



# **Independent Special Fire Control District Performance Review**

for the

## **North Collier Fire Control and Rescue District**

**Prepared by:**

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

December 28, 2023



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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Eloy Ricardo, Fire Chief  
North Collier Fire Control and Rescue District  
Naples, Florida

We have performed the procedures described in Schedule A, which were agreed to by the North Collier Fire Control and Rescue District (District) and on the performance review of the District as of February 23, 2023. The District's management is responsible for the District's performance review. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures referred to below, either for the purpose for which this report has been requested or for any other purpose.

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

This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct, an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the performance review of the District as of February 23, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

BJM, CPA, Inc.  
Dunedin, Florida  
December 28, 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 North Collier Fire Control and Rescue District for their confidence in our team to perform this very important study. We would also like to extend our sincere appreciation to the following individuals for their time, effort, input, and assistance with completing this report:

### Board of Fire Commissioners

**Norman E. Feder**

**Chair**

**J. Christopher Lombardo**

**Vice Chair**

**James E. Calamari**

**Secretary-Treasurer**

**M. James Burke**

**Commissioner**

**Christopher Crossan**

**Commissioner**

### Fire Administration

**Eloy Ricardo**

**Fire Chief**

**Michael Jimenez**

**Deputy Chief**

**Jorge Aguilera**

**Deputy Chief**

**Ben Van Klinger**  
**Chief Financial Officer**

**James Hammond**  
**Assistant Chief of Operations**

**Matthew Trent**  
**Assistant Chief of Training and  
Professional Development**

**Michael Coxwell**  
**Assistant Chief of Life Safety and  
Prevention**

**Kristofer Thomas**  
**Assistant Chief of Essential Services**

**Channing LaBadie**  
**Administrative Assistant to the Fire Chief**

*.....and all of the members of the  
North Collier Fire Control and Rescue District who daily serve  
the citizens and visitors of their community.*

## EXECUTIVE SUMMARY

### Performance Review – Introduction

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

In February 2023, BJM-CPA was engaged by the North Collier Fire Control and Rescue District (NCFR) 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 NCFR.

Located in Collier County, Florida, NCFR 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 264 members. The 264-square-mile District served a 2022 resident population of over 135,000. This population is based on permanent residents of the District, but visitors to the area also affect service demand. The District operates from 10 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 2015-191— the District's charter — it appears that the programs, activities, and functions provided by NCFR 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 NCFR are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.
3	Analyze the District's delivery of services, including alternative methods of providing those services that would reduce costs and improve performance, including whether revisions to the organization or administration will improve the efficiency, effectiveness, or economical operation of the District.	The District has identified services that can be delivered in partnership with other agencies. These include emergency communications, EMS transport, air operations, technical rescue services, 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.	After analysis of NCFR'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.

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 NCFR, it was determined that overall, the District's purpose as stated in its charter has been achieved. These goals and objectives were found to be clearly stated, measurable, and adequate to address the statutory purposes of NCFR.
7	Analyze any performance measures and standards of the District's programs and activities.	BJM-CPA 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.
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 NCFR, 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 NCFR. 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 NCFR, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

*Recommendation # 4 – 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 # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.*

*Recommendation # 6 – Continue to 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. This should include all components, such as Pre-Incident Planning Inspections, where NCFR lost the most points during its most recent ISO review in March 2022.*

*Recommendation # 7 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the fire training program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division.*

*Recommendation # 8 – 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 # 9 – Continue to provide the NCFR Performance Measures report, which includes fire suppression response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website.*

*Recommendation # 10 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the Rescue and EMS training*

*program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

*Recommendation # 11 – 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 # 12 – Continue to provide the NCFR Performance Measures Report, which includes Rescue and EMS response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website*

*Recommendation # 13 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of NCFR.*

*Recommendation # 14 – As a component of the Fire Chiefs' Report, continue to provide the Inspection Volume and MobileEyes Reinspection reports, defining the outputs of the fire prevention program, to the Board of Fire Commissioners. These reports should include the number of completed inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

*Recommendation # 15 – As a component of the Fire Chiefs' Report, continue to provide the Public Education by the Numbers report to the Board of Fire Commissioners. This report defines the outputs of public education programs, such as demographics and number of people reached. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website. Components of this information are also critical for future ISO reviews.*

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

*Recommendation # 17 – Financial data differences per the financial statements and the actuary's valuation should be reconciled.*

*Recommendation #        To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this performance review on an annual basis to show the continual achievement of the District's programs and activities.*

Like most fire districts, NCFR continues to improve and change over time. This report is a snapshot of NCFR 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.

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**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 North Collier Fire Control and Rescue District.**

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## **Section I: Introduction and Background**

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## 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 North Collier Fire Control and Rescue District (NCFR) 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

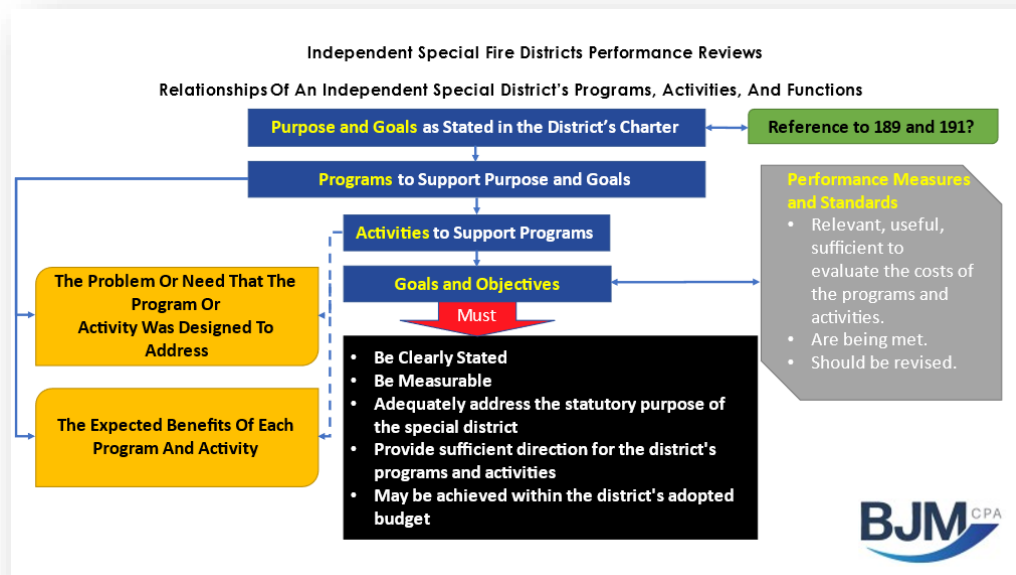
direction for the district's programs and activities, and may be achieved within the district's adopted budget.

- 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 NCFR.

### 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 2022<sup>1</sup>**

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

<sup>1</sup> <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 services<sup>2</sup>. 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

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<sup>2</sup>As 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 <sup>1</sup>	Number <sup>2</sup>	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 NCFR 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 NCFR'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.

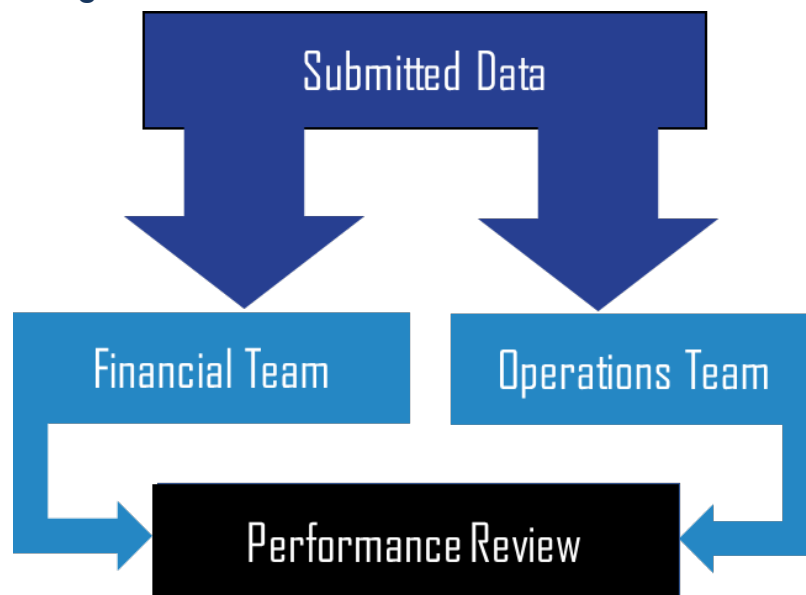
The analysis began with a baseline assessment of the District and its current service performance. BJM-CPA conducted a performance review of the District based on our understanding of the project as described above. The purpose of this assessment was to evaluate the agency's operations in comparison 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 NCFR 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 NCFR 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

NCFR is located along the Florida Gulf Coast in Collier County. This part of Florida is informally referred to as the Paradise Coast. Ten stations are strategically located throughout the 264 square land miles of the District to provide fire and rescue services to 135,478 residents. The District also houses a separate maintenance facility and a fire prevention and essential services building.

The District was formed on January 1, 2015, by the voluntary merger of two existing special independent fire districts: the North Naples Fire Control and Rescue District and the Big Corkscrew Island Fire Control and Rescue District.

With the primary goal of improving efficiency and cost effectiveness, on November 4, 2014, voters from both districts approved the merger with the stipulation that the voter-approved maximum millage rate within each special independent district would not increase without a separate referendum.

NCFR includes two service delivery areas: the North Naples Service Delivery Area and the Big Corkscrew Island Service Delivery Area, both encompassing their original boundaries, but enhanced with additional firefighting and life safety capabilities from the neighboring service delivery area.

The District provides an all-hazards response career fire service organization with 264 full-time employees. All firefighters are either emergency medical technicians (EMTs) or paramedics. In addition to fighting fires, NCFR 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 advanced life support 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. Physicians Jeffery Panozzo, D.O., James Augustine, M.D., Richard Julia, M.D., and Deborah Lopez, M.D provide medical direction for the ALS program.

Additional services that the District delivers to its community include technical rescue services as an active member of the Urban Search and Rescue Team, Florida Task-Force-6, a State of Florida recognized Hazardous Materials Response Team (technician level), a dive team, a marine emergency response team for fire and advanced water rescue, Air Rescue 1 search and rescue and brush fire helicopter response (in partnership with the Collier County Sheriff's Office), fire prevention/code enforcement, fire investigations, community and public fire and life safety education and outreach, life safety building plan review/code compliance, fleet and building maintenance, information technology, logistics, personnel professional development and training, and disaster preparedness and response.

The District currently boasts an Insurance Services Office (ISO) Public Protection Classification (PPC) of 2. Insurance rates are based in combination by the ISO rating of the local fire department, water department, and emergency communications center. ISO PPC ratings range from 1 to 9, with 1 being the best possible rating. A Class 2 rating is the second-highest PPC rating ISO award.

## **Service Area Description, Population, and Demographics**

### **Service Area**

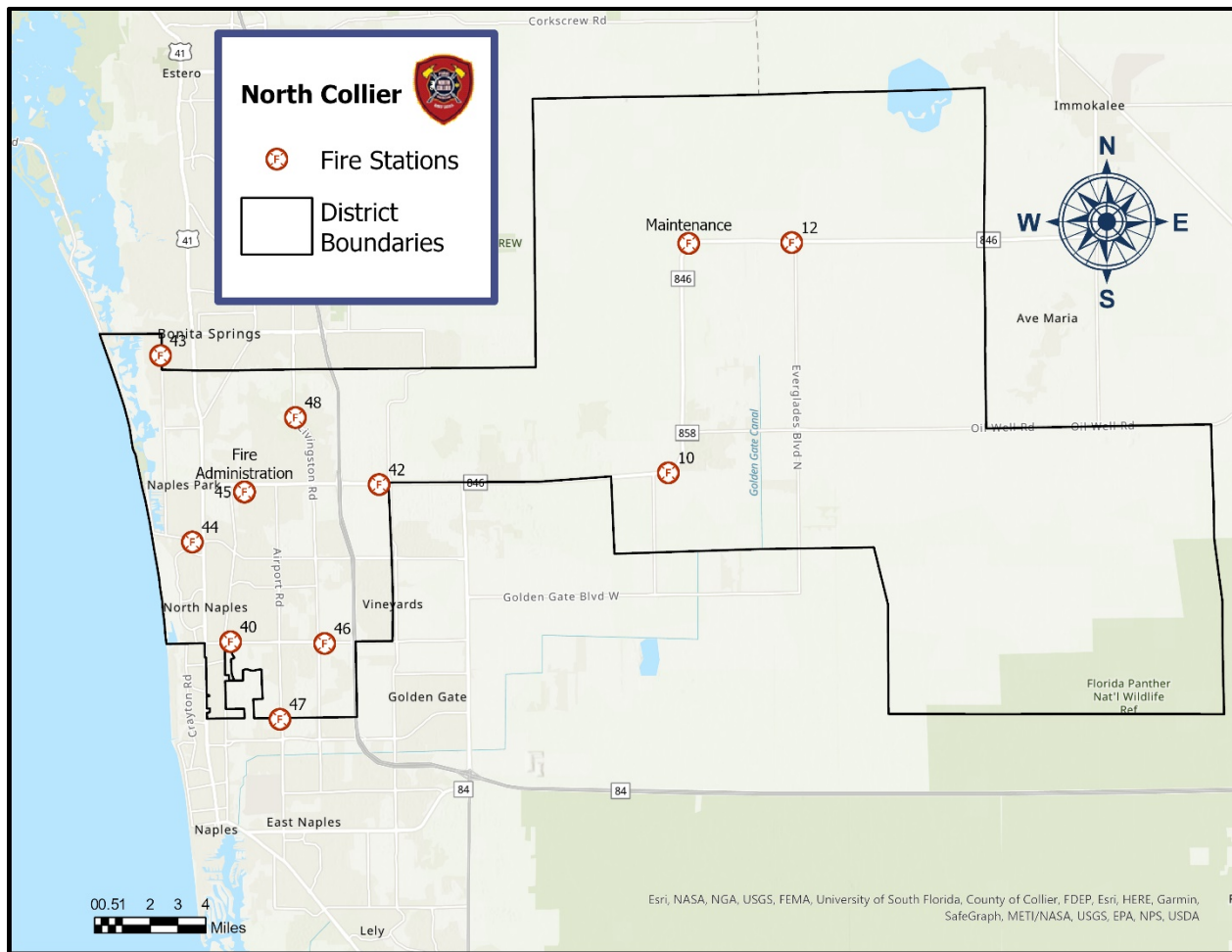
The boundaries of the District are illustrated in Figure 6 and can be described as follows: the northern boundary of the District is Lee County and the City of Bonita Springs. The eastern boundary of the District runs generally along the city of Immokalee's boundaries and the Immokalee Fire District. The District's southern boundary is the City of Naples near the gulf coast and the community of Golden Gate in the eastern part of the county. The District's the western boundary is the Gulf of Mexico. Within the District are the unincorporated communities and subdivisions of The Vineyards, Vanderbilt Lakes, Pelican Bay, Longshore Lake Community, Esplanade Golf and Country Club, Bonita Bay Club Naples, Heritage Bay Golf and Country Club, Tiburon Golf Club, and many other residential communities. The District also protects the conservation land areas of Delnor-Wiggins State Park and Barefoot Beach County Preserve.

Major transportation routes within the District include U.S. 41, Interstate 75, Immokalee Rd., Vanderbilt Beach Rd., Collier Blvd., Goodlette-Frank Rd., Livingston Rd., and Pine Ridge Rd.. In addition to heavy local traffic, many of these roadways are traversed by transient traffic and visitors to the area. The concentration of vehicles on these roads increases dramatically during Collier County's high tourist season.

Within the District are extensive suburban residential communities, businesses, and mercantile areas, including several strip-type shopping centers and mid-rise office buildings. The District also protects major regional hospitals, the NCH North Naples Campus and Physicians Regional, several public schools, and various nursing and assisted living facilities.

Hurricane Ian made landfall immediately north of the District in Lee County on September 28, 2022, as a Category 4 storm. Ian sustained winds of 150 MPH and produced a 10–15 foot storm surge. Parts of the District experienced extensive damage, and the North Collier Fire Control and Rescue District planned and responded to citizens' needs efficiently and heroically. The area is steadily recovering from the effects of the storm.

**Figure 6: NCFR Service Area and Station Locations**



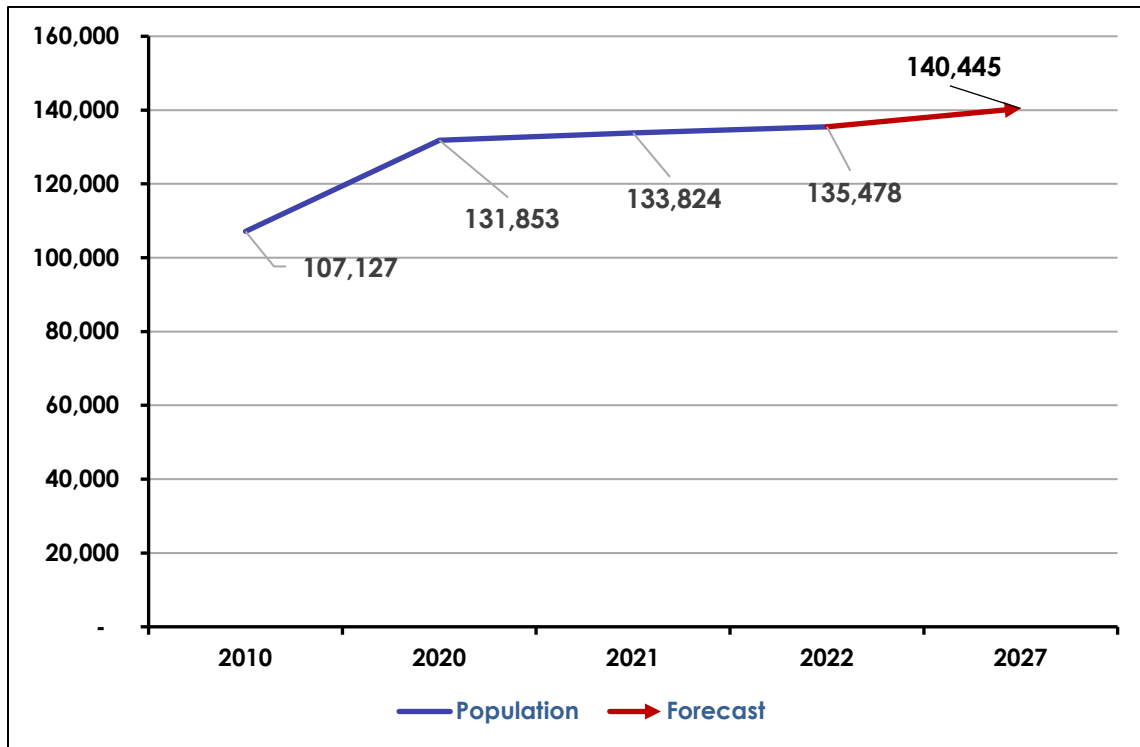
**Population and Demographics**

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. Changes in population tend to impact service demand. The population of the District (inclusive of both previous districts) increased from 107,127 in 2010 to 131,853 in 2020. This trend is illustrated in Figure 7. The resident population of the District in 2022 was approximately 135,478. The population is forecasted to increase to 140,445 over the next five years.

**Figure 7: NCFR Historical Population Trends**



While the population described above is based on permanent residents of the District, visitors to the area also affect service demand. Collier County is an especially popular tourist and seasonal-resident destination, with visitors seeking warm climates, golf, fishing, and other leisure activities. While not specific to the District, the Collier County Convention and Visitors Bureau reported that there were more than 1.5 million visitors to Collier County in 2021 (Fox4Now, 2021)<sup>3</sup>. Many of these visitors vacationed, visited, traveled through, shopped, dined, or lodged in the District.

Overall, the District has a population density of almost 513 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.

<sup>3</sup> Fox4Now. (2021). *Collier County Saw Record Visitors, Tourism Revenue in 2021*. (2022, January 12). Retrieved from <https://www.fox4now.com/news/local-news/collier-county-saw-record-visitors-tourism-revenue-in-2021>.

**Figure 8: Population Density of NCFR**

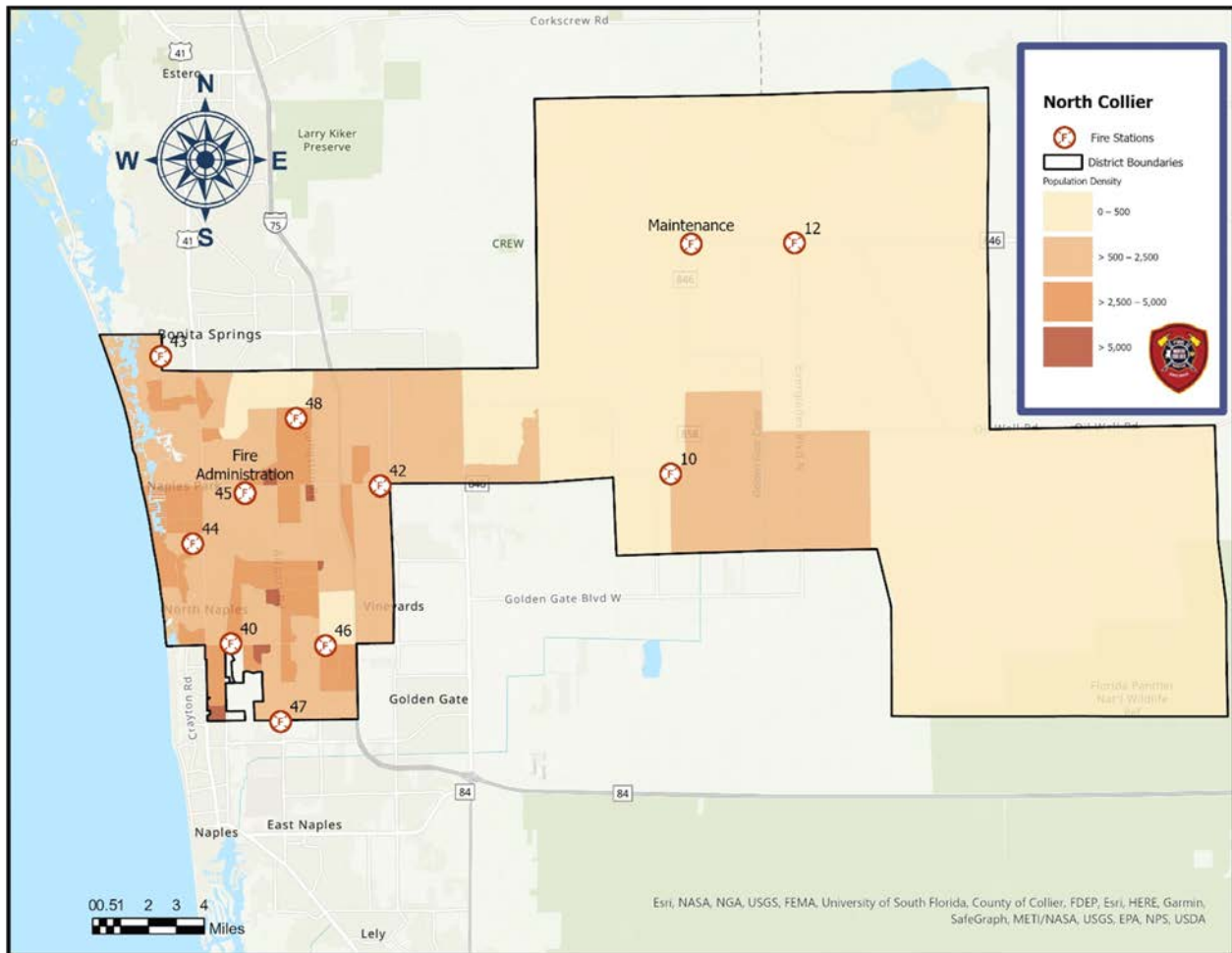


Figure 9 is a summary of selected demographics and population values in the District. This information is often helpful in planning, developing, and analyzing risk reduction programs.

