

Argyle Fire District

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OPPAGA

Office of Program Policy Analysis and Government Accountability

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Argyle Fire District

EXECUTIVE SUMMARY

The Argyle Fire District is not in compliance with several statutory requirements related to special district administration. Specifically, the district board has not routinely adopted a budget or developed a five-year plan, nor does it maintain a website with required information. In addition, the district has not submitted its most recent statutorily required audit. Further, during the review period, the district did not address critical administrative matters that affect the accountability of operations, including maintaining personnel records and a procurement policy.

District incident volume increased over the review period, and volunteer staff primarily responded to mutual aid incidents and service calls but provided limited support due to a lack of certified personnel. With increased population and incident volume, decreased staff levels, and no Emergency Medical Services-certified personnel, the district will continue to rely on county services to support operations. Walton County Fire Rescue and the district did not express interest in using consolidation to address inefficiencies but have taken an initial step to improve coordination.

District representatives reported having established goals and activities, but these were neither board approved nor consistently implemented by the district during the review period. While the district does meet a national standard for timeliness, it does not meet a standard for the number of personnel responding to incidents. Local stakeholders reported the district's performance could improve in several areas, including district training, communication, and accountability. However, the district has not taken steps to improve performance.

During the review period, the district had total revenues of \$1.3 million and total expenditures of \$984,695. Administrative costs and direct costs increased over the review period. The number and type of firefighter staff are not meeting requirements or perceived district needs, and district representatives reported that several pieces of apparatus are inoperative and stations need repair. While the district does not currently have a five-year plan to address these needs, the board has taken initial steps to plan for expanding operations in the future. The district's ability to fund future plans is uncertain.

OPPAGA recommends that the district board take a number of steps to improve performance and make operations statutorily compliant. OPPAGA also recommends that the district board and 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 to 2022-23.

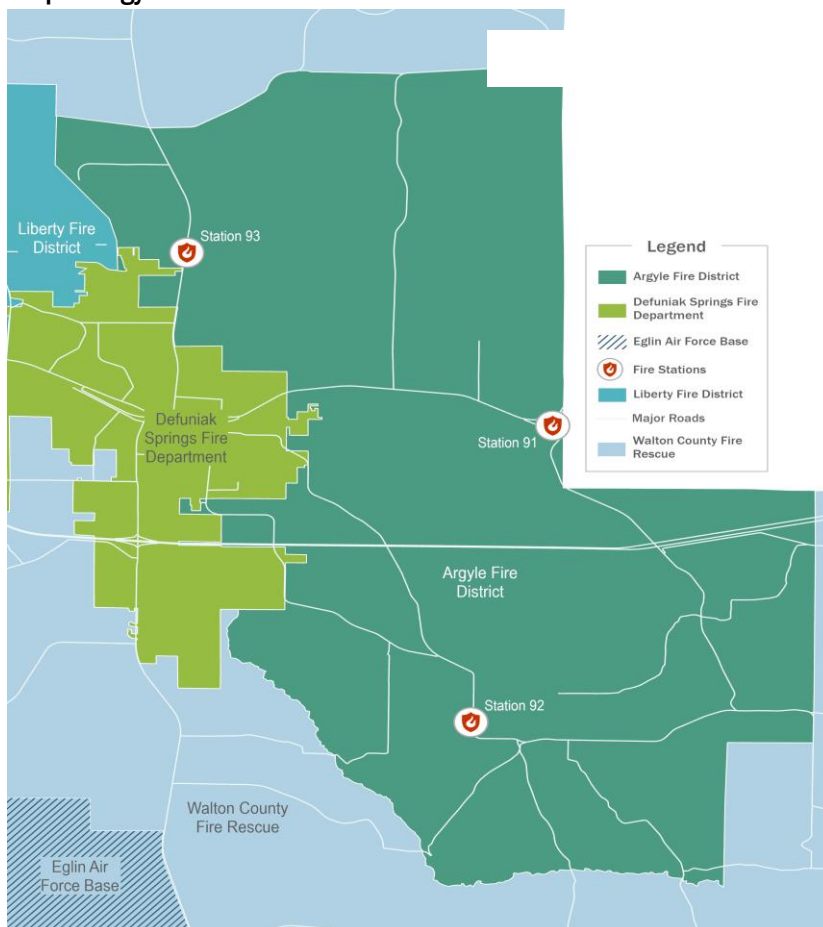
BACKGROUND

District Service Area

The Argyle 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 95 square miles, which is 9% of the county's land area. Eight percent of Walton County's population (6,016 residents) lives in the district. The population within the district has increased 73% since 2019. From 2020 to 2021, Walton County was ranked as the seventh fastest growing county in Florida; the Florida Office of Economic and Demographic Research projects that the county's population will grow by approximately 20% by 2030. The district estimates that if current real estate and building trends continue, the population in the district will increase by 1,200 people within the next three to five years.

Occupied housing units are the basis of taxes and fees charged to support the district, but many Walton County housing units are unoccupied. 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. District representatives reported that 588 new housing units and one retail store are currently being built in the district.¹

Exhibit 1
Map of Argyle Fire District



Source: OPPAGA analysis of Walton County data.

¹ District representatives refers to employees or volunteers with the district, including commissioners. The district provided information on full-time and part-time contractors; OPPAGA received information about the district volunteers from the Division of State Fire Marshal.

