,905
FUND BALANCE, OCTOBER 1	10,758,307	10,758,307	-	8,900,583	8,900,583	-	6,396,439	6,396,439	-
FUND BALANCE, SEPTEMBER 30	\$ 10,758,307	\$ 12,734,497	\$ 1,976,190	\$ 9,069,283	\$ 10,758,307	\$ 1,689,024	\$ 8,106,678	\$ 8,900,583	\$ 793,905

Figure 71: Assessed Value and Actual Value of Taxable Property¹⁴**GREATER NAPLES FIRE RESCUE DISTRICT****ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY****LAST THREE FISCAL YEARS****(IN THOUSANDS)**

Fiscal Year Ended September 30	Residential Property	Commercial Property	Other Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate (Millage)
2019	\$ 17,105,797	\$ 1,168,865	\$ 1,402,138	\$ 24,682	\$ 19,652,118	1.5000
2020	18,517,958	1,248,199	1,497,841	166,180	21,097,818	1.5000
2021	20,122,813	1,343,978	1,612,773	253,590	22,825,974	1.5000

¹⁴ Source: Collier County Property Appraiser's Office

Figure 72: Property Tax Rates - Direct and all Overlapping Governments (Per \$1,000)¹⁵

GREATER NAPLES FIRE RESCUE DISTRICT			
PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS (PER \$1,000) <u>LAST THREE FISCAL YEARS</u>			
	2019	2020	2021
Greater Naples Fire Rescue District:			
Operating	1.5000	1.5000	1.5000
Ochopee operating	4.0000	4.0000	4.0000
Collier County School Board:			
Operating	5.0490	5.0830	5.0160
Collier County:			
Operating	3.5645	3.5645	3.5645
Countywide millage set by other taxing authorities:			
-Collier County Watermanagement Fund	0.1209	0.1152	0.1103
-Collier Big Cypress Basin	0.1231	0.1192	0.1152
- Other Districts	0.1775	0.1720	0.1662
Total Countywide millage	0.4215	0.4064	0.3917
TOTAL	14.5350	14.5539	14.4722

¹⁵ Source: Collier County Property Appraiser's Office

Figure 73: Fire-Taxable Valuations, Millage Taxes Levied and Collected¹⁶**GREATER NAPLES FIRE RESCUE DISTRICT**

**FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED
AND COLLECTED
LAST THREE FISCAL YEARS
(IN THOUSANDS)**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 19,652,618	\$ 21,170,180	\$ 22,825,974
Millage - Greater Naples	1.5000	1.5000	1.5000
Milage - Ochopee	4.0000	4.0000	4.0000
Total taxes levied	\$ 30,222,439	\$ 32,426,716	\$ 35,054,790
Less Adjustments and discounts	578,894	(277,030)	(624,642)
Net taxes levied	\$ <u>30,801,333</u>	\$ <u>32,149,686</u>	\$ <u>34,430,148</u>
Net collected	\$ <u>30,801,333</u>	32,149,686	\$ <u>34,430,148</u>
Percent	<u>1.01%</u>	<u>99%</u>	<u>98%</u>

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

¹⁶ Source: Collier County Property Appraiser's Office

Figure 74: Property Tax Levies and Collections¹⁷**GREATER NAPLES FIRE RESCUE DISTRICT****PROPERTY TAX LEVIES AND COLLECTIONS****LAST THREE FISCAL YEARS****(IN THOUSANDS)**

<u>Fiscal Year September 30</u>	<u>Total Assessed Valuation</u>		<u>Taxable Assessed Valuation</u>		<u>Levy</u>		<u>Collections within the Fiscal Year of the Levy</u>	
							<u>Amount</u>	<u>Percentage of Levy</u>
2019	\$	19,677,300	\$	19,656,618	\$	30,222,484	\$ 30,801,333	1.01%
2020		21,263,998		21,097,818		32,426,716	32,149,686	99%
2021		23,079,564		22,825,974		35,054,796	34,430,148	98%

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

¹⁷ Source: Collier County Property Appraiser's Office

Statistical Section

This part of the performance review presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.¹⁸