**Figure 9: Selected Demographic and Population Values in NCFR**

Demographic/Population	Value
Population	135,478
Households	60,635
Average Size Household	2.21
Median Age	55.4
Median Household Income	\$102,567
Number of Businesses	8,216
Total Employees	80,887

### 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 ages of the District's residents are within two percent of those of Collier County. The largest difference is found in populations between 75–79 years of age.

**Figure 10: Age of NCFR Population Compared with Collier County**

Age Range	NCFR	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	NCFR	Collier County
Male	48%	49%
Female	52%	51%

According to the NFPA report, *Home Fire Victims by Age and Gender*<sup>4</sup>, from 2015–2019, an estimated annual average of 2,620 civilians died and 11,070 were injured in reported U.S. home fires, accounting for 75 percent of 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 NCFR 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.

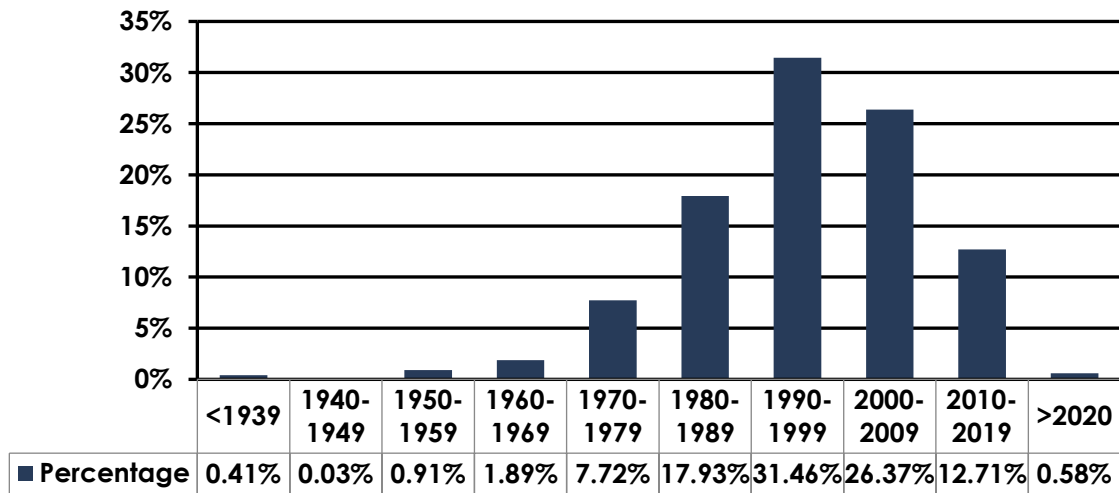
**Figure 12: NCFR Home Counts and Values**

Demographic	2022	2027
Total Housing Units	85,004	88,354
Average Home Value	637,500	638,043
Median Home Value	453,072	457,611

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

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

**Figure 13: NCFR Housing: Year Built**



### Governance

The North Collier Fire Control and Rescue District was created by a special act of the Florida Legislature. The governance of the District is outlined in Chapter 2015-191, Laws of Florida. The District was established by the adoption of this 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 affairs of the District shall be conducted by the District's Board of Fire Commissioners through a five-member board, which shall be elected in nonpartisan elections by the electors of the District for a term of four (4) years, and each member shall serve until the member's successor assumes office.

Each member of the board must be a qualified elector: a resident of the District qualified to vote in a general election within the local general-purpose government jurisdiction in which the District is located, at the time he or she qualifies and continually throughout his or her term. Any board member who ceases to be a qualified elector is automatically removed pursuant to Chapter 191, Florida Statutes.

In accordance with the District's charter and Chapter 191, Florida Statutes, each elected member of the board assumes office ten days following the member's election. The Board of Fire Commissioners shall be established and elected, and shall operate, organize, and function in accordance with the provisions of Section 191.005, Florida Statutes.

Immediately after the merger of Big Corkscrew Island Fire Control and Rescue District and North Naples Fire Control and Rescue District, the Board of Fire Commissioners for the newly created North Collier Fire Control and Rescue District consisted of 8 seats. This was reduced to 5 seats at the 2016 general election, with two seats designated from the previous

districts. However, since the 2020 general election, the numerical seat designation no longer reflects a geographical subdistrict or area of the District, but each candidate for a seat on the board shall designate, at the time the candidate qualifies, the seat for which the candidate is qualifying. Annually, within 60 days after the newly elected members have taken office, the board shall organize by electing from its members a chair, a vice chair, a secretary, and a treasurer. The positions of secretary and treasurer may be held by a single member.

The following information in Figure 14 regarding governance and revenue was provided by NCFR 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**

North Collier Fire Control and 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:	January 1, 2015
Creation Documents:	Chapter 2015-191, Laws of Florida
Statutory Authority:	Chapter 191, Florida Statutes
Governing Body:	Elected
Authority to Issue Bonds:	Yes
Revenue Source:	Ad Valorem
Most Recent Update:	November 20, 2023

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*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.*

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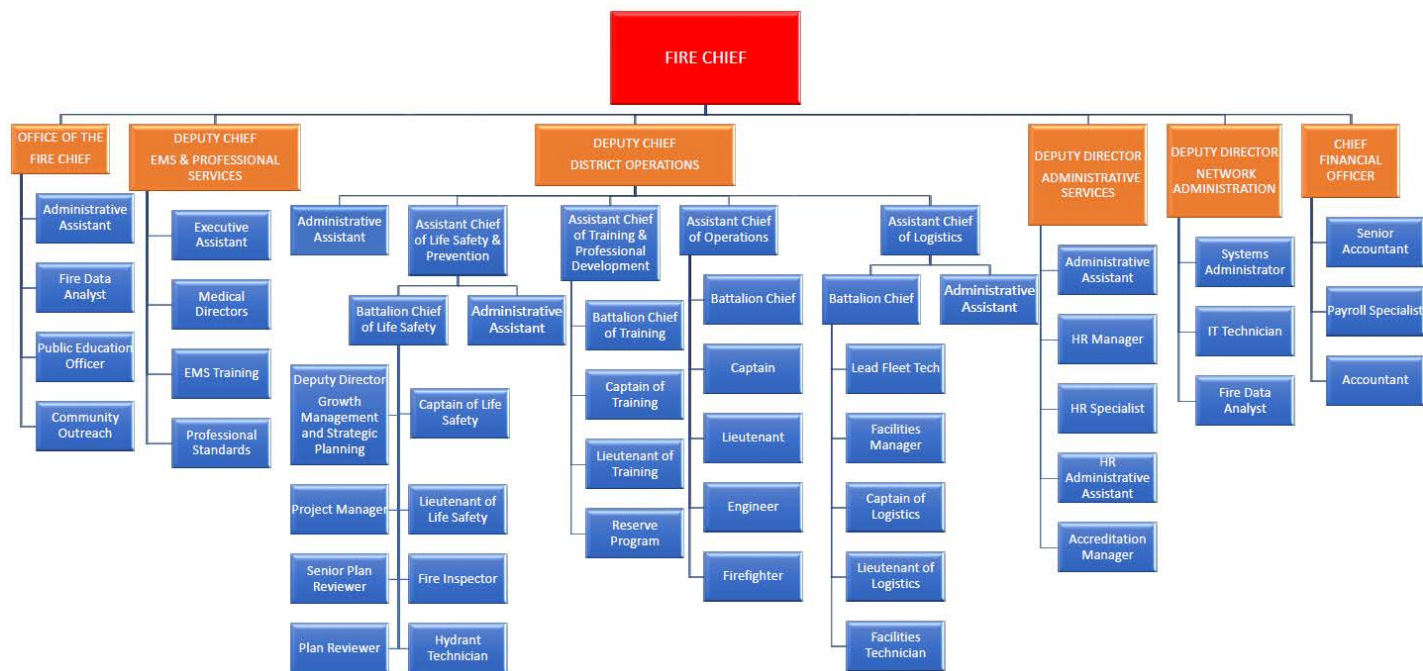
## Organizational Design

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 Fire Chief is hired through an employment contract by NCFR Board of Fire Commissioners. The contract currently in effect has a seven-year term. In addition to the Fire Chief, NCFR employs 264 personnel, of whom 196 are operational staff and 68 are administrative and support staff. The 196 operational personnel are divided equally among three shifts that work a 24/48 shift schedule. With an additional shift off each three weeks ("Kelly Day"), this schedule yields an average 48-hour workweek. Each shift is led by three Battalion Chiefs (a total of nine Battalion Chiefs).

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

**Figure 15: NCFR 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 NCFR'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 NCFR.

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

**Figure 16: NCFR Administrative and Support Staffing**

Position Title	Number of Positions	Hours Worked per Week
Fire Chief	1	40
Deputy Chiefs (EMS and Professional Services, District Operations)	2	40
Assistant Chiefs (Life Safety and Prevention, Training and Professional Development, Operations, Logistics)	4	40
Administrative Battalion Chiefs (Life Safety, Training, Logistics)	3	40
Administrative Captains	6	40
Administrative Lieutenants	5	40
Chief Financial Officer	1	40
Deputy Directors (Administrative Services, Network Administration)	2	40
Public Education Officer	1	40
Fire Inspectors	12	40
Senior Fire Code Plan Examiners	3	40
Fire Code Plan Examiners	2	40
Hydrant Technician	1	40
Executive Assistant	1	40
Lead Fleet Technician	1	40
Fleet Technicians	4	40
Facilities Manager	1	40
Facilities Technicians	2	40
System Administrator	1	40
Information Technology Technicians	2	40
HR Manager	1	40
HR Specialist	1	40
HR Administrative Assistant	1	40
Accreditation Manager	1	40
Administrative Assistants	5	40
Senior Accountant	1	40
Payroll Specialist	1	40
Accountants	2	40
<b>Total</b>	<b>68</b>	

Span of control in each leadership position appears to be within accepted parameters. Administrative and support staffing represents 26 percent of total NCFR 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 NCFR.

**Figure 17: NCFR Operational Staffing**

Position Title	Number of Positions	Hours Worked per Week	Work Schedule
Battalion Chiefs	9	48	24/48
Captains	12	48	24/48
Lieutenants	27	48	24/48
Engineers/Apparatus Operators	76	48	24/48
Firefighter/EMTs and Paramedics	72	48	24/48
<b>Total</b>	<b>196 (FTEs)</b>		

A three-platoon system working 24 hours on duty, followed by a 48-hour off-duty shift rotation, accomplishes shift operations. With an additional shift off each three weeks ("Kelly Day") this schedule yields an average 48-hour work week. The minimum staffing goal for NCFR is 48 personnel responding from ten fire stations on nineteen front-line apparatus.

Figure 18 illustrates the current staffing model for NCFR.

**Figure 18: NCFR Current Staffing Model**

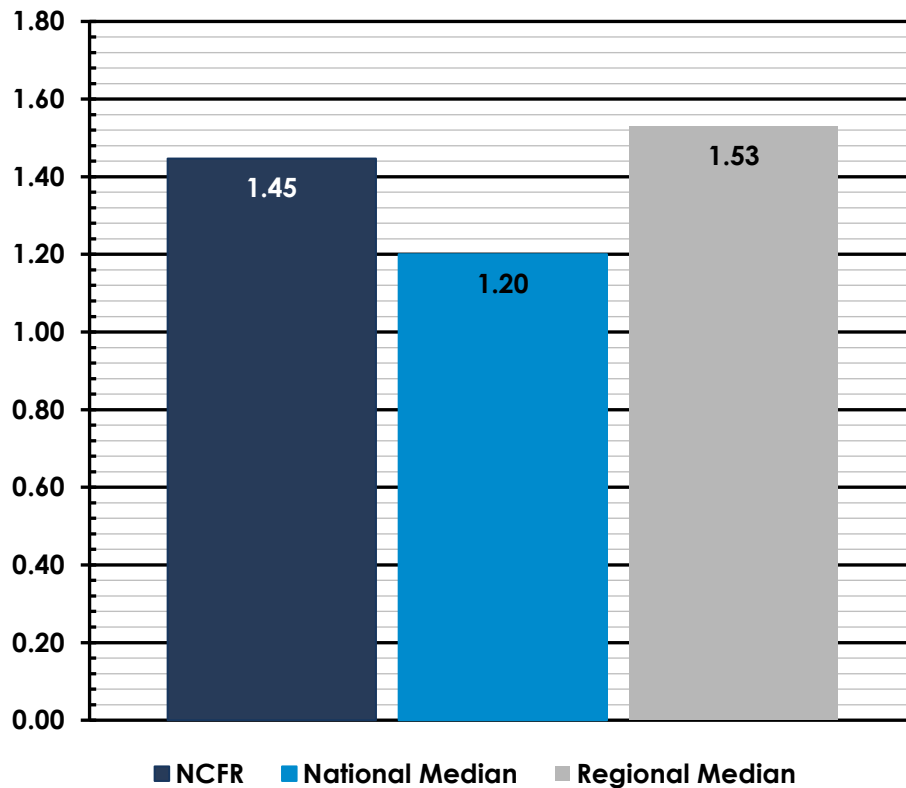
Station	Apparatus	Minimum Staffing
10	Engine 10	3 personnel
	Squad 10	2 personnel
	Battalion 10	1 personnel
12	Engine 12	4 personnel
40	Engine 40	3 personnel
	Battalion 40	1 personnel
42	Engine 42	3 personnel
43	Ladder 43	3 personnel
	Squad 43	2 personnel
44	Engine 44	3 personnel
	Ladder 44	3 personnel
	Squad 44	2 personnel
45	Engine 45	3 personnel
	Squad 45	2 personnel
	Battalion 45	1 personnel
46	Engine 46	3 personnel
	Squad 46	2 personnel
47	Ladder 47	3 personnel
48	Engine 48	4 personnel
<b>Total</b>		<b>48 personnel</b>

### 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 service region compared to national median from the *United States Fire Department Profile* issued by the NFPA<sup>5</sup>. NCFR currently has 0.08 fewer FTE operational positions compared to regional organizations.

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

**Figure 19: NCFR 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 a 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 NCFR based on data provided from the District, which included the most recent final ISO review summary report from March 2022.

**Figure 20: NCFR Training Goals (Based on ISO)**

<b>Training Type</b>	<b>Credit Available</b>	<b>Earned Credit</b>
<b>Facility Training</b>		
For maximum credit, each firefighter should receive 18 hours per year in structure-fire-related subjects as outlined in NFPA 1001.	35	34.65
<b>Company Training</b>		
For maximum credit, each firefighter should receive 16 hours per month in structure-fire-related subjects as outlined in NFPA 1001.	25	19.27
<b>Officer Training</b>		
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
<b>New Driver/Operator Training</b>		
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
<b>Existing Driver/Operator Training</b>		
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	3.38
<b>Hazardous Materials Training</b>		
For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.	1	0.99
<b>Recruit Training</b>		
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
<b>Pre-Fire Planning Inspections</b>		
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	1.92

From an ISO review perspective, NCFR received 7.40 of an available 9.0 credits for Training during its most recent review. Specifically, NCFR 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 Pre-Fire Planning Inspections, which requires that each commercial, industrial, institutional, and similar-type building (all

buildings except 1–4 family dwellings) should receive a pre-fire planning inspection annually by company members.

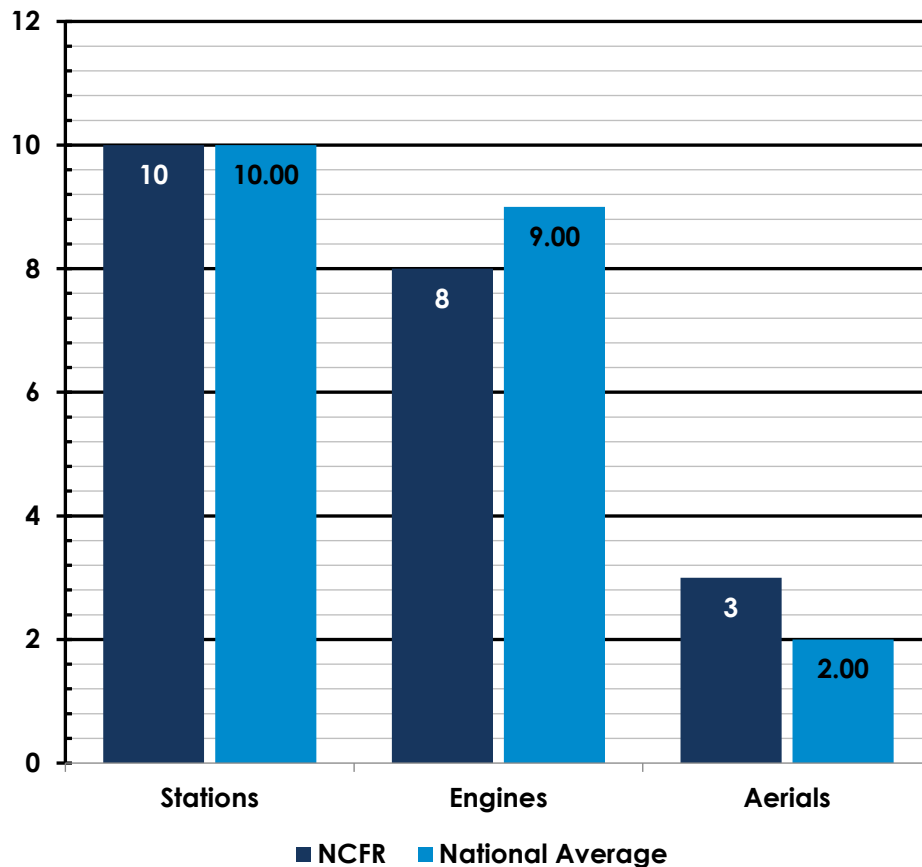
## Capital Resources

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 NCFR. 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 NCFR.

Figure 21 illustrates the current comparison of the number of fire stations, engine companies, and aerial companies per 1,000 population of NCFR compared to national averages from the *United States Fire Department Profile* issued by the NFPA. NCFR currently has one less engine and one more aerial than the national averages. However, it should be noted that NCFR's three aerial trucks are also pump capable. These units were counted only as aeriels in Figure 21.

**Figure 21: NCFR Stations and Apparatus Comparison to National Averages**



From an ISO review perspective, NCFR received 5.68 of an available 6 credits for Engine Companies and full credit for Reserve Pumpers and Pumper Capacities (3.5 credits) during its most recent review. Regarding ladder (aerial) company credits, NCFR received only 1.09 of an available 4 credits for Ladder Service. Deployment is dependent upon the amount of buildings three stories or 35 feet or more in height, buildings with a needed fire flow greater than 3,500 GPM, and method of operations. The District also lost 0.16 of an available 0.50 credits 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 ten NCFR stations range in age from 8 to 40 years. Figure 22 through Figure 31 provide pertinent information on each facility based on information provided by the District and BJM-CPA research.

In addition to the facilities described, NCFR operates a fire prevention bureau and support services facility (6495 Taylor Rd., Naples, FL 34109), a maintenance facility (18665 Immokalee Rd., Naples, FL 34120), and two storage facilities (810 Nursery Ln., Naples, FL 34119 and 1121 Sun Century Rd., Naples, FL 34110).

**Figure 22: NCFR Station 10**

<b>Address/Physical Location:</b>	13240 Immokalee Rd., Naples, FL 34120
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Summary			
Date of Original Construction	1987		
Date(s) of Renovations	2019		
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays 0
Total Square Footage	5,000 sq./ft.		
Maximum Staffing Capability	7 Operations (shift personnel)		

Assigned Apparatus/Vehicles		
Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 10	3	
Squad 10	2	
Battalion 10	1	
Water Tender 10	-	Cross-Staffed
Attack 10	-	Cross-Staffed
Brush 10	-	Cross-Staffed
Utility 10	-	Cross-Staffed
<b>Total Min. Staffing:</b>	6	

\*Note in comments if cross-staffed.

**Figure 23: NCFR Station 12**

<b>Address/Physical Location:</b>	21520 Immokalee Rd., Naples, FL 34120
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**Summary**

Date of Original Construction	2002			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	5,685 sq./ft.			
Maximum Staffing Capability	6 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 12	4	
Water Tender 12	-	Cross-Staffed
Attack 12	-	Cross-Staffed
Brush 12	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

**\*Note in comments if cross-staffed.**

**Figure 24: NCFR Station 40**

<b>Address/Physical Location:</b>	1441 Pine Ridge Rd., Naples, FL 34109
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**Summary**

Date of Original Construction	1983			
Date(s) of Renovations	2020			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	8,800 sq./ft.			
Maximum Staffing Capability	9 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 40	3	
Battalion 40	1	
Utility 40	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

**\*Note in comments if cross-staffed.**

**Figure 25: NCFR Station 42**

**Address/Physical Location:** 7010 Immokalee Rd., Naples, FL 34119



**Summary**

Date of Original Construction	1988			
Date(s) of Renovations	2002, 2022			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	1
Total Square Footage	7,310 sq./ft.			
Maximum Staffing Capability	5 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 42	3	
Brush 42	-	Cross-Staffed
Special Response Unit 42	-	Cross-Staffed
<b>Total Min. Staffing:</b>	3	

\*Note in comments if cross-staffed.

