

# Liberty Fire District

Report 23-06

June 2023



# OPPAGA

Office of Program Policy Analysis and Government Accountability

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# Liberty Fire District

## EXECUTIVE SUMMARY

The Liberty Fire District is not in compliance with several statutory requirements related to special district administration. Specifically, the district board has not routinely adopted a five-year plan, appropriately adopted budget resolutions, or submitted its most recent statutorily required audit. The board also has not regularly filed meeting schedules, made meeting records available for public inspection, or maintained a public website. Additionally, reported misrepresentation of district data and ongoing issues with staffing may negatively affect district processes and operations.

District incident volume increased over the review period, with volunteer staff primarily responding to rescue and emergency medical service incidents. Division of State Fire Marshal data shows that fewer than half of the district volunteers met minimum certification requirements to be a volunteer firefighter in Florida and can enter the area close to a fire. Consequently, Walton County automatically dispatches county units to all medical and fire incidents within the district. The county and the district have not considered consolidation to address inefficiencies, and the district has not taken steps to improve coordination. The district does not have specific objectives to direct district programs and activities. The district does not measure its effectiveness, though it meets one national standard for timeliness, and its insurance ratings improved over the review period. Additionally, the district does not collect feedback on its performance, and internal and external stakeholders reported that district performance could improve.

During the review period, the district's annual revenues did not cover expenditures, with both revenues and expenses decreasing; the district used surplus funds to cover the difference. Moreover, district staffing decreased over the review period, and staffing may not meet district needs. District representatives reported that the condition of some apparatus and vehicles does not meet district needs. The district's ability to fund future plans is uncertain.

OPPAGA recommends the district board take a number of steps to improve performance and make operations statutorily compliant. OPPAGA also recommends that the district board and the Legislature consider additional steps to support effective and accountable fire and rescue operations in Walton County.

### SCOPE

Section 189.0695, *Florida Statutes*, directs OPPAGA to conduct performance reviews of Independent Special Fire Control Districts located in Rural Areas of Opportunity. The review evaluates the district's programs, activities, and functions, including

- evaluating the district board's governance function;
- assessing service delivery and comparing similar services provided by municipal or county governments located within the district's boundaries
- describing district purpose, goals, objectives, performance measures, and performance standards and evaluating the extent to which they are achieved;
- analyzing resources, revenues, and costs of programs and activities; and
- providing recommendations for statutory or budgetary changes to improve the special district's program operations, reduce costs, or reduce duplication.

This review period covers local Fiscal Years 2019-20 through 2022-23.

# BACKGROUND

## District Service Area

The Liberty Fire District (district) is located in Walton County in Northwest Florida. (See Exhibit 1). The district is one of seven fire control agencies in the county. The district covers a service area of 89 square miles, or 9% of the county's land area.

Twelve percent of Walton County's population (9,800 residents) lives in the district. The population within the district has increased 6% since 2019. From 2020 to 2021, Walton County ranked as the seventh fastest growing county in Florida. The Florida Office of Economic and Demographic Research projects that the Walton County population will grow by approximately 20% by 2030.

The district receives revenues through an annual non-ad valorem assessment on district residences and businesses, impact fees, and grants. Just over half (53%) of Walton County housing units are occupied. In 2020, the county had 56,197 housing units with a median value of \$245,400; of these, 29,981 were occupied and 26,216 were unoccupied.

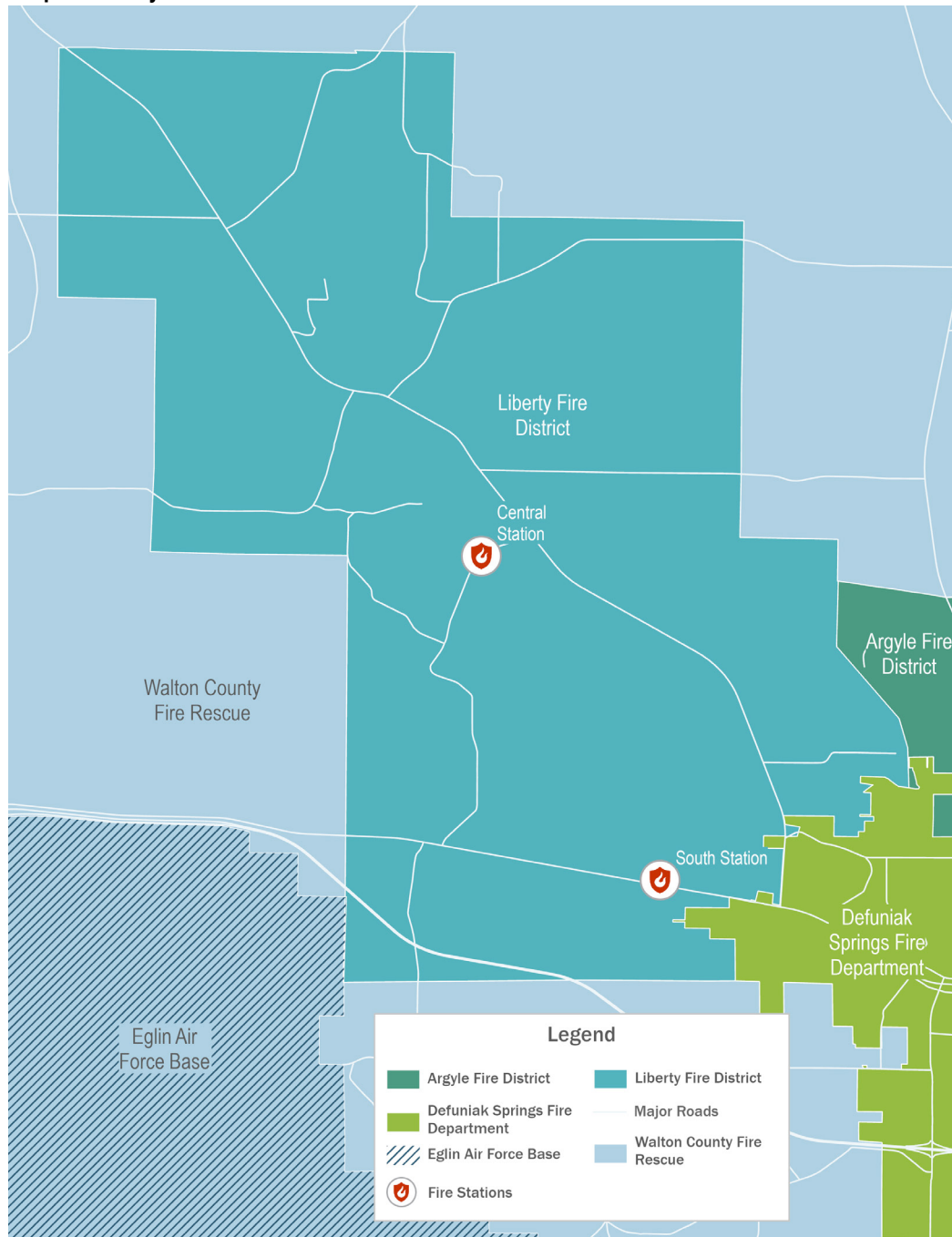
The portion of Walton County containing the district has been designated a Rural Area of Opportunity (RAO). RAOs are rural communities, or a region composed of rural communities, that have been adversely affected by extraordinary economic events or natural disasters. The district is one of two RAO fire districts in Walton County.<sup>1</sup> Under National Fire Protection Association (NFPA) standards, Liberty is classified as a combination of Remote and Rural Demand Zones for staffing and response times; less dense populations have lower recommended minimum staffing levels and higher recommended minimum response times as opposed to classifications such as urban or suburban.<sup>2</sup>

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<sup>1</sup> The second RAO district is Argyle Fire District.

<sup>2</sup> NFPA 1720. The NFPA publishes more than 300 consensus codes and standards intended to minimize the possibility and effects of fire and other risks. These standards are adopted and used throughout the world.

## Exhibit 1 Map of Liberty Fire District



Source: OPPAGA analysis of Walton County data.

## District Governance

Created in 2003 by Ch. 2003-384, *Laws of Florida*, the district's purpose is to ensure adequate fire protection resources (manpower, apparatus, and protection) for district citizens and visitors in a cost-effective manner.

Special fire control districts are governed primarily by Chs. 189 and 191, *Florida Statutes*. Special districts are separate units of local government and are overseen by the special district's board of commissioners (board). The law specifies oversight of special fire control districts by five qualified

commissioners who reside in the district and are elected to four-year terms.<sup>3</sup> Four of five seats are currently filled with expiration dates in 2024 (1) and 2026 (3); one of these seats is filled by a volunteer who also acts as the assistant fire chief. The district's board of commissioners (board) appoints the fire chief. The board chairperson (whose position was up for reelection in 2026) resigned in December 2022, and the empty position has not been filled. OPPAGA requested, but the district did not provide, information on historical vacancies.

Each commissioner is responsible for ensuring that the special district complies with all applicable laws and conducts its business as authorized by its charter and adopted budget. The district charter governs areas such as district boundaries, purpose, revenue-raising capabilities, and recordkeeping requirements. The charter also governs the powers and authority of the board, including the ability to adopt rules and regulations, use district funds, and appoint a fire chief.

Florida statutes do not specify meeting frequency for special independent fire control district boards, but district representatives reported that board meetings are normally held on the first Monday of every month.<sup>4</sup>

Several state entities collect data on and have limited involvement with certain aspects of special fire control districts. The Department of Financial Services' Division of State Fire Marshal provides the district guidance but not oversight. Specifically, the division provides firefighter standards and training, conducts safety compliance checks, oversees certifications, and makes complaint determinations.<sup>5</sup> Additionally, the Department of Economic Opportunity's Special District Accountability Program provides technical advisory assistance as it relates to the provisions of the Uniform Special District Accountability Act (Ch. 189, *Florida Statutes*). The department's duties include maintaining the official list of special districts, declaring special districts inactive, providing technical advisory assistance to special districts, helping ensure the accountability of special districts to state and local governments, and collecting an annual state fee for administering the act.

## District Resources

The district receives revenues through an annual non-ad valorem assessment on district residences and businesses, impact fees, and grants. For local Fiscal Year 2022-23, the district had a tentative budget of \$478,050.<sup>6</sup> District representatives reported that the district has an assigned treasurer and bookkeeper but did not specify whether this individual manages the budget.

During Fiscal Year 2022-23, the district was comprised of 28 personnel, including 27 volunteers and 1 part-time paid staff member. District representatives reported that volunteers assist with fire and emergency services, while paid personnel provides administrative support.

In addition to its staff resources, the district maintains two stations and 18 primary pieces of apparatus.<sup>7</sup> These apparatus include brush trucks, pumpers, tankers, and utility and rescue units. (See Appendix A for images of several district facilities.)

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<sup>3</sup> Chapter [2003-384](#), *Laws of Florida*.