Financial Trends

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

Figure 75: Net Position by Component

GREATER NAPLES FIRE RESCUE DISTRICT

NET POSITION BY COMPONENT

LAST THREE FISCAL YEARS

(accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:			
Invested in capital assets, net of related debt	\$ 11,690,583	\$ 10,011,155	\$ 9,400,997
Restricted for debt service	696,723	640,346	631,468
Restricted for capital projects	7,639,938	7,274,053	6,119,850
Unrestricted	<u>(12,593,341)</u>	<u>(15,896,245)</u>	<u>(11,954,157)</u>
 Total governmental activities net position	 \$ <u>7,433,903</u>	 \$ <u>2,029,309</u>	 \$ <u>4,198,158</u>
 Primary government:			
Invested in capital assets, net of related debt	\$ 11,690,583	\$ 10,011,155	\$ 9,400,997
Restricted for debt service	696,723	640,346	631,468
Restricted for capital projects	7,639,938	7,274,053	6,119,850
Unrestricted	<u>(12,593,341)</u>	<u>(15,896,245)</u>	<u>(11,954,157)</u>
 Total primary government net position	 \$ <u>7,433,903</u>	 \$ <u>2,029,309</u>	 \$ <u>4,198,158</u>

¹⁸ Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

Figure 76: Changes in Net Position

GREATER NAPLES FIRE RESCUE DISTRICT

CHANGES IN NET POSITION

LAST THREE FISCAL YEARS

(accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
EXPENSES:			
Governmental Activities:			
Public safety - fire protection	\$ 36,414,267	\$ 40,818,952	\$ 38,906,300
Total governmental activities expenses	<u>36,414,267</u>	<u>40,818,952</u>	<u>38,906,300</u>
PROGRAM REVENUES:			
Governmental activities:			
Impact fees	\$ 2,745,576	\$ 1,694,123	\$ 1,599,449
Charges for services	1,145,162	946,195	1,061,147
Operating grants and contributions	<u>2,815,988</u>	<u>3,217,702</u>	<u>2,417,106</u>
Total governmental activities program revenues	<u>6,706,726</u>	<u>5,858,020</u>	<u>5,077,702</u>
NET (EXPENSE) REVENUE	<u>(29,707,541)</u>	<u>(34,960,932)</u>	<u>(33,828,598)</u>
Governmental Activities:			
Property taxes	34,430,148	32,149,686	30,801,333
Investment earnings	51,194	282,634	234,017
Rental and lease income	138,173	114,333	128,892
Gain on disposition of capital assets	162,093	17,353	25,803
Miscellaneous	<u>330,527</u>	<u>228,077</u>	<u>549,975</u>
Total governmental activities	<u>35,112,135</u>	<u>32,792,083</u>	<u>31,740,020</u>
CHANGE IN NET POSITION	\$ <u>5,404,594</u>	\$ <u>(2,168,849)</u>	\$ <u>(2,088,578)</u>

Figure 77: Fund Balances**GREATER NAPLES FIRE RESCUE DISTRICT****FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
GENERAL FUND:			
Nonspendable	\$ 1,309,829	\$ 1,497,046	\$ 1,379,744
Restricted	8,336,661	7,970,776	6,817,171
Committed	-	363,672	370,723
Assigned	1,902,454	594,690	670,706
Unassigned	<u>9,070,722</u>	<u>7,877,457</u>	<u>6,284,095</u>
Total general fund	<u>\$ 20,619,666</u>	<u>\$ 18,303,641</u>	<u>\$ 15,522,439</u>

Figure 78: Changes in Fund Balances**GREATER NAPLES FIRE RESCUE DISTRICT****CHANGES IN FUND BALANCES****GOVERNMENTAL FUNDS****LAST THREE FISCAL YEARS****(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
REVENUES			
Fire protection services:			
Property taxes	\$ 34,430,148	\$ 32,149,686	\$ 30,801,333
Impact fees	2,745,576	1,694,123	1,599,449
Charges for services	1,145,162	946,195	1,061,147
Interest	51,194	282,634	234,017
Rental and lease income	138,173	114,333	128,892
Grant revenue	3,121,038	2,539,231	2,417,106
Miscellaneous income	<u>330,527</u>	<u>228,077</u>	<u>549,975</u>
Total revenues	41,961,818	37,954,279	36,791,919
EXPENDITURES:			
Public safety:			
Personnel service	30,918,043	28,552,322	27,630,727
Operating expenditures	5,093,802	4,851,835	4,213,877
Capital outlay	6,789,216	670,105	381,328
Debt service:			
Principal	1,058,822	920,186	893,861
Interest	<u>185,900</u>	<u>210,540</u>	<u>207,162</u>
Total expenditures	<u>44,045,783</u>	<u>35,204,988</u>	<u>33,326,955</u>
Excess of revenues over expenditures	(2,083,965)	2,749,291	3,464,964
Other Financing Sources:			
Sale of capital assets	399,990	31,911	71,585
Loan proceeds	<u>4,000,000</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>4,399,990</u>	<u>31,911</u>	<u>71,585</u>
Excess (deficiency) of Revenues and Other Financing Sources over Expenditures	\$ <u>2,316,025</u>	\$ <u>2,781,202</u>	\$ <u>3,536,549</u>