**Figure 26: NCFR Station 43**

<b>Address/Physical Location:</b>	16325 Vanderbilt Dr., Bonita Springs, FL 34134
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**Summary**

Date of Original Construction	1992			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	0	Back-in Bays	3
Total Square Footage	7,306 sq./ft.			
Maximum Staffing Capability	8 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 43	3	
Squad 43	1	
Boat 43	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

**\*Note in comments if cross-staffed.**

**Figure 27: NCFR Station 44**

<b>Address/Physical Location:</b>	8970 Hammock Oak Dr., Naples, FL 34108
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**Summary**

Date of Original Construction	1995			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	1
Total Square Footage	10,754 sq./ft.			
Maximum Staffing Capability	12 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 44	3	
Ladder 44	3	
Squad 44	2	
Utility 44	-	Cross-Staffed
Beach Patrol 44	-	Cross-Staffed
<b>Total Min. Staffing:</b>	<b>8</b>	

**\*Note in comments if cross-staffed.**

**Figure 28: NCFR Administration and Station 45**

<b>Address/Physical Location:</b>	1885 Veterans Park Dr., Naples, FL 34109
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**Summary**

Date of Original Construction	1999			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	20,314 sq./ft.			
Maximum Staffing Capability	25 Admin, 7 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 45	3	
Squad 45	2	
Battalion 45	1	
Water Tender 45	-	Cross-Staffed
Attack 45	-	Cross-Staffed
<b>Total Min. Staffing:</b>	<b>6</b>	

**\*Note in comments if cross-staffed.**

**Figure 29: NCFR Station 46**

<b>Address/Physical Location:</b>	3410 Pine Ridge Rd., Naples, FL 34105
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**Summary**

Date of Original Construction	2001			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	2	Back-in Bays	0
Total Square Footage	7,383 sq./ft.			
Maximum Staffing Capability	8 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 46	3	
Squad 46	2	
Water Tender 46	-	Cross-Staffed
Brush 46	-	Cross-Staffed
<b>Total Min. Staffing:</b>	5	

**\*Note in comments if cross-staffed.**

**Figure 30: NCFR Station 47**

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



**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	9,068 sq./ft.			
Maximum Staffing Capability	9 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Ladder 47	3	
<b>Total Min. Staffing:</b>	3	

**\*Note in comments if cross-staffed.**

**Figure 31: NCFR Station 48**

**Address/Physical Location:** 16280 Livingston Rd., Naples, FL 34110



**Summary**

Date of Original Construction	2015			
Date(s) of Renovations	N/A			
Number of Apparatus Bays	Drive-through Bays	3	Back-in Bays	0
Total Square Footage	15,682 sq./ft.			
Maximum Staffing Capability	10 Operations (shift personnel)			

**Assigned Apparatus/Vehicles**

Apparatus/Vehicle	Minimum Unit Staffing*	Comments
Engine 48	4	
Heavy Rescue 48	-	Cross-Staffed
Brush 48	-	Cross-Staffed
SRU 480	-	Cross-Staffed
SRU481	-	Cross-Staffed
<b>Total Min. Staffing:</b>	4	

**\*Note in comments if cross-staffed.**

## Apparatus

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

In gathering information from NCFR, BJM-CPA requested a complete inventory of its fleet (suppression apparatus, command and support vehicles, specialty units, etc.). Generally, the apparatus fleet of NCFR is sufficient to meet the District's service needs and demands. The full inventory list of NCFR's apparatus, along with descriptions, is illustrated in Figure 32.

**Figure 32: NCFR Vehicle Inventory**

Apparatus	Type	Make	Year	Status
<b>Pumpers</b>				
Engine 10	Pumper	Pierce Impel	2017	Frontline
Engine 12	Pumper	Pierce Quantum	2002	Frontline
Engine 40	Pumper	Pierce Impel	2017	Frontline
Engine 42	Pumper	Pierce Impel	2016	Frontline
Engine 44	Pumper	Pierce Impel	2014	Frontline
Engine 45	Pumper	Pierce Impel	2014	Frontline
Engine 46	Pumper	Pierce Impel	2016	Frontline
Engine 47	Pumper	Pierce Impel	2017	Frontline
Engine 48	Pumper	Pierce Impel	2014	Frontline
Pumper 11	Pumper	Pierce Quantum	1998	Reserve
Pumper 43	Pumper	Pierce Quantum	1998	Reserve
Pumper 45	Pumper	Pierce Contender	2005	Reserve
<b>Quints/Aerials/Ladders</b>				
Ladder 43	Quint	75' Pierce Quantum	2006	Frontline
Ladder 44	Quint	107' Pierce Velocity	2017	Frontline
Ladder 47	Quint	75' Pierce Velocity	2016	Frontline
Ladder 480	Quint	107' Pierce Quantum	1998	Reserve

<b>Squads/Rescues</b>				
Squad 10	Squad/ALS	Ford F-350	2012	Frontline
Squad 42	Squad/ALS	Ford/Braun	2016	Frontline
Squad 43	Squad	Ford/Braun	2016	Frontline
Squad 44	Squad/ALS	Ford/Braun	2016	Frontline
Squad 45	Squad/ALS	Ford/Braun	2021	Frontline
Squad 46	Squad/ALS	Ford/Braun	2016	Frontline
Squad 480	Squad	Ford F-250	2013	Reserve
<b>Tenders</b>				
Water Tender 10	Tender	Pierce Freightliner	2013	Frontline
Water Tender 12	Tender	Pierce Freightliner	(Need)	Frontline
Water Tender 45	Tender	Kenworth Contender	2009	Frontline
Water Tender 46	Tender	E-One Freightliner	2007	Frontline
<b>Brush/Attack Units</b>				
Brush 10	Brush	International Navistar	1989	Frontline
Attack 10	Attack	Ford F-550	2015	Frontline
Brush 12	Brush	Kaiser M35A3	1999	Frontline
Attack 12	Attack	Ford F-550	2013	Frontline
Brush 42	Brush	International S1900	1987	Frontline
Attack 45	Attack	Ford F-350	1999	Frontline
Brush 48	Brush	REO 6x6	1995	Frontline
<b>Staff/Specialty Vehicles</b>				
Battalion 10	Battalion Chief	Chevy Suburban	2021	Frontline
Battalion 40	Battalion Chief	Chevy Suburban	2016	Frontline
Battalion 43	Battalion Chief	Chevy Suburban	2016	Frontline
Battalion 45	Battalion Chief	Chevy Suburban	2016	Frontline
Battalion 421	Battalion Chief	Chevy Tahoe	2016	Reserve
Heavy Rescue 48	Heavy Rescue	Pierce Velocity	2023	Frontline
SRU 481	Tech Rescue	Ford F-550	2005	Frontline
SRU 482	Tech Rescue	International 3ESV	1995	Reserve
SRU 420	Dive Vehicle	Ford F59 SSV	2022	Frontline
Boat 40	Vessel	15' Avon Inflatable	1996	Frontline
Boat 41	Vessel	36' Twin Vee	2006	Frontline
Boat 43	Vessel	17' Twin Vee	1999	Frontline
Beach Patrol 44	Beach Patrol	Polaris Ranger	2014	Frontline
8166	Chief 460	Chevy Tahoe	2016	Life Safety
8227	Marshal 460	Ford Expedition	2022	Life Safety

7218	Marshal 461	Ford Explorer	2022	Life Safety
7212	Marshal 463	Chevy Silverado	2021	Life Safety
7211	Marshal 464	Chevy Silverado	2021	Life Safety
8196	Marshal 465	Chevy Silverado	2019	Life Safety
8218	Insp 470	Chevy Silverado	2021	Life Safety
8223	Insp 471	Ford Explorer	2022	Life Safety
8177	Insp 473	Ford Explorer	2017	Life Safety
8192	Insp 474	Chevy Silverado	2019	Life Safety
8216	Insp 475	Chevy Silverado	2021	Life Safety
8193	Insp 476	Chevy Silverado	2019	Life Safety
8219	Insp 477	Chevy Silverado	2021	Life Safety
8225	Insp 478	Ford Explorer	2022	Life Safety
7210	Insp 479	Chevy Silverado	2021	Life Safety
8224	Insp 480	Ford Explorer	2022	Life Safety
8191	Insp 481	Chevy Silverado	2019	Life Safety
8151	Insp 482	Ford Explorer	2015	Life Safety
7176	Insp 483	Ford Explorer	2017	Life Safety
8141	Support 461	Ford F-350	2015	Life Safety
7220	Chief 400	Ford Expedition	2022	Staff
7230	Chief 401	Ford Expedition	2023	Staff
8211	Chief 402	Chevy Traverse	2021	Staff
8222	Chief 410	Chevy Tahoe	2022	Staff
7231	Chief 420	Ford Expedition	2023	Staff
8210	Chief 440	Chevy Tahoe	2021	Staff
7215	LT 424	Ford Explorer	2022	Staff
7235	LT 425	Ford Interceptor	2023	Staff
7234	Lt 426	Ford Interceptor	2022	Staff
8214	LT 427	Chevy Silverado	2021	Staff
8195	LT 441	Chevy Silverado	2020	Staff
8144	LT 442	Chevy Silverado	2015	Staff
7216	Tech 431	Ford Explorer	2022	Staff
7217	Tech 432	Ford Explorer	2022	Staff
7175	Tech 433	Ford Explorer	2017	Staff
7213	Tech 434	Ford Transit 350	2020	Staff
8228	Fleet 441	Ford F-250	2022	Staff
7177	Fleet 442	Chevy Silverado	2017	Staff
8179	PEO 401	Ford Explorer	2017	Staff
8213	CA 422	Chevy Silverado	2021	Staff
8215	TV 45	Ford Transit 350	2020	Staff
8217	Support 441	Chevy Silverado	2021	Staff
7233	Support 442	Ford Transit 350	2023	Staff
7173	Support 443	Ford Transit 250	2017	Staff
8174	Logistics	Ford F-150	2017	Staff
7232	N/A	Ford Transit 350	2023	Staff

## SERVICE DELIVERY

An indicator of success is the balance of resources to the utilization of services. NCFR 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 NCFR. 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 NCFR 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 NCFR for this study came from the District's RMS. The District currently utilizes Image Trend software for National Fire Incident Reporting System (NFIRS) software. This source provided data for the time period FY2020 (10/1/2019–9/30/2020) through the first three months of FY2023 (10/1/2022–12/31/2022).

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

**Figure 33: Summary of Data Sources**

Source	FY2020	FY2021	FY2022	FY2023
NFIRS All	23,561	25,012	27,539	7,931
NFIRS Single	16,153	17,159	19,316	5,497

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.”

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

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

Some training resources include:

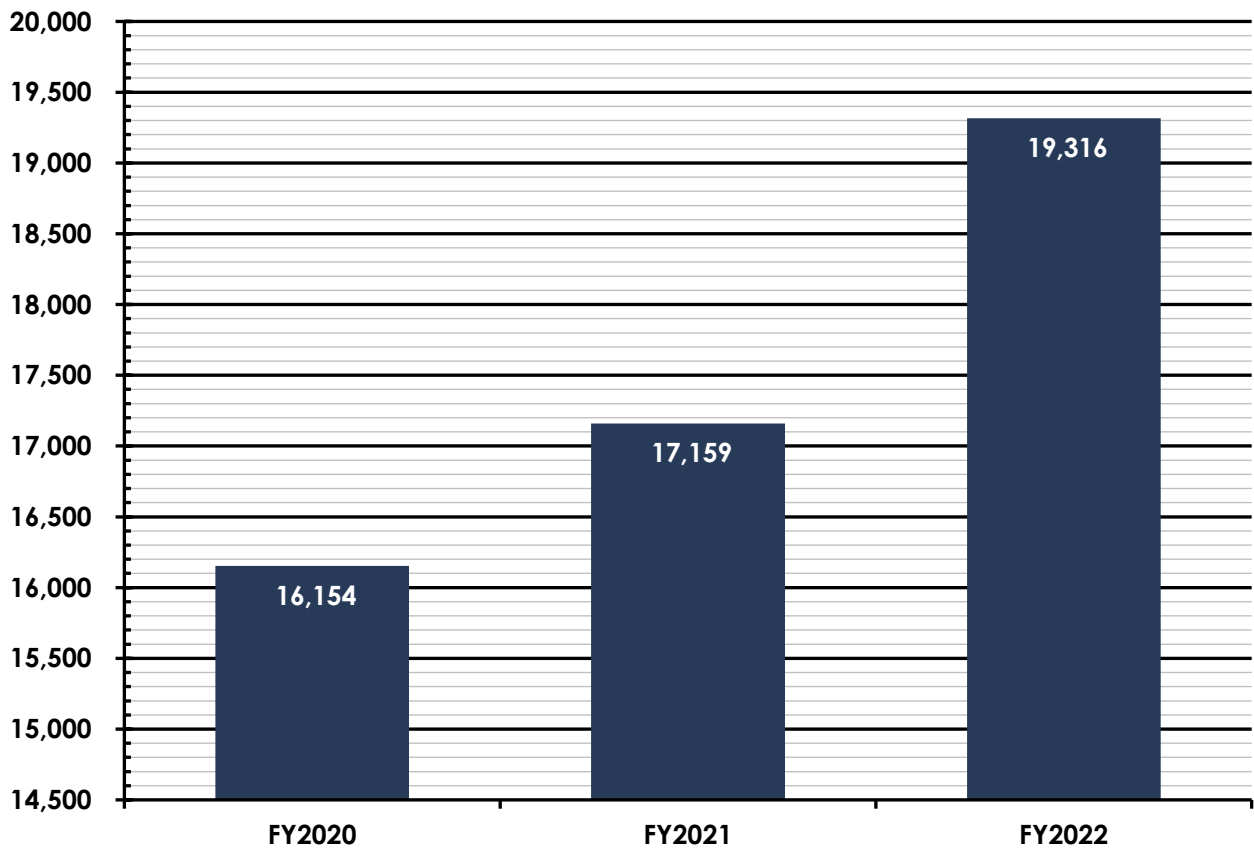
- *In-house developed program based on specific internal issues*
  - *National Fire Academy Courses:*
    - *Introduction to NFIRS 5.0, on-campus and off-campus*
    - *NFIRS 5.0 Self-Study Online*
    - *NFIRS Data Analysis and Problem-Solving Techniques, on-campus and off-campus*
    - *NFIRS Program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

## **Service Demand Analysis**

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

Figure 34 illustrates NCFR historical service demand based on NFIRS data for the previous three full fiscal years. Overall, service demand increased by 19.6 percent from FY2020 to FY2022. This change represents an average annual increase of 6.6 percent.

**Figure 34: NCFR Historical Service Demand (FY2020–FY2022)**



The National Incident Fire Reporting System (NFIRS) has developed a classification system to categorize various incidents. These codes identify the various types of incidents to which fire departments respond. When analyzed in this manner, 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 35.

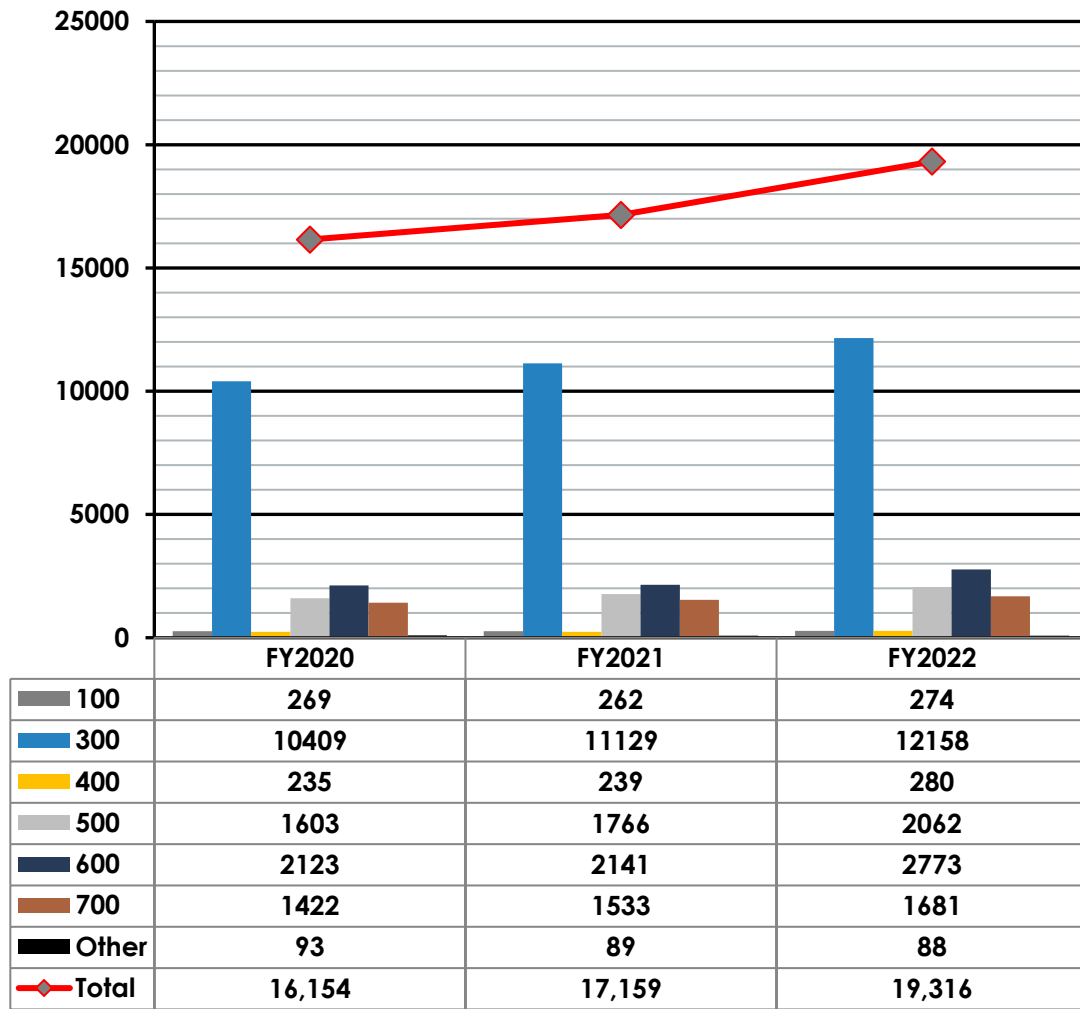
**Figure 35: NFIRS Incident Types**

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 NCFR's services were not needed after units were dispatched comprised the balance of the incidents.

Figure 36 shows the analysis of the overall demand for services. Incident demand fluctuated both up and down based on NFIRS incident type over the preceding three full fiscal years. The most significant increase in service demand was Canceled/Good Intent incidents, with a 31 percent increase; Service Call incidents showed the second highest increase at 29 percent. However, since Rescue and EMS incidents represented the highest percentage of overall volume for NCFR, it's important to note the increase of 17 percent for the period noted.

**Figure 36: NCFR Annual Demand by Incident Type (FY2020–FY2022)**



While Figure 36 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 37, the majority of demand for services was within the category of EMS and Rescue, at 64 percent. This service was followed by Good Intent incidents at 13 percent and Service Call incidents at 10 percent. EMS incidents made up the largest percentage of calls for service, which is in line with what is typically noted nationwide.

**Figure 37: NFIRS Service Demand in Percentage by Type (FY2020–FY2022)**

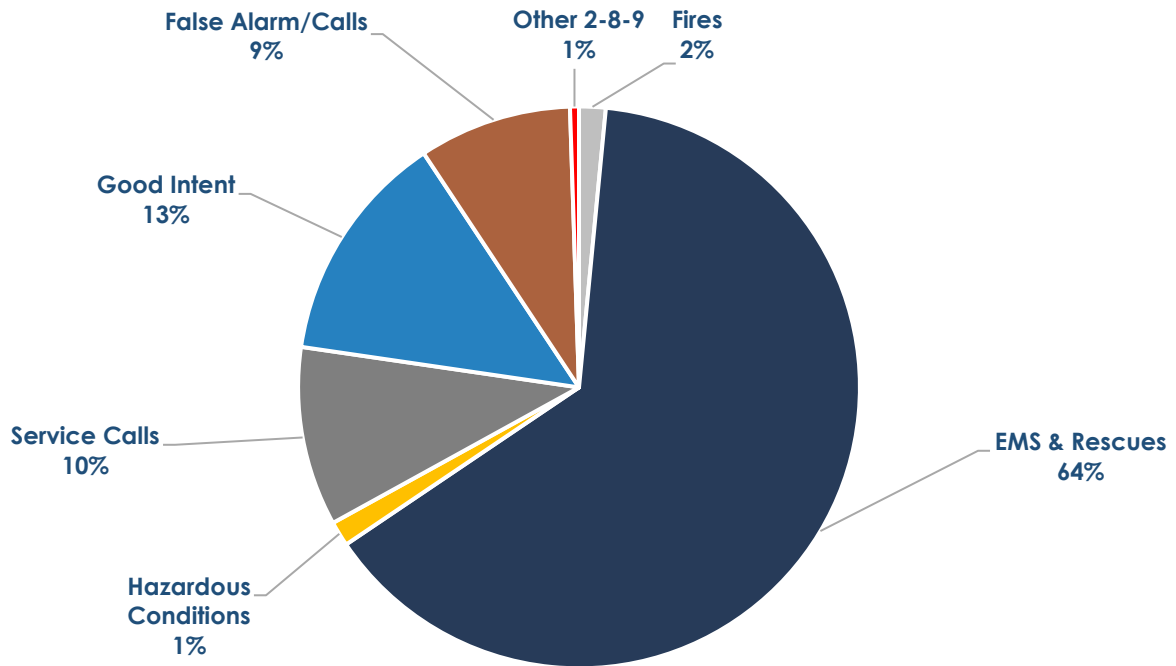


Figure 38 illustrates the relationship between counts and cumulative percentage by incident type.

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

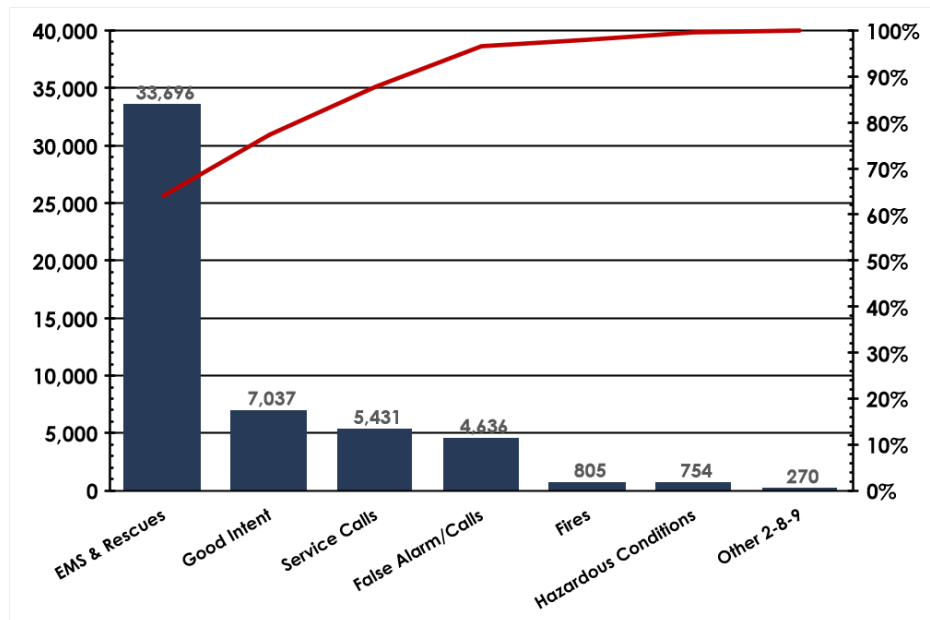


Figure 39 illustrates service demand for NCFR based on property type. Residential occupancies accounted for the highest demand within all reported incident type categories apart from Fires (100s). For reported incidents documented as Fires, Outside Property represented the highest property-use type.