<sup>4</sup> Independent special district board meetings are governed by Chs. [189](#), [191](#), and [286](#), *F.S.*

<sup>5</sup> Rule [69A-62.032\(10\)\(a\)](#), *F.A.C.*: The Division of State Fire Marshal shall consider a complaint from any person who alleges a violation of the act or a division rule. The complainant may elect to remain anonymous. The complainant must identify the location of the workplace that gives rise to the complaint and allege known particular facts that constitute a violation. A complaint may be oral or written.

<sup>6</sup> The local government fiscal year runs from October 1 through September 30.

<sup>7</sup> Fire apparatus refers to vehicles designed to be used under emergency conditions to transport personnel and equipment or to support the suppression of fires or mitigation of other hazardous situations.

# FINDINGS

## Governance

### The District Is Not in Compliance With Several Statutory Requirements Related to Special District Administration

The Liberty Fire District must meet certain minimum standards of accountability established by Florida statutes designed to inform the public and appropriate local general-purpose governments of the status and activities of special districts. District representatives reported being aware that the district does not meet several statutory requirements. The district is not in compliance with the following provisions.

- **Adopt a five-year plan to identify the facilities, equipment, personnel, and revenue needed by the district during that five-year period.**<sup>8</sup> OPPAGA requested, but the district did not provide, the board meeting minutes showing the approval date and indication of board approval for the district's current written 5- and 10-year plans.
- **Maintain a public website and on it post the district charter, taxes, and fees collected by the district, financial audits, budgets, district boundaries, scheduled board meetings, contact information, and other district information.**<sup>9</sup> The district is required to provide relevant information on the district website to promote transparency and to inform the public and appropriate local governments of the status and activities of the district. This website must include the district's purpose, code of ethics, budget, listings of fees, most recent financial audit, and a link to the Department of Financial Services' website. The district has not filed an official website with the Department of Economic Opportunity as required by statute. Meeting minutes from December 2022 indicate that district commissioners discussed the need for a website but took no action to fulfill the statutory requirement.
- **Adopt a budget by resolution each fiscal year.**<sup>10</sup> OPPAGA requested, but the district did not provide, approved and adopted district budgets for Fiscal Years 2019-20 and 2021-22. Per the district charter, the board must file an annual report and an annual estimated budget with the office of the Clerk of the Circuit Court of Walton County to maintain the documents as public records. The board of county commissioners' office for Walton County stated that the clerk has not received any reports or budgets from the district in the past four years. District representatives confirmed that they have not submitted budgets to the county since 2016. Some district commissioners reported that the district does not regularly set a budget, and one commissioner reported that the assistant chief filed a budget with the county clerk that the board did not approve.
- **File quarterly, semiannually, or annually a schedule of its regular meetings.**<sup>11</sup> OPPAGA requested, but the district did not provide, records of scheduled public meetings or agendas.

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<sup>8</sup> Section [191.013, F.S.](#)

<sup>9</sup> Section [189.069, F.S.](#)

<sup>10</sup> Section [189.016, F.S.](#)

<sup>11</sup> Section [189.015, F.S.](#)



- **Make meeting records available for public inspection.**<sup>12</sup> OPPAGA requested records of approved board meeting minutes for the current and previous three fiscal years. The district provided records of meeting minutes for only five board meetings.<sup>13</sup> In addition to the statutory requirements, the district charter also requires records to be kept of all board meetings.
- **Submit a surety bond in the sum of \$5,000 for each district commissioner, conditioned on the member's faithful performance of his or her duties of office, and a \$10,000 bond for the treasurer.**<sup>14,15</sup> The district provided records of \$5,000 surety bonds posted for each of the district commissioners. However, one commissioner is acting as treasurer of the district, and is not bonded for \$10,000, as specified in the district charter statute.

Compliance with these statutory requirements and the district charter are essential to ensure that the district operates in an efficient, transparent, and fiscally accountable manner. Failure to comply with the minimum disclosure requirements in statute could result in action against the special district, including a public hearing on noncompliance.<sup>14</sup>

**The district's lack of documentation raises ethics concerns.** OPPAGA requested, but the district did not provide, detailed grant funding information, minutes for all board meetings during the review period, and statements of conflict. Consequently, OPPAGA could not assess district compliance with ethics and voting conflicts statutes.

Employees and board members of special districts are subject to the Code of Ethics for Public Employees in Ch. 112, *Florida Statutes*. If special district volunteers receive "remuneration for services rendered," they may be considered district employees and are therefore subject to the Code of Ethics as well as its prohibitions against employees holding office.<sup>16</sup> For example, a volunteer fire fighter who is not a salaried or hourly employee but receives a stipend funded via grants may be considered an employee and therefore prohibited from also serving on the special district board.<sup>17</sup> OPPAGA's review of district grant reimbursements found that two board members received a combined \$1,416 for September, October, and November 2022.<sup>18</sup> If these board members/volunteers are considered employees because of this stipend, they may be prohibited from serving on the board. Without more detailed information about the use of grant funds throughout the review period, OPPAGA cannot determine if additional board members received remuneration during the review period.

Voting conflicts may also arise within the district because of family relationships, a volunteer's possible "employee" status, and any benefits received as a board member/volunteer. The Code of Ethics prohibits public officers from voting on any matter that may be of benefit or harm to them or a relative and must abstain from the vote and publically disclose the nature of the conflict prior to a vote. Public officers must file a memorandum disclosing the conflict with the person responsible for the meeting minutes. For example, board members/volunteers who receive stipends may be prohibited from voting on their own suspensions or stipends as the vote would impart a benefit or harm to themselves. District representatives reported that a board member may recuse themselves from a vote or abstain from a vote periodically. However, OPPAGA requested but the district did not provide documentation of any recusals during the review period.

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<sup>12</sup> Sections [191.005](#) and [286.011](#), *F.S.*

<sup>13</sup> The meetings were held in August 2022, November 2022, December 2022, February 2023, and April 2023.

<sup>14</sup> [Section 191.005](#), *F.S.*

<sup>15</sup> Chapter [2003-384](#), *Laws of Florida*

<sup>14</sup> Sections [189.011](#) and [189.0651](#), *F.S.*

<sup>16</sup> Section [112.313\(10\)\(a\)](#), *F.S.*

<sup>17</sup> During the review period, district representatives reported that the district was awarded two Federal Emergency Management Agency (FEMA) grants that can be used to fund personnel.

<sup>18</sup> The district utilizes a FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant to reimburse volunteers that respond to incidents and attend trainings.



## While the District Has Addressed a Prior Audit Finding, It Has Not Submitted Its Most Recent Statutorily Required Audit

In compliance with s. 189.016(9), *Florida Statutes*, the district submitted financial audits to the Florida Auditor General in Fiscal Years 2019-20 and 2020-21. The district's most recent audits were prepared on May 10, 2021, and June 6, 2022; the Fiscal Year 2021-22 audit was not made available for analysis during OPPAGA's review. The Auditor General reported the district had not yet submitted the audit as of June 8, 2023. The district is required to submit its audit by June 30, 2023.<sup>19</sup> Audits showed a decrease in total net assets and cash over two years of the review period. (See Exhibit 2.)

### Exhibit 2

#### District's Total Net Assets and Cash Balance Decreased From Fiscal Year 2019-20 Through Fiscal Year 2020-21

	Fiscal Year		Change <sup>1</sup>	
	2019-20	2020-21	Amount	Percent
Total Net Assets	\$2,519,907	\$2,321,805	-\$198,102	-8%
Cash Balance	\$70,977	\$25,043	-\$45,934	-65%
Cash Balance (Unrestricted)	\$48,668	\$21,900	-\$26,768	-55%

<sup>1</sup> OPPAGA requested, but did not receive, an explanation from the district describing why total net assets, cash balance, and unrestricted cash balance decreased from Fiscal Year 2019-20 to Fiscal Year 2020-21.

Source: OPPAGA analysis of Liberty Fire District data submitted to the Florida Auditor General.

The district addressed one Fiscal Year 2019-20 financial audit finding; no findings remained open in the Fiscal Year 2020-21 financial audit. The Fiscal Year 2019-20 financial audit found that the district could not provide evidence that the Public Depositor Annual Report had been filed by the November 30, 2020, due date and that the district could not provide evidence that the Public Deposit Identification and Acknowledgement Forms were maintained on file. In the Fiscal Year 2020-21 financial audit, the auditor closed the finding because they obtained evidence that the district filed the appropriate forms and retained on file the required documentation.

## The District Is Not Addressing Administrative Matters That Impact Operations

**District personnel records and training documentation are not complete, therefore the district cannot determine how many or which volunteers are certified to respond to incidents.**<sup>20</sup> Few of the district's personnel files are digital; as a result, the district could only estimate the number of active, certified volunteers during the review period.

In addition, the district did not have documentation that all current volunteers met state certification requirements at the time of OPPAGA's review. According to s. 633.412, *Florida Statutes*, a person applying for certification as a firefighter must be a high school graduate or equivalent; not have been convicted of a misdemeanor or a felony; submit a set of fingerprints; have a good moral character; be in good physical condition; and be a nonuser of tobacco or tobacco products.<sup>21,22</sup> OPPAGA's review of district data found that the district provided evidence that some of the sampled volunteers met these

<sup>19</sup> Section 218.39, F.S.

<sup>20</sup> The National Fire Protection Association defines an incident as an event to which the reporting agency responds or should have responded.

<sup>21</sup> A person applying for certification as a firefighter must not have been convicted of a misdemeanor relating to the certification or to perjury false statements, or a felony or crime punishable by imprisonment of one year or more under the law of the United States or of any state thereof or under the law of another country, or dishonorably discharged from any of the Armed Forces of the United States.

<sup>22</sup> A person applying for certification as a firefighter must be a nonuser of tobacco or tobacco products for at least one year immediately preceding application, as evidenced by the sworn affidavit of the applicant.

requirements.<sup>23</sup> OPPAGA's examination of records for 16 volunteers found that 86% were high school graduates or equivalent, 64% had completed a criminal background check, 50% had submitted a set of fingerprints, 43% were nonusers of tobacco or tobacco products, and 57% had completed a medical examination. However, OPPAGA found that two volunteers who respond to incidents had documentation in their files exempting them from essential duties based on a physical exam, and no documentation (e.g., employment references) was available to show that volunteers had a good moral character.

Further, the district did not have complete information on which of its personnel are certified to provide volunteer firefighting services. Section 633.102, *Florida Statutes*, states that a volunteer firefighter is an individual who holds a current and valid Volunteer Firefighter Certificate of Completion (VFCC) issued by the Department of Financial Services' Division of State Fire Marshal. To obtain a VFCC, an individual must satisfactorily complete the required courses and course examinations.<sup>24</sup> A VFCC is important because it allows volunteer firefighters to enter a hot zone, the area immediately around an incident where serious threat of harm exists.<sup>25</sup> If a volunteer firefighter does not obtain a VFCC, they may only engage in support services outside of the hot zone.<sup>26</sup> According to division data, all nine active volunteers classified as Volunteer Firefighter 1 or Firefighter 2 are certified at the volunteer firefighter level or above.