Figure 79: Expenses by Function/Program

GREATER NAPLES FIRE RESCUE DISTRICT			
EXPENSES BY FUNCTION/PROGRAM			
<u>LAST THREE YEARS</u>			
(accrual basis of accounting)			
	<u>2021</u>	<u>2020</u>	<u>2019</u>
FUNCTION/PROGRAM			
Governmental activities:			
Public safety	\$ 36,231,281	\$ 40,617,888	\$ 38,708,322
Interest on long- term debt	<u>182,986</u>	<u>201,064</u>	<u>197,978</u>
Total general governmental activities	<u>\$ 36,414,267</u>	<u>\$ 40,818,952</u>	<u>\$ 38,906,300</u>

Figure 80: Revenues by Source**GREATER NAPLES FIRE RESCUE DISTRICT**

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

<u>Fiscal Year</u>	<u>Property Taxes</u>
2021	\$ 34,430,148
2020	32,149,686
2019	30,801,333

Auditor General's Financial Emergency Guidelines

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

Figure 81: Unrestricted Fund Balance

GREATER NAPLES FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS UNRESTRICTED FUND BALANCE				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCE:				
Restricted	\$ 696,723	\$ 696,723	\$ 696,723	\$ 697,321
Committed	-	-	363,672	370,723
Nonspendable	1,257,257	1,309,829	1,497,046	1,379,744
Assigned	2,407,788	1,283,802	-	168,700
Unassigned	7,028,955	9,444,143	8,200,866	6,284,095
TOTAL FUND BALANCE	11,390,723	12,734,497	10,758,307	8,900,583
EXPENDITURES:				
Public Safety:				
Personal services	35,183,360	29,668,117	27,368,951	26,370,961
Operating expenditures	4,635,806	4,896,995	4,725,833	3,935,709
Capital outlay	3,660,930	1,107,514	537,450	264,729
Debt Service:				
Principal	1,088,169	570,197	564,540	548,346
Interest	233,111	96,805	140,563	127,054
TOTAL EXPENDITURES	44,801,376	36,339,628	33,337,337	31,246,799
UNRESTRICTED FUND BALANCE	12,087,446	12,037,774	10,061,584	8,203,262
Minimum amount of Unrestricted Fund Balance recommended	7,616,233	6,177,736	5,667,347	5,311,955

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

Figure 82: Cash Needs

GREATER NAPLES FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS
CASH NEEDS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
CURRENT CASH AND INVESTMENTS:				
Cash and cash equivalents,	\$ 9,387,047	\$ 10,833,301	\$ 9,387,047	\$ 7,263,229
Other	-	-	-	-
Investments	-	-	-	-
TOTAL CURRENT CASH AND INVESTMENTS	9,387,047	10,833,301	9,387,047	7,263,229
CURRENT LIABILITIES				
Accounts payable	48,305	449,341	76,040	168,007
Accrued expenses	1,072,082	716,117	624,092	593,540
TOTAL CURRENT LIABILITIES	1,120,387	1,165,458	700,132	761,547
CASH NEEDS:				
Total expenditures	44,801,376	36,339,628	33,337,337	31,246,799
Total monthly expenditures	3,733,448	3,028,302	2,778,111	2,603,899
TOTAL OPERATING EXPENDITURES*	4,635,806	4,896,995	4,725,833	3,935,709
*Per month	386,317	408,082	293,819	327,975

Recommendation # 18 –The District’s reporting system should present monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each cash and investment account.