**Figure 39: Service Demand by NFIRS Property Type (FY2020–FY2022)**

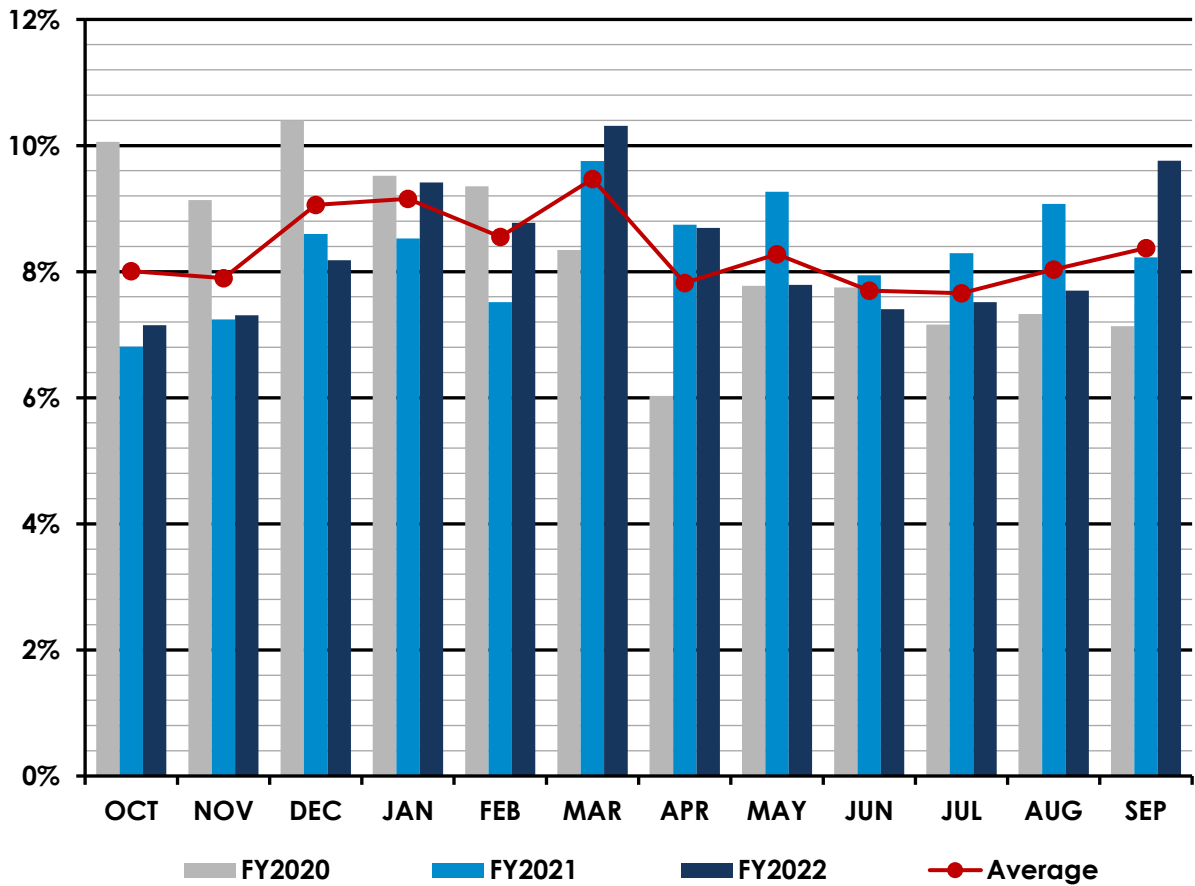
NFIRS Property Use Category	Fires (NFIRS 100s)	EMS (NFIRS 300s)	Alarms (NFIRS 700s)	All Others
0 – Property Use Other	0.00%	0.00%	0.00%	0.00%
1–Assembly (restaurant, bar, theater, library, church, airport)	2.36%	4.00%	9.73%	4.28%
2–Educational (school, daycare center)	0.12%	0.70%	2.31%	1.36%
3–Healthcare, Detention, Correction (nursing home, hospital, medical office, jail)	0.00%	24.01%	7.42%	9.44%
4–Residential (private residence, hotel/motel, residential board)	33.79%	51.70%	69.82%	53.77%
5–Mercantile, Business (grocery store, service station, office, retail)	2.36%	3.16%	8.95%	4.34%
6–Industrial, Utility, Agriculture, Mining	5.84%	0.05%	0.11%	0.49%
7–Manufacturing	0.00%	0.01%	0.13%	0.04%
8–Storage	2.73%	0.71%	1.36%	1.23%
9–Outside Property, Highway, Street	52.80%	15.67%	0.17%	25.06%

### 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, NCFR 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.

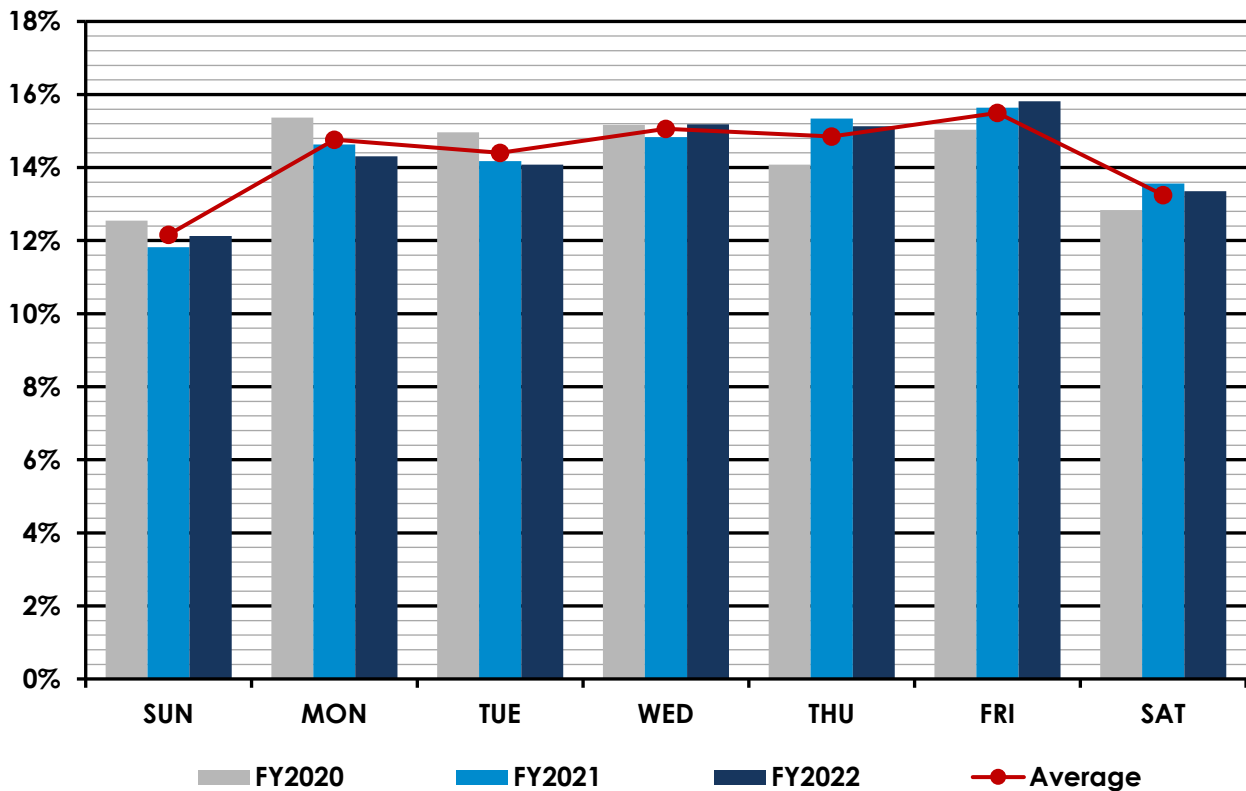
The first temporal component is determining the service demand for each month of the year. Understanding this component allows leadership to schedule non-response activities during the lower service-demand months. As illustrated in Figure 40, service demand was cyclical throughout the year, with a difference of only 1.81 percent between the busiest month and the slowest. On average, the lowest demand for services occurred in July, increasing to a peak in March — the month with the most significant average demand for services.

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



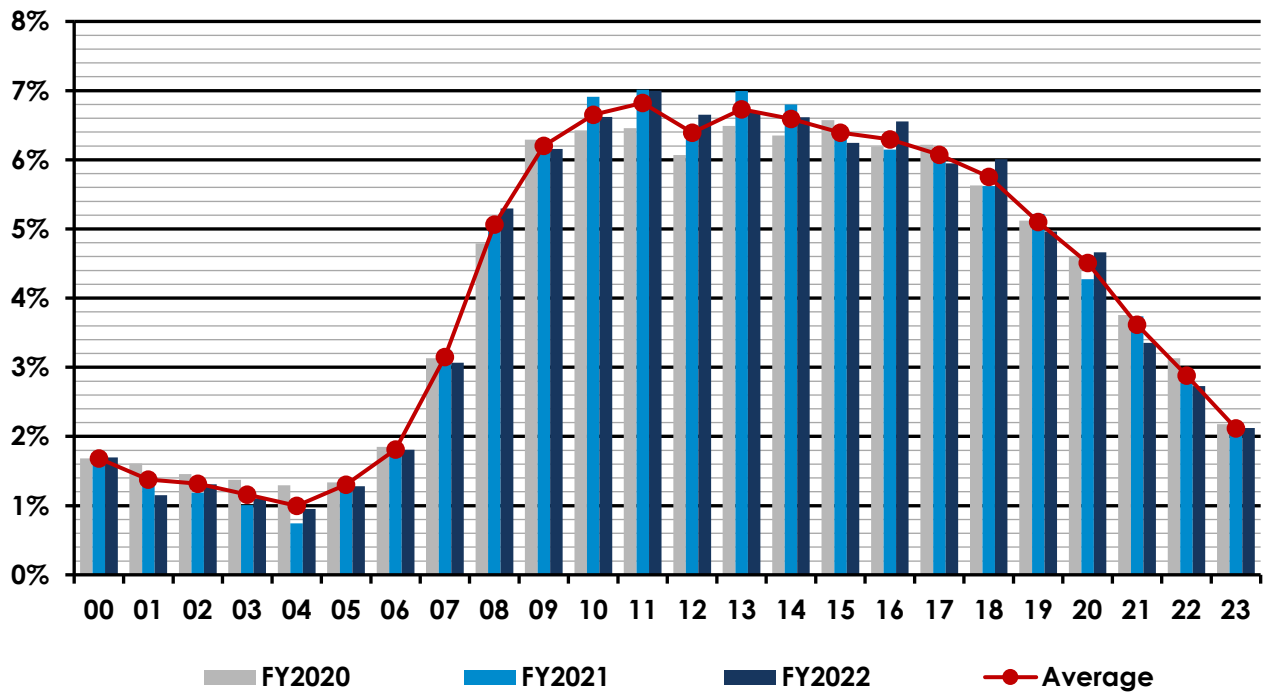
The second temporal component analyzes which day of the week indicates greater demand for service. Typically, the most noticeable variation occurs during the weekends, when service demand decreases. This is expected, since greater activity occurs during the workweek, such as an increase in transient population tied to the retail/commercial labor force. In general, greater activity for NCFR occurred during the workweek, as illustrated in Figure 41, and as expected, Sundays exhibited the lowest percentage of service demand. The weekdays showed the highest demand figures, with a peak on Fridays. The difference between the busiest day and the slowest day was 3.33 percent.

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



The final temporal component concerns determining the time of day that service demand occurs. As illustrated in Figure 42, 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 11 a.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 4 a.m.

**Figure 42: NFIRS Service Demand by Hour of the Day (FY2020–FY2022)**



While service demand is lowest during early morning hours, notably, according to the National Fire Data Center<sup>6</sup>, 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 43 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.

<sup>6</sup> *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 43: NFIRS Service Demand by Day and Hour (FY2020–FY2022)**

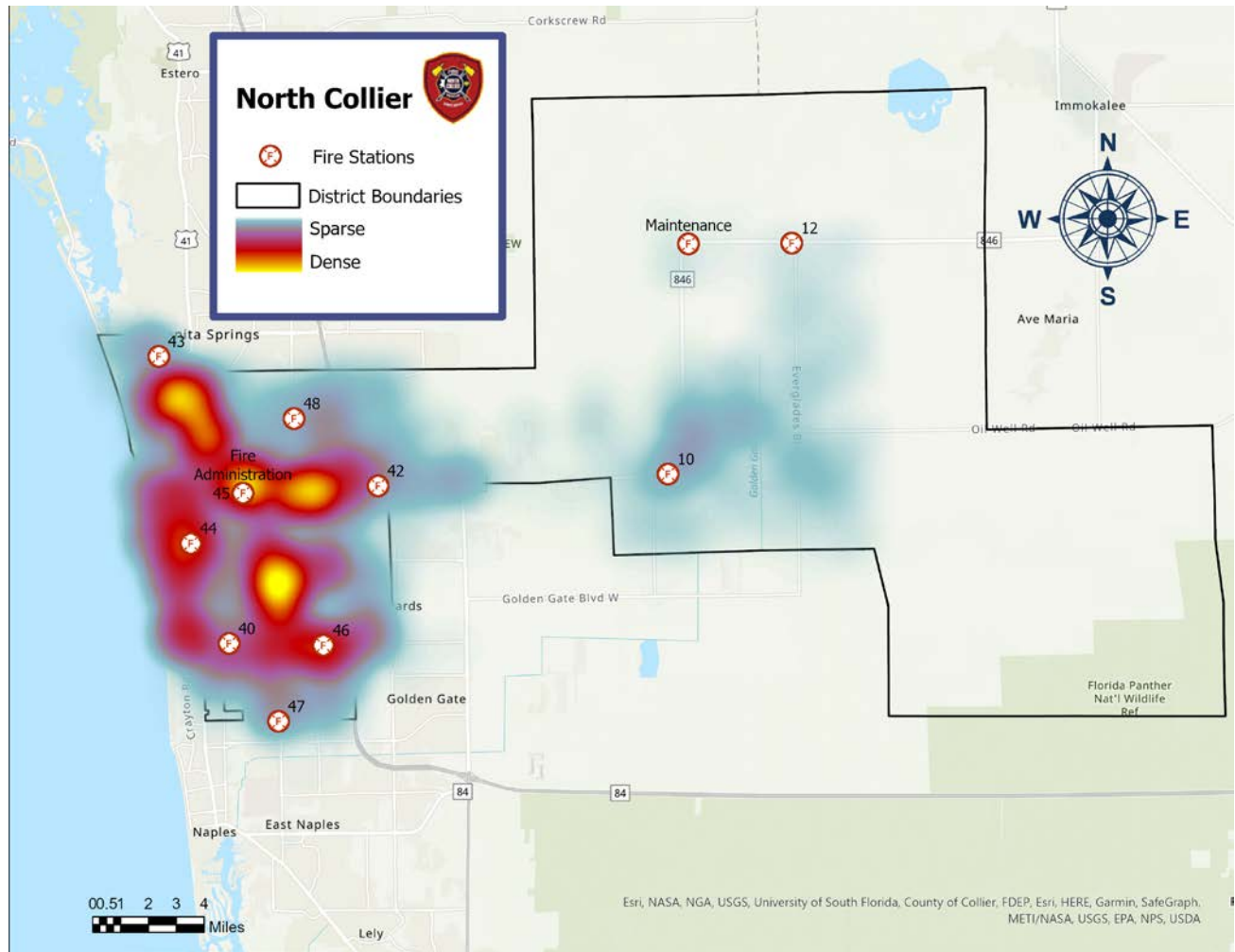
Hour	Sun	Mon	Tue	Wed	Thu	Fri	Sat
00	2.59%	1.68%	1.53%	1.45%	1.32%	1.33%	2.11%
01	2.02%	1.24%	1.15%	1.05%	1.23%	1.25%	1.78%
02	2.24%	1.41%	1.08%	1.19%	1.11%	0.89%	1.49%
03	1.59%	1.16%	0.96%	0.96%	0.92%	1.19%	1.40%
04	1.27%	1.06%	0.74%	1.11%	0.63%	1.20%	0.96%
05	1.34%	1.28%	1.20%	1.11%	1.48%	1.18%	1.58%
06	1.97%	1.97%	1.51%	1.93%	1.72%	1.69%	1.92%
07	2.83%	3.67%	2.96%	2.90%	3.31%	3.20%	3.09%
08	4.22%	5.61%	5.92%	5.27%	5.01%	4.59%	4.80%
09	4.85%	6.72%	6.59%	6.62%	6.54%	6.15%	5.64%
10	6.11%	6.64%	6.74%	7.01%	7.36%	7.14%	5.33%
11	7.30%	7.27%	6.82%	7.37%	6.97%	6.34%	5.77%
12	6.35%	6.46%	6.64%	6.47%	6.88%	6.13%	5.89%
13	6.27%	6.24%	7.17%	6.82%	7.43%	6.98%	6.05%
14	6.38%	6.90%	6.74%	6.99%	6.67%	6.48%	5.92%
15	5.56%	6.79%	7.09%	6.56%	6.37%	6.44%	5.66%
16	5.42%	5.93%	6.97%	6.86%	6.49%	6.06%	6.29%
17	5.97%	6.34%	6.04%	6.58%	5.72%	5.88%	5.90%
18	6.33%	5.66%	5.69%	5.23%	5.35%	6.12%	6.09%
19	5.47%	4.69%	4.39%	4.82%	4.99%	5.57%	5.83%
20	5.05%	4.22%	4.15%	3.83%	4.02%	5.01%	5.52%
21	3.77%	2.94%	3.22%	3.33%	3.64%	3.99%	4.41%
22	3.06%	2.44%	2.62%	2.60%	2.94%	2.79%	3.77%
23	2.05%	1.69%	2.07%	1.93%	1.90%	2.40%	2.81%

As noted, 11 a.m. coincided with the highest average daily demand, as shown in Figure 42. The additional analysis in Figure 43 depicts that the 11 a.m. demand was highest on Wednesdays, relative to the other days and times.

### Resource Distribution Analysis

While the incident type and temporal analyses provide excellent information about the types and times of service demand, understanding the geographic distribution of service demand is also essential. BJM-CPA utilized geographic information systems (GIS) software to plot the location of incidents within NCFR's service area and calculate the mathematical density of incidents relative to each other. As illustrated in Figure 44, the highest density of calls for service occurred in the western side of the District. This is the area west of Interstate 75 and along the major thoroughfare of U.S. Route 41.

**Figure 44: Density – All Incident Types (FY2022–12/31/2023)**



### Resource Reliability

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

### Call Concurrence

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.

Figure 45 examines incidents within NCFR calculated from the NFIRS reports.

**Figure 45: NCFR Incident Concurrency (FY2020–FY2023)**

Number of Concurrent Incidents	FY2020	FY2021	FY2022	FY2023 <sup>1</sup>	Average
One Incident	16%	8%	27%	25%	19%
Two Incidents	32%	29%	34%	32%	31%
Three Incidents	28%	29%	19%	19%	24%
Four Incidents	13%	16%	9%	9%	12%
Five Incidents	5%	8%	4%	4%	5%
Six or More Incidents	6%	11%	7%	10%	9%

<sup>1</sup> Through December 31, 2022

On average, during the preceding three and a quarter fiscal year, single incidents accounted for 19 percent of the overall incidents for NCFR. Two incidents occurred in the District 31 percent of the time, three incidents 24 percent, four incidents 12 percent, and five incidents 5 percent, which indicates that the District was mitigating six or more incidents at the same time 9 percent of the time, on average.

### **Commitment Time**

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

Figure 46 illustrates the total times that NCFR apparatus were committed to an incident, calculated from the NFIRS reports.

**Figure 46: NCFR Unit Commitment (FY2019–FY2022)**

Unit	FY2020				FY2021			
	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 10	701	290:16:35	0:24:51	3.30%	716	321:19:43	0:26:56	3.67%
Battalion 40	980	388:49:04	0:23:48	4.43%	1173	533:57:05	0:27:19	6.10%
Battalion 45	1190	441:42:22	0:22:16	5.03%	1459	667:40:26	0:27:27	7.62%
Engine 10	706	265:54:15	0:22:36	3.03%	793	344:14:14	0:26:03	3.93%
Engine 12	503	265:42:40	0:31:42	3.02%	538	246:41:31	0:27:31	2.82%
Engine 40	1841	796:37:35	0:25:58	9.07%	1934	962:31:36	0:29:52	10.99%
Engine 42	1544	623:42:51	0:24:14	7.10%	1660	755:42:25	0:27:19	8.63%
Engine 44	1693	774:40:44	0:27:27	8.82%	1902	925:47:41	0:29:12	10.57%
Engine 45	-	-	-	-	773	396:45:42	0:30:48	10.60%
Engine 46	2066	851:24:13	0:24:44	9.69%	2057	947:12:55	0:27:38	10.81%
Engine 48	-	-	-	-	136	64:25:48	0:28:25	0.88%
Ladder 43	-	-	-	-	815	463:44:46	0:34:08	5.29%
Ladder 44	1115	416:52:51	0:22:26	4.75%	1330	688:29:38	0:31:04	7.86%
Ladder 47	1094	413:34:53	0:22:41	4.71%	1232	588:32:40	0:28:40	6.72%
Squad 10	68	22:24:56	0:19:47	0.26%	849	376:51:57	0:26:38	4.30%
Squad 43	10	2:27:01	0:14:42	0.03%	15	4:39:12	0:18:37	0.05%
Squad 44	840	322:52:59	0:23:04	3.68%	905	471:42:24	0:31:16	5.38%
Squad 45	982	379:59:50	0:23:13	4.33%	1048	496:45:05	0:28:26	5.67%
Squad 46	910	361:50:10	0:23:51	4.12%	942	385:51:09	0:24:35	4.40%

Unit	FY2022				FY2023			
	Count	Total	Average	Com	Count	Total	Average	Com
Battalion 10	821	600:26:31	0:43:53	6.85%	214	90:17:39	0:25:19	4.13%
Battalion 40	1276	938:20:56	0:44:07	10.71%	342	137:19:39	0:24:06	6.29%
Battalion 45	1405	37.494514	0.02669	10.27%	487	206:16:11	0:25:25	9.44%
Engine 10	899	741:58:47	0:49:31	8.47%	274	132:15:54	0:28:58	6.06%
Engine 12	696	223:25:40	0:19:16	2.55%	173	55:59:03	0:19:25	2.56%
Engine 40	2125	1405:19:45	0:39:41	16.04%	620	263:34:14	0:25:30	12.07%
Engine 42	1756	1200:25:21	0:41:01	13.70%	506	221:28:03	0:26:16	10.14%
Engine 44	1530	1143:53:39	0:44:52	13.06%	660	289:13:31	0:26:18	13.24%
Engine 45	1948	1041:04:14	0:32:04	11.88%	673	278:51:30	0:24:52	12.77%
Engine 46	1985	983:50:52	0:29:44	11.23%	607	267:11:48	0:26:25	12.23%
Engine 48	449	532:29:20	1:11:09	6.08%	27	8:06:28	0:18:01	0.37%
Ladder 43	822	1476:35:38	1:47:47	16.86%	-	-	-	-
Ladder 44	1691	976:04:14	0:34:38	11.14%	495	208:31:30	0:25:17	9.55%
Ladder 47	1273	980:36:09	0:46:13	11.19%	352	191:59:06	0:32:43	8.79%
Squad 10	1039	664:37:13	0:38:23	7.59%	274	143:40:18	0:31:28	6.58%
Squad 43	127	50:32:25	0:23:53	0.58%	14	3:01:13	0:12:57	0.14%
Squad 44	730	681:04:00	0:55:59	7.77%	88	35:06:21	0:23:56	1.61%
Squad 45	1321	680:04:01	0:30:53	7.76%	326	104:14:03	0:19:11	4.77%
Squad 46	1183	1123:01:21	0:56:57	12.82%	387	183:26:20	0:28:26	8.40%

**Note: FY 2023 Through December 31, 2022**

The average time that each NCFR apparatus was committed to an incident during the preceding full fiscal year (FY2022) was 44 minutes and 39 seconds. The commitment rates for the primary response units ranged from a high of 16.86 percent for Ladder 43 to a low of 0.58 percent for Squad 43.