However, district estimates of certified staff conflict with Division of State Fire Marshal records that OPPAGA examined. OPPAGA reviewed district data and found that the district could not provide evidence that the sampled volunteers hold a current and valid VFCC. OPPAGA requested, but the district did not provide, a reason for the discrepancy between fire marshal and district counts of certified personnel. This discrepancy suggests that the district is not maintaining volunteer records in a rigorous manner and possibly indicates that the district is not routinely updating the Division of State Fire Marshal database.

**The district uses state procurement guidelines, but there is no evidence that the board has approved the district's procurement policy.** Independent special districts are not required to follow all state procurement laws but may develop district procurement policies.<sup>27</sup> The district has a procurement policy that uses the Florida State Department of Management Services *Guidebook to Public Procurement* in accordance with Ch. 287, *Florida Statutes*. The procurement policy specifies procedures for competitive bidding, sole source purchases, emergency purchases, receipt of goods or services, conflict of interest, and prohibited practices. District representatives report that the policy was adopted in 2013. However, the district's procurement policy is undated, and district representatives could not provide evidence that the board had approved the policy.

**The board does not routinely update district operating procedures.** The district was able to document 25 Standard Operating Procedures (SOP) that provide direction for daily activities such as

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<sup>23</sup> OPPAGA conducted a file review of district personnel documentation to analyze the characteristics of district volunteers and review their qualifications and training. All individuals were purported by fire district representatives to have worked during the review period. Approximately 60 files were provided, and the OPPAGA team randomly selected and analyzed 28% (17 files) of the total files. Two of the files reviewed were for the same volunteer, resulting in a review of 16 volunteers' files. OPPAGA has no way of verifying whether all district firefighter records are compliant because personnel files were not reviewed for all staff.

<sup>24</sup> The VFCC expires four years after the date of issuance unless renewed. To renew the certificate, an individual must be active as a volunteer firefighter or complete a refresher course consisting of a minimum of 40 hours of training.

<sup>25</sup> The hot zone also includes the collapse zone for a structure fire.

<sup>26</sup> Support services include pulling hoses, opening and closing fire hydrants, driving and operating apparatus, carrying tools or moving equipment, directing traffic, manning a resource pool, or similar activities.

<sup>27</sup> Section 189.053, *F.S.*, provides that independent special districts may have district procurement policies. The Florida Special District Handbook specifies sections of procurement law that apply to special districts, including those regarding bidding for construction; professional architectural, engineering, landscape architectural, and survey and mapping services; and personal property purchases.

dress code, driver training, hose testing, and the use of protective equipment. The SOP provide written directives that establish specific, routine operational and administrative methods to be followed, but the procedures do not reference or establish operational goals or performance measures.

The NFPA suggests that standards be reviewed annually to ensure that they are current, and the review should be documented in writing. As of March 2023, the district had not reviewed or revised in writing the 25 SOP since 2004. SOP need to remain current to be useful, and annual reviews help ensure that policies and procedures remain up to date and are aligned with the most current national standards and practices.

## **Multiple Allegations of Misrepresentation of District Data and Issues With Staffing May Negatively Affect District Processes and Operations**

Current and former district representatives reported misrepresentation of district data and significant concerns about district staffing; these issues may negatively impact district accountability processes and operations. During the review period, the board chairperson resigned and has not been replaced. Moreover, district commissioners have recently debated whether the district fire chief is properly certified for the position.

**District representatives and a former district volunteer reported multiple allegations of district personnel misrepresenting data.** These stakeholders alleged to OPPAGA that to receive improved ratings during Insurance Services Office (ISO) evaluations, the chief and assistant chief were maintaining inaccurate equipment testing records and staff rosters and reporting that the district's inoperative trucks were functioning vehicles. ISO is an independent company that collects and evaluates information on a community's structure fire suppression capabilities to help insurance companies establish premiums for homeowners. The ISO establishes ratings based on its evaluation of municipal fire-protection efforts in communities throughout the United States and serves as a reference for insurance companies in setting property insurance rates. Typically, a better classification resulting from enhanced fire protection leads to lower insurance premiums.

District representatives also reported that the chief and assistant chief misrepresented volunteer training and incident response data for grant reimbursements. OPPAGA requested data related to this issue, but the district did not provide additional FEMA grant information. According to the Walton County Sheriff and Division of State Fire Marshal officials, the Walton County Sheriff's Office has referred a complaint to the First Judicial Circuit state attorney's office for possible investigation.<sup>28</sup> However, as of June 14, 2023, the state attorney's office in Walton County reported they have no record of any active investigation of Liberty Fire District, including those related to specific staff or board members.

**The lack of a chairperson affects the board's ability to manage district operations, including ensuring proper certification of the fire chief.** Interviews with district representatives and a review of board meeting minutes confirmed unresolved internal conflicts at the district, which have negatively affected the district's operational efficiency. Both the board chairperson and a recently hired volunteer coordinator resigned in December 2022, attributing their departures to district personnel conflicts.<sup>29</sup> Per statute, if an elected commissioner's position becomes vacant, remaining board members shall appoint an eligible person within 45 days of the vacancy occurring.<sup>30</sup> District commissioners stated

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<sup>28</sup> The First Circuit serves Escambia, Okaloosa, Santa Rosa, and Walton counties.

<sup>29</sup> The district reported in May 2023 that a new volunteer coordinator had been hired.

<sup>30</sup> Section [189.041](#), F.S.

that they have tried to fill the board chairperson vacancy, but none of the nominees met board criteria. District representatives reported that the board will likely wait until the next local election to fill the vacancy; the next general election in Walton County for local district seats such as fire districts is November 5, 2024.

Because the district charter requires a majority vote from the board to exercise its powers, this vacancy has reduced the number of current board members from five to four, resulting in at least two tied votes with no majority. These tied votes have led to the board taking no action regarding motions made by commissioners. Because the board cannot exercise its power by majority vote, board members cannot fulfill their governance duties.

For example, during the February 2023 board meeting, commissioners noted that the fire chief does not have a basic Fire Fighter I certification and made a motion to establish a six-month deadline for the chief to become certified.<sup>31</sup> The motion did not receive a majority vote, so no deadline was established. The Division of State Fire Marshal had an open investigation regarding this certification issue but confirmed that the chief is now certified. The division also verified that the chief's existing training is equivalent to the Florida Firefighter I program but does not certify the chief as a Firefighter I. OPPAGA requested, but district representatives did not provide, evidence that the Division of State Fire Marshal authorized the district fire chief to continue serving as the administrative and command head of a fire service provider.<sup>32</sup>

In addition, district commissioners made a motion in February 2023 to suspend the fire chief and assistant fire chief until current investigations are completed. Per district bylaws, the board appoints the fire chief. The board vote on suspending the chief and assistant chief was tied with the assistant fire chief voting against suspending himself; as a result, the board took no additional action.<sup>33,34</sup>

## Service Delivery

Overall, the Liberty Fire District experienced increasing average incident volumes per month, primarily for rescue and emergency medical service (EMS) incidents, during the review period. The terms incident and call have different meanings across different fire departments; this report uses the term "incident" to refer to an event to which the district responds, which is consistent with the definition provided by the National Fire Incident Reporting System. The term "calls" will refer to dispatch calls, which may or may not result in an incident response by the fire district.

The district has a limited number of certified personnel to fight fires and independently manage EMS incidents. County staff also responds to every fire and medical incident in the district. Further, the district provided mutual aid to an increasing average number of incidents per month during the review period. Walton County and the district have not considered consolidation to address inefficiencies, and the district has not taken steps to improve coordination.

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<sup>31</sup> Per the district charter, the fire chief must be a person experienced in all types of firefighting and fire prevention.

<sup>32</sup> Per s. [633.408](#), *F.S.*, an individual employed as a fire chief, fire coordinator, fire director, or fire administrator must obtain a Special Certificate of Compliance within one year of employment.

<sup>33</sup> The Code of Ethics prohibits public officers from voting on any matter that may be of benefit or harm to them or a relative and must abstain from the vote and publically disclose the nature of the conflict prior to a vote. In addition, they must file a memorandum disclosing the conflict with the person responsible for the meeting minutes. If the assistant fire chief received any economic benefit in his position as assistant chief, he may have been prohibited from voting on the suspension issue.

<sup>34</sup> Section [112.313\(10\)\(a\)](#), *F.S.*

## During the Review Period, the Number of Incidents Initially Increased, but Fiscal Year 2021-22 Data Are Incomplete

**Average incident calls per month for the district increased during the review period.** Total incidents increased from 754 in Fiscal Year 2019-20 to 897 in Fiscal Year 2020-21. (See Exhibit 3.) The district only reported eight months (October through May) of incident data for Fiscal Year 2021-22, totaling 652 incidents. According to the Division of State Fire Marshal, the district stopped reporting data as of May 2022. District representatives indicated that they were unaware of the problem but are now investigating the issue.

The Walton County Sheriff's Office provided a call log from the Public Safety Call Center for the remainder of Fiscal Year 2021-22. These records are based on calls received rather than incident responses in the field and are not an exact match with existing district records; however, the county records indicate that call volumes remained consistent over the unreported months.

### Exhibit 3

#### During the Review Period, the Number of Incidents Initially Increased, but Fiscal Year 2021-22 Data Are Incomplete

	Fiscal Year			Total
	2019-20	2020-21	2021-22 <sup>1</sup>	
District Incidents	687	797	560	<b>2,044</b>
Mutual Aid Given Incidents	67	100	92	<b>259</b>
Total Incidents	754	897	652	<b>2,303</b>

<sup>1</sup>The district only reported eight months (October through May) of incident data for this fiscal year.

Sources: OPPAGA analysis of Division of State Fire Marshal data.

The district reported that population growth and local residential development increased call volumes over the review period. The district expects growth and development to continue, which could result in a further increased workload and a need for additional personnel over time.

**From September 2019 through May 2022, the district provided mutual aid for an increasing number of average incidents per month.** A mutual aid or automatic aid agreement is an arranged agreement between two or more entities to share resources in response to an incident.<sup>35</sup> The district has a signed local automatic aid agreement with the Argyle Fire District. District representatives reported also having aid agreements with the DeFuniak Springs Fire Department and Walton County Fire Districts and reported responding to incidents in adjacent fire districts in Holmes and Okaloosa counties. In addition to these Florida counties, the district also responds to incidents in Covington County, Alabama when needed. OPPAGA requested, but the district did not provide, written aid agreements with these districts.<sup>36</sup> The Walton County Fire District confirmed that the previous mutual aid agreement with the district had expired, but the two districts operate as if the agreement is still in effect.<sup>37</sup>

In addition to the 2,044 district incidents, the district responded to 259 local mutual aid incidents during the review period. The district provided mutual aid for 11.2% of total incidents, which is significantly higher than the countywide average of 6.4% and the national average of 5.1%. Walton

<sup>35</sup> NFPA recommends that these agreements be in writing, reviewed by legal counsel, signed by a responsible official, define liability, and detail funding and cost arrangements.

<sup>36</sup> An agreement with the City of DeFuniak Springs Fire Department was provided but was not signed or dated by the city.