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.² Under National Fire Protection Association (NFPA) standards, Argyle 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.³

District Governance

Created in 2006 by Ch. 2006-354, *Laws of Florida*, the district's purpose is to promote the general health, welfare, and safety of Walton County citizens by providing fire protection services, facilities, and firefighting equipment and employing and training personnel to accomplish fire prevention and firefighting.⁴

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.⁵ All seats on the board are currently filled, with term expiration dates in 2024 (2) and 2026 (3).

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 one district representative reported that meetings are normally held on the second Monday of every month.⁶

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.⁷ 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.

² The second RAO district is Liberty Fire District.

³ 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.

⁴ Chapter 2006-354, *Laws of Florida*.

⁵ *Ibid.*

⁶ Independent special district board meetings are governed by Chs. 189, 191, and 286, *F.S.*

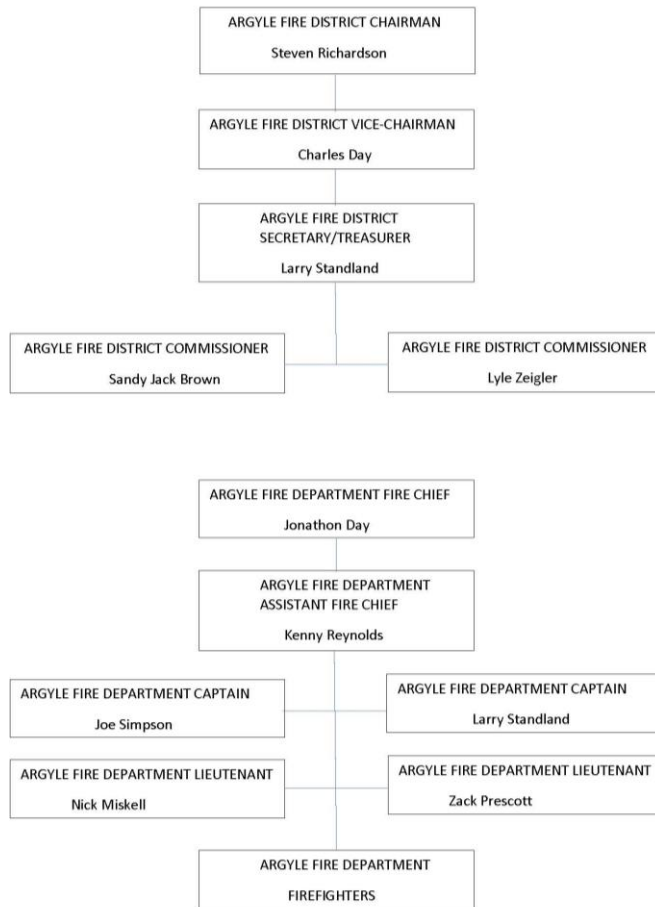
⁷ Per r. 69A-62.032(10)(a), *F.A.C.*, the Division of State Fire Marshal shall consider a complaint from any person who alleges a violation of the Act or a division rule. The complainant may elect to remain anonymous. The complainant must identify the location of the workplace that gives rise to the complaint and allege known particular facts that constitute a violation. A complaint may be oral or written.

District Resources

The district receives revenue through an annual non-ad valorem assessment on residences and businesses within the district, impact fees, and grants. For local Fiscal Year 2022-23, the district had a tentative budget of \$342,000.⁸ The tentative budget was created by the board chairman and is managed by the treasurer.

During Fiscal Year 2022-23, district representatives reported that the district’s staff was comprised of 32 personnel—29 volunteers and 3 paid contractors. One volunteer, the fire chief, oversees all operational aspects of the district. OPPAGA requested, but did not receive, a roster of volunteers that have responded to calls during the most frequent fiscal year. As such, this total number of volunteers cannot be verified; however, the district did provide an organizational chart. (See Exhibit 2.) Volunteers assist with fire and emergency services, while paid personnel are contractors who provide services such as bookkeeping, grant writing, and volunteer coordination. In addition to its staff resources, the district maintains 3 stations and 11 primary pieces of apparatus.⁹ Apparatus include brush trucks, pumpers, a rescue unit, service vehicles, and tankers.

Exhibit 2 2023 District Organizational Chart



Source: Argyle Fire District.

⁸ The local government fiscal year runs from October 1 through September 30.

⁹ 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

Argyle Fire District must meet the requirements for independent special fire control districts established by Florida statutes. District commissioners reported being unfamiliar with the statutory requirements for the fire district. The district is not in compliance with the following provisions.

- **Adopt a budget by resolution each fiscal year.**¹⁰ OPPAGA requested, but the district was unable to produce, a budget for two of the years included in the review period. District representatives reported that a budget was not created in Fiscal Year 2019-20 due to a key staff member's extenuating circumstances, and district representatives were unable to locate a copy of the Fiscal Year 2020-21 budget. However, district representatives did provide budgets for Fiscal Years 2021-22 and 2022-23.

In addition, per the district charter, the board must file the annual report and, separately, the district's adopted annual budget, with the office of the Clerk of the Circuit Court of Walton County. The clerk is required to receive the report and budget to maintain the documents as public records. Representatives of the Walton County Board of County Commissioners' office stated that the clerk had not received any budgets or annual reports from the district in the past four years. OPPAGA asked Argyle Fire District representatives about this lack of reporting, but the representatives did not comment.

- **Adopt a five-year plan to identify the facilities, equipment, personnel, and revenue needed by the district during that five-year period.**¹¹ The district did not develop nor maintain a five-year plan during the review period.
- **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.**¹² The district is required to provide information on a website to promote transparency and to inform the public and appropriate local governments of the district's status and activities. While the district has filed an official website with the Department of Economic Opportunity as required by state law, the website does not contain all of the information required by statute. Specifically, the website does not include the district's purpose, budget, code of ethics, listings of fees, or a link to the Department of Financial Services' website; nor does the website include the district's current fiscal year. District representatives reported trying to recruit a volunteer to help meet this requirement.