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 only includes incident activity and does not measure the time dedicated to training, public education and events, station duties, or additional duties as assigned.

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

Figure 47 summarizes these findings as they relate to commitment factors.

**Figure 47: 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.

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

The commitment for NCFR units is currently not a problem. However, commitment factors for several primary units increased through the first quarter of FY2023, which should be continually monitored by NCFR leadership.

## Mutual Aid / Automatic Aid Systems

Mutual aid is typically employed on an as-needed basis where units are called for and specified through an incident commander. Automatic aid differs from mutual aid in that, under specific mutually agreed-upon criteria, resources from an assisting agency are automatically dispatched as part of an initial response. These agreements facilitate the necessary number of personnel and the correct number of appropriate apparatus responding to specific incidents. Automatic aid response resources are often defined in the dispatch run cards or based on GPS location at the time of an incident. Mutual and automatic aid operations are an integral part of emergency operations. Figure 48 summarizes the mutual and automatic aid given and received by NCFR for the FY2020–FY2022 period. The source of this information was NFIRS response data provided by NCFR.

**Figure 48: NCFR Mutual/Automatic Aid Summary (FY2020–FY2022)**

Mutual Aid/Automatic Aid Calls	FY2020	FY2021	FY2022
Mutual Aid Given	63	87	133
Mutual Aid Received	14	32	33
Automatic Aid Given	1,447	1,588	2,027
Automatic Aid Received	115	164	193
Other Aid Given	0	2	0
<b>Net (Given/Received)</b>	<b>1,381</b>	<b>1,481</b>	<b>1,934</b>

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. NCFR 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 49 summarizes fire property and contents loss from the NFIRS reports. On average since FY2020, NCFR has saved 92% of the property and contents exposed to fire throughout the District.

**Figure 49: NCFR Summary of Property Loss FY2020–FY2023**

Measure	FY2020	FY2021	FY2022	FY2023 <sup>1</sup>	Total
Property Loss	\$5,037,894	\$2,198,096	\$9,466,654	\$513,797	<b>\$17,216,441</b>
Contents Loss	\$1,390,106	\$1,266,674	\$494,861	\$304,470	<b>\$3,456,111</b>
<b>Total Loss</b>	<b>\$6,428,000</b>	<b>\$3,464,770</b>	<b>\$9,961,515</b>	<b>\$818,267</b>	<b>\$20,672,552</b>
<b>Property Value (Exposed to Fire)</b>	<b>\$43,668,816</b>	<b>\$84,930,426</b>	<b>\$130,787,611</b>	<b>\$5,156,847</b>	<b>\$264,543,520</b>
<b>Content Value (Exposed to Fire)</b>	<b>\$4,008,559</b>	<b>\$2,690,105</b>	<b>\$539,110</b>	<b>\$386,570</b>	<b>\$7,624,344</b>
<b>Total Value</b>	<b>\$47,677,375</b>	<b>\$87,620,351</b>	<b>\$131,326,721</b>	<b>\$5,543,417</b>	<b>\$272,167,864</b>
<b>Total Value Saved</b>	<b>\$41,249,375</b>	<b>\$84,155,581</b>	<b>\$121,365,206</b>	<b>\$4,725,150</b>	<b>\$251,495,312</b>
<b>Percent Saved</b>	<b>87%</b>	<b>96%</b>	<b>92%</b>	<b>85%</b>	<b>92%</b>
Property Loss N=	129	129	145	41	444
Contents Loss N=	112	124	133	38	407
<b>Civilian Injuries</b>	<b>7</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>22</b>
<b>Civilian Deaths</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>7</b>

<sup>1</sup> FY2023 - through December 31st only

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 are influenced by many factors. Fire spread indicates the combined effect of these conditions. Furthermore, the analysis of fire spread over many fires can reveal the effects of individual factors.

The National Fire Protection Association<sup>8</sup> 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 50, fire losses, casualties, and deaths rise significantly as the extent of fire damage increases.

**Figure 50: NFPA Loss Rates by Fire Spread in 2015–2019 Annual Averages Home Structure Fires**

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

Figure 51 illustrates the extent of fire spread during working incidents in NCFR since FY2020. 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 FY2020 and through the first quarter of FY2023, most fires were confined to the object of origin by NCFR, which is in line with other Collier County agencies.

<sup>8</sup> Source: National Fire Protection Association, *Home Structure Fire Supporting Tables*, October 2021

**Figure 51: Summary of Fire Spread (FY2020–FY2023)**

<b>Fire Spread</b>	<b>FY2019 - 2023</b>	<b>National</b>	<b>Florida</b>	<b>Collier</b>
Confined to object of origin	52.59%	20.76%	23.53%	38.27%
Confined to room of origin	24.14%	30.46%	38.73%	30.86%
Confined to floor of origin	5.17%	8.72%	6.15%	7.41%
Confined to building of origin	15.52%	32.36%	26.46%	17.28%
Beyond building of origin	2.59%	7.69%	5.14%	6.17%
N =	116			

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## **Section II: Financial Best Practices**

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## 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.

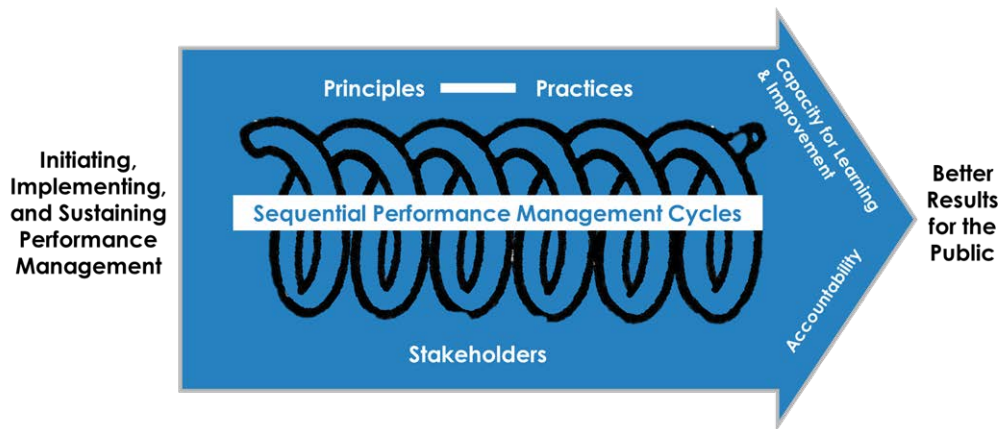
### **Reporting: Communicating Performance Information**

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 52: Performance Management Framework**



### What is performance management?

As shown in Figure 52 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.

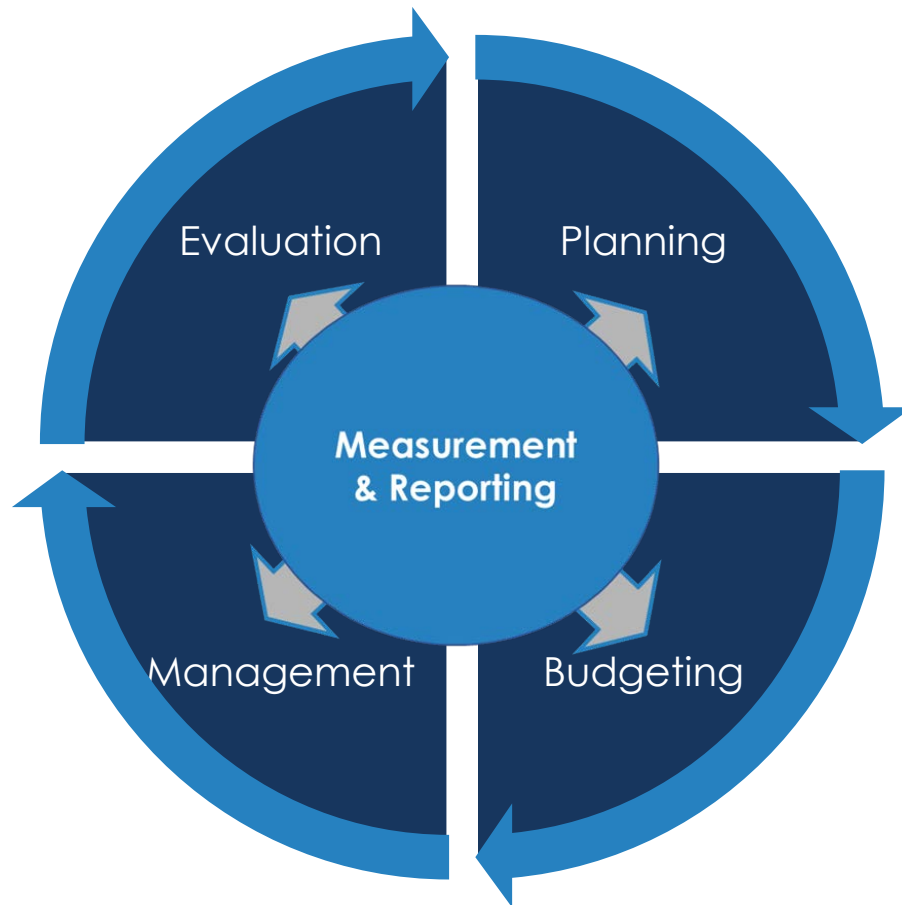
**The need to gain and keep the public's trust and confidence.** Performance management improves accountability and supports confidence in government not only by enhancing government entities' ability to *communicate performance information* but also by giving governments the right tools for improving 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 53.

**Figure 53: Performance Management Cycle**

While the processes shown in Figure 53 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.

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*Recommendation # 4 – 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.*

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## 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 54, 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.

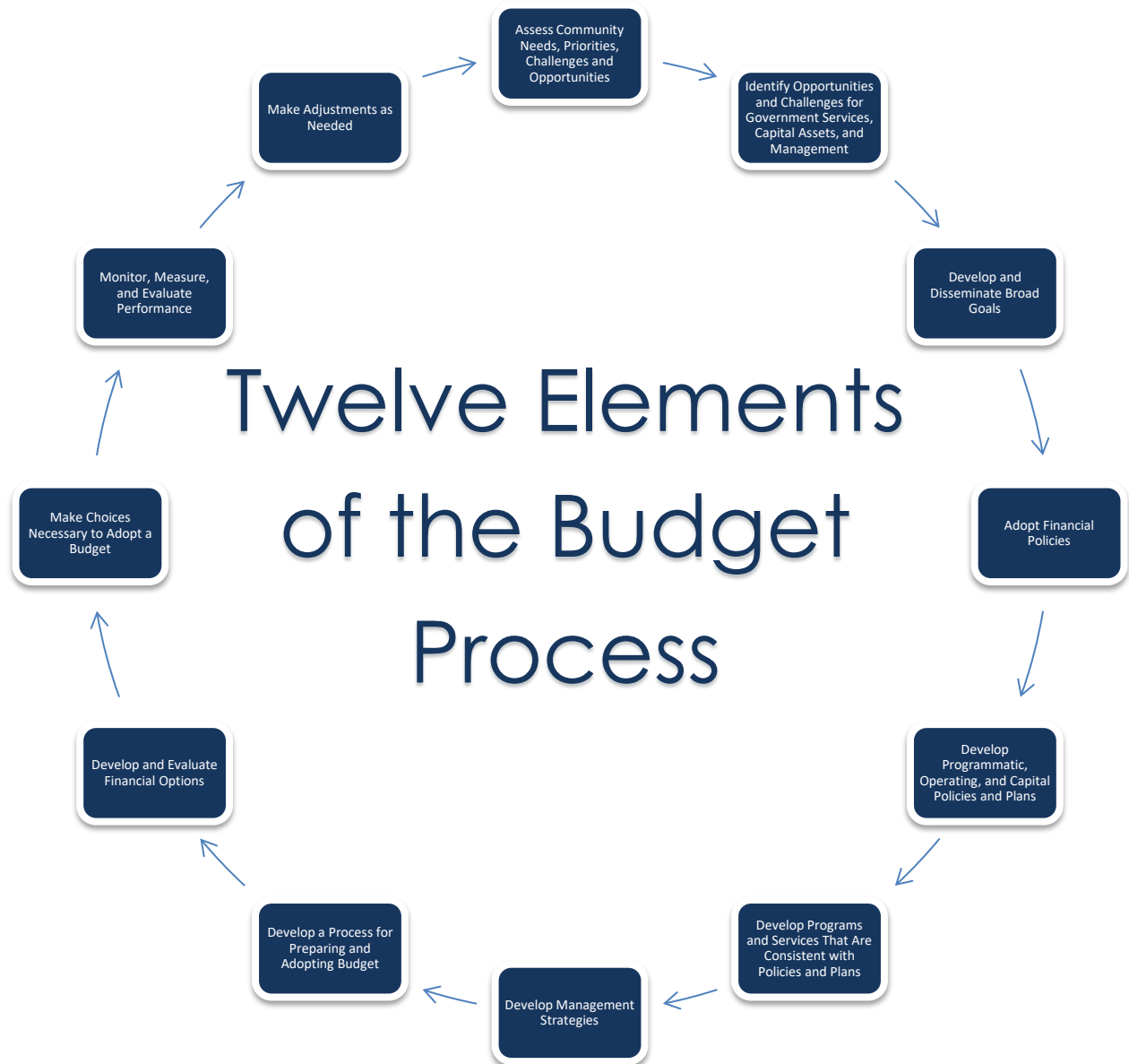
### Practices

12.1 Adopt the budget

12.2 Adjust policies, plans, programs, and management strategies

12.3 Adjust broad goals, if appropriate

Figure 54: 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.

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*Recommendation # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.*

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### 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 NCFR):

**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 non-spendable, 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.

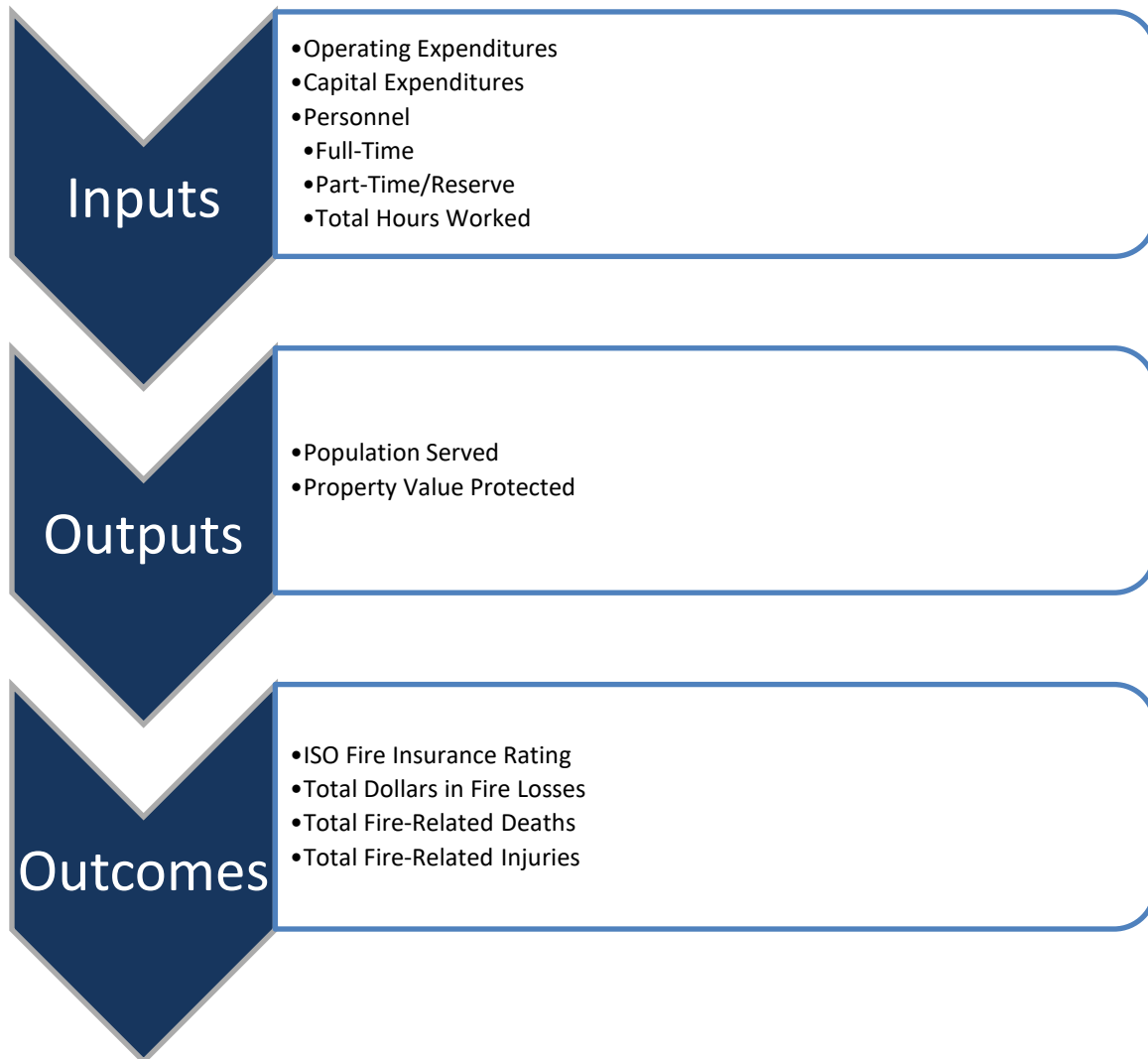
### Uses of SEA Data

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, the 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 55. These were published in the Governmental Accounting Standards Board (GASB) research report *Service Efforts and Accomplishments Reporting: Its Time has Come?*.

**Figure 55: Examples of SEA Data for Overall Performance**



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[https://gasb.org/page/ShowDocument?path=GASBRR\\_1991\\_FireDepartmentPrograms%28SEA%29.pdf&acceptedDisclaimer=true&title=GASB+RESEARCH+REPORT%E2%80%94SERVICE+EFFORTS+AND+ACCOMPLISHMENTS+REPORTING%3A+FIRE+DEPARTMENT+PROGRAMS&Submit=](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=)

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## **Section III: Research and Results**

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## 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 NCFR.

### Findings

After reviewing the purpose and goals provided for in Chapter 2015-191, the District's charter, it appears that the programs, activities, and functions provided by NCFR meet the purpose and goals of the District.

As part of this performance review, NCFR staff provided the District's charter, specifically for the documented purpose and goals. The District was created in 2015 by a special act. This special act constituted the unified charter of the North Collier Fire Control and Rescue District, Collier County, which was created on January 1, 2015, through the voluntary merger of the Big Corkscrew Island Fire Control and Rescue District and the North Naples Fire Control and Rescue District, approved at referendum by the electors of each district on November 4, 2014.

In 2015, the Florida Legislature passed Committee Substitute for Committee Substitute for House Bill No. 899, which created the District. Committee Substitute for Committee Substitute for House Bill No. 899 became Chapter 2015-191, Laws of Florida.

As part of this review, Section 4(7) of Chapter 2015-191, 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 its charter and by Chapters 189 and 191, Florida Statutes.

For this report, Chapter 191, Florida Statutes, was reviewed for the documented purpose and goals. According to Section 191.008<sup>10</sup>, 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.

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

2. Employ, train, and equip such personnel, and train, coordinate, and equip such volunteer firefighters, as are necessary to accomplish the duties of the District. The Board of Fire Commissioners may employ and fix the compensation of a Fire Chief or Chief Administrator. The board shall prescribe the duties of such person, which shall include supervision and management of the operations of the District and its employees, and maintenance and operation of its facilities and equipment. The Fire Chief or Chief Administrator may employ or terminate the employment of such other persons, including, without limitation, professional, supervisory, administrative, maintenance, and clerical employees, as are necessary and authorized by the board. The compensation and other conditions of employment of the officers and employees of the District shall be provided by the Board of Fire Commissioners.
3. 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 NCFR 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 NCFR are appropriate to address the programs and activities that are in place to meet the purpose and the goals of the District. The performance measures used to evaluate the goals and objectives of the District are based on national standards, including those of the NFPA and the ISO, and industry best practices.

To fulfill their mission, and under the authority of Chapter 191, Florida Statutes, NCFR 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 Level First Response (including marine services/water and technical rescue)
- All-Hazards Response
- Life Safety and Fire Prevention (Community Risk Reduction)

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

### **Fire Suppression (including hazardous materials response)**

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 NCFR firefighters are highly trained individuals who have undergone the technical training required to be certified by the State of Florida as firefighters.

### **Problem or Need that the Program Was Designed to Address**

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

### **The Expected Benefits of the Program**

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

### **Activities Supporting the Fire Suppression Program**

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

#### ***Maintenance of Apparatus Readiness***

Undoubtedly, a fire district's apparatus must be sufficiently reliable to transport firefighters and equipment rapidly and safely to the scene of a reported incident. In addition, such apparatus must be adequately equipped and 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 32 of this performance review provides the current NCFR vehicle inventory, with details.

NCFR currently has an adopted apparatus replacement schedule for all vehicles and apparatus as a component of their current strategic plan. In addition, a lease program is in place for staff vehicles.

#### ***Equipment Readiness (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.

NCFR completes daily and weekly visual and operational checks as required by NFPA 1911.

**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 hours-based results of NCFR's most recent ISO review.

NCFR has a designated regional training facility for the State of Florida that was recognized in 2015 and 2018 as the state's Fire Training Center of the Year. This facility is located at Station 45 and is equipped with a fire tower and burn room.

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*Recommendation # 6 – Continue to 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. This should include all components, such as Pre-Incident Planning Inspections, where NCFR lost the most points during its most recent ISO review in March 2022.*

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*Recommendation # 7 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the fire training program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division.*

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### **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)**

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

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

are a better measure of performance because they show the level of performance represented by the majority of a dataset.

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

- **Turnout Time:** The time interval between the time that the 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:** Response time is a combination of turnout time and travel time (the latter being the amount of time a responding unit spends on the road to an incident). This measurement is indicative of a system's capability to adequately staff, locate, and deploy response resources. It is also indicative of responding personnel's knowledge of the area or dispatcher instructions for efficient travel. This is often utilized as the measure of fire department response performance.
- **Total Response Time:** The NFPA 1710 definition of total response time is the interval between the time of receipt of an alarm at dispatch and when a unit arrives on the scene to initiate an action or intervenes to control an incident. NCFR does not timestamp the beginning of intervening action and it therefore was not analyzed for this report. This measurement is also indicative of a 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.