<sup>37</sup> Nationally, ISO recognizes unwritten mutual aid agreements that are honored in practice through demonstrated performance.



County Fire Rescue representatives reported that the countywide dispatch plan includes requesting tanker support from the district for all structural fire incidents in case the incident is in an area that does not have access to hydrants. District representatives confirmed that district personnel provide tanker support to all adjacent fire districts in the county. County representatives reported that the dispatch center sends county response units to all medical and fire incidents within the district. Because the district is providing an increasing amount of mutual aid, it is important to note that these activities do not relieve the district from the obligation of simultaneously providing adequate fire protection within district boundaries.

## District Staff Primarily Responded to Rescue and EMS Incidents but Provided Limited Support Due to Certification Issues

**The district primarily responded to rescue and EMS incidents.** The largest percentage of incidents during the review period was for rescue and EMS incidents, comprising 74.4% of all incidents. This percentage is slightly higher than countywide averages and 2020 state and national averages. (See Exhibit 4.) The rescue and EMS incident category includes all EMS incidents, including motor vehicle accidents, and EMS standby incidents for hazardous conditions. This category also includes incidents where medical assistance is provided to another group/agency that has primary EMS responsibility.<sup>38</sup>

### Exhibit 4

#### From 2019-20 Through 2021-22, Most District Incidents Were for Rescue and EMS Services

Description	Incidents	Percent of All District Incidents	Countywide Average	2020 Statewide Average	2020 National Average <sup>1</sup>
Rescue and EMS Incidents	1,521	74.4%	69.0%	71.6%	64.2%
Fire Incidents	249	12.2%	3.3%	1.7%	3.9%
Service Call	241	11.8%	9.2%	7.4%	7.6%
False Alarm and False Call	7	0.3%	6.5%	6.3%	8.0%
Good Intent Call	3	0.1%	9.0%	11.0%	11.7%
Other <sup>2</sup>	23	1.1%	2.9%	2.0%	4.5%
<b>District Incidents</b>	<b>2,044</b>	<b>88.8%</b>			
<b>Mutual Aid (provided) Incidents</b>	<b>259</b>	<b>11.2%</b>			
<b>Total Incidents</b>	<b>2,303</b>				

<sup>1</sup> This column does not sum to 100% due to rounding.

<sup>2</sup> Special Incident Type; Severe Weather and Natural Disaster; Hazardous Condition (No Fire); and Overpressure, Rupture, Explosion, Overheat (No Fire).

Source: OPPAGA analysis of Division of State Fire Marshal and U.S. Fire Administration data.

**The district can provide limited EMS support without county personnel.** Florida has two levels of certification for prehospital providers: emergency medical technician (EMT) and paramedic. District representatives reported having no more than three members who responded at these levels at any given time during the review period. Consequently, when the district responds to emergency medical incidents, it is often assisting Walton County paramedics because district personnel cannot provide a higher level of medical assistance. This is significant because 74.4% of all district incidents and 69.0% of all countywide incidents were for rescue and EMS incidents during the review period. However, as

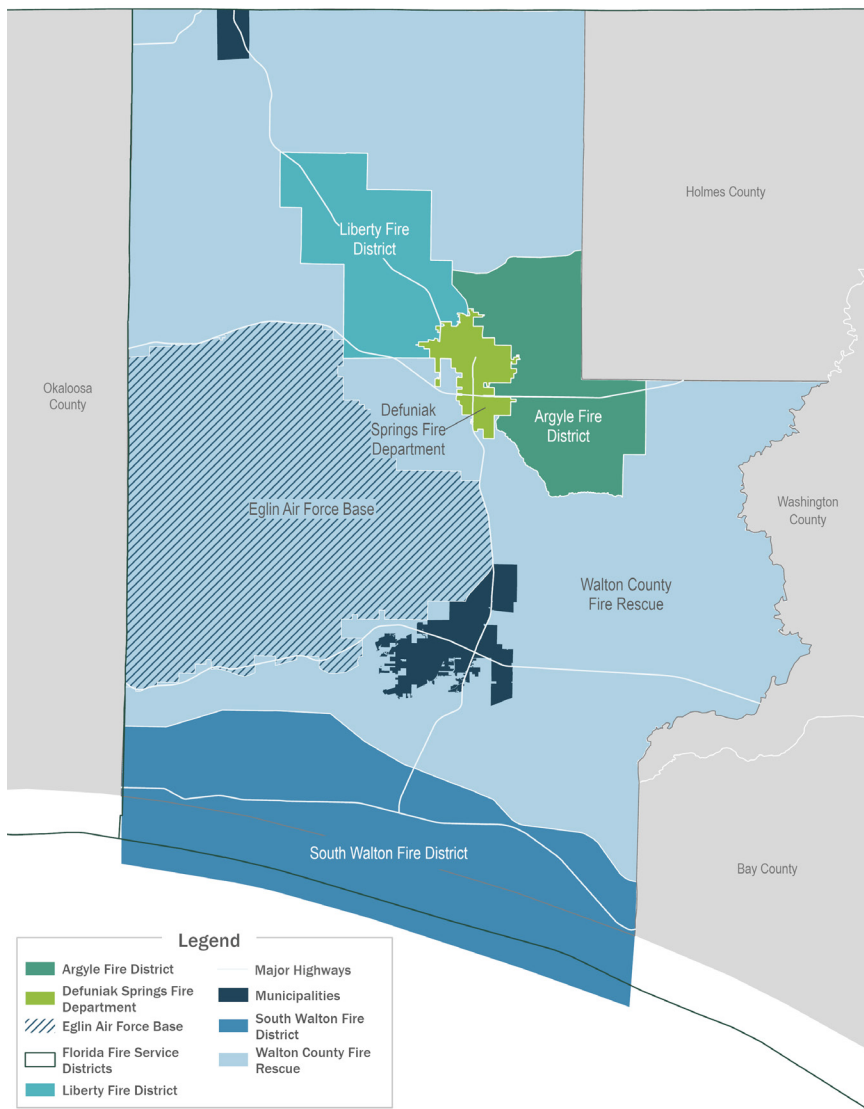
<sup>38</sup> The rescue component of this category includes searches for lost people, opening locked vehicles and gaining entry to locked areas, extrication of victims from structures, vehicles, elevators, machinery, etc., rescue from water and ice areas, and rescue from electrocution or trapped by power lines.

first responders, district personnel are often the first to arrive at many emergencies and may still be able to provide immediate lifesaving interventions while awaiting county EMS resources.<sup>39</sup>

**The district supports the Emergency Services Division of the Walton County Sheriff's Office on incident responses within the district.** In Walton County, the Emergency Services Division of the Walton County Sheriff's Office operates the Public Safety Call Center (911 center) that answers and monitors over 150,000 emergency and non-emergency calls per year for the entire county. The division provides EMS to north Walton County, which includes Liberty Fire District. (See Exhibit 5.) The division also operates an Emergency Services Bureau (i.e., Walton County Fire Rescue) that employs over 100 fire rescue professionals. This bureau is responsible for providing fire suppression and prevention services to adjacent fire districts in north Walton County.

#### Exhibit 5

#### Walton County Fire Rescue Service Area Includes the District and Several Other Fire Departments



Source: OPPAGA analysis of Walton County and Florida Forest Service data.

<sup>39</sup> The district reports that it provides emergency medical responder services, the primary responsibilities of whom center on safety and early medical care. Their major responsibilities include ensuring safety for any bystanders, gaining safe access to the patient, checking for immediate life-threatening conditions, summoning more advanced medical personnel as needed, remaining with the patient, and providing whatever care is possible until more advanced medical personnel take over.



In north Walton County, the closest available fire or EMS units, regardless of whether the units are county or district units, are dispatched to every call. The number and type of units that dispatchers assign to a particular incident depends on the availability of units at the time the incident occurs, but because county firefighters operate in fire districts adjacent to the district, the county often responds to incidents that the district receives. Walton County Fire Rescue representatives reported providing significant support for structure fires within district boundaries, and Division of State Fire Marshal data shows that 61% of district operational personnel are only certified to provide support services.<sup>40</sup> Additionally, the district is not involved in any code enforcement activities, so the Walton County Code Compliance Department provides these services within the district, including investigating code violation complaints.

## **Walton County and the District Have Not Considered Consolidation to Address Inefficiencies; the District Is Not Taking Steps to Improve Coordination**

**Walton County Fire Rescue representatives presented a mixed review of the value of district services.** County representatives reported that the district provides extra apparatus and water supplies to structure fires in the county. However, county representatives also noted that a disadvantage is that district staff have different training levels—only some staff are certified to enter burning structures—and county personnel do not know which district personnel will arrive on scene to assist.

Neither Walton County Fire Rescue representatives nor district representatives reported having conducted analyses related to consolidation of any fire operations. Walton County Fire Rescue representatives reported concerns with local independent special fire districts regarding a lack of overall accountability, firefighter safety and training standards, and delivery of service. However, these representatives reported they were not interested in merging with the remaining independent special fire districts in the county. District representatives noted that while an advantage of consolidation may be additional employment opportunities for fire fighters and other staff, disadvantages claimed by the district include a higher cost of operations, diminished service to citizens, and fewer funding opportunities via additional grants.

**District and Walton County Fire Rescue staff reported concerns about communication and coordination; the district has not followed through on an agreement to improve either issue.** Both parties have taken a step that could have facilitated communication and coordination improvements. Specifically, the district established a contractual agreement with the Walton County Board of Commissioners on November 22, 2022, to codify certain elements of cooperation between the district and the county.

Under the agreement, county obligations include coordinating facility standardization, equipment, and personnel within each independent fire district, providing 911 dispatch service, conducting countywide training, and hosting the county fire chiefs' association meetings. District responsibilities include following all applicable rules, statutes, and county dispatch procedures; using closest unit response; responding to at least 80% of all fire and EMS calls; annually reviewing protocols and procedures; and participating in the county fire chiefs' association.

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<sup>40</sup> Support services include pulling hoses, opening and closing fire hydrants, driving and operating apparatus, carrying tools, carrying or moving equipment, directing traffic, manning a resource pool, or similar activities.

Through the agreement, the district will receive a total of \$125,000 from the county by September 30, 2023, if the district abides by agreement terms. According to the agreement, the county will make quarterly payments of \$31,250 upon request to cover expenses for programs and administrative supplies from October 1, 2022, through September 30, 2023. The county's \$125,000 anticipated contribution constituted 27% of the district's total budget in the most current fiscal year. The agreement also requires the district to submit quarterly financial reports within 60 days after the first quarterly payment.

As of March 30, 2023, county representatives reported that the district had not yet requested funding and no funds have been dispersed by the county. Board meeting minutes from November 2022 indicate that the district is not satisfied with the requirements in the agreement but decided to delay taking action until a later date. Board meeting minutes from December 2022 indicate that the board still disagreed with how to utilize the county funding and again decided to delay action. Board minutes from February 2023 indicate that the board was aware that they had not yet received any funds from the county. The county reported that there has been no discussion about renewing this agreement for Fiscal Year 2023-24.