The district's lack of documentation raises ethics concerns. OPPAGA requested, but the district did not provide, detailed grant funding information, meeting minutes related to Staffing for Adequate Fire and Emergency Response (SAFER) grant disbursements, and statements of conflict. Without this

¹⁰ Section. [189.016](#), F.S.

¹¹ Section [191.013](#), F.S.

¹² Section [189.069](#), F.S.

information, OPPAGA could not assess district compliance with ethics, nepotism, 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*.¹³ If special district volunteers receive remuneration for services rendered, the volunteers may be considered district employees and are therefore subject to the Code of Ethics as well as its prohibitions against employees holding office. For example, a volunteer firefighter who is not a salaried or hourly employee but receives a stipend funded via grant funds may be considered an employee and therefore prohibited from also serving on the special district board.¹⁴ Without more detailed information about the use of grant funds, OPPAGA cannot determine if volunteers received remuneration during the review period.

Nepotism is also a potential issue for the district, as some district personnel are relatives. Special district boards acting as a collegial body and commissioners acting individually as public officials are prohibited from appointing, employing, promoting, advancing, or recommending relatives of board members, or their own relatives, unless that relative is a volunteer providing volunteer emergency medical, firefighting, or police services. District representatives acknowledged that one board member has a conflict related to a family member. Without documentation regarding the board's actions, OPPAGA cannot verify how the district handled compliance with the nepotism law.

Voting conflicts may also arise within the district because of family relationships, a volunteer's possible employee status, and any benefit 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. In addition, they must file a memorandum disclosing the conflict with the person responsible for the meeting minutes. The district did not provide documentation of any recusals during the review period. District representatives report that the board member with a family-related conflict excuses himself when the board covers issues concerning his family member, although this is not logged in the board meeting minutes.

While the District Has Addressed Some Prior Financial Audit Findings, It Has Not Submitted the Most Recent Statutorily-Required Audit

District representatives reported that the district has never had a performance review or performance audit. However, 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 in September 2021 and May 2022 by a private firm, but the most recent Fiscal Year 2021-22 audit was not made available for analysis during OPPAGA's review. Audits showed an increase in total net assets and cash over two years of the review period. (See Exhibit 3.)

¹³ Section [112.313](#), *F.S.*

¹⁴ During the review period, district representatives reported that the district was awarded two Federal Emergency Management Agency grants that can be used to fund personnel.

Exhibit 3

District Total Net Assets and Cash Balance Increased From Fiscal Year 2019-20 Through Fiscal Year 2020-21

	Fiscal Year		Change	
	2019-20	2020-21	Amount	Percent
Total Net Assets	\$232,066	\$438,386	\$206,320	89%
Restricted Cash ¹	\$39,808	\$95,095	\$55,287	139%
Cash	\$30,248	\$72,929	\$42,681	141%

¹Restricted cash is the amount of cash that is subject to externally enforceable legal restrictions.

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

The district addressed three of the four Fiscal Year 2019-20 financial audit findings; however, one finding remained open in the Fiscal Year 2020-21 financial audit. (See Exhibit 4.) Findings relate to a lack of attention to financial accountability. For example, the district’s auditor found that the district did not file the Fiscal Year 2019-20 audit by the state deadline.

Exhibit 4

District Audit Findings Reflect the Board’s Lack of Attention to Financial Accountability

Fiscal Year	Finding	Status
2019-20	District could not provide evidence that it filed the Public Deposit Annual Report or that it had the Public Identification and Acknowledgement forms on file for each bank account.	Closed
	District did not formally adopt a budget for Fiscal Year 2020. ¹	Closed
	District did not file the Fiscal Year 2020 audit by the state deadline due to COVID-19 restrictions.	Closed
	District did not properly reconcile its Special Fund Bank Account.	Open
2020-21	District did not properly reconcile its Special Fund Bank Account.	Open

¹ A 2020 budget was never produced, but the district auditor closed the finding in the Fiscal Year 2020-21 financial audit because the district formally adopted a budget for Fiscal Year 2021.

Source: Argyle Fire District, Financial Statements Years Ending 2020 and 2021.

The District Is Not Addressing Administrative Matters That Impact Operations

In addition to issues of statutory noncompliance, the board is also not addressing some administrative matters that affect district operations and volunteer safety. These issues include outdated operating guidelines, incomplete personnel and training records, and lack of a formal procurement policy.

The board does not routinely update district operating guidelines. District guidelines state that the district strives to provide an adequate response to the community by utilizing Standard Operating Guidelines (SOG) based on National Fire Protection Association and Occupational Safety and Health Administration Regulations. These guidelines provide direction for routine operational and administrative methods and day-to-day activities such as physical fitness programs and the care and use of personal protective equipment. However, district guidelines are out of date and may not provide appropriate support to district operations or volunteers. The NFPA suggests that fire departments should review these guidelines annually to ensure accuracy, and the review should be documented in writing. As of March 2023, the district had not revised 20 of its 26 current SOG within the previous two years. Six of the SOG were undated, one SOG was last revised in 1989, and another was last revised in 1997.

District personnel records and training documentation are incomplete, so the district cannot determine how many or which volunteers are certified to respond to incidents. OPPAGA requested, but the district could not provide, a roster of current personnel. None of the district’s

personnel files are digital, and the files are not updated. Consequently, the district could only estimate the number of active volunteers during the review period.