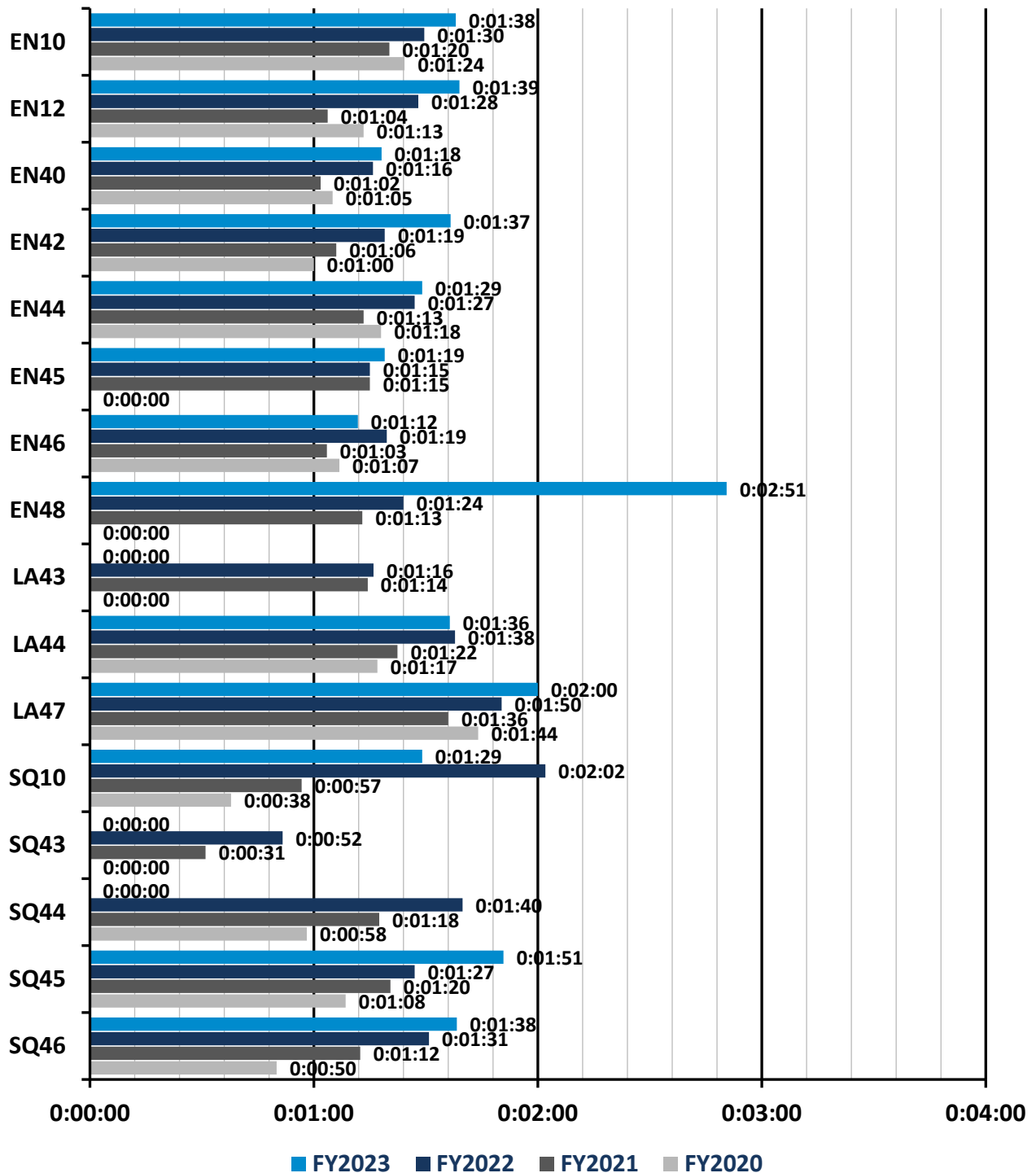
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*Recommendation # 8 – Document performance indicators such as “water on the fire” to allow for the reporting of total response times indicating when hazards begin to be mitigated.*

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Figure 56 illustrates the turnout times for NCFR units responding to emergency fire suppression-related incidents.

**Figure 56: Turnout Times, Fire Suppression-Related Incidents (FY2020–1<sup>st</sup> Quarter FY2023)**

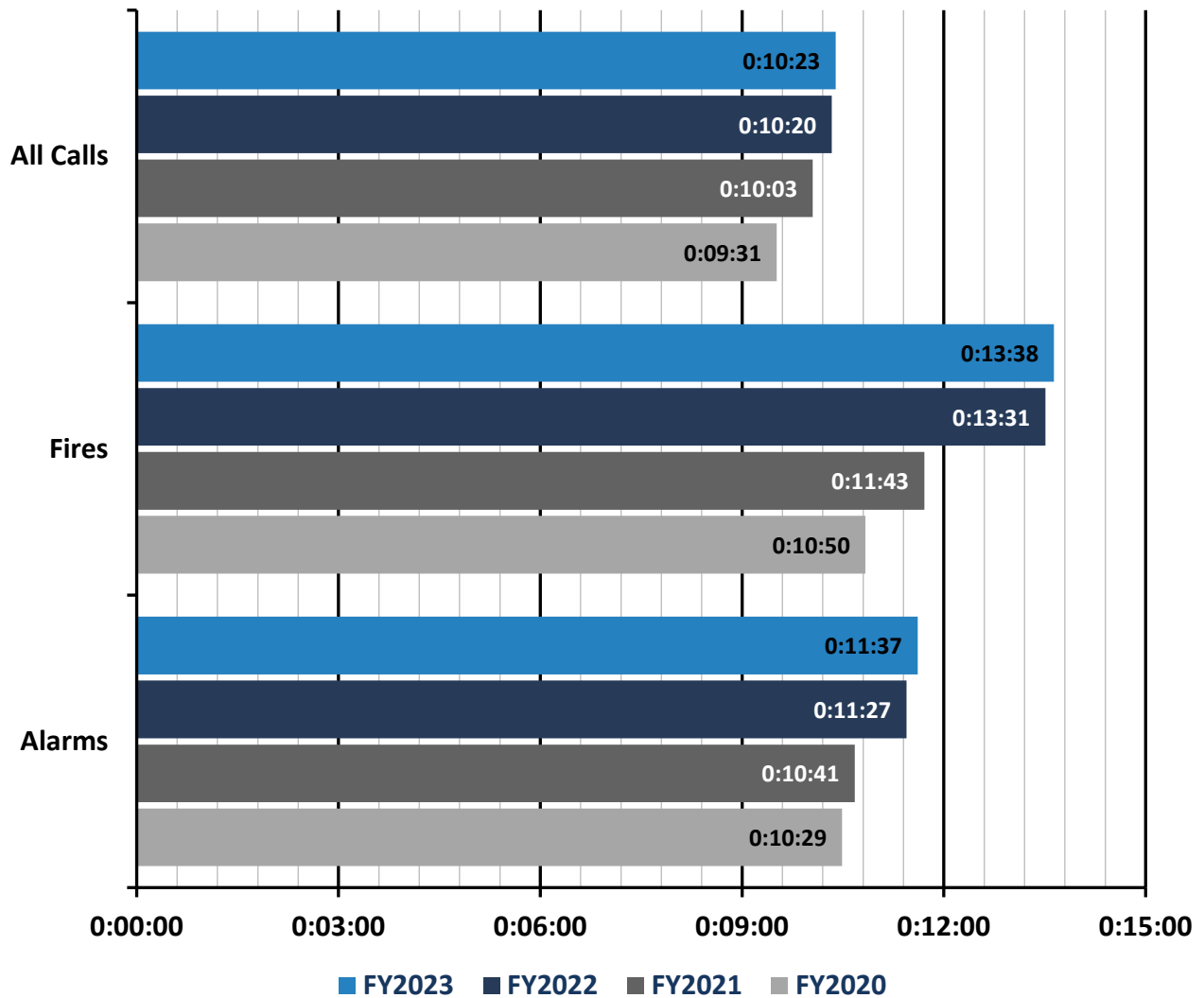


For the last full fiscal year (FY2022), the turnout times for all NCFR's primary units to fire-related incidents — fires and fire alarms — ranged from a 90<sup>th</sup> percentile high of 0:02:02 for Squad 10 to a 90<sup>th</sup> percentile low of 0:00:52 for Squad 43. From the perspective of

emergency fire suppression incidents, the District's turnout performance exceeded the NFPA benchmark of 0:01:20 for several frontline units, while others accomplished the benchmark.

Figure 57 illustrates the response performance for NCFR units responding to emergency fire-suppression-related incidents.

**Figure 57: Response Time, Fire-Suppression-Related Incidents (FY2020–1<sup>st</sup> Quarter FY2023)**



For the last full fiscal year (FY2022), the response times for NCFR's units to fire-related incidents ranged from a 90<sup>th</sup> percentile high of 0:13:31 for fire calls to a 90<sup>th</sup> percentile low of 0:11:27 for alarm calls. From a fire incident perspective, the District's response performance exceeded the NFPA benchmark of 320 seconds (00:05:20).

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*Recommendation # 9 – Continue to provide the NCFR Performance Measures report, which includes fire suppression response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website.*

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### **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 allow for communication with mutual aid and automatic aid responders.

### **Rescue and Emergency Medical Services – Advanced Life Support Level First Response (includes marine services/water and technical rescue)**

NCFR firefighters and personnel provide medical care and render aid to persons with medical-related illnesses and injuries. Since 2011 NCFR has provided first-response advanced life support (ALS) / non-transport services from all ten fire stations utilizing dual-purpose fire suppression apparatus and three quick-response rescue units for the emergency medical services (EMS) program. In addition, marine/water rescue services are provided with a 15' Avon Inflatable marine vessel (Boat 40), a 36' Twin Vee marine vessel (Boat 41), and a 17' Twin Vee (Boat 43). Dive and beach rescue are also components of the marine/water rescue services. 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.

As a component of the Rescue and EMS program, NCFR has personnel assigned to the Southwest Florida Urban Search and Rescue team, designated as Florida USAR Task Force 6 (FL-TF 6). FL-TF 6 is a multi-agency, multi-discipline search and rescue task force that is capable of responding to a variety of incidents within the region and in the State of Florida. Personnel from NCFR are members of FL-TF 6, along with personnel from the Iona McGregor, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, and South Trail fire districts.

### **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 EMS Division of NCFR is dedicated to saving the lives of residents and visitors within District boundaries, as well as those in the surrounding areas. The fundamental and unique mission of the EMS Division is to develop and continually improve the medical care system, while assuring high-quality patient care and appropriate response in emergency situations. In cooperation with other area agencies, the Division promotes all aspects of a comprehensive system of pre-hospital emergency medical care, along with basic and advanced life support services.

### **The Expected Benefits of the Program**

The expected benefits of the rescue and emergency medical services program are that trained responders will arrive and provide lifesaving interventions at both the basic and advanced life support levels. The basic life support skills 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 and include 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.

As a Florida Licensed Advanced Life Support provider, NCFR has a distinct responsibility to provide the residents and victors of Collier County with the highest quality of basic and advanced life support services and public health services.

### **Activities Supporting the Rescue and Emergency Medical Services Program**

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

### **Maintenance of Apparatus Readiness**

The apparatus readiness activities that support the fire suppression program are also applicable to the rescue and emergency medical services program, along with the specialty vehicles, including Boats 40, 41, and 43, as previously mentioned.

### **EMS Equipment Readiness (Maintenance)**

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

### **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. For NCFR, this includes an advanced life support (ALS) credentialing program through a board of medical directors.

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*Recommendation # 10 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the Rescue and EMS training program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

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### **Ensure Personnel Safety and Health**

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

### **Deployment and Response (Efficiency)**

NCFR currently provides first response (non-transport) advanced life support (ALS) services from all ten fire stations utilizing dual-purpose fire suppression apparatus and several specialty vehicles.

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

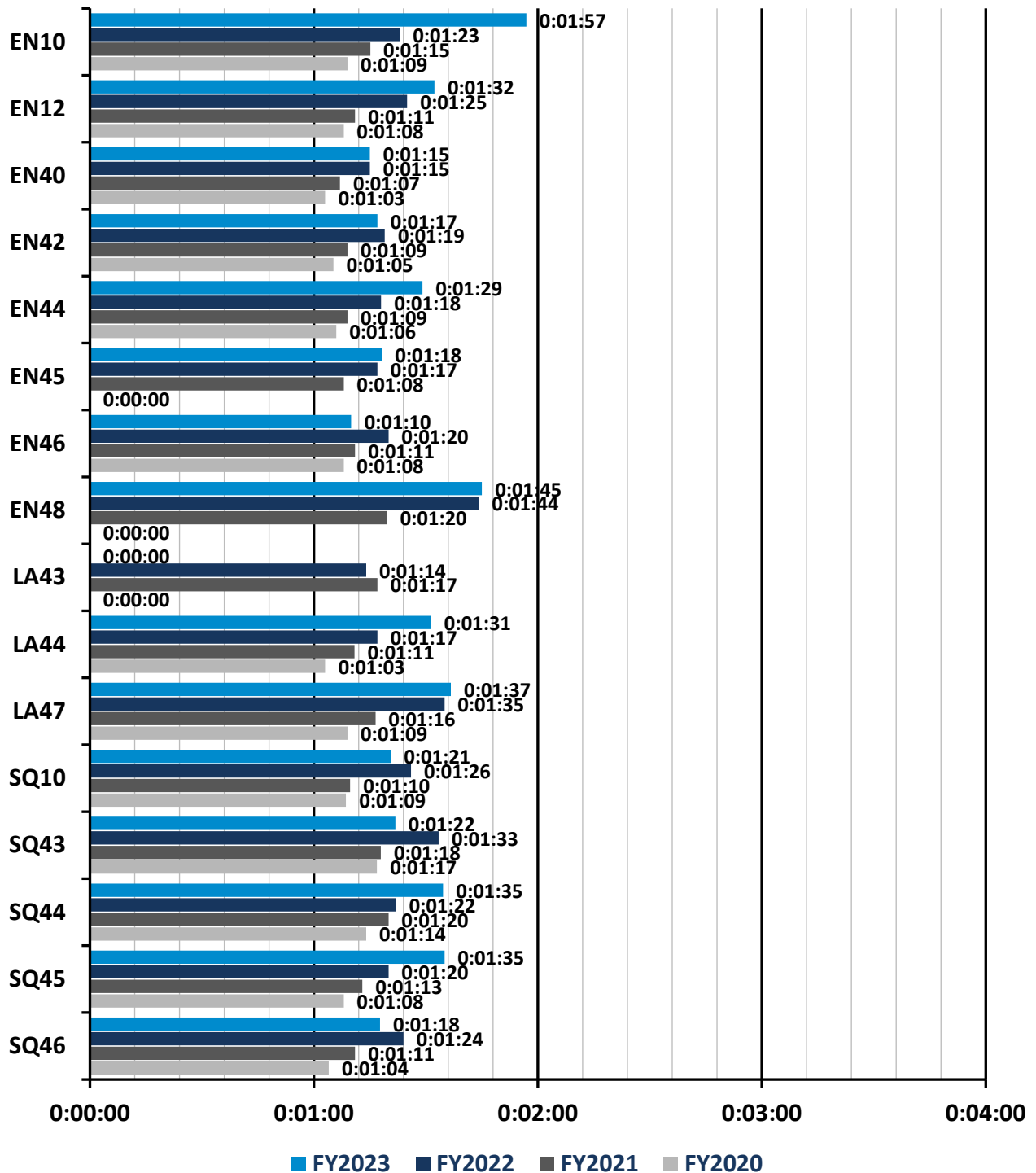
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*Recommendation # 11 – Document performance indicators such as “patient contact” to allow for the reporting of total response times indicating when medical emergencies begin to be mitigated.*

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Figure 58 illustrates the turnout times for NCFR units responding to emergency EMS-related incidents.

**Figure 58: Turnout Times, EMS-Related Incidents (FY2020–1<sup>st</sup> Quarter FY2023)**

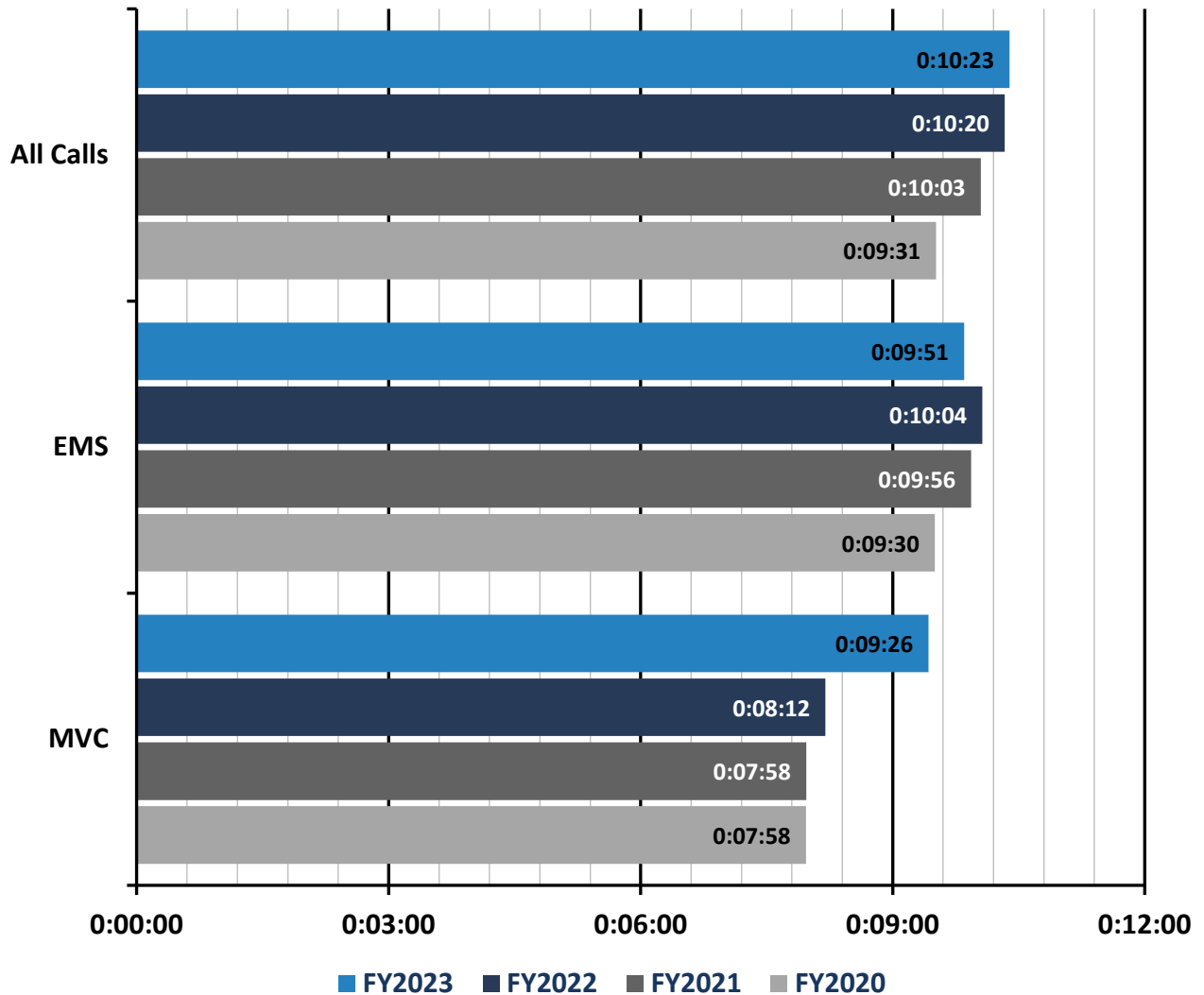


For the last full fiscal year (FY2022), the turnout times for all NCFR primary units responding to rescue and EMS incidents — medical and motor vehicle crashes (MVC) — ranged from a 90<sup>th</sup> percentile high of 0:01:44 for Engine 48 to a 90<sup>th</sup> percentile low of 0:01:14 for Ladder 43.

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

Figure 59 illustrates the response time for NCFR units responding to emergency EMS-related incidents.

**Figure 59: Response Times, EMS-Related Incidents (FY2020–1<sup>st</sup> Quarter FY2023)**



For the last full fiscal year (FY2022), the response times for NCFR's primary units to EMS-related incidents ranged from a 90<sup>th</sup> percentile high of 0:10:04 for EMS calls to a 90<sup>th</sup> percentile low of 0:08:12 for Motor Vehicle Crash (MVC) calls. From an EMS incident perspective, the District's response performance exceeded the NFPA benchmark of 300 seconds (00:05:00).

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*Recommendation # 12 – Continue to provide the NCFR Performance Measures Report, which includes Rescue and EMS response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website*

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### **Quality Improvement (QI) / Quality Assurance (QA)**

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

### **Communications**

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

### **All-Hazards**

NCFR covers a community of 264 square miles located near the coastal areas of the Gulf of Mexico and several additional large bodies of water. It is home to residential structures, businesses, hotels, resorts, golf courses, major thoroughfares (Interstate 75 and U.S. 41), and nature preserves, and it is in a location favored by tourists and seasonal visitors, making NCFR unique in its coverage area and rich in target hazards. These hazards include brush fires, the life hazards associated with a significant population increase during the winter season, and summer seasonal natural disasters such as hurricanes.

As a component of NCFR's current strategic plan, goal number 1 addressed enhanced service provisions related to emergency management. The expected program result was a well-trained fire district that can work seamlessly to manage incidents involving all threats and hazards — regardless of cause, size, location, or complexity — in order to reduce the loss of life and property and reduce harm to the environment.

### **Problem or Need that the Program was Designed to Address**

NCFR must take an all-hazards approach to preparedness and coordination with the county emergency management division (Collier County). Collier County Emergency

Management<sup>11</sup> is responsible for all aspects of disaster management, including mitigation, preparedness, response, and recovery for all types of natural, technological, and human-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, including those with NCFR.

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 joint efforts of the entire Collier County Emergency Management staff, the tasked agencies for each of the eighteen Emergency Support Functions (ESFs), 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 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 C Geographic Division.

When activated, the Collier County Emergency Operations Center (EOC) is a central location where representatives of local governments 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. 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.

NCFR states that their all-hazards approach does not mean that they "plan for everything". Rather, it means that they measure risk with frequency, ensuring that all significant risks regardless of frequency must be planned for within the District's service provisions. As mentioned in other areas of this report, NCFR has access to special operations teams,

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<sup>11</sup> <https://www.colliercountyfl.gov/government/county-manager-operations/divisions/emergency-management>

including marine emergency response (MERT), hazardous materials response, dive rescue, and technical rescue.

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*Recommendation # 13 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of NCFR.*

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### **The Expected Benefits of the Program**

The expected benefits of an all-hazards program are to be fully prepared for response to disaster emergencies and hazards, supported by prevention, protection, mitigation, response, and recovery plans. Because of the complexities of being prepared for all potential hazards a community could face, the Federal Emergency Management Agency (FEMA) explains the critical need for partnerships between national agencies and state and local governments. In addition, 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.

### **Activities Supporting the All-Hazards Response Program**

The following activities are provided by NCFR. 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. All-hazards equipment may include protective/isolation gear, generators, and drones.

#### ***Personnel Readiness (Training)***

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

#### ***Deployment and Response (Efficiency)***

In most cases, all-hazards response is like that of both 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 all-hazards response programs. These include mental health support programs specifically designed to address atypically stressful events, such as complex and extended incidents.

### **Communications**

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

### **Recovery**

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

### **Life Safety and Fire Prevention (Community Risk Reduction)**

The community risk reduction (CRR) program addresses the need to reduce the safety risks faced by the NCFR community through engagement with citizens, evaluation and identification of the public safety risks that the District faces, and targeted training and public education. All aspects of NCFR's Life Safety and Fire Prevention Program are managed by the Life Safety and Fire Prevention Division. The Life Safety and Fire Prevention Division is supported by a team that includes a Fire Marshal, Fire Inspectors, Fire Plan Examiners, and Public Education Officers all working together to ensure the public protection of life and property.