Because the mutual aid agreement between the county and the district has lapsed, the November 2022 contractual agreement provides the only written expectations for the scope of services to be provided by both parties. The agreement addresses needed training, dispatch, and communication outcomes identified by both the district and the county. Ultimately, the effect of this agreement cannot be evaluated at this time because the district is not complying with terms. Improved coordination between the agencies will depend on the successful implementation of the agreement as intended. Considering the degree of involvement that county personnel have with dispatch, EMS, fire service, and code enforcement in north Walton County, communication and collaboration with county personnel at all levels should be a priority for the district to continue to provide adequate fire protection service to district residents.

## Performance

OPPAGA assessed the Liberty Fire District's progress toward achieving goals and measuring performance against national standards. The district's performance is consistent with national standards for timeliness, but the district does not systematically assess performance and local stakeholders noted areas where the district could improve. During the review period, the district's ISO rating, the one available partial performance measure to determine the district's overall effectiveness, improved to slightly above average on the rating scale.

### The District's Framework for Measuring Performance Is Limited and Relies Upon National Best Practices and Insurance Ratings

**The district uses national standards as measures of overall performance but has no board-approved performance standards.** No national or state entity mandates performance measures for fire departments. However, accepted national best practices have been established that could be utilized as performance measures that facilitate the ongoing evaluation of a fire department's emergency response availability, capability, and operational performance. Specifically, National Fire Protection Association Standard 1720 sets minimum standards considered necessary for the provision

of public fire protection by volunteer fire departments.<sup>41</sup> District representatives stated that they are aware of NFPA standards and reported following them when applicable, such as when defining a Class A Engine or reviewing pre-fire plans and operations, but did not specifically identify NFPA Standard 1720 recommended practices as applying to the district.<sup>42</sup>

The district has no board-approved performance standards. Without performance measures and standards for each activity, the district is unable to determine if goals and objectives are being achieved. The district should adopt specific performance standards and measures, particularly related to training, administrative, and operational standards, to determine if its goals and objectives have been achieved.

While not recognized by the district as a performance measure, the district informally utilizes recurring onsite evaluations from ISO to measure changes to overall performance on fire suppression. Districts across Florida also use this program to evaluate overall performance.<sup>43</sup> The evaluation determines the theoretical amount of water necessary for fire suppression purposes, then examines emergency communications (emergency reporting, telecommunications, and dispatching systems), the fire department (equipment, staffing, training, geographic distribution, operational considerations, and community risk reduction), and the water supply (hydrants, alternative water supply operations, and the amount of available water). This program evaluates and classifies U.S. fire protection areas according to a uniform set of criteria; Class 1 represents an exemplary fire suppression program, and Class 10 indicates that the area's fire suppression program does not meet ISO's minimum criteria. According to ISO, statistical data on insurance losses bears out the relationship between excellent fire protection and low fire losses, as measured by the PPC program.

However, the ISO rating is a limited performance metric. Insurers use the rating for underwriting and calculating premiums, but the ISO PPC program is not intended to analyze all aspects of a comprehensive structural fire suppression delivery system program, including staffing, mobile resources deployment, or service delivery. The rating is not for determining compliance with state or local laws, nor is it for making loss prevention or life safety recommendations. Moreover, although a primary focus of the ISO rating, fire suppression may be only a small part of a fire district's overall responsibility. Emergency medical services is not currently a component of the ratings yet may represent the majority of a fire department's incidents. Industry stakeholders reported that while they believe ISO rating is one good measure of a district's performance, additional measures that may reflect the performance of a fire district include fire prevention activities, staffing levels, and response times.

## **The District Appears to Meet National Standards for Timeliness; Reported ISO Ratings Improved Slightly Over the Review Period**

The district appears to meet national standards for response times. While the district has no board-approved performance standards, district representatives reported that they determine if the district is providing adequate service based on response times and the number of district members responding

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<sup>41</sup> NFPA standards are recommended practices and guides developed through a consensus standards development process that brings together volunteers representing varied viewpoints and interests to achieve consensus on fire and other safety issues. The NFPA does not enforce compliance with the contents of NFPA standards.

<sup>42</sup> The local adoption of NFPA standards is flexible based on the individual needs of the community and the resources available. Individual fire districts have the ability to decide which to use and how to use them. Similarly, the state fire marshal reported that it does not require any specific measures. As every community has different resources and needs, fire districts utilize national standards to identify what is needed at a local level to meet their needs and capacity.

<sup>43</sup> ISO establishes ratings based on its evaluation of municipal fire-protection efforts in communities throughout the United States. The ISO rating serves as a reference for insurance companies in setting property insurance rates. Typically, a better classification resulting from enhanced fire protection leads to lower insurance premiums.

to incidents. The NFPA Standard for response times for structural firefighting in rural areas for volunteer fire departments is 14 minutes, with a minimum staff of six for at least 80% of incidents. For suburban areas, the NFPA Standard for response times is 10 minutes with a minimum staff of 10. OPPAGA’s analysis of reported district response times shows that the district is within the recommended response time. However, data were not available to determine if the district meets the minimum number of staff to respond within the required timeframe.

The district’s average response times improved from 9.40 minutes in Fiscal Year 2019-20 to 8.01 minutes in Fiscal Year 2021-22. The district had not reported incident data since May of 2022. The district stated that response time efficiency is due to the strategy of distributing five small district trucks to volunteers’ houses located throughout the district. This allows district members to respond to both fires and medical emergencies directly from their homes, which can improve response times.

However, this performance should be cautiously interpreted as response times alone are not an indication of the service provided. For example, OPPAGA’s review of employee training certifications found that fewer than half of the district’s members are certified to enter the hot zone. This limitation reduces the district’s response capacity when arriving on scene.

**District representatives reported the district’s overall effectiveness, as assessed by its ISO rating, improved during the review period.** Effective June 2023, the district will receive a Public Protection Classification of 4/4x. (See Exhibit 6.) This rating is an improvement from the district’s previous rating of 5/5x issued in April 2018. It is an average rating in Florida and above average nationwide.

**Exhibit 6**  
**District’s 2023 ISO Rating of 4 is the 4<sup>th</sup> Most Common in Florida**



Note: Class 1 represents an exemplary fire suppression program and Class 10 represents that the area's fire suppression program does not meet ISO's minimum criteria.

Source: ISO mitigation data.

Improvements from the district’s previous ISO evaluation include increased credit for emergency reporting, reserve pumpers, company personnel, training, water supply system, hydrants, and inspection/flow testing. Areas with decreased credit from the previous analysis include telecommunications, dispatch circuits, ladder service, and deployment analysis. It is important to note that the district does not provide services for several subsections of these categories. For example, the district does not oversee 911 dispatch services nor is it responsible for constructing or operating hydrant water systems within the district. The district received the lowest credit for the fire department category, which measures the district’s structure fire suppression system. (See Exhibit 7.)

Areas within this category for which the district received the least credit included the number and adequacy of existing engine and ladder service companies to cover built-upon areas of the district and the average number of existing firefighters and company officers available to respond to reported first alarm structure fires in the city. (See Appendix B for more information regarding the district's fire department evaluation from ISO.)

## Exhibit 7

### District's Fire Department Category Received the Lowest Credit From the Most Recent ISO Evaluation

Fire Suppression Rating Schedule Item	Earned Credit	Credit Available	Percent
Emergency Communications	9.36	10	93.6%
Water Supply	30.90	40	77.3%
Community Risk Reduction	3.89	5.50	70.1%
Fire Department	23.03	50	46.1%
<b>Final Community Classification</b>	<b>04/4X</b>		

Source: ISO data.

Industry standards for volunteer fire districts are different from professional (paid) fire districts, which can lead to different levels of service when compared to adjacent paid fire districts. However, ISO evaluations of districts in north Walton County indicate a similar level of fire protection services between the districts. The district and the adjacent fire districts operated by the Walton County Fire District each received a PPC of 4/4x. The other two districts in north Walton County, Argyle Fire District and the City of DeFuniak Springs Fire Department, each received a PPC of 5/5x.

## The District Does Not Collect Performance Feedback; District Representatives and External Stakeholders Reported That Performance Could Be Improved, but the District Has Not Taken Steps to Do So

The district has not implemented a mechanism to survey or collect feedback from community members and service recipients. District representatives stated that rather than using a formal method to gather such information, they informally learn of citizen concerns via business meetings or county commissioners.

OPPAGA interviewed district and Walton County Fire Rescue representatives to assess their perceptions of district performance. These stakeholders identified opportunities for district performance improvements. These included areas for which the district has not developed related goals or performance standards.

- **Interagency coordination and collaboration on training, dispatch, and planning needs.** Communication and planning are often a challenge as the district and the county often respond to the same incidents but have different reporting and oversight structures.
- **Accountability.** Representatives from the district and Walton County Fire Rescue were concerned that the district has limited oversight to verify compliance with operational and administrative requirements. As noted above, the board is the primary entity responsible for overseeing the district, and several of these stakeholders expressed concerns that the district is not being held accountable for its operations.
- **Training requirements.** District personnel who respond to incidents may not be adequately trained and certified.

- **Transparency.** District representatives acknowledged the need to create and maintain a district website.
- **Community feedback.** District representatives expressed a need to collect community feedback, as no system is currently in place to receive comments from the public.

**The district was unable to document steps taken to improve performance.** District representatives reported conducting annual needs analyses but did not provide documentation of these assessments to OPPAGA as requested. The district has had no internal or external performance reviews completed other than the ISO evaluation.

## Resource Management

Over the past four fiscal years, Liberty Fire District revenues totaled \$1.7 million and expenditures totaled \$2.0 million. During this period, the district received additional grant and county funds, which accounted for 60% of the Fiscal Year 2022-23 budget. Overall, revenues decreased during the review period, as did expenditures; expenditures exceeded revenues in all the fiscal years reviewed. The district's current revenue streams may not be sufficient to fund future spending needs. OPPAGA requested, but did not receive, district budgets for Fiscal Years 2019-20 and 2021-22. Consequently, the analyses below rely on data from audits released to the Florida Auditor General and district self-reported data, which OPPAGA could not verify.<sup>44</sup>

### During the Review Period, District Expenditures Totaled \$2.0 Million, Exceeding Revenues That Totaled \$1.7 Million

**District revenues decreased during the review period, as did expenditures; expenditures exceeded revenues in all the fiscal years reviewed.** The district's current revenue sources are district taxes, impact fees, and grants. The district imposes an annual Municipal Service Benefit non-ad valorem fire assessment on district residences and businesses. The Walton County Tax Collector includes the fire fee for the district on the annual property tax billing, which is remitted directly to the fire district by the tax collector's office. Since 2015, the district's annual non-ad valorem fire assessments range from \$75 for residential properties to \$163 for commercial properties.

The district also charges an impact fee on new properties to offset costs of residents moving into the district's service area. The impact fee is \$75 for residential properties and \$163 for commercial properties. Fire impact fees are included in the Walton County Building Department permit checklist, and technicians processing permit applications in areas of fire impact verify that receipts for these fees are included.