The district also did not have documentation that current volunteers meet Division of State Fire Marshal recommendations and state certification requirements. Prior to enrolling in the volunteer firefighter certification program, the State Fire Marshal requires a completed medical examination and strongly recommends that sponsoring fire departments submit fingerprints of each volunteer firefighter candidate to the local law enforcement agency for a background check.¹⁵ OPPAGA requested, but the district did not provide, documentation that any district volunteers meet these criteria.

Further, the district did not have complete information on which district 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 Division of State Fire Marshal. To obtain a VFCC, an individual must satisfactorily complete the required courses and course examinations.¹⁶ 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.¹⁷ If a volunteer firefighter does not obtain a VFCC, they may only engage in support services outside of the hot zone.¹⁸ According to Division of State Fire Marshal data, four district members cannot provide service to the district as volunteer firefighters because they only have basic or no certification.

In addition to not being able to verify the numbers of volunteers that have either certification, district estimates of certified staff conflict with state records. According to Division of State Fire Marshal data, at least 21 district volunteers (84%) are certified at the volunteer firefighter level or above. (See Exhibit 5.) However, the district only provided OPPAGA VFCCs for 10 district volunteers.

Exhibit 5

According to State Records, Most District Volunteers Met or Exceeded Minimum Certification Requirements

	Level of Certification Achieved	Volunteer Firefighters	
		Number	Percent
Below Minimum Requirements	No Certifications	2	8%
	Only Volunteer Basic Certified	2	8%
Minimum Requirements	Volunteer Firefighter Certified or Above Certified	21	84%
Total		25	

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

To explain the data discrepancies with the Division of State Fire Marshal database, district representatives reported that some personnel have not provided copies of training records to substantiate their claims of completed training certificates. District representatives were also unaware of what records the state fire marshal has but reported that the district sent OPPAGA personnel information for which the district had documentation and evidence. The differences between Division of State Fire Marshal and district data suggests that the district is not maintaining volunteer records in a rigorous manner and possibly indicates that the district is not routinely submitting the data

¹⁵ Division of State Fire Marshal, [Guidelines for the Firefighter Part I Certificate of Completion Program \(Volunteer Firefighter\)](#), January 2022.

¹⁶ 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.

¹⁷ The hot zone also includes the collapse zone for a structure fire.

¹⁸ 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.

necessary to update the Division of State Fire Marshal database. Without accurate training and certification records, the district cannot determine which volunteers are certified to respond to incidents and the level of assistance they are able to provide.

The district did not have a procurement policy in place during the review period, instead relying on the fire chief's discretion. Independent special districts are not required to follow all state procurement laws but may develop policies to guide purchasing and contracting.¹⁹ During most of the review period, the board had no purchasing or bidding criteria in place to guide when multiple quotes should be obtained. Instead, during this period, when the district's fire chief presented a status update on facilities and equipment at the monthly board meetings, he presented multiple quotes when he determined price comparisons were needed. For example, the district's fire chief obtained quotes from two vendors for a gas monitor, one priced at \$915 and the other at \$1,995. Without a procurement policy in place, the district did not have a formal mechanism to help ensure the accountability of their spending.

The board established a procurement policy on February 13, 2023. Under this new policy, any purchases worth \$20,000 or more require competitive bidding. However, in an emergency, the district may purchase goods and services immediately if a delay would threaten the life, health, safety, and/or welfare of district residents or firefighters. Under the policy, the fire chief now has the authority as designated by the board to declare an emergency within the district for such expenditures.

Service Delivery

Overall, Argyle Fire District faced an increasing workload over the review period, with district volunteer firefighters mostly supporting Walton County and other fire districts on mutual aid incidents. 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 operational personnel and no personnel that are certified to provide prehospital emergency medical care. Consequently, the county also responds to every fire and medical incident in the district. Walton County Fire Rescue and the district did not express interest in consolidation to address these inefficiencies but have taken an initial step to improve coordination.

District Incident Volume Increased Over the Review Period; Volunteer Staff Primarily Respond to Mutual Aid and Service Calls but Provide Limited Support Due to a Lack of Certified Personnel

The district supports the Emergency Services Division of the Walton County Sheriff's Office on incident responses within the district. Fire departments fight fires, provide Emergency Medical Services (EMS), help people in a wide variety of dangerous situations, and mitigate incidents involving hazardous materials. Fire departments also prepare to perform rescue work and provide care for those