### **Problem or Need that the Program Was Designed to Address**

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

Specifically, NCFR's Life Safety and Fire Prevention program was designed to provide a variety of services that do not involve emergency response. Equally important, these services have a significant impact on the ability of NCFR to accomplish its primary mission to minimize the risk of life and property loss from fire by controlling and eliminating hazardous conditions before a fire occurs. Comprehensive fire inspection, code

enforcement, and public education programs are an effective way to accomplish this mission.

### **The Expected Benefits of the Program**

The Fire Life Safety program, or CRR program, in full has the benefit of reducing the negative consequences from 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 save in insurance premiums.

NCFR has the straightforward philosophy that it is always better to prevent a fire rather than to fight a fire. In addition, proper enforcement of life safety codes can improve the chances of survival for occupants should a fire occur.

### **Activities Supporting the Community Risk Reduction Program**

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

#### ***Fire Inspections***

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.

NCFR Fire Inspectors examine new buildings, sites under construction, and existing structures to identify hazards and take mitigating action with the goal of educating builders, architects, and building occupants in the ongoing mission to protect lives and property.

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*Recommendation # 14 – As a component of the Fire Chiefs' Report, continue to provide the Inspection Volume and MobileEyes Reinspection reports, defining the outputs of the fire prevention program, to the Board of Fire Commissioners. These reports should include the number of completed inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

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#### ***New Construction and Existing Building 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 the benefits of the plan review process. There are benefits of the District's involvement in plan review that have significant potential that extends over years. Attention to detail during design results in benefits over the life of a building. Fire district operations expertise can resolve potential problems in the early stages of development. The process ensures that built-in fire protection, egress, and other code requirements are included in the design of a building.

NCFR Fire Plan Examiners work closely with community partners, including the Collier County Building Department, engineers, architects, and urban planners to ensure that buildings within the District are constructed, equipped, maintained, and operated as to avoid undue danger to the life and safety of occupants from fire, smoke, fumes, and hazardous materials.

### ***Fire Investigation***

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

### ***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.

NCFR offers a wide array of public education programs including the following:

- Community Emergency Response Team (CERT) Training
- CPR Training

- Crown Manager Training
- Fire Explorer Post
- High-Rise Education Class
- Youth Firestarter Educational Intervention Program (Juvenile Fire Starters Program)

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*Recommendation # 15 – As a component of the Fire Chiefs' Report, continue to provide the Public Education by the Numbers report to the Board of Fire Commissioners. This report defines the outputs of public education programs, such as demographics and number of people reached. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website. Components of this information are also critical for future ISO reviews.*

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### **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 within the potential 5.5 extra points. The breakdown of the 5.5 extra point potential based on programs is:

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

During the most recent ISO evaluation in March 2022, NCFR earned an additional 5.23 credits out of a possible 5.50 for Community Risk Reduction, indicating a strong commitment to this critical function. Minimal credits were reduced in the category of Public Fire Safety Education (CFSE), in which NCFR 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 NCFR 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, air operations, technical rescue services, 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)<sup>12</sup>. The ECC is the Primary Public Safety Answering Point (PSAP) for Collier County. The ECC takes 9-1-1 calls for police, fire, and EMS service, while also dispatching for the Collier County Sheriff's Office, Marco Island Police, Collier County Emergency Medical Services, and five fire departments within the county, including NCFR. The ECC has been accredited by the Center of Excellence with the National Academy of Emergency Dispatch since 2001 and by the Commission on Accreditation for Law Enforcement Agencies (CALEA) as a Public Safety Communications Center since 2016.

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 NCFR provides first response ALS as previously discussed, transportation to the hospital is handled by CCEMS.

NCFR also partners with the Collier County Sheriff's Office to operate Air Rescue 1, which is utilized throughout the response area for emergency operations including search and rescue missions and brush-fire extinguishment.

From a complex special operations perspective, NCFR relies on a regional approach for technical rescue services. Technical rescue services are provided by the Southwest Florida Urban Search and Rescue team<sup>13</sup>, designated as Florida USAR Task Force 6 (FL-TF 6). FL-TF 6 is a multi-agency, multi-discipline search-and-rescue task force that is capable of responding to a variety of incidents within the region and the State of Florida. Personnel from NCFR are members of FL-TF 6, along with personnel from the South Trail, San Carlos Park, Estero, Bonita Springs, Fort Myers Beach, and Iona McGregor fire districts.

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

<sup>13</sup> <https://swfusar.org>

NCFR has automatic and/or mutual aid agreements with several organizations. The previously presented Figure 48 illustrates the net benefit of the automatic and mutual aid programs for NCFR. While the results indicate that NCFR aided the surrounding partner agencies at a higher level than the District received aid, this shows a successful and mutually beneficial program that aids in a more efficient, effective, and economical operation.

The analysis of NCFR'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.

## RESEARCH TASK # 4 SIMILAR SERVICES COMPARISON

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

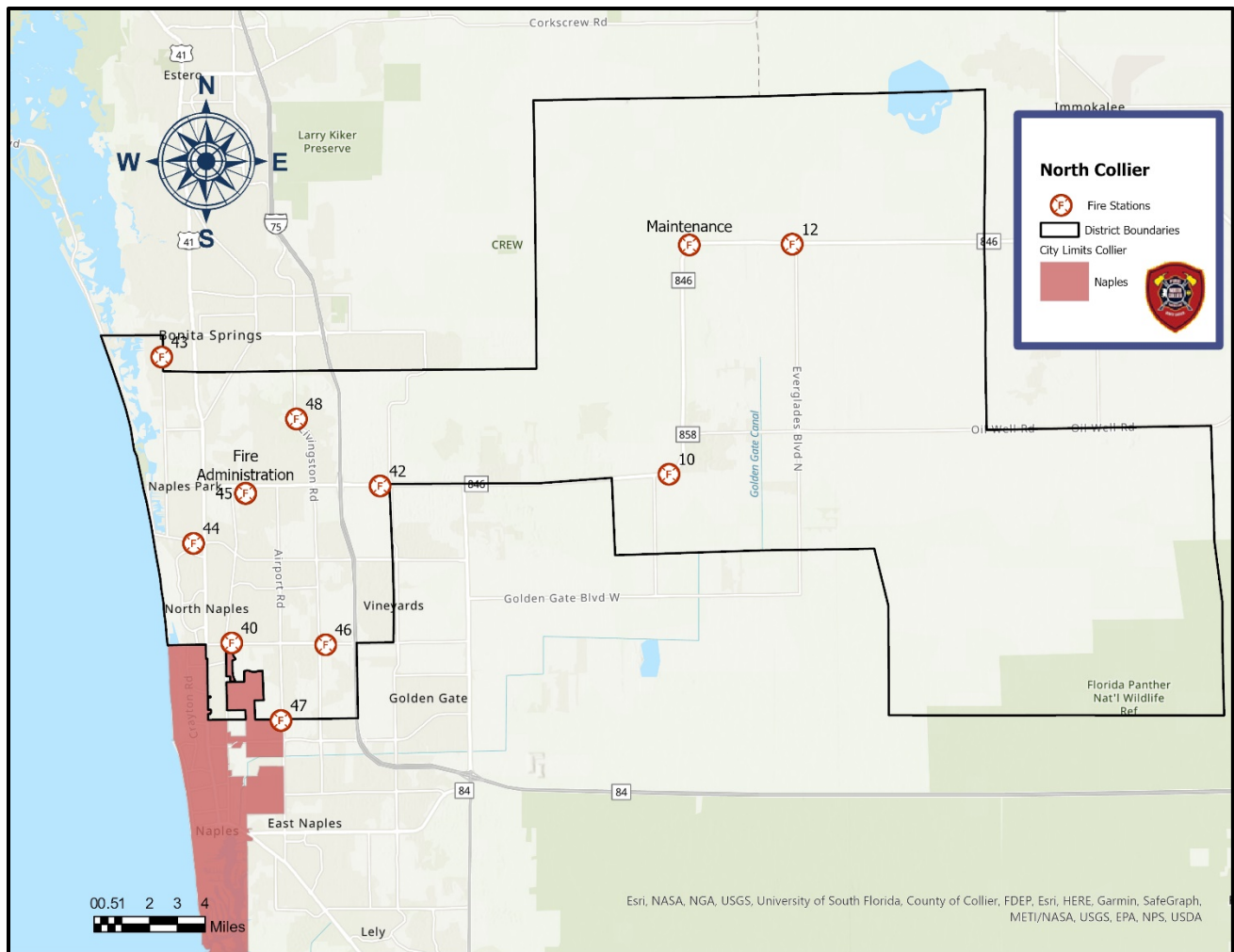
### Findings

After an analysis of the District's boundaries in relation to adjoining county and municipal governments, it was determined that the District's boundaries are wholly within Collier County and that, while both Collier County and NCFR 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 is one city adjacent to the District's boundaries: the City of Naples. The City of Naples provides similar services, but not wholly or partially within the boundaries of the District.

After analysis of NCFR'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 60 illustrates the District's boundaries in relation to the City of Naples.

**Figure 60: NCFR and City of Naples 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 NCFR, 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 61 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 NCFR currently provides.

**Figure 61: Departments Providing Emergency Medical Service by Community Size (Percent): 2017–2019<sup>14</sup>**

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%
<b>100,000 to 249,999</b>	<b>3%</b>	<b>34%</b>	<b>63%</b>	<b>100%</b>
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%
<b>Nationwide</b>	<b>38%</b>	<b>46%</b>	<b>17%</b>	<b>100%</b>

<sup>14</sup> 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 NCFR 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 62: Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORKSCREW ISLAND**  
**FOR THE PERIOD FROM OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

	SEPTEMBER 30, 2022		
	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Fire Protection Services:			
Property taxes	\$ 44,104,959	\$ 44,992,309	\$ 887,350
State firefighter supplement	72,000	91,647	19,647
Federal grants	20,000	132,478	112,478
Other intergovernmental	19,800	15,333	(4,467)
Charges for services	657,200	727,539	70,339
Interest earnings	70,500	158,945	88,445
Miscellaneous income	229,008	1,264,660	1,035,652
<b>TOTAL REVENUES</b>	<b>45,173,467</b>	<b>47,382,911</b>	<b>2,209,444</b>
<b>EXPENDITURES</b>			
Public Safety:			
Personal services	35,048,247	34,816,020	232,227
Operating expenditures	8,144,669	7,963,316	181,353
Capital outlay	2,243,046	1,545,068	697,978
Debt service:			
Principal	761,312	761,312	-
Interest and fiscal charges	83,503	83,503	-
<b>TOTAL EXPENDITURES</b>	<b>46,280,777</b>	<b>45,169,219</b>	<b>1,111,558</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,107,310)</b>	<b>2,213,692</b>	<b>3,321,002</b>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease	183,476	183,476	-
Proceeds from disposition of capital assets	12,000	103,200	91,200
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>195,476</b>	<b>286,676</b>	<b>91,200</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(911,834)</b>	<b>2,500,368</b>	<b>3,412,202</b>
<b>FUND BALANCE, OCTOBER 1</b>	<b>20,624,735</b>	<b>20,624,735</b>	<b>-</b>
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 19,712,901</b>	<b>\$ 23,125,103</b>	<b>\$ 3,412,202</b>

**Figure 63: Schedule of Revenues, Expenditures, and Changes in Fund Balance, FY2019–FY2021**

NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT									
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE									
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)
<b>REVENUES</b>									
Fire Protection Services:									
Property taxes	\$ 41,632,291	\$ 42,755,907	\$ 1,123,616	\$ 39,024,072	\$ 39,774,303	\$ 750,231	\$ 36,455,797	\$ 37,400,439	\$ 944,642
State firefighter supplement	72,000	56,643	(15,357)	72,000	74,700	2,700	73,920	74,837	917
Federal grants	244,418	595,438	351,020	232,338	419,464	187,126	980,300	1,107,120	126,820
Other intergovernmental	24,000	18,800	(5,200)	32,400	20,160	(12,240)	30,000	51,380	21,380
Charges for services	533,200	755,435	222,235	643,200	504,119	(139,081)	615,000	631,161	16,161
Interest earnings	309,600	60,394	(249,206)	304,800	353,790	48,990	346,501	422,938	76,437
Miscellaneous income	229,608	233,396	3,788	316,334	233,000	(83,334)	344,655	337,197	(7,458)
<b>TOTAL REVENUES</b>	<b>43,045,117</b>	<b>44,476,013</b>	<b>1,430,896</b>	<b>40,625,144</b>	<b>41,379,536</b>	<b>754,392</b>	<b>38,846,173</b>	<b>40,025,072</b>	<b>1,178,899</b>
<b>EXPENDITURES</b>									
Public Safety:									
Personal services	34,726,120	34,093,661	632,459	31,681,040	30,136,773	1,544,267	30,914,339	30,291,081	623,258
Operating expenditures	7,519,632	7,072,040	447,592	6,093,542	5,815,819	277,723	5,369,695	4,864,295	505,400
Capital outlay	3,172,670	3,170,677	1,993	1,506,976	1,069,965	437,011	1,091,946	880,707	211,239
Debt service:									
Principal	687,498	687,498	-	474,648	506,445	(31,797)	409,071	409,069	2
Interest and fiscal charges	99,275	99,275	-	90,979	98,365	(7,386)	78,656	78,656	-
<b>TOTAL EXPENDITURES</b>	<b>46,205,195</b>	<b>45,123,151</b>	<b>1,082,044</b>	<b>39,847,185</b>	<b>37,627,367</b>	<b>2,219,818</b>	<b>37,863,707</b>	<b>36,523,808</b>	<b>1,339,899</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,160,078)	(647,138)	2,512,940	777,959	3,752,169	2,974,210	982,466	3,501,264	2,518,798
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceed from capital lease	1,106,574	1,106,574	-	207,812	207,812	-	445,486	445,486	-
Proceeds from disposition of capital assets	283,000	327,820	44,820	6,000	68,150	62,150	10,000	2,497	(7,503)
Other financial assistance -CARES Act	-	-	-	-	1,000,000	1,000,000	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,389,574</b>	<b>1,434,394</b>	<b>44,820</b>	<b>213,812</b>	<b>1,275,962</b>	<b>1,062,150</b>	<b>455,486</b>	<b>447,983</b>	<b>(7,503)</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(1,770,504)</b>	<b>787,256</b>	<b>2,557,760</b>	<b>991,771</b>	<b>5,028,131</b>	<b>4,036,360</b>	<b>1,437,952</b>	<b>3,949,247</b>	<b>2,511,295</b>
FUND BALANCE, OCTOBER 1	19,837,479	19,837,479	-	14,809,348	14,809,348	-	10,860,101	10,860,101	-
<b>FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 18,066,975</b>	<b>\$ 20,624,735</b>	<b>\$ 2,557,760</b>	<b>\$ 15,801,119</b>	<b>\$ 19,837,479</b>	<b>\$ 4,036,360</b>	<b>\$ 12,298,053</b>	<b>\$ 14,809,348</b>	<b>\$ 2,511,295</b>

**Figure 64: Assessed Value and Actual Value of Taxable Property<sup>15</sup>**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**COMBINED ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY  
FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS  
LAST THREE FISCAL YEARS  
(IN THOUSANDS)**

<u>Fiscal Year Ended September 30</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Other Property</u>	<u>Less: Tax-Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>North Naples Total Direct Tax Rate (Millage)</u>	<u>Big Corkscrew Island Total Direct Tax Rate (Millage)</u>
2019	\$ 32,113,491	\$ 2,403,192	\$ 362,747	\$ 735,953	\$ 34,143,477	1.0000	3.5000
2020	33,582,428	2,857,138	379,233	776,874	36,041,925	1.0000	3.5000
2021	35,463,572	3,017,182	400,478	804,839	38,076,393	1.0000	3.7500

<sup>15</sup> Source: Collier County Property Appraiser's Office

**Figure 65: Property Tax Rates – Direct and all Overlapping Governments (Per \$1,000)<sup>16</sup>**

<b>NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT</b>			
<b>PROPERTY TAX RATES -</b>			
<b>COMBINED DIRECT AND ALL OVERLAPPING GOVERNMENTS</b>			
<b>FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
	<u>2019</u>	<u>2020</u>	<u>2021</u>
North Collier Fire Control and Rescue District:			
Operating - North Naples Service Area	1.0000	1.0000	1.0000
Operating - Big Corkscrew Island Service Area	3.5000	3.5000	3.7500
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	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	<u>0.4215</u>	<u>0.4064</u>	<u>0.3917</u>
<b>TOTAL</b>	<b><u>13.5350</u></b>	<b><u>13.5539</u></b>	<b><u>13.7222</u></b>

<sup>16</sup> Source: Collier County Property Appraiser's Office

**Figure 66: Fire-Taxable Valuations, Millage Taxes Levied and Collected<sup>17</sup>**  
**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**COMBINED FIRE TAXABLE VALUATIONS, MILLAGE TAXES LEVIED AND COLLECTED  
 FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS  
 LAST THREE FISCAL YEARS  
 (IN THOUSANDS)**

	Fiscal Year September 30,		
	2019	2020	2021
Taxable valuation	\$ 34,143,477	\$ 36,041,925	\$ 38,076,393
Millage-North Naples	1.0000	1.0000	1.0000
Millage-Big Corkscrew Island	3.5000	3.5000	3.7500
Total taxes levied	\$ 38,390,655	\$ 40,785,039	\$ 43,823,465
Less Adjustments and discounts	990,216	1,010,736	1,067,558
Net taxes levied	\$ 37,400,439	\$ 39,774,303	\$ 42,755,907
Net collected	\$ 37,400,439	39,774,303	\$ 42,755,907
Percent	97%	97%	97%

- 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.

<sup>17</sup> Source: Collier County Property Appraiser's Office

**Figure 67: Property Tax Levies and Collections<sup>18</sup>**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**COMBINED PROPERTY TAX LEVIES AND COLLECTIONS FOR NORTH NAPLES AND BIG SCREW ISLAND SERVICE AREAS  
(IN THOUSANDS)  
LAST THREE FISCAL YEARS**

Fiscal Year September 30	Total Assessed Valuation	Taxable Assessed Valuation	Levy	Collections within the Fiscal Year of the Levy	
				Amount	Percentage of Levy
2019	\$ 34,879,430	\$ 34,143,477	\$ 37,400,439	\$ 37,400,439	97%
2020	36,818,799	36,041,925	39,774,303	39,774,303	97%
2021	38,881,232	38,076,393	42,755,907	42,755,907	97%

- 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.

<sup>18</sup> 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.<sup>19</sup>

## 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 68: Net Position by Component**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>NET POSITION BY COMPONENT</b>			
<b><u>LAST THREE FISCAL YEARS</u></b>			
<b>(accrual basis of accounting)</b>			
Governmental activities:			
Invested in capital assets, net of related debt	\$ 29,780,446	\$ 31,974,210	\$ 32,511,144
Restricted	779,631	164,820	165,842
Unrestricted (deficit)	<u>6,358,076</u>	<u>(6,627,736)</u>	<u>(9,561,300)</u>
Total governmental activities net position	<u>\$ 36,918,153</u>	<u>\$ 25,511,294</u>	<u>\$ 23,115,686</u>
Primary government:			
Invested in capital assets, net of related debt	\$ 29,780,446	\$ 31,974,210	\$ 32,511,144
Restricted	779,631	164,820	165,842
Unrestricted (deficit)	<u>6,358,076</u>	<u>(6,627,736)</u>	<u>(9,561,300)</u>
	<u>\$ 36,918,153</u>	<u>\$ 25,511,294</u>	<u>\$ 23,115,686</u>

<sup>19</sup> Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

**Figure 69: Changes in Net Position****NORTH COLLIER FIRE CONTROL AND 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	\$ 33,193,176	\$ 41,925,469	\$ 44,819,114
Total governmental activities expenses	<u>33,193,176</u>	<u>41,925,469</u>	<u>44,819,114</u>
PROGRAM REVENUES:			
Charges for services	\$ 3,394,527	\$ 2,307,075	\$ 2,609,417
Operating grants and contributions	<u>670,881</u>	<u>514,324</u>	<u>1,233,337</u>
TOTAL PROGRAM REVENUES	<u>4,065,408</u>	<u>2,821,399</u>	<u>3,842,754</u>
NET (EXPENSE) REVENUE	<u>(29,127,768)</u>	<u>(39,104,070)</u>	<u>(40,976,360)</u>
GENERAL REVENUES:			
Property taxes	42,755,907	39,774,303	37,400,439
Impact fees	69,729	83,973	97,257
Interest	65,364	372,372	477,427
Gain on disposition of capital assets	300,103	35,514	1,403
Other financial assistance - CARES Act	-	1,000,000	-
Reinstatement of unearned revenue - impact fees	(2,889,872)	-	-
Other	<u>233,396</u>	<u>233,516</u>	<u>337,197</u>
Total governmental activities	<u>40,534,627</u>	<u>41,499,678</u>	<u>38,313,723</u>
CHANGE IN NET POSITION	<u>\$ 11,406,859</u>	<u>\$ 2,395,608</u>	<u>\$ (2,662,637)</u>

**Figure 70: Fund Balances**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**FUND BALANCES**

**GOVERNMENTAL FUNDS**

**LAST THREE FISCAL YEARS**

**(modified accrual basis of accounting)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
FUND BALANCES:			
Nonspendable	\$ 19,347	\$ 1,164,084	\$ 1,022,485
Restricted	779,631	164,820	165,842
Assigned	20,605,388	18,673,395	13,786,863
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL FUND BALANCES	 <u>\$ 21,404,366</u>	 <u>\$ 20,002,299</u>	 <u>\$ 14,975,190</u>

**Figure 71: Changes in Fund Balances****NORTH COLLIER FIRE CONTROL AND 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>
<b>REVENUES</b>			
Property taxes	\$ 42,755,907	\$ 39,774,303	\$ 37,400,439
Intergovernmental revenue:			
State firefighter supplement	56,643	74,700	74,837
Federal grants	595,438	419,464	1,107,120
Other intergovernmental	18,800	20,160	51,380
Charges for services:			
Inspection fees and other	2,270,324	1,430,652	1,660,210
Plan review fees	1,124,203	876,423	949,207
Impact fees	69,729	83,973	97,257
Miscellaneous:			
Interest	65,364	372,372	477,427
Other	233,396	233,516	337,197
<b>TOTAL REVENUES</b>	<u>47,189,804</u>	<u>43,285,563</u>	<u>42,155,074</u>
<b>EXPENDITURES</b>			
Public safety			
Personnel services	36,007,224	31,834,736	32,146,905
Operating expenditures	7,198,009	5,957,932	4,976,492
Capital outlay	3,170,677	1,069,965	887,232
Debt service:			
Principal	744,998	563,945	466,569
Interest	101,223	107,838	124,476
<b>TOTAL EXPENDITURES</b>	<u>47,222,131</u>	<u>39,534,416</u>	<u>38,601,674</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(32,327)</b>	<b>3,751,147</b>	<b>3,553,400</b>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from capital lease	1,106,574	207,812	445,486
Proceeds from disposition of capital asse	327,820	68,150	2,497
Other financial assistance-CARES Act	-	1,000,000	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,434,394</u>	<u>1,275,962</u>	<u>447,983</u>
<b>Excess (deficiency) of Revenues and Other Financing Sources over Expenditures</b>	<b>\$ <u>1,402,067</u></b>	<b>\$ <u>5,027,109</u></b>	<b>\$ <u>4,001,383</u></b>

### 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 72: Unrestricted Fund Balance**

<b>NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT</b>				
<b>COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREA</b>				
<b>UNRESTRICTED FUND BALANCE</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
<b>FUND BALANCE:</b>				
Nonspendable	\$ 1,306,877	\$ 19,347	\$ 1,164,084	\$ 1,022,485
Restricted	-	-	-	-
Assigned	<u>21,818,226</u>	<u>20,605,388</u>	<u>18,673,395</u>	<u>13,786,863</u>
<b>TOTAL FUND BALANCE</b>	<b>23,125,103</b>	<b>20,624,735</b>	<b>19,837,479</b>	<b>14,809,348</b>
<b>EXPENDITURES:</b>				
Public Safety:				
Personal services	34,816,020	34,093,661	30,136,773	30,291,081
Operating expenditures	7,963,316	7,072,040	5,815,819	4,864,295
Capital outlay	1,545,068	3,170,677	1,069,965	880,707
Debt Service:				
Principal	761,312	687,498	506,445	409,069
Interest	<u>83,503</u>	<u>99,275</u>	<u>98,365</u>	<u>78,656</u>
<b>TOTAL EXPENDITURES</b>	<b>45,169,219</b>	<b>45,123,151</b>	<b>37,627,367</b>	<b>36,523,808</b>
<b>UNRESTRICTED FUND BALANCE</b>	<b>21,818,226</b>	<b>20,605,388</b>	<b>18,673,395</b>	<b>13,786,863</b>
<b>Minimum amount of Unrestricted Fund</b>				
Balance recommended	7,867,732	7,670,935	6,396,652	6,209,047

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

**Figure 73: Cash Needs**

<b>NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT</b>				
<b>COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS</b>				
<b>CASH NEEDS</b>				
	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
<b>CURRENT CASH AND INVESTMENTS:</b>				
Cash and cash equivalents,	\$ 3,957,935	\$ 12,947,420	\$ 9,154,519	\$ 6,803,173
Investments	<u>19,809,587</u>	<u>9,466,103</u>	<u>9,451,152</u>	<u>7,265,674</u>
<b>TOTAL CURRENT CASH AND INVESTMENTS</b>	<b>23,767,522</b>	<b>22,413,523</b>	<b>18,605,671</b>	<b>14,068,847</b>
<b>CURRENT LIABILITIES</b>				
Accounts payable and Accrued expenses	<u>2,415,593</u>	<u>2,574,882</u>	<u>1,413,909</u>	<u>1,140,302</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,415,593</b>	<b>2,574,882</b>	<b>1,413,909</b>	<b>1,140,302</b>
<b>CASH NEEDS:</b>				
Total expenditures	46,280,777	45,123,151	37,627,367	36,523,809
Total monthly expenditures	3,856,731	3,760,262	31,135,614	3,043,650
<b>TOTAL OPERATING EXPENDITURES*</b>	<b>8,144,669</b>	<b>7,072,040</b>	<b>5,815,819</b>	<b>4,864,295</b>
*Per month	678,722	589,336	484,651	405,357

- The District's reporting system presents a monthly balance and budget/actual statements for their Board of Fire Commissioners meetings.