In addition, district representatives reported that they apply for grants each year based on the needs determined by the board. According to district representatives, grant funding is primarily from the FEMA Assistance to Firefighters Grants (AFG) and State Division of Forestry 50-50 matching grants. District representatives reported that the district recently completed a COVID Personal Protective Equipment Supplies Grant and an Automated External Defibrillator (AED) Grant. District representatives also reported that they are currently working on a FEMA Staffing for Adequate Fire and Emergency Response Grant valued at approximately \$450,000 over four years.

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<sup>44</sup> For this review, OPPAGA utilized district data submitted to the Florida Auditor General for the analysis of Fiscal Years 2019-20 and 2020-21. OPPAGA used district self-reported data for Fiscal Year 2021-22 analysis and the district's budget for Fiscal Year 2022-23 analysis.

During the review period, the district's largest revenue source was taxes, which increased by 2% over the review period. (See Exhibit 8.) However, the district's overall revenues decreased by 28% (\$180,957). This decrease is largely due to changes in grant funding within the past four fiscal years.

#### Exhibit 8

##### District's Total Revenues Decreased by 28% From Fiscal Years 2019-20 Through 2022-23

Receipt Type	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22	2022-23		Amount	Percent
Taxes	\$172,481	\$179,110	\$179,110	\$176,000	\$706,701	\$3,519	2%
Grants	456,832	37,581	37,581	150,000	681,994	-306,832	-67%
County Funds	-	-	-	125,000	125,000	125,000	-
Impact Fees	7,500	6,825	6,825	4,000	25,150	-3,500	-47%
Sale of Fire Truck	-	-	-	1,000	1,000	1,000	-
Donations	185	12,165	12,165	50	24,565	-135	-73%
Insurance Claims and Refunds	-	68,500	-	-	68,500	0	-
Reimbursement	-	-	20,000	-	20,000	0	-
Interest	9	9	9	-	27	-9	-100%
Miscellaneous	-	64	-	-	64	0	-
<b>Total</b>	<b>\$637,007</b>	<b>\$304,254</b>	<b>\$255,690</b>	<b>\$456,050</b>	<b>\$1,653,001</b>	<b>-\$180,957</b>	<b>-28%</b>

Source: OPPAGA analysis of Liberty Fire District audits, budgets, and self-reported data.

District expenditures generally decreased during the review period. (See Exhibit 9.) From Fiscal Year 2019-20 to Fiscal Year 2022-23, district expenses decreased by 46% (\$409,205). On average, the district's biggest expenses throughout the four fiscal years included capital outlay equipment costs, payments for a pumper truck, and insurance and bonds. From Fiscal Years 2019-20 to 2022-23, the district's capital outlay equipment expenses decreased by 93%.

#### Exhibit 9

##### District's Total Expenditures Decreased by 46% From Fiscal Years 2019-20 Through 2022-23

Expenditures	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22	2022-23		Amount	Percent
Administrative Costs	\$25,624	\$22,171	\$24,052	\$26,500	\$98,347	\$876	3%
Direct Program Costs	122,613	108,432	-	173,500	404,545	50,887	42%
Capital Outlay	739,018	202,543	-	278,050	1,219,611	-460,968	-62%
<b>Total</b>	<b>\$887,255</b>	<b>\$333,146</b>	<b>\$333,146</b>	<b>\$478,050</b>	<b>\$2,031,597</b>	<b>-\$409,205</b>	<b>-46%</b>

Source: OPPAGA analysis of Liberty Fire District audits, budgets, and self-reported data.

Despite expenditure decreases, overall, district expenditures exceeded revenues during the review period. The district relied on beginning surplus to cover the difference.<sup>45</sup> The district's average ratio of expenses to revenues was 121%, which means that, on average, 121% of revenues were used for expenses each year. The district did not have any years within the review period in which revenues exceeded expenditures. However, some board members reported that they believe revenues have met expenditures and that the district has always been solvent. This implies that several members of the board do not closely attend to the district's fiscal condition.

**District administrative costs increased while direct costs decreased over the review period; the magnitude of the administrative cost increase is uncertain.** District administrative costs totaled \$98,347 during the review period. These costs include, but are not limited to, costs associated with

<sup>45</sup> According to district budgets, the district had a beginning surplus of \$82,000 in Fiscal Year 2020-21 and \$22,000 in Fiscal Year 2022-23.



computer equipment, data processing, fees, forms, personnel, postage, programming, and supplies.<sup>46</sup> Nearly half of these costs (\$43,057) were for office and miscellaneous supplies. Administrative costs increased 3% overall during the review period.

Despite requests, the district did not provide OPPAGA detailed personnel or salary cost data; factoring in these expenditures may increase the district's administrative costs. While most district positions are volunteer, some district positions are paid. For example, the district's administrative assistant and volunteer coordinator are paid \$20 per hour. Finally, district representatives reported that instructors provide training to volunteers, a cost that is eventually reimbursed by the district's current FEMA Staffing for Adequate Fire and Emergency Response (SAFER) grant over a four-year period. District representatives report that, per the terms of the grant, instructors are paid \$25 per hour of training conducted. The district also utilizes a FEMA SAFER grant to reimburse volunteers who respond to incidents and attend trainings. According to district representatives, a total of \$5,000 is divided quarterly among district volunteers based on the number of incidents and trainings that each volunteer completed.<sup>47</sup> Volunteer reimbursements ranged from \$26 to \$1,122 for service from September to November 2022.

During the review period, the district's direct program costs totaled \$1.6 million and decreased by 48%. Direct program costs are expenses tied to implementing the district's services. The district categorized these costs into program expenses and capital outlay. Of these, capital outlay had the largest decrease during the review period. (See Appendix C for details on the district's administrative, direct, and contracting costs.)

**The district employs a few mechanisms to manage costs.** According to district representatives, the board meets monthly to review financials and planned expenditures. District representatives reported that the board manages capital outlay, fuel, insurance, maintenance, and utilities. The district also seeks and manages grants and partnership/cooperative programs.

District representatives reported that they limit the amount and number of district loans and plan to be debt free by the end of Fiscal Year 2022-23. District representatives reported that the district looks for cost-saving measures in operations. For example, these representatives noted that the district utilizes smaller trucks rather than larger apparatus to respond to incidents, which reduces costs and response times. In addition, district representatives reported that the district contracts for pump testing and breathing apparatus, some administrative and training services, and equipment repair to improve efficiency.

District representatives reported that when grants are awarded, the district spends a little more than planned to purchase extra/optional equipment and achieve economies of scale. For example, representatives reported that when the district received an AED Grant award for approximately \$47,000 with a 5% match, the district spent \$57,000 overall and was able to purchase an additional AED and an extended five-year maintenance and warranty, including battery replacement and charging system.

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<sup>46</sup> Section [197.3632, F.S.](#)

<sup>47</sup> According to district representatives, the reimbursement amount is variable and based on how many incidents to which an individual responds and whether they have attended 50% of the trainings offered. The reimbursement also varies based on how much is awarded via the SAFER grant and who is qualified to receive funds. District representatives report that the amount is approved by the board each quarter.

## District Staffing Decreased During the Review Period, and District Representatives Report Some Equipment and Facilities Could Be Improved

**The reported number of district volunteers increased during the review period while the reported number of paid staff members decreased; district representatives believe that staffing is sufficient to meet current needs.** On average, operational volunteers was the district's largest staffing category. (See Exhibit 10.) According to Division of State Fire Marshal data, the district had 23 active volunteers as of December 2022. Of these active volunteers, 14 (61%) were support volunteers and 9 (39%) were classified as Volunteer Firefighter 1 or Firefighter 2.

During the review period, the district reported contracting for a certified public accountant and a grant writer. On average, paid staff accounted for 5% of the district's total staff for Fiscal Years 2019-20 through 2022-23. Over this time, the number of paid staff decreased by 50% (from two to one). However, OPPAGA was unable to verify the number of paid staff, as OPPAGA requested, but did not receive, detailed information on paid personnel positions or expenditures.

### Exhibit 10

**As of December 2022, 96% of District Staff Were Volunteers, but Counts Are Unverified Because the District Did Not Provide Detailed Staffing Information as Requested**

Staff	Fiscal Year				Change	
	2019-20	2020-21	2021-22	2022-23	Amount	Percent
<b>Part-Time</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>-1</b>	<b>-50%</b>
<i>Operational</i>	1	1	0	0	-1	-100%
<i>Admin/Support</i>	1	1	1	1	0	0%
<b>Volunteer<sup>1</sup></b>	<b>26</b>	<b>34</b>	<b>35</b>	<b>27<sup>2</sup></b>	<b>1</b>	<b>4%</b>
<i>Operational (Volunteer Firefighter 1 or Firefighter 2)</i>	14	18	19	12	-2	-14%
<i>Support</i>	12	16	16	15	3	25%
<b>Reserve</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>-100%</b>
<i>Operational</i>	2	2	0	0	-2	-100%
<b>Total</b>	<b>30</b>	<b>38</b>	<b>36</b>	<b>28</b>	<b>-2</b>	<b>-7%</b>

<sup>1</sup> OPPAGA used Division of State Fire Marshal data to calculate the number of district volunteers per fiscal year, which may not be updated.

<sup>2</sup> The number of volunteers in Fiscal Year 2022-23 includes all volunteers who served in the district during the fiscal year, including volunteers that ended their service with the district before December 31, 2022.

Source: OPPAGA analysis of Liberty Fire District and Division of State Fire Marshal data.

Staffing is a constant need for all fire departments and maintaining adequate weekday staffing levels is a specific challenge for volunteer fire departments. The volunteer fire service in the United States is experiencing an overall decline in volunteerism, causing many volunteer fire departments to struggle to meet staffing needs as incident volumes increase. In addition, industry stakeholders reported that the two biggest challenges that rural, volunteer fire districts face is volunteer recruitment and retention and funding. Most often, volunteer fire departments serve rural communities with insufficient tax bases to fund career personnel. Despite these concerns, district representatives reported that the district meets its incident volume requirements with current staffing levels; the district did not provide information to substantiate this claim.

**According to district representatives, the condition of some apparatus and vehicles does not meet district needs; in addition, one district fire station reportedly requires repairs.** The district owns, finances, or leases 18 pieces of apparatus. (See Exhibit 11.) District representatives reported that the level and condition of some vehicles/major equipment does not meet the district's needs. The

district reported that its two ATVs are being repaired and that one pumper has a fuel pump issue. District representatives noted that two other apparatus are over 20 years old and need to be replaced.

District representatives reported that the district recently sold two older apparatus and is in the process of replacing them. During the review period, district representatives reported that they purchased a tanker, pumper, and heavy rescue truck as well as two small mini-pumpers. District representatives reported that the district still owes approximately \$130,000 on a new pumper truck, which district representatives plan to pay off by the end of Fiscal Year 2022-23.