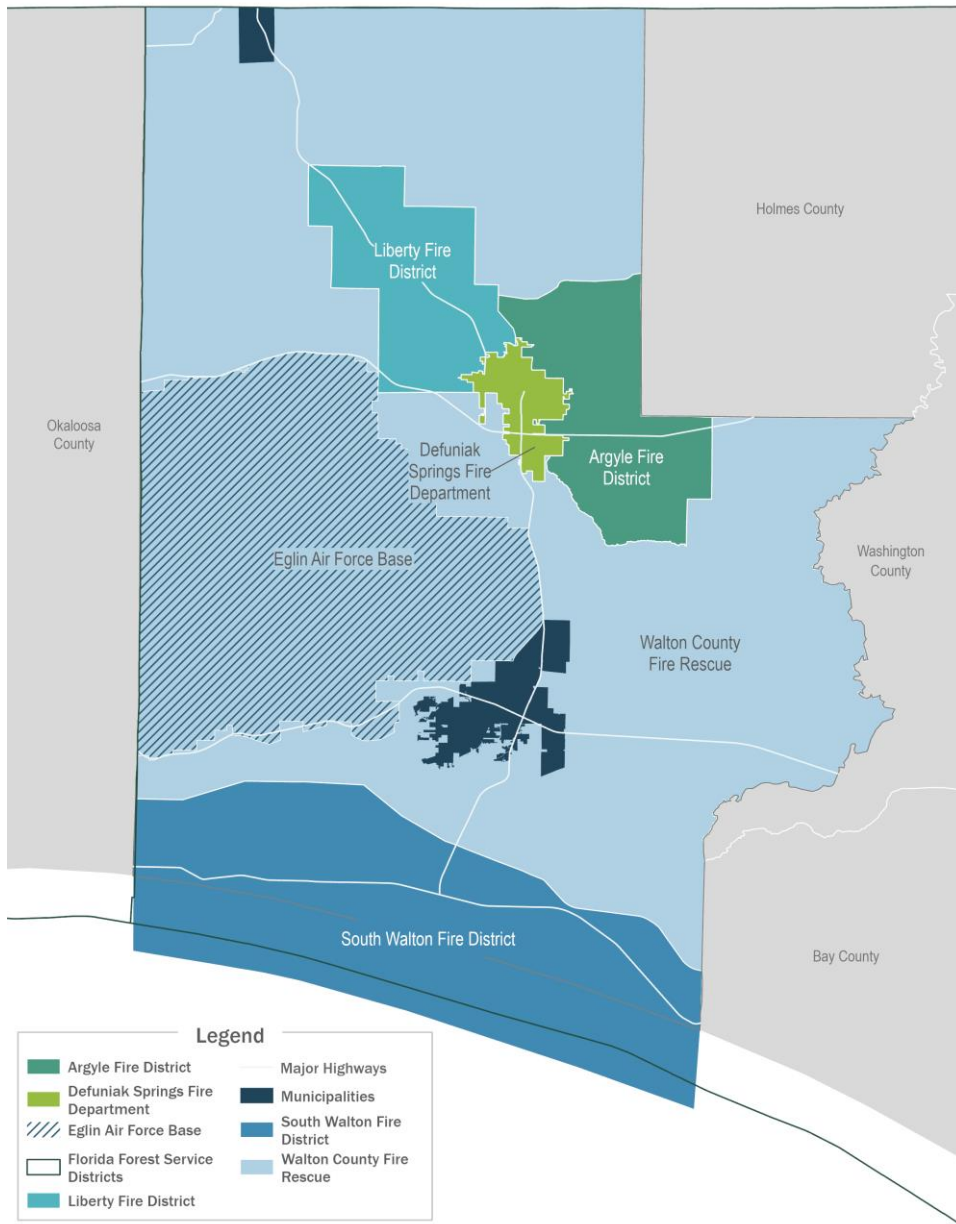
¹⁹ According to s. [189.053](#), F.S., independent special districts may have their own procurement policies. The Florida Special District Handbook specifies sections of procurement law that apply to special districts, including sections regarding bidding for construction; professional architectural, engineering, landscape architectural, and survey and mapping services; and personal property purchases.

injured in connection with incidents such as car accidents and natural disasters. Nationally, the most common category of incidents to which all fire departments respond is rescue and EMS.

In Walton County, the Emergency Services Division of the Walton County Sheriff’s Office operates the Public Safety Answering 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 the district. (See Exhibit 6.) In addition, the division 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 6

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



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

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 incident. 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 paid county firefighters operate in fire districts adjacent to the district, the county often responds to calls that the district receives. District representatives reported needing to double the number of available Argyle Fire District operational personnel to respond adequately to all areas of their district. 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 complaints.

During the review period, most district incidents were classified as mutual aid because district volunteers were not certified to provide more advanced emergency medical support. From Fiscal Years 2019-20 through 2021-22, the district primarily responded to two types of incidents: service calls and mutual aid incidents. Service calls conducted within the district comprised 41.5% of all district incidents, which is much higher than the countywide average (9.2%), the statewide average (7.4%), and the national average (7.6%) for such incidents. (See Exhibit 7.) Service calls include people in distress, water problems, smoke/odor problems, animal problems/rescues, public service assistance, and unauthorized burning. Emergency medical incidents accounted for 14.8% of the district’s responses, and fire extinguishment incidents accounted for 12.9%.

Exhibit 7

From Fiscal Year 2019-20 Through 2021-22, the District Primarily Responded to Mutual Aid and Service Incidents

Description	District Incidents	Percent	Countywide Average	2020 Statewide Average	2020 National Average ¹
Service Call	369	41.5%	9.2%	7.4%	7.6%
Rescue and EMS Incidents	132	14.8%	69.0%	71.6%	64.2%
Fire Incidents	115	12.9%	3.3%	1.7%	3.9%
Good Intent Call	80	9.0%	9.0%	11.0%	11.7%
False Alarm and False Call	24	2.7%	6.5%	6.3%	8.0%
Other ²	170	19.1%	2.9%	2.0%	4.5%
District Incidents	890	34.4%			
Mutual Aid (provided) Incidents	1,695	65.6%			
Total Incidents	2,585				

¹ This column does not total 100% due to rounding.

² Severe Weather and Natural Disaster; Special Incident Type; 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.