Figure 83: Managing and Projecting Cash Flow

GREATER NAPLES FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
MANAGING AND PROJECTING CASH FLOW				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL CURRENT LIABILITIES	\$ 1,120,387	\$ 1,165,458	\$ 700,132	\$ 761,547
TOTAL REVENUES:				
Property taxes	37,306,523	34,430,148	32,149,686	30,801,333
Interest Income	23,977	34,413	197,673	162,505
Charges for services	1,286,648	1,120,162	856,195	1,016,147
Rental income	134,586	138,173	114,333	128,892
Grant revenue	249,313	1,862,405	1,617,186	1,020,506
Miscellaneous income	566,931	330,527	228,077	549,975
TOTAL REVENUES	39,567,978	37,915,828	35,163,150	33,679,358
Current Liabilities/ Total Revenues	2.83%	3.07%	1.99%	2.26%

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

Figure 84: Percentage of Revenue Available for Future Emergencies

GREATER NAPLES FIRE RESCUE DISTRICT				
GOVERNMENTAL FUNDS				
PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES				
	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
TOTAL REVENUES	\$ 39,567,978	\$ 37,915,828	\$ 35,163,150	\$ 33,679,358
TOTAL EXPENDITURES	<u>44,801,376</u>	<u>36,339,628</u>	<u>33,337,337</u>	<u>31,246,799</u>
Excess of Revenues over (under)				
Expenditures	(5,233,398)	1,576,200	1,825,813	2,432,559
Excess of Revenues over (under)				
Expenditures/Total Revenues	-13.30%	4.10%	5.10%	7.22%

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

Figure 85: Per Capita Calculations

GREATER NAPLES FIRE RESCUE DISTRICT

GOVERNMENTAL FUNDS
PER CAPITA CALCULATIONS

	September 30, 2022	September 30, 2021	September 30, 2020	September 30, 2019
FUND BALANCES	\$ 11,390,723	\$ 12,734,497	\$ 10,758,307	\$ 8,900,583
TOTAL REVENUES	39,567,978	37,915,828	35,163,150	33,679,358
TOTAL EXPENDITURES	44,801,376	36,339,628	33,337,337	31,246,799
POPULATION	183,496	180,698	177,346	174,599
PER CAPITA REVENUES	215.63	209.82	198.27	192.89
PER CAPITA EXPENDITURES	244.15	201.10	187.97	178.96
PER CAPITA PERSONAL SERVICES	191.73	164.18	154.32	151.03
PER CAPITA OPERATING EXPENDITURES	25.26	27.10	26.64	22.54
PER CAPITA CAPITAL OUTLAY	19.95	6.12	3.03	1.51

Figure 86: Chapter 175 Defined Benefit Pension Plan**GREATER NAPLES FIRE RESCUE DISTRICT****CHAPTER 175 DEFINED BENEFIT PENSION PLAN**

	September 30, 2021	September 30, 2020	September 30, 2019
Net position held in Trust for pension benefits per financial statements	\$ 45,848,635	\$ 37,093,743	\$ 32,740,846
Total pension liability	36,017,322	32,580,133	30,272,208
Plan Fiduciary net position per actuary's valuation	45,848,636	37,093,743	32,740,845
Net pension liability (asset) (per Actuary's Valuation)	(9,831,314)	(4,513,610)	(2,468,637)
Money weighted rate of return	19.25%	9.21%	5.06%
Long-term expected rate of return	7.65%	7.75%	7.75%
District contribution per financial statements	791,727	645,071	578,816
Per actuary's valuation	791,727	645,071	431,103
Excise tax rebate per financial statement	989,319	850,498	799,096
Per actuary's valuation	989,319	850,498	799,096
Employee contribution per financial statements	133,799	120,304	118,114
Per actuary's valuation	133,799	120,304	118,114

Recommendation # 19 – Any differences in financial data between the plan's financial statements and the financial statements in the actuarial valuation should be investigated.