#### Exhibit 11

##### District Owned, Financed, or Leased 18 Pieces of Apparatus

Location	Apparatus	Ownership				Status		Notes
		Owned	Financed	Leased	Unknown	Operative	Inoperative	
Central Station	Pumper 7	-	1	-	-	1	-	
	Search and Rescue (SAR) 7	1	-	-	-	1	-	
	Matco Boat							
District "Fast Trucks"	Tanker 7	1	-	-	-	1	-	
	Brush 7	1	-	-	-	1	-	
	Rescue 7	1	-	-	-	1	-	
	Squad 7	1	-	-	-	1	-	
	Truck 7	1	-	-	-	1	-	
	Utility 7	1	-	-	-	1	-	Plan to replace
South Station	Engine 7	1	-	-	-	1	-	
	Heavy Rescue 7	1	-	-	-	1	-	
	Mobile Command Post (MCP) 7	1	-	-	-	1	-	
	Technical Rescue 7 Trailer	1	-	-	-	1	-	
Other	ATVs	-	-	-	2	-	2	In the shop being repaired
	Old Attack Truck	-	-	-	1	-	1	
	Old Brush 7	-	-	1	-	1	-	From forestry
	Old Pumper 7	1	-	-	-	-	1	Fuel pump issue being replaced
	Tender 7	1	-	-	-	1	-	
<b>Total</b>		<b>13</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>14</b>	<b>4</b>	

Source: OPPAGA analysis of Liberty Fire District data.

The number of facilities owned or leased by the district remained the same during the review period. The district currently operates out of two stations. These facilities are located on US Highway 90 and Kings Lake Road.

District representatives reported that the facility on US Highway 90 West is in excellent condition and does not require any renovations. The district received an \$870,000 FEMA AFG grant to improve the station, and district representatives estimate that the district invested \$1.2 million in total.

However, the district reported that while the facility on Kings Lake Road is in good condition, it may need renovation or repair in the future, as it was initially built in 1982 and renovated in 1998. District

representatives reported they have plans to replace this station. Finally, district representatives reported that the district owns an approximately five-acre property for a North Station, which they believe is necessary to meet ISO standards that require all residents to be five miles from a fire station.

**The district did not provide a board-approved 5-year plan but hopes to increase staffing levels, improve facilities, and purchase new equipment over the next five fiscal years.** District representatives reported that they maintain 5- and 10-year planning documents. The 5-year planning document lays out district plans for facilities, apparatus, equipment, and staffing. However, the district did not provide evidence that the board had approved these plans. District representatives reported that they also use the budget process for planning purposes. However, as noted above, OPPAGA requested, but the district did not provide, budgets for Fiscal Year 2019-20 and Fiscal Year 2021-22.

To address population growth, the district wants to increase staffing levels, make infrastructure improvements, and purchase new equipment. District representatives reported that, to address future staffing needs, they will seek new volunteer firefighters via county events and informal advertising (e.g., a sign on a district station). District representatives also reported that they want to replace the central station on Kings Lake Road and hope to build a third station. District representatives also stated that they would also like to replace a mini pumper in the short-term.

**The district's current revenue streams may not be sufficient to fund future spending needs.** The district's revenue structure may affect its ability to provide services in a growing community and address infrastructure and apparatus needs. Specifically, the district's tax structure is tied to housing growth, not property values, and while housing growth in the area is steadier than property values, it may not grow as quickly. In addition, as noted above, the district has not followed through on obligations that would facilitate continued receipt of county funding.

To address these funding concerns, district representatives reported that they are trying to acquire grant funding. For example, district representatives reported that they are in the process of applying for a FEMA SAFER grant for recruitment and retention. The district also anticipates applying for a FEMA, Rural Development Infrastructure Grant, and/or a Triumph Gulf Coast Grant to fund desired facility improvements.

## CONCLUSION AND RECOMMENDATIONS

Some of the challenges experienced by the Liberty Fire District are common across fire services, while some are unique. National studies show that incident volumes are increasing, volunteer firefighter numbers are decreasing, and many volunteer fire departments continue to struggle financially.<sup>48</sup> One study shows that expenses to maintain operations, recruit new members, train volunteers, provide equipment, and fulfill increased expectations of firefighter roles, such as providing EMS, pose significant obstacles for many volunteer fire departments. Moreover, the district is located in a Rural Area of Opportunity, which may present revenue generation challenges not experienced by other non-RAO fire districts in the state.

OPPAGA determined that the district has a number of issues related to accountability, including statutory compliance, operations and services, performance, and resource management. The district is not in compliance with several statutory requirements, which are essential to ensure that the district

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<sup>48</sup> The NFPA, International Association of Fire Chiefs, U.S. Fire Administration, and the National Volunteer Fire Council have conducted recent studies.

operates in an efficient, transparent, and fiscally accountable manner. The district is not addressing administrative matters that impact operations, including a lack of documentation that raises ethics concerns. Further, the district was unable to document steps taken to improve performance or address inefficiencies.

Staffing issues at the district, including personnel certification issues and volunteer retention difficulties, will become more difficult to manage as incident volume in Walton County increases. Consequently, the district may have difficulty improving its services and will continue to need the Walton County Sheriff's Office's resources to manage most district incidents.

## **The District Board Should Take a Number of Steps to Improve Accountability, Statutory Compliance, and Performance**

To address these issues, OPPAGA offers several recommendations. This performance review will recur in five years, at which time OPPAGA will consider district progress implementing the recommendations. In the interim, the district should periodically assess performance; to ensure usefulness, such assessments must be conducted consistently over a period of time and supported by the board.

### **Achieve statutory compliance and improve transparency and accountability of public funds.**

1. The board should provide increased oversight of district activities to ensure the district complies with all requirements established in Florida Statutes and in the district charter, including the requirements for its website, budget development and approval, holding public meetings, meeting records, and 5-year plan development, and develop processes to avoid code of ethics and voting conflict issues.
2. The board should adjust expenditures to more closely match revenues to address the district's reliance on diminishing beginning surplus; the district's procurement policy should be updated to implement stricter purchasing controls, which should be approved by the district's board.
3. The board should recruit administrative volunteers or prioritize funding staff to address statutory and administrative issues.
4. The board should consider seeking an opinion from the Commission on Ethics to determine whether volunteer stipends create ethical conflicts for board members.

### **Improve the extent to which goals are achieved.**

5. The board should adopt clear, measurable, and achievable goals and objectives for the district to prioritize critical activities and the use of funds.
6. The board should adopt specific performance standards and measures, particularly related to training, administrative, and operational standards, to determine if goals and objectives have been achieved.
7. The board should document plans to improve performance and track the district's improvements over time. This could include
  - a. tracking district performance and conducting routine self-assessments to monitor internal performance and support planning;

- b. compiling and tracking local stakeholder feedback to identify areas for improvement; and
- c. compiling, maintaining, and updating records, particularly staff certifications and incident data, preferably electronically.

### **Improve efficiency and effectiveness of operations.**

- 8. The board should conduct analyses of community needs, determine the cost of increasing district service levels, and develop strategies to obtain funding.
- 9. The board should identify ways to support operational employees in receiving their Firefighter I certifications to increase the number of available firefighters who are able to engage in services in the hot zone.
- 10. The board or the Legislature may wish to consider dissolving the district to increase accountability and service delivery for the taxpayers of Walton County.<sup>49</sup> As an active independent special district created by special act, the district can only be dissolved by special act and referendum.<sup>50,51,52</sup> The district may initiate dissolution voluntarily by vote and subsequently request a special act of the Legislature for dissolution, or the Legislature may begin dissolution by special act without district action.<sup>53</sup> To commence voluntary dissolution, the board must, by a majority vote plus one, voluntarily elect to dissolve the district. The legislative special act to dissolve the district, initiated by the district or by the Legislature, must then be approved by a majority of resident electors. The dissolution of the district would statutorily transfer the district's indebtedness and property to the county, as the local general-purpose government.<sup>54</sup>

## **DISTRICT AND COUNTY RESPONSES**

In accordance with the provisions of s. 11.51(2), *Florida Statutes*, a draft of OPPAGA's report was submitted to the Liberty Fire Control District and Walton County for review and response. The district's and county's written responses have been reproduced in Appendix D.

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<sup>49</sup> Dissolution is unlikely to generate cost savings, as in the absence of the district's certified fire volunteers, the Walton County Sheriff's office may need additional personnel to meet national staffing standards for fire incidents or to be stationed in the district to timely address incidents.

<sup>50</sup> Inactive independent special districts may be dissolved by special act without a referendum. s. 189.072(3), *F.S.*

<sup>51</sup> Chapter [2003-384](#), *Laws of Florida*.

<sup>52</sup> Section [189.072\(2\)](#), *F.S.*

<sup>53</sup> Section [189.072](#), *F.S.*

<sup>54</sup> Section [189.076\(2\)](#), *F.S.*



# APPENDIX A

## Liberty Fire District Facilities

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South Station  
3278 US Hwy 90  
DeFuniak Springs, FL  
32433



Source: Image capture: May 2022 © 2023 Google.

Central Station  
3910 Kings Lake Rd  
DeFuniak Springs, FL  
32433



Source: Image capture: May 2022 © 2023 Google.



## APPENDIX B

# ISO Evaluation of Liberty Fire District's Structure Fire Suppression System

The four main components of the ISO rating are emergency communications, fire department, water supply, and community risk reduction. Fifty percent of a community's overall score is based upon the fire department's structure fire suppression system. (See Exhibit B-1.) This category, known as fire department, evaluates elements including engine and ladder/service vehicles, including reserve apparatus, equipment carried, response to reported structure fires, deployment analysis of companies, available and/or responding firefighters, and training. For this category, the district received a credit of 46.1% out of a possible 100% from the most recent ISO evaluation, the lowest credit from any category.

### Exhibit B-1

#### District Received Less Than 50% of the Available Credit in Several Areas of Its Fire Department Operations

Criteria	Earned Credit	Credit Available	Percent
The number of engine companies, their pump capacity, hose testing, pump testing, and the equipment carried on the in-service pumpers.	6	6	100%
The total pump capacity available sufficient for the Basic Fire Flow of 1,000 gpm.	3	3	100%
The fire department's standard operating procedures and incident management systems for emergency operations involving structure fires.	2	2	100%
The training hours that firefighters receive per year in accordance with NFPA standards.	6.11	9	67.9%
The number and adequacy of the pumpers and their equipment.	0.25	0.50	50%
The number and adequacy of existing engine and ladder-service companies to cover built-upon areas of the city.	2.61	10	26.1%
The average number of existing firefighters and company officers available to respond to reported first alarm structure fires in the city.	2.73	15	18.2%
The number of ladder or service companies, the height of the aerial ladder, aerial ladder testing, and the equipment carried on the in-service ladder trucks and service trucks.	0.33	4	8.3%
The adequacy of ladder and service apparatus when one (or more in larger communities) of these apparatus are out of service.	0	0.50	0%
<b>Credit for Fire Department</b>	<b>23.03</b>	<b>50</b>	<b>46.1%</b>

Source: ISO, as of June 1, 2023.