However, in evaluating district service incidents, OPPAGA determined that the majority were to provide mutual aid. District representatives reported providing mutual aid during 65.6% of total incidents, which is significantly higher than the national average of 5.1% and the countywide average of 6.4%. Mutual aid incidents are typically conducted under agreements between two or more jurisdictions.²⁰ The district provided documentation of a mutual aid agreement with Liberty Fire District and reported providing mutual aid to DeFuniak Springs Fire Department, Walton County Fire

²⁰ A mutual aid or automatic aid agreement is a prearranged agreement between two or more entities to share resources in response to an incident. 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. It is a common practice for fire departments nationwide to utilize mutual aid agreements to facilitate access to potentially needed resources. As owning and maintaining all of the resources needed to respond to extreme or high-demand incidents is cost-prohibitive for most communities, entering into mutual aid agreements provides economic and logistical efficiencies to support any gaps in resources and capability. Financial compensation for services rendered under these agreements is not required as the mutual advantages and protection afforded by the agreements are considered adequate compensation.

Rescue, South Walton Fire District, Florida Division of Forestry, and adjacent districts in Holmes County. However, the district did not have written aid agreements with these agencies within the review period. Walton County Fire Rescue confirmed that a previous mutual aid agreement with the district expired, but the two districts operate as if the agreement is still in effect.²¹

District representatives reported that a reason their level of mutual aid provided is significantly higher than national and countywide averages is due to the district recording all EMS incidents within district boundaries as mutual aid incidents. This occurs because the district lacks certified staff to address these EMS calls, so it must play a supporting role only. Firefighters in the United States receive medical training as part of normal training, and many firefighters are classified as firefighter/emergency medical technician (EMT) or firefighter/paramedic. Florida has two levels of certification for prehospital providers: EMT and paramedic. However, district representatives reported having no personnel who can respond at the EMT or paramedic level. This means these personnel are not certified to provide prehospital emergency medical care on their own; county EMS personnel must always be present. This is significant because 71.6% of all incidents statewide in 2020 were for rescue and EMS incidents, as were 69.0% of countywide incidents. However, if district personnel are the first to arrive at any emergency, they may be able to provide immediate lifesaving interventions, such as performing cardiopulmonary resuscitation (CPR) or using an automated external defibrillator, while awaiting EMS resources to arrive.²² Moreover, the district's active participation in mutual aid agreements with these jurisdictions creates the capability for a unified regional response.

District incidents have increased over the previous three fiscal years, but the number of district operational personnel has decreased. District representatives reported that population increases and residential development resulted in increased call volumes over the review period. Total incidents increased from 606 in Fiscal Year 2019-20 to 1,017 in Fiscal Year 2021-22, with an average response time of 7.08 minutes per incident. The district had slightly slower average response times in Fiscal Year 2021-22 compared to Fiscal Year 2019-20 and fewer operational personnel. (See Exhibit 8.) The district expects growth and development to continue, which may result in a further increased workload over time if the district does not recruit additional personnel. District representatives reported that while utilizing all volunteer firefighters reduces taxpayer costs, high volunteer turnover rates affect the ability to manage workload and improve service delivery.

Exhibit 8

District Incidents and Average Response Times Increased From Fiscal Year 2019-20 Through Fiscal Year 2021-22

	Fiscal Year			Percent Change Across the Review Period
	2019-20	2020-21	2021-22	
Average Incident Response Time in Minutes	7.35	6.46	7.43	1%
Number of Reported Incidents	217	342	331	53%
Number of Mutual Aid Given Incidents	389	620	686	76%
Average Number of Total Incidents per Day	1.66	2.64	2.79	68%
Number of Operational Personnel	28	29	26	-7%

Note: Fiscal Year 2022-23 totals were not yet available.

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

²¹ Nationally, ISO recognizes unwritten mutual aid agreements that are honored in practice through demonstrated performance.

²² The district reports that 22 members have Emergency Medical Responder (EMR) training. EMR responsibilities center on safety and early emergency care, which includes 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.

Walton County Fire Rescue and the District Did Not Express Interest in Using 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. Walton County Fire Rescue representatives reported that the district's service is helpful because it provides extra apparatus and water supplies and coordinates well on the scene. However, these representatives also noted that district staff has different certification levels—only some may be certified to enter burning structures—and county personnel do not know which district personnel will arrive on scene to assist.

The Argyle Fire District has not conducted analyses related to efficiency or dissolution of any fire operations. Walton County Fire Rescue representatives reported concerns with local independent special fire districts regarding overall accountability, firefighter safety and training standards, and delivery of service. However, when asked if consolidation had been discussed, Walton County Fire Rescue representatives expressed that they were not interested in a merger with independent fire districts. Moreover, as volunteer firefighters reduce municipal government expenses by eliminating the need to pay for career firefighter wages, district representatives were concerned that consolidation would increase operating costs. Because Walton County Fire Rescue employs professional firefighters who are held to higher training standards and are full-time staff, not all district volunteer firefighters would qualify.

The district and Walton County Fire Rescue staff also reported concerns about communication and coordination, and the district has not followed through on an agreement that would improve either issue. Both parties have taken a step that could have facilitated improvements. Specifically, the district established a contractual agreement with the Walton County Board of Commissioners on January 10, 2023, to codify certain elements of their cooperation. Under the agreement, county obligations will include providing dispatch of all 911 calls, coordinating countywide fire district training, and hosting the county fire chiefs' association meetings. District responsibilities include following all applicable rules, statutes, and county procedures; using closest unit response; and participating in the county fire chiefs' association.

Through the agreement, the district will receive \$125,000 from the county by September 30, 2023, if the district abides by its terms; however, as of March 2023, the district was not complying. According to the agreement, the county will make quarterly payments of \$31,250 to cover expenses for programs and administrative supplies until September 30, 2023. The county's total anticipated contribution of \$125,000 constituted 31% 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. According to a Walton County representative, the district was paid the first installment at the end of January 2023; however, the district had not submitted its required financial report as of March 30, 2023. District representatives reported that they did not receive their first drawdown of county funds until February 2023, and that the district used the last of the funds in May 2023. District representatives stated in May 2023 that they were in the process of completing the report, which they will send to the county. The county reported that there has been no discussion about renewing this agreement for Fiscal Year 2023-24.