Figure 87: Principal Property Taxpayers¹⁹

GREATER NAPLES FIRE RESCUE DISTRICT						
PRINCIPAL PROPERTY TAXPAYERS - COLLIER COUNTY						
Years ended 2021, 2020, and 2019						
Principal Property Taxpayers	2021		2020		2019	
	Collections	Percentage of Total Collections	Collections	Percentage of Total Collections	Collections	Percentage of Total Collections
HHR Naples LLC	\$ 1,987,712	20.50%	\$ 1,925,911	23.00%	\$ 1,866,427	24.30%
PR Mercato LLC	1,397,990	14.40	1,338,994	16.00	1,190,607	15.50
Res Florida 1250 Holdings	1,359,562	14.00	-	-	-	-
Arth Rex MFC Inc	1,030,123	10.60	1,003,055	12.00	907,516	11.80
CC-Naples, Inc	757,341	7.80	539,357	6.40	668,263	8.70
The Arlington of Naples, Inc	722,551	7.40	693,823	8.30	685,221	8.90
Collier HMA, Inc	614,732	6.30	599,851	7.10	720,517	9.40
Waterside at Pelican Bay LLC	612,008	6.30	570,399	6.80	484,045	6.30
Advenir @Aventine LLC	-	-	535,205	6.40	446,031	5.80
Naples HMA Inc	605,700	6.20	608,490	7.20	692,463	9.00
Legacy Naples LLC	581,898	6.00	-	-	-	-
TEG Amberton MLA LLC	-	-	524,338	6.20	463,834	6.00
Total	<u>9,669,617</u>	-	<u>8,339,423</u>	-	<u>8,124,924</u>	-

¹⁹ Source: Collier County Property Appraiser's Office

RESEARCH TASK # 6 ANALYSIS OF GOALS AND OBJECTIVES

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

Findings

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

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

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

Recommendation # 20 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

Figure 88 provides a summary of the GNFD's goals and objectives, along with the performance measure associated with each.

Figure 88: Summary of GNFD Goals and Objectives

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Ensure training standards meet and/or exceed ISO requirements through efficient training schedules on topics including company training (192 hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours).	District-adopted standards; Florida Bureau of Fire Standards and Training; ISO; NFPA 1001, 1021, 1402, 1410, and 1802	X			
Conduct live fire training in accordance with NFPA 1403 and in collaboration with Bonita Springs Fire Control, North Collier Fire Control, and neighboring agencies.	District-adopted standards, NFPA 1403	X			
Continue to maintain a hazardous materials response program within the community that is supported by adequate staffing of personnel and equipment with the goal of providing efficient hazardous materials incident response.	District-adopted standards, NFPA 472	X			
Train hazmat technicians monthly with the County Hazmat Team, with line fire personnel receiving in-house training utilizing videos.	District-adopted standards, NFPA 472	X			
Continue to support District employees who are seeking advancement with access to attend college level courses	District-adopted standards	X			

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
to meet state certification and degree requirements.					
Ensure that the fire suppression equipment used by the operational staff is always safe and functional. If a piece of equipment has deficiencies, replace the item with one from the District's storage or purchase a new item in a sufficient time frame. Conduct required testing for equipment (fire pumps, ladders, aerial devices, fire hose, etc.) annually by a certified technician and maintain records for the life of the equipment.	District-adopted standards; NFPA 1852, 1901, 1911, 1925, 1932, and 1936	X			
As a component of the District's CRA/SOC and emergency performance standards, ensure that the District meets its staffing, response time (see Research Task 2), station(s), apparatus, and equipment deployment objectives for each type and magnitude of emergency incident(s).	District-adopted standards (SOG 410.1); NFPA 450 and 1710	X	X		
Ensure compliance with all current standing orders, guidelines, and protocols to direct EMS response activities and maintain stated levels of response, including online and offline medical direction and specialty	District-adopted standards, Collier County Common Treatment Guidelines (CCCTG), NFPA 450		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
transport and receiving facility determination.					
Continue to create and maintain electronic patient care reports (PCR) for all patient encounters and ensure compliance with National Fire Incident Reporting System (NIFERS) and National Emergency Medical System Information Standard (NEMSIS).	District-adopted standards, NFPA 450, NIFERS, NEMSIS		X		
Ensure the continuation of quality improvement/quality assurance (QI/QA) programs to improve system performance and patient outcomes.	NFPA 450		X		
Ensure EMS-related training standards and programs meet and/or exceed District, state (biennial license renewal), and national standards.	District-adopted standards; Florida Department of Health (FDOH); Florida Administrative Code 64J-1.008(2)(a) and 64J-1.009(2)(a)		X		
Continue to maintain a marine response program within the waterways of Collier County through a collaborative deployment system, with the goal of providing efficient hazardous materials incident response.	District-adopted standards (response baselines and benchmarks), MERT		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Conduct dive rescue training based on modified standards of Dive Rescue International.	District-adopted standards, Dive Rescue International		X		
Continue to maintain a technical rescue program within the community that is supported by adequate staffing of personnel with the goal of providing efficient technical rescue services.	District-adopted standards (response baselines and benchmarks), NFPA, FLUSAR		X		
Ensure that technical rescue training is provided monthly to maintain proficiency in the three main disciplines (vehicle extrication, rope rescue, and confined space).	District-adopted standards, NFPA, FLUSAR		X		
From an all-hazards response perspective, continue the utilization of the National Incident Management System (NIMS) and Incident Command System (ICS) in conjunction with local law enforcement and the Florida Forestry Service.	District-adopted standards (IMT All-Hazards SOG), State Emergency Response Plan, Collier County Comprehensive Emergency Plan			X	
Continue to work collaboratively with other local agencies within Collier County with the overall goal of maintaining all-hazards response preparedness. Continue to structure response through an all-hazards	District-adopted standards (IMT All-Hazards SOG), Collier County Comprehensive Emergency Plan,			X	