**We commend them for this practice.**

**Figure 74: Managing and Projecting Cash Flow**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORK SCREW ISLAND SERVICE AREAS**

**MANAGING AND PROJECTING CASH FLOW**

	<u>September 30,</u> <u>2022</u>	<u>September 30,</u> <u>2021</u>	<u>September 30,</u> <u>2020</u>	<u>September 30,</u> <u>2019</u>
TOTAL CURRENT LIABILITIES	\$ 2,415,593	\$ 2,574,882	\$ 1,413,909	\$ 1,140,302
TOTAL REVENUES:				
Property taxes	44,992,309	42,755,907	39,774,303	37,400,439
Interest Income	158,945	60,394	353,790	422,938
Federal grants	132,478	595,438	419,464	1,107,120
Charges for services	727,539	755,435	504,119	631,161
Miscellaneous income	1,371,640	308,839	327,860	463,414
TOTAL REVENUES	47,382,911	44,476,013	41,379,536	40,025,072
Current Liabilities/ Total Revenues	5.09%	5.79%	3.42%	2.85%

- 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 75: Percentage of Revenue Available for Future Emergencies**

**NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS**  
**PERCENTAGE OF REVENUE AVAILABLE FOR FUTURE EMERGENCIES**

	<u>September 30, 2022</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
TOTAL REVENUES	\$ 47,382,911	\$ 44,476,013	\$41,379,536	\$ 40,025,072
TOTAL EXPENDITURES	<u>45,109,219</u>	<u>45,123,151</u>	<u>37,627,367</u>	<u>36,523,808</u>
Excess of Revenues over (under) Expenditures	2,273,692	(647,138)	3,752,169	3,501,264
Excess of Revenues over (under) Expenditures/Total Revenues	4.67%	(1.46)%	9.07%	8.75%

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

**Figure 76: Per Capita Calculations**

<b>NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT</b>				
<b>COMBINED GENERAL FUND FOR NORTH NAPLES AND BIG CORKSCREW ISLAND SERVICE AREAS</b>				
<b>PER CAPITA CALCULATIONS</b>				
	<b>September 30, 2022</b>	<b>September 30, 2021</b>	<b>September 30, 2020</b>	<b>September 30, 2019</b>
FUND BALANCE	\$ 23,125,103	\$ 20,624,735	\$ 19,837,479	\$ 14,809,348
TOTAL REVENUES	47,382,911	44,476,013	41,379,536	40,025,072
TOTAL EXPENDITURES	45,169,219	45,123,151	37,627,367	36,523,808
POPULATION	135,478	133,824	131,853	129,161
PER CAPITA REVENUES	349.81	332.34	313.83	309.88
PER CAPITA EXPENDITURES	333.48	337.18	285.37	282.77
PER CAPITA PERSONAL SERVICES	258.70	254.76	228.56	234.52
PER CAPITA OPERATING EXPENDITURES	60.11	52.84	44.10	37.66
PER CAPITA CAPITAL OUTLAY	16.55	23.69	8.11	6.81

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

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**Figure 77: Chapter 175 Defined Benefit Pension Plan  
NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT**

**CHAPTER 175 DEFINED BENEFIT PENSION PLAN**

	<u>September 30, 2021</u>	<u>September 30, 2020</u>	<u>September 30, 2019</u>
Net position held in Trust for pension benefits per financial statements	\$128,497,682	\$ 101,826,675	\$ 88,893,450
Total pension liability per actuary's valuation	126,608,348	110,312,027	97,790,135
Plan Fiduciary net position per actuary's valuation	128,642,432	102,099,090	88,893,030
Net pension liability (asset) (per Actuary's Valuation)	(2,034,097)	8,212,937	8,359,098
Money weighted rate of return	20.43%	9.54%	3.80%
Long-term expected rate of return	7.00%	7.20%	7.40%
District contributions			
Per financial statements	3,606,617	2,306,381	2,769,139
Per actuary's valuation	3,478,963	2,041,500	2,769,138
Excise tax rebate			
Per financial statements	1,891,478	1,805,743	1,874,326
Per actuary's valuation	1,891,478	1,805,743	1,874,325
Employee contributions			
Per financial statements	1,342,040	1,257,090	1,027,420
Per actuary's valuation	1,342,027	1,256,800	1,027,376

*Recommendation # 17 – Financial data differences per the financial statements and the actuary's valuation should be reconciled.*

**Figure 78: Principal Property Taxpayers<sup>20</sup>****NORTH COLLIER FIRE CONTROL AND 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	-	-	-	-
TBG Amerton MLA LLC	-	-	524,338	6.20	463,834	6.00
Total	\$ 9,669,617		\$8,339,423		\$ 8,124,924	

<sup>20</sup> 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 NCFR 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 NCFR, 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 NCFR.

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

While not all of the District's goals and objectives accomplishments could be independently confirmed, many can be through the comprehensive review of NCFR'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.

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*Recommendation # 18 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this performance review on an annual basis to show the continual achievement of the District's programs and activities.*

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Figure 79 provides a summary of NCFR's goals and objectives, along with the performance measures associated with each.

**Figure 79: Summary of NCFR Goals and Objectives**

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Achieve turnout times for fire suppression incidents at a standard of 80 seconds or less at least 90% of the time.	District-adopted standards and benchmarks; NFPA 1710	X			
Achieve travel times for the first engine to arrive at a fire suppression incident at a standard of less than 240 seconds at least 90% of the time.	District-adopted standards and benchmarks; NFPA 1710	X			
Achieve an initial full alarm — effective response force (15 firefighters) — travel time standard of less than 480 seconds at least 90% of the time.	District-adopted standards and benchmarks; NFPA 1710	X			
Ensure that training standards meet and/or exceed ISO requirements through consistent training schedules on topics including company training (192 hours), driver training (12 hours), officer training (12 hours), hazmat training (6 hours), and facility training (18 hours).	District-adopted standards, ISO	X			
Ensure that all fire pumps, hoses, nozzles, ladders, aerial apparatus, and power rescue tools are tested by a third-party company and maintained annually, with outdated and damaged equipment being replaced as needed (10-year replacement cycle for hoses and nozzles).	District-adopted standards; NFPA 1911, 1932, 1936, and 1962	X			

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
Provide two sets of bunker gear that is within the 10-year service life for each firefighter. Provide annual advanced inspections and cleanings for all gear utilizing a third-party company. Track all gear in a separate web-based software program for the life of the gear.	District-adopted standards, NFPA 1851	X			
Ensure that all breathing apparatus are inspected and tested annually to ensure compliance with applicable standards. Test air cylinders hydrostatic every five years and replace after 15 years.	District-adopted standards, NFPA 1852, U.S. DOT	X			
Conduct air quality testing every 90 days on all breathing air compressors. Conduct routine maintenance based on manufacturers' recommendations.	District-adopted standards, NFPA 1500 and 1989	X			
Conduct annual fit and seal testing of respirator facepieces for all firefighters.	District-adopted standards, NFPA 1500	X	X		
Complete daily and weekly visual and operational checks on all apparatus and equipment. Ensure that all apparatus are cleaned and disinfected daily.	District-adopted standards, NFPA 1911 and 1581	X	X		
Conduct inspections and maintenance on all components and systems commonly found on or in the apparatus chassis, driving compartment, crew compartment,	District-adopted standards, NFPA 1911	X	X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
and body in accordance with manufacturer’s recommendations and NFPA.					
Maintain all records regarding inspections, maintenance requests, preventative maintenance, repairs, and testing of all apparatus for the life of the vehicle as required.	District-adopted standards, NFPA 1911	X	X		
Continue to provide access and training to all Fire Commissioners on the First Watch software system to allow for real-time updates on items such as incident volume and performance measures.	District-adopted standards, NFPA 1710, First Watch	X	X		
Achieve turnout times for emergency medical services incident at a standard of 60 seconds at least 90% of the time.	District-adopted standards and benchmarks; NFPA 1710		X		
Achieve a travel time —first BLS unit to arrive on scene of medical incident — standard of less than 240 seconds at least 90% of the time, and a — first ALS unit to arrive on scene of a medical incident — standard of less than 480 seconds at least 90% of the time.	District-adopted standards and benchmarks		X		
Achieve a first shock — cardiac arrest — standard of less than 120 seconds once	District-adopted standards and benchmarks;		X		

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
<b>on-scene at least 90% of the time.</b>	American Heart Association (AHA)				
<b>Ensure the completion of EMS continuing education (32 hours every two years for EMT's or 16 hours per year).</b>	District-adopted standards; Florida Department of Health (FDOH); Florida Administrative Code 64J-1.008(2)(a) and 64J-1.009(2)(a)		X		
<b>Ensure that 90% of permit applications (up to 100,000 sq. ft.) are reviewed and returned to submitter within 15 days or fewer of receipt.</b>	District-adopted standards, contractual requirements				X
<b>Maintain a less than 30% correction rate for submitted permits.</b>	District-adopted standards, contractual requirements				X
<b>Maintain a less than 20% rate of code violations when completing acceptance inspections.</b>	District-adopted standards, contractual requirements				X
<b>Maintain a 90% or greater fee revenue for program costs for fire prevention activities.</b>	District-adopted standards, contractual requirements				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
<p><b>Ensure the completion of 100% of scheduled low-risk occupancies (2,700 annually on a tri-annual schedule) and 100% of identified high-risk occupancies (1,135) annually.</b></p>	<p>District-adopted standards; Florida Fire Prevention Code; NFPA 1 &amp; 101; Florida Statute 633; Florida Administrative Code (Chapter 69A)</p>				X
<p><b>Maintain a 65% inspection compliance on first inspections, 90% compliance on second inspections, and 95% compliance on third and fourth inspections.</b></p>	<p>District-adopted standards, contractual requirements</p>				X
<p><b>Maintain a less than 10% ratio of fire cause-and-origin investigations being cleared without a determination of cause.</b></p>	<p>District-adopted standards, contractual requirements</p>				X
<p><b>Conduct a minimum of twelve school visits providing a fire prevention curriculum (Friendly Firefighters, preschool and elementary fire prevention, station and truck tours) each calendar year.</b></p>	<p>District-adopted standards, NFPA Educational Message Advisory Committee</p>				X
<p><b>Continue to deliver a minimum number and type of prevention (CRR) classes annually, specifically CPR/AED: 8 per year, Community Emergency Response Team training: 2 per year, Fire Extinguisher training: 6 per year, Careers in the Fire Service: 2 per year, Wildfire Safety: 2 per</b></p>	<p>District-adopted standards, AHA, CERT, FEMA, NFPA</p>				X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
year, Severe Weather: 2 per year, Fire Safety: 5 per year).					
Continue to provide access and training to all Fire Commissioners on the MobileEyes software system to allow for real-time updates on fire prevention related items.	District-adopted standards				X
Maintain an employee turnover rate of less than 10%	District-adopted standards	X	X	X	X
Maintain a difference of less than 10% of active fulltime employees (FTE's) versus employees out on extended leave (WC, FMLA, STD).	District-adopted standards	X	X	X	X
Ensure that all fire extinguishers assigned to facilities and apparatus/vehicles are inspected and certified annually.	District-adopted standards, NFPA 10	X	X	X	X
Ensure that all facilities are inspected quarterly to ensure compliance with applicable standards. Maintain records of all service and maintenance to comply with applicable health, safety, building and fire code requirements.	District-adopted standards, NFPA 1500	X	X	X	X
Maintain a schedule for routine maintenance to ensure that proper, regular maintenance is completed and to correct any safety, health hazard, or code	District-adopted standards, NFPA 1500	X	X	X	X

Goal or Objective	Performance Measure	Fire Suppression	Rescue and EMS	All-Hazards	Community Risk Reduction
violations.					
<b>Designate all facilities as “Smoke Free” as required by NFPA, District policy, and Florida statute.</b>	District-adopted standards (policy), NFPA 1500	X	X	X	X

## RESEARCH TASK # 7 PERFORMANCE

The next research task in the completion of the performance review for NCFR 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 NCFR'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 NCFR's provided reports, including its 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 NCFR 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 NCFR'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 NCFR, 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 NCFR 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 NCFR. 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 NCFR, training on NFIRS reporting should be developed and provided to all members required to complete the NFIRS reports.*

*Recommendation # 4 – 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 # 5 – The District should become familiar with the changes in annual financial reporting that are required prior to the submission of their 2022 Annual Financial Report.*

*Recommendation # 6 – Continue to 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. This should include all components, such as Pre-Incident Planning Inspections, where NCFR lost the most points during its most recent ISO review in March 2022.*

*Recommendation # 7 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the fire training program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division.*

*Recommendation # 8 – 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 # 9 – Continue to provide the NCFR Performance Measures report, which includes fire suppression response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website.*

*Recommendation # 10 – As a component of the Fire Chiefs' Report, continue to provide the Training Division Report, which defines the outputs of the Rescue and EMS training program, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

*Recommendation # 11 – 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 # 12 – Continue to provide the NCFR Performance Measures Report, which includes Rescue and EMS response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the District. Alternatively, provide this information on the District's website*

*Recommendation # 13 – Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of NCFR.*

*Recommendation # 14 – As a component of the Fire Chiefs' Report, continue to provide the Inspection Volume and MobileEyes Reinspection reports, defining the outputs of the fire prevention program, to the Board of Fire Commissioners. These reports should include the number of completed inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website.*

*Recommendation # 15 – As a component of the Fire Chiefs' Report, continue to provide the Public Education by the Numbers report to the Board of Fire Commissioners. This report defines the outputs of public education programs, such as demographics and number of people reached. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively, provide this information on the District's website. Components of this information are also critical for future ISO reviews.*

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

*Recommendation # 17 – Financial data differences per the financial statements and the actuary's valuation should be reconciled.*

*Recommendation # 18 – To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this performance review on an annual basis to show the continual achievement of the District's programs and activities.*

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## **Section IV: Appendices**

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## APPENDIX A – MANAGEMENT RESPONSE



December 28, 2023

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

Dear Mr. Cristini:

The North Collier Fire Control & Rescue District (NCFR) is in receipt of the performance review from BJM-CPA. This review was completed for the NCFR to be in compliance with section 189.0695, Florida Statutes, which requires all independent special fire control districts to have a performance review conducted by an independent entity. Section 189.0695, Florida Statutes, requires that this performance review will be filed with the independent special fire control district's governing board, the Auditor General, the President of the Senate, and the Speaker of the House of Representatives.

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

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

Respectfully,

A handwritten signature in black ink, appearing to read "Eloy Ricardo".

Eloy Ricardo  
Fire Chief

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NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT  
1885 Veterans Park Drive Naples, FL 34109 • (239) 597-3222 • northcollierfire.com

FIRE CHIEF ELOY RICARDO

BOARD OF FIRE COMMISSIONERS

M. James Burke • James A. Calamari • Christopher Crossan • Norman E. Feder • J. Christopher Lombardo

December 28, 2023

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**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.

Management Response:

*The District shall continue to expand the reporting and monitoring of program services by connecting software compatibility. This project started in 2023 and look forward to the phased implementation.*

**Recommendation #2:**

Ensure data completeness and accuracy through a quality review program for NFIRS reports.

Management Response:

*The District will implement formal quality review program for NFIRS as recommended.*

**Recommendation #3:**

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

Management Response:

*The District provided NFIRS Update training in 2023 and will develop user access NFIRS training module on training software system available at all times.*

**Recommendation #4:**

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

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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.

**Management Response:**

*The District currently abides by and is in compliance with all GASB reporting requirements and utilizes the Florida's uniform chart of accounts as part of our financial reporting and summaries.*

**Recommendation #5:**

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

**Management Response:**

*The District is familiar with the current modifications to State's AFR submission requirements and has uploaded our FY 22 AFR accordingly.*

**Recommendation #6:**

Continue to ensure that annual training plan and documentation is aligned with the requirements defined by ISO as a component of their PPC rating review. This should include all components such as Pre-Incident Planning Inspections, where NCFR lost the most points during the most recent ISO review in March 2022.

**Management Response:**

*The District will continue to implement the components to improve our ISO PPC Rating. Pre-incident planning is managed by Fire prevention and is imported into our CAD system within the Collier County Sheriff's Office. This process change was directly influenced from our ISO review in March 2022, the District earned Class 2 improving from a Class 3 PPC rating.*

**Recommendation #7:**

As a component of the Fire Chiefs' Report, continue to provide the Training Division Report to the Board of Fire Commissioners which defines the outputs of the fire training program. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division.

**Management Response:**

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

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**Recommendation #8:**

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.

Management Response:

*The District is currently working on this task due to the CFAS accreditation process. We are also working through our software system Fire Operations Analytics/Accreditation Module (FOAM) reports to achieve this necessary goal.*

**Recommendation #9:**

Continue to provide NCFR Performance Measures report, which includes fire suppression response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the district. Alternatively provide this information on the District’s website.

Management Response:

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

**Recommendation #10:**

As a component of the Fire Chiefs’ Report, continue to provide the Training Division Report to Board of Fire Commissioners which defines the outputs of the Rescue and EMS training program. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively provide this information on the District’s website.

Management Response:

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

**Recommendation #11:**

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

Management Response:

*The District shall implement this recommendation in 2024.*

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**Recommendation #12:**

Continue to provide NCFR Performance Measures report, which includes Rescue and EMS response metrics, to the Board of Fire Commissioners. Ensure that this presented report is included in the minutes for each meeting, allowing the community to review the fire suppression response performance throughout the district. Alternatively provide this information on the District's website.

Management Response:

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

**Recommendation #13:**

Ensure that the Collier County Comprehensive Emergency Management Plan is reviewed annually, with specific attention to the responsibilities of NCFR.

Management Response:

*The District is currently discussing with Collier County Public Safety Director embedding NCFR in Collier County Emergency Management which will enhance collaboration that will assist with revising and modernizing the Collier Count Comprehensive Emergency Management Plan.*

**Recommendation #14:**

As a component of the Fire Chiefs' Report, continue to provide the Inspection Volume and MobileEyes Reinspection reports to the Board of Fire Commissioners which defines the outputs of the fire prevention program, including the number inspections, number of completed and reviewed pre-fire plans, and number of plans reviewed. Ensure that this presented report is included in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively provide this information on the District's website.

Management Response:

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

**Recommendation #15**

As a component of the Fire Chiefs' Report, continue to provide the Public Education by the Numbers report to the Board of Fire Commissioners which defines the outputs of public education program, such as demographics and number of people reached. Ensure that this presented report is included

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in the minutes for each meeting, allowing the community to understand the successes of the division. Alternatively provide this information on the District's website. Components of this information are also critical for future ISO reviews.

**Management Response:**

*The District will continue to enhance the reporting delivery by using technology and systematic reporting profiles for each Division. The tablets for the Commissioners will be able to access each Divisional Icon to see reports and status. This information will also be accessible on the website in 2024.*

**Recommendation #16:**

The District should adopt a written fiscal policy on its minimum fund balance requirement to be reported to the Board on an annual basis.

**Management Response:**

*District Policy 202 ("Fund Balance and Reserve") highlights the best practices of the Government Finance Officers Association ("GFOA") regarding adequate levels of fund balance and reserves.*

**Recommendation #17:**

Financial data differences per the financial statements and the actuary's valuation should be reconciled.

**Management Response:**

*District contributions (variance) between financial statements and per the actuary's valuations were reconciled as of 9/30/2022 (and was due to excess funds received by the State of Florida beyond the allowable amount).*

**Recommendation #18:**

To the extent possible, document and report to the Board of Fire Commissioners the outputs of the various goals and objectives that resulted from this performance review on an annual basis to show the continual achievement of the district's programs and activities

**Management Response:**

*The District will implement formal cycle of review of annual performance to coincide with strategic planning that is scheduled for 2024. Since the COVID Pandemic the District has been reviewing the collateral industry issues that have affected our profession. The issues range from supply shortage to recruitment and retention. The District also has learned from the catastrophic natural disasters of recent years and has updated the goals and objectives to meet the demands of today and into the future. The District and the Florida Fire Rescue*

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*Service is resilient and has always adjusted and evolved to provide the safety and well-being to the residents and visitors of Florida.*

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## APPENDIX C - REFERENCES

The following links are to organizations referenced in this report.

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