Due to the expiration of the mutual aid agreement between the county and the district, the January 2023 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. However, while the agreement indicates increased interagency coordination, its impact 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

Argyle Fire District representatives presented goals and activities but did not verify whether these are board approved, nor has the district consistently implemented the goals and activities. OPPAGA assessed district performance against some national standards. The district may meet national guidance for response timeliness but not for the number of personnel on the ground. During the review period, the district’s overall effectiveness rating, as assessed by a national insurance analytics provider, was steady and average relative to the nation. The district does not systematically assess performance, and external stakeholders were ambivalent about the district’s performance.

During the Review Period, District Representatives Reported Having Goals and Activities, but These Are Neither Board Approved nor Consistently Implemented

District representatives presented several goals and activities relevant to meeting the primary purpose of providing fire protection services and promoting community health, welfare, and safety. (See Exhibit 9.) These goals include ensuring that all homes within the district have working smoke detectors, training employees in local businesses to properly use fire extinguishers, and introducing children to fire safety.

Exhibit 9

District Representatives Reported Establishing Several Goals and Related Activities

Reported District Goals	Reported District Activities
<ul style="list-style-type: none"> Prevent and/or reduce the loss of life and property 	<ul style="list-style-type: none"> Provide all types of fire suppression
<ul style="list-style-type: none"> Have all the homes within the district have working smoke detectors 	<ul style="list-style-type: none"> Install, clean, and replace batteries of smoke detectors in all homes
<ul style="list-style-type: none"> Have firefighters be able to quickly locate emergency call locations day or night 	<ul style="list-style-type: none"> Install roadside address number signs
<ul style="list-style-type: none"> Have all employees in district businesses be able to properly use a common fire extinguisher 	<ul style="list-style-type: none"> Provide fire extinguisher training for local businesses
<ul style="list-style-type: none"> Introduce fire safety and the fire service to early school-aged children 	<ul style="list-style-type: none"> Visit preschools
<ul style="list-style-type: none"> Educate all ages of the community about fire prevention 	<ul style="list-style-type: none"> Distribute fire prevention and home safety materials through yearly local fair booths and other public venues
<ul style="list-style-type: none"> Be able to provide advanced First Aid, CPR, etc. prior to the arrival of local ambulance units from Walton County Fire Rescue 	<ul style="list-style-type: none"> Provide emergency medical responder level of response
<ul style="list-style-type: none"> Upon the arrival of Walton County Fire Rescue units, assist them with stabilizing, packaging, and the loading of patients for transport 	<ul style="list-style-type: none"> Assist Walton County Fire Rescue advanced life support and basic life support transport units

Source: OPPAGA summary of Argyle Fire District information.

Several aspects of these goals and activities are problematic. OPPAGA requested, but the district did not provide, documentation that the board has approved or adopted the goals and activities. Further, district representatives reported that the district does not often conduct the activities, and does not and cannot do so within the adopted budget. Without direction from the board about which goals to prioritize given limited resources, district representatives reported that volunteers focus on providing all types of fire suppression, such as maintaining and improving fire stations and equipment and recruiting volunteers. District representatives reported that they infrequently pursued other activities, such as visits to preschools or installing smoke detectors but did not provide documentation whether these activities occurred.

Not all of the district's goals will be achievable. For example, it may be unrealistic to expect that the district will be solely responsible for, track, and implement smoke detector installation in every home. Moreover, the district has not established specific measures or standards to determine progress towards achieving those goals. In addition, although many activities have countable outputs, the district did not provide documentation that it is tracking most of its activities. For example, the district collects data on the number and type of incidents to which it responds but did not provide documentation that the district is tracking activities related to fire prevention or community outreach.

The District's Framework for Measuring Overall Performance Is Limited and Relies Upon National Standards and Insurance Ratings

The district uses some national standards as measures of overall performance. No national or state entity mandates performance measures or standards for fire departments. However, accepted national standards have been established that allow for the ongoing evaluation of a fire department's emergency response availability, capability, and operational performance. District representatives reported that two of these sets of standards—National Fire Protection Association 1720 recommended practices and Insurance Services Office (ISO) evaluations—could be used to evaluate performance, but the district only informally uses these to do so.

NFPA 1720 specifies the minimum criteria considered necessary for the provision of public fire protection by volunteer fire departments.²³ NFPA 1720 standards for volunteer fire department response times for structural firefighting in rural areas is 14 minutes with a minimum staff of six for at least 80% of incidents. District representatives reported that these standards can be used to evaluate district response time, but the district does not often use them for this purpose.²⁴

The district also utilizes an onsite evaluation from ISO, an independent national company that supplies data and analytics for the insurance industry, to measure changes to district overall performance on fire suppression. Districts across Florida also use this program to evaluate overall performance.²⁵ 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

²³ 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.

²⁴ The local adoption of NFPA standards are 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, Division of State Fire Marshal reported that they do not require any specific measures. As every community has different resources and needs, fire districts utilize national benchmarks to identify what is needed at a local level to meet their needs and capacity.

²⁵ 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. The ratings are based on a 1 to 10 scale where 1 is best and 10 is worst. Typically, a better classification resulting from enhanced fire protection leads to lower insurance premiums.

considerations, and community-risk reduction), and the water supply (hydrants, alternative water supply operations, and the amount of available water). ISO's Public Protection Classification (PPC) 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 represents a fire suppression program that 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.

However, the ISO rating is a limited performance metric. Insurers use the rating for underwriting and calculating premiums. 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 purposes of 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 are 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 May Meet National Standards for Timeliness, but It Does Not Meet Standards for the Number of Personnel Responding to Incidents; Reported Insurance Ratings Improved Slightly During the Review Period

The district may generally meet the NFPA timeliness recommendations but not the recommendation for the number of personnel who need to be present for incidents. OPPAGA's analysis of reported district response times shows that the district is within the recommended 14-minute response time. However, district representatives reported challenges to obtaining accurate dispatch times from Walton County.²⁶ District representatives noted that a 20-minute average response time would be cause for concern, but that in general, the district does not consider the NFPA standards frequently enough. Moreover, district representatives reported sometimes being low on staff, inconsistently tracking volunteer hours, and having times when they do not have enough crew to go on a call.

In addition, district representatives reported overall effectiveness, as assessed by its ISO rating, slightly improved during the review period. However, the district has never reviewed an ISO report, and representatives said they typically rely on information relayed by the ISO representative during onsite visits. Notably, some aspects of the ISO evaluation, such as dispatch services and hydrant maintenance, are outside of the district's control. In January 2023, the district provided documentation of receiving a Public Protection Classification of 5/5x. This is a reported improvement from the district's previous rating of 6/X, but the district did not provide documentation to verify the previous rating.

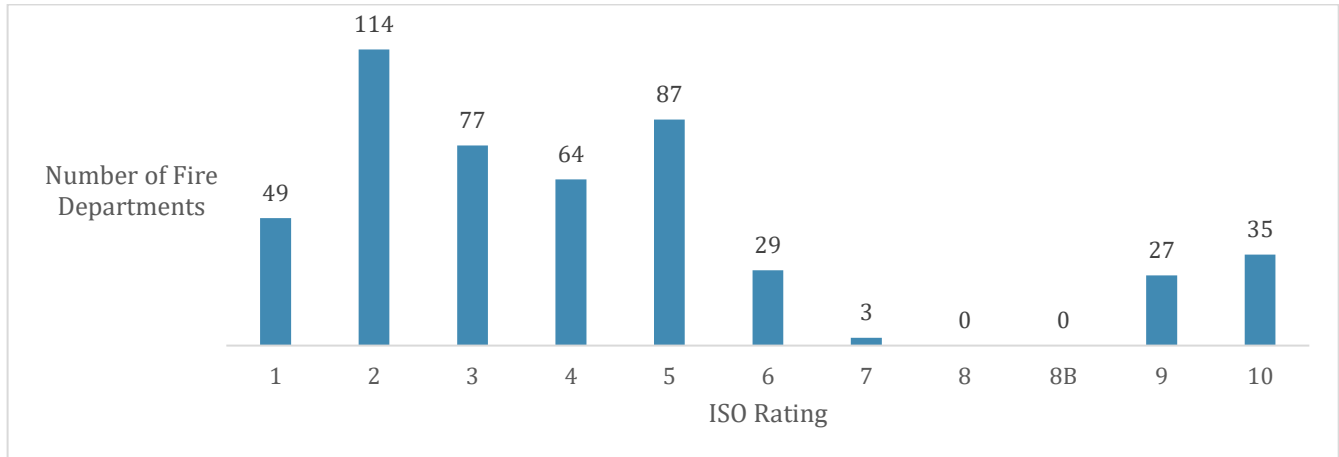
The district's Class 5 ISO rating is the most common rating achieved nationwide and the second most common rating in Florida. (See Exhibit 10.) Industry standards for volunteer fire districts are different from professional (paid) fire districts, which can lead to different levels of service when compared 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. For example, the district and the City of

²⁶ On an OPPAGA site visit to the district, district representatives shared a report from the county that showed identical dispatch times and arrival times. National industry stakeholders report that fire service data in general can be inconsistent and prone to error.

DeFuniak Springs each received a PPC of 5/5x. Liberty Fire District and the Walton County Fire Districts each received a PPC of 4/4x.

Exhibit 10

District's Reported 2023 Class 5 ISO Rating Is the Second Most Common Rating in Florida



Note: 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.

Source: ISO.

County Stakeholders Reported That the District's Performance Could Be Improved; the District Has Not Taken Steps to Address Stakeholder Feedback or Assess District Performance

District representatives reported that they largely determine if district fire protection services are adequate based on consumer complaints. After each incident, the district distributes follow-up postcards to the incident locations to collect feedback on district services, and district representatives reported utilizing this feedback to determine if the district is providing adequate fire protection services. District representatives stated that the feedback is usually positive but were unable to support this assertion with documentation; the district does not compile the data to evaluate trends or identify areas for improvement. Establishing a structured feedback process is a good practice, but citizens may not be able to distinguish the district's services from those of other fire departments that arrive at the same incident, making the information less useful.

OPPAGA also interviewed county stakeholders to assess perceptions of district performance. Although adjacent fire departments reported that the district is helpful when multiple entities are responding to the same incident scene, county government stakeholders identified areas where the district could assess opportunities for performance improvements.

- **Interagency coordination and collaboration on training, dispatch, and planning needs.** Communication and planning are common challenges as the district and the county often respond to the same incidents but have different reporting and oversight structures. Moreover, stakeholders described district indifference towards coordinating on activities that could be shared, such as training or community-wide planning.
- **Accountability.** The district, as an independent special district, has limited oversight to