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
document and supported by mutual and automatic aid agreements.	mutual and automatic aid agreements				
Continue to ensure compliance with fire and life safety codes and regulations through inspections and code enforcement.	District-adopted standards, Florida Fire Prevention Code 2020				X
Continue to conduct risk assessments to identify potential hazards and determine areas of high risk.	District-adopted standards, NFPA 1710				X
Provide educational programs to the community on fire prevention, safe evacuation, CPR, Stop the Bleed, and emergency preparedness.	District-adopted standards (GNFD CRA-SOC), American Heart Association (AHA), Collier County Healthcare Coalition, USFA				X
Continue to engage with the community through events, meetings, and social media to promote fire and life safety.	District-adopted standards (GNFD CRA-SOC)				X
Ensure the establishment of partnerships with local businesses, organizations, and government agencies to promote fire safety and prevention.	District-adopted standards (GNFD CRA-SOC)				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Continue to conduct cause-and-origin fire investigations to determine trends and aim to prevent future occurrences.	District-adopted standards, NFPA 921, State of Florida Fire Marshal's Office (F.S. 633.112)				X
Ensure the correct analyzation of data to verify patterns and trends to inform fire and life safety efforts.	District-adopted standards (Performance Outcome Measures)				X
Through the utilization of efficient preventative maintenance and repair, ensure that the District's fleet (fire apparatus, rescue vehicles, and staff vehicles) is in a state of readiness and good repair.	District-adopted standards; NFPA 1901, 1911, and 1925	X	X	X	X
Ensure that all District facilities are clean, safe, structurally sound, and repaired in accordance with local codes and standards, while also remaining in a state of good repair.	District-adopted standards; NFPA 1201 and 1500	X	X	X	X
Ensure that all inspections and testing of the GNFD facilities' fire-suppression systems are conducted by certified experts.	District-adopted standards; NFPA 13, 72, and 96	X	X	X	X

RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for the GNFD was to analyze any performance measures and standards of the District's programs and activities using data from the current year and the previous three (3) fiscal years, including whether the performance measures and standards:

- Are relevant, useful, and sufficient to evaluate the costs of the programs and activities;
- Are being met;
- Should be revised.

Findings

An analysis was performed of the GNFD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to answer the questions of whether the performance measures and standards are relevant and useful, are sufficient to evaluate the costs of the programs and activities, are being met, or should be revised.

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

RESEARCH TASK # 8 FACTORS CAUSING FAILURES

The next research task in the completion of the performance review for the GNFD was to analyze the factors that have contributed to any failure to meet the District's performance measures and standards or achieve the District's goals and objectives, including a description of efforts taken by the District to prevent such failure in the future.

Findings

An analysis was performed of the GNFD's performance measures as associated with the goals and objectives in Research Task #6. This analysis was designed to identify factors that may have contributed to any failure of the District to meet the performance measures and standards or achieve the goals and objectives.

As documented throughout this performance review and the many research tasks, while several recommendations are provided to enhance the overall operations of the GNFD, no significant failures of the District's performance measures and/or the goals and objectives were observed that would require efforts to correct such failures in the future.

RESEARCH TASK # 9 RECOMMENDED CHANGES

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

Findings

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

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

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

Recommendation # 2 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Recommendation # 3 – To ensure the quality of the data entered and used by GNFD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

Recommendation # 4 – In all cases of property or contents loss, ensure the reporting of the pre-incident property and contents value exposed to fire to allow for the reporting of the percent of property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the GNFD's annual reporting.