# APPENDIX C

## Liberty Fire District Administrative and Direct Costs

**Office and miscellaneous supplies accounted for the majority of the Liberty Fire District administrative costs.** The district's administrative costs include advertising, accounting and auditing services, grant writing services, and office and miscellaneous supplies. During the review period, accounting and auditing services was the district's second largest administrative expense. (See Exhibit C-1.) District representatives reported that they hire an independent CPA auditing firm to review and validate the district's yearly expenditures and provide a yearly management report.

### Exhibit C-1

#### District's Administrative Costs Increased During Fiscal Years 2019-20 Through 2022-23

Administrative Costs	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22 <sup>1</sup>	2022-23		Amount	Percent
Office and Misc. Supplies	\$17,228	\$10,829	-	\$15,000	\$43,057	-\$2,228	-13%
Accounting and Auditing Services	8,200	11,050	-	7,000	26,250	-1,200	-15%
Grant Writer	-	-	-	4,500	4,500	4,500	-
Advertising	196	292	-	-	488	-196	-100%
<b>Total</b>	<b>\$25,624</b>	<b>\$22,171</b>	<b>\$24,052</b>	<b>\$26,500</b>	<b>\$98,347</b>	<b>\$876</b>	<b>3%</b>

<sup>1</sup> OPPAGA requested, but did not receive, detailed administrative cost information for Fiscal Year 2021-22.

Source: OPPAGA analysis of Liberty Fire District audits, budgets, and self-reported data.

**Equipment purchases accounted for most of the district's direct costs.** The district categorizes direct costs into program expenses and capital outlay. Program expenses include fuel, maintenance, utilities, insurance and bonds, and other costs. On average, for the entire review period, insurance and bonds was the largest program expense category, followed by repair and maintenance. During the review period, the district's capital outlay costs decreased by 62%. (See Exhibit C-2.)

### Exhibit C-2

#### District's Direct Program Costs Decreased During Fiscal Years 2019-20 Through 2022-23

Direct Program Costs		Fiscal Year			Review Period Total	Change	
		2019-20	2020-21	2021-22¹		2022-23	Amount
<b>Program Expenses</b>							
Insurance and Bonds	\$47,722	\$31,778	-	\$52,000	\$131,500	\$4,278	9%
Repair and Maintenance	23,977	23,446	-	46,000	93,423	22,023	92%
Contracted Services	7,596	1,050	-	25,000	33,646	17,404	229%
Volunteer Reimbursement	10,989	8,003	-	25,000	43,992	14,011	128%
Fuel	11,962	12,133	-	12,500	36,595	538	4%
Utilities and Telephone	7,880	10,152	-	8,000	26,032	120	2%
Taxes, Licenses, and Fees	2,882	468	-	2,500	5,850	-382	-13%
Appreciation Meals and Awards	610	1,483	-	2,500	4,593	1,890	310%
Expendable Equipment	-	9,990	-	-	9,990	0	-
Interest	6,850	8,250	-	-	15,100	-6,850	-100%
Dues	270	835	-	-	1,105	-270	-100%
Travel	639	624	-	-	1,263	-639	-100%
Training and Fitness	1,236	220	-	-	1,456	-1,236	-100%
Subtotal	\$122,613	\$108,432	-	\$173,500	\$404,545	\$50,887	42%

Direct Program Costs	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22 <sup>1</sup>	2022-23		Amount	Percent
<b>Capital Outlay</b>							
Pumper 7-Truck Payments	-	-	-	130,000	130,000	130,000	-
Equipment	715,902	167,058	-	48,000	930,960	-667,902	-93%
North Station Reserves	-	-	-	47,850	47,850	47,850	-
Wildland 7 Rebuild	-	-	-	42,000	42,000	42,000	-
Cascade Maint/Repairs	-	-	-	6,200	6,200	6,200	-
Repairs to Old Pumper 7	-	-	-	4,000	4,000	4,000	-
Long-term debt principal paid down	23,116	35,485	-	-	58,601	-23,116	-100%
<b>Subtotal</b>	<b>\$739,018</b>	<b>\$202,543</b>	<b>-</b>	<b>\$278,050</b>	<b>\$1,219,611</b>	<b>-\$460,968</b>	<b>-62%</b>
<b>Total</b>	<b>\$861,631</b>	<b>\$310,975</b>	<b>-</b>	<b>\$451,550</b>	<b>\$1,624,156</b>	<b>-\$410,081</b>	<b>-48%</b>

<sup>1</sup> OPPAGA requested, but did not receive, detailed direct program cost information for Fiscal Year 2021-22.

Source: OPPAGA analysis of Liberty Fire District audits, budgets, and self-reported data.

# APPENDIX D

## District and County Responses

**From:** [johnwhinson@gmail.com](mailto:johnwhinson@gmail.com)  
**To:** [Jameson, PK](#); [Leventhal, Emily](#)  
**Subject:** Liberty Fire District  
**Date:** Saturday, June 24, 2023 12:47:36 PM

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Good afternoon Emily and Ms.PK Jameson

Thank you for giving our fire department a thorough and accurate review with pertinent information to provide the recommended adjustments for our community to be serviced to the best of our ability. As we are entering the transition time period to update our resources as the review suggested we have encountered a few obstacles to our progress. A couple of our board members are not in agreement with the changes that are necessary to facilitate the required improvements, as they did not agree with another Liberty Fire District Board member Philip Canterbury and I regarding our request to hold a special board meeting.

Because of this, I am requesting an interim emergency management partnership with Walton County Fire Rescue. As per page 26 #10 note 47 dissolution is unlikely to generate savings and therefore is not in the best interest of our already rurally limited opportunities in our community. I have the absolute faith in our ability to bring our department up to the highest standard. Walton County Fire Rescue is a model agency that would enable us to achieve their high standards with their temporary assistance.

Kind Regards,

John W Hinson

Vice Chair

Ms. PK Jameson

27 June 2023

**SUBJECT: Liberty Fire District Response**

Liberty Fire District has had a long history of providing fire service to the community and Walton County. When Liberty Fire District was formed in 1982 there was no fire service in the Liberty community except for the Florida State Division of Forestry. We have always put the requirements to provide good fire service above all other District needs. Despite funding challenges over the years, we have always ensured that our primary response apparatus and equipment were ready to respond when called. Unfortunately, this did not leave funding for other District needs such as acquiring equipment and personnel necessary for administrative and record keeping purposes.

Liberty Fire District Board acknowledges the Findings and the need to make improvements to our operations, administrative reporting, and record keeping capabilities. Liberty Fire District Board will start work immediately to address the issues mentioned in this report. As with any District function, funding will be one of constraints to slow our progress.

Some of the issues mentioned in this report are being addressed at this time, such as our website, which was previously functional and then lapsed (losing the Go Daddy domain name). We are currently seeking quotes to re-establish this service from a company that specializes in this activity for Special Districts and is ADA Compliant and provides the necessary recurring security enhancements. We currently use the Firehouse Incident Reporting software that contains functions such as recording training functions and other record-keeping capabilities. The Board will continue to research new software and bookkeeping systems to better maintain, compile, and track the district's personnel, equipment and performance records. We also will investigate options of adding additional personnel to help maintain the needed records and documentation. Liberty Fire District also hopes to employ an Internal quality control/Safety coordinator/auditor to help us stay on track and complete our improvements. The Liberty Board of Commissioners will provide increased oversight of district activities to ensure the District is complying with all requirements set forth in Florida Statutes and District Charter by providing and making available to each commissioner copies of the District Charter and pertinent Florida Statutes.

We also plan to have workshops and special business meetings to discuss and formally establish and adopt required additions and changes needed for compliance. The Liberty Fire District Board fully expects the report which will be created 5 years from now to show great improvements in the areas in which are lacking in this report.

Liberty Fire District wishes to thank the OPPAGA Team for their professionalism and patience through this difficult and very extensive process. We also look forward to working with the OPPAGA Team in future endeavors.

**TONY ROY**  
Tony Roy, Seat #1, Liberty District Commissioner

Digitally signed by TONY ROY  
Date: 2023.06.27 15:29:28 -05'00'



**MICHAEL A. ADKINSON, JR., SHERIFF**  
**Office of the Sheriff, Walton County**



Thursday, June 22, 2023

Ms. PK Jameson, Coordinator  
Office of Program Policy Analysis and Government Accountability (OPPAGA)  
111 West Madison Street, Room 312  
Tallahassee, Florida 32399

Dear Ms. Jameson,

I have reviewed the preliminary analyses and recommendations of OPPAGA's reports on the Liberty and Argyle Fire Districts. No misrepresentations of fact or errors regarding the Walton County Sheriff's Office contributions to the report were discovered. As such, I offer no further corrections or recommendations for change.

We interpret these preliminary findings as significant and agree that substantive corrections are in order for both programs. We also share your concerns regarding the level of protection the citizens of both districts expect - but are not receiving. Even more concerning, we believe most are not even aware these problems exist. As the health, safety, and welfare of the citizens and visitors of Walton County is the principal mission of the Sheriff's Office, we stand ready to offer whatever assistance may be required to affect a promulgated remedy in the future. Our posture today, as has always been, is to ensure that the residents of each district are served and protected. We will continue to do that.

On behalf of Sheriff Adkinson, I want to express appreciation for OPPAGA's efforts to shed light on these issues, serious as they are. The staff and resources of the Walton County Sheriff's Office are at your service in this effort. Please feel free to reach out to me directly at 850-714-4485 if I can be helpful in any other way. TV

Sincerely,

Tracey D. Vause  
Chief of Emergency Services  
*Office of the Sheriff, Walton County*

CC: Michael A. Adkinson, Jr., Walton County Sheriff  
Melinda Miguel, Chief Inspector General, Executive Office of the Governor  
Tony Cornman, Interim County Administrator, Walton County Board of County Commissioners

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**Emergency Services-Fire/Rescue**

752 Triple G Road DeFuniak Springs, Florida 32433 Telephone: 850.892.8111

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# OPPAGA

Office of Program Policy Analysis and Government Accountability

OPPAGA provides performance and accountability information about Florida government in several ways.

- Reports deliver program evaluation and policy analysis to assist the Legislature in overseeing government operations, developing policy choices, and making Florida government more efficient and effective.
- Government Program Summaries (GPS), an online encyclopedia, provides descriptive, evaluative, and performance information on more than 200 Florida state government programs.
- PolicyNotes, an electronic newsletter, delivers brief announcements of research reports, conferences, and other resources of interest for Florida's policy research and program evaluation community.
- Visit OPPAGA's website.

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OPPAGA supports the Florida Legislature by providing data, evaluative research, and objective analyses that assist legislative budget and policy deliberations. This project was conducted in accordance with applicable evaluation standards. Copies of this report in print or alternate accessible format may be obtained by telephone (850/488-0021), by FAX (850/487-3804), in person, or by mail (OPPAGA Report Production, Claude Pepper Building, Room 312, 111 W. Madison St., Tallahassee, FL 32399-1475).

Project supervised by Emily Leventhal (850/717-0525)  
Project conducted by Tim MacGregor, Laurelin Haas, and Chris Hilliard  
PK Jameson, Coordinator