Recommendation # 5 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to

comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

Recommendation # 7 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, especially in the areas of Facility Training and Company Training, two areas in which credits were lost during the last ISO review in October 2022.

Recommendation # 8 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of the outputs of the fire training program, including the total number of classes/trainings provided and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

Recommendation # 10 – Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

Recommendation # 11 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of fire suppression response metrics including total incident volume, turnout times, and response times.

Recommendation # 12 – As a component of the fire chief's District Report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the total number of classes/training and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

Recommendation # 13 – Document performance indicators such as "patient contact" to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

Recommendation # 14 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of Rescue and EMS response metrics, including total incident volume, turnout times, and response times.

Recommendation # 15 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the GNFD.

Recommendation # 16 – As a component of the fire chief's District Report to the Board of Fire Commissioners, provide reports defining outputs of the fire prevention program, including the number of inspections and completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

Recommendation # 17 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

Recommendation # 18 –The District’s reporting system should present monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each cash and investment account.

Recommendation # 19 – Any differences in financial data between the plan’s financial statements and the financial statements in the

actuarial valuation should be investigated.

Recommendation # 20 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District’s programs and activities.

Section IV: Appendices

APPENDIX A – MANAGEMENT RESPONSE



GREATER NAPLES FIRE RESCUE DISTRICT

ADMINISTRATIVE HEADQUARTERS

14575 Collier Boulevard • Naples, FL 34119

Phone: (239)348-7540 Fax: (239)348-7546

J. Nolan Sapp, Fire Chief

October 13, 2023

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

Dear Mr. Cristini and Team,

The Greater Naples Fire Rescue District is in receipt of the performance review performed by BJM CPA. We have reviewed the draft report and have included the following responses to the recommendations.

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

#1. The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 2 – Ensure data completeness and accuracy through a quality review program for NFIRS reports.

#2. The District has implemented a new RMS System with incorporation of reviews by supervising Officers.

Recommendation # 3 – To ensure the quality of the data entered and used by GNFD personnel, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.

#3. The District agrees with this recommendation and recently incorporated a new NFIRS RMS and training for all company officers. In addition, the District strives to improve the current quality review process.

Recommendation # 4 – In all cases of property or contents loss, ensure the reporting of the pre-incident property and contents value exposed to fire to allow for the reporting of the percent of

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Board of Fire Commissioners

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property and contents saved throughout the District. It is beneficial to report this information to elected officials and to the District's residents, potentially as a component of the GNFD's annual reporting.

#4. The District acknowledges and agrees to enhance our reporting to include that data as a part of our NFRIS reporting to the board of elected officials and residents. These are also now mandatory fields when responding to fires when FFs engage in FF activities.

Recommendation # 5 – The District should develop and follow performance management policies and procedures to include clearly defined financial goals and objectives and budget assumptions for the next three years to measure and report factual information used in making decisions for the planning, budgeting, management and valuation of District services. This approach will allow the District to build a performance management system that will cover any or all of the programs listed in this report. It will involve measuring and reporting financial data that goes beyond the rolled-up budgetary reporting system currently used under the minimal GASB reporting requirements. All districts have access to the in-depth measuring and reporting tools to comply with the performance information sought by Chapter 189, Florida Statutes. Districts have the state of Florida's uniform chart of accounts and the accounting software used by the District, which is where the measures are reported in a way that taxpayers and the state can understand. This is nothing more than a change in perception and point of view which must be embraced by the entire District team.

#5. The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 6 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.

#6. The District subscribes to multiple Financial Reporting platforms to ensure it is being updated with any upcoming Financial Reporting changes. The District also maintains a close relationship with its audit team ensuring it is current with reporting requirements. The District also is a member of the Florida Association of Special Districts allowing the opportunity to attend discussions regarding upcoming changes affecting special districts.

Recommendation # 7 – Ensure that the annual training plan and documentation are aligned with the requirements defined by the ISO as a component of their PPC rating review, especially in the areas of Facility Training and Company Training, two areas in which credits were lost during the last ISO review in October 2022.

#7 The District annually reviews ISO requirements and strives to meet the expectation of the ISO document regarding training. The District is working to secure funding to provide in District facility opportunities for various types of training. The District has secured the land purchase for a future Training Center to be built in compliance with State of Florida standards. Under the new RMS system, the Training Section has

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"tagged" the training evolutions to include recognition of ISO requirements. The Company Officers have been trained on how to more appropriately record the training they conduct with their crews so it reflects ISO components. The annual training plan reflects ISO components for Officer, Driver, and Firefighter requirements. Within the plan training evolutions/sessions are planned for mutual aid training and facility training at the North Collier training tower and the Bonita Springs training tower, both of which are considered "Facilities" with the State of Florida for training.

Recommendation # 8 – As a component of the Fire Chief's District Report to the Board of Fire Commissioners, ensure the inclusion of the outputs of the fire training program, including the total number of classes/trainings provided and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

#8. The District will work toward inclusion of items in the recommendation in the Fire Chief's report using the RMS documented Training.

Recommendation # 9 – Ensure the use of percentiles for performance metric measurement for all applicable programs.

#9. The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 10 – Document performance indicators such as "water on the fire" to allow for the reporting of total response times indicating when hazards begin to be mitigated.

#10. Currently included in actions taken with CAD, but will incorporate into training and NFRIS documentation. I am not sure if these times are pushed with the CAD file or just a simple comment in the notes. On the list is to create rules like others that will require these fields to be completed when our FFs engage in FF activities within our District.

Recommendation # 11 – As a component of the fire chief's District Report to the Board of Fire Commissioners, ensure the inclusion of fire suppression response metrics including total incident volume, turnout times, and response times.

#11. The District currently reports call volume and response times but agrees to look for additional benchmarks that will provide quantifiable value for the Board of Fire Commissioners.

Recommendation # 12 – As a component of the fire chief's District Report to the Board of Fire Commissioners, provide the outputs of the Rescue and EMS training program, including the total number of classes/training and the types of programs delivered. When possible and applicable, report outcomes of the programs delivered.

#12. The District has reviewed this recommendation and agrees to incorporate the change.

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Recommendation # 13 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.

#13. Currently included in actions taken with CAD, but will incorporate into training and NFRIS documentation.

Recommendation # 14 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, ensure the inclusion of Rescue and EMS response metrics, including total incident volume, turnout times, and response times.

#14. The District currently reports response times but agrees to look for additional benchmarks that will provide quantifiable value for the Board of Fire Commissioners.

Recommendation # 15 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of the GNFD.

#15. The District has reviewed this recommendation and agrees to incorporate the change.

Recommendation # 16 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of the fire prevention program, including the number of inspections and completed and reviewed pre-fire plans. Components of this information are also critical for future ISO reviews.

#16. The District currently reports inspections, investigations and plan review statistics in the Fire Chief’s monthly report.

Recommendation # 17 – As a component of the fire chief’s District Report to the Board of Fire Commissioners, provide reports defining outputs of public education program, such as demographics and number of people reached and, when possible and applicable, report outcomes such as what behaviors have changed. Components of this information are also critical for future ISO reviews.

#17. The District currently reports the number of events attended and will incorporate additional info as recommended.

Recommendation # 18 –The District’s reporting system should present monthly balance sheet and budget/actual statements as of each month’s end. These statements should, at a minimum, show the District’s monthly cash availability for each cash and investment account.

#18. The District currently reports the balance sheets and income statement within the Treasurer’s Report. Cash on hand is reported via the balance sheet. The District also includes financial highlights of the previous reporting month.

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Recommendation # 19 – Any differences in financial data between the plan's financial statements and the financial statements in the actuarial valuation should be investigated.

#19. GASB 68 valuations are determined by actuaries under the State of Florida which is then reported on our financial statements by third party auditor. The District takes the opportunity to discuss anything financially significant that occurred during the fiscal year with the auditor. The Chapter 175 Pension Plan utilizes a third party actuary that reports valuations based on economic health of the plan and budgeted salaries/benefits. The District's 175 Pension Plan Chairman reports to the board any financially significant matters on a monthly basis.

Recommendation # 20 – To the extent possible, document and report on an annual basis the outputs of the various goals and objectives that resulted from the Performance Review process to show the continual achievement of the District's programs and activities.

#20. The District has reviewed this recommendation and agrees to incorporate the change.

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

Respectfully,



J. Nolan Sapp, Fire Chief

Professionalism ~ Integrity ~ Compassion

Board of Fire Commissioners

Nick Biondo, Charlie Cottiers, Al Duffy, Kevin Gerrity, Dave Stedman

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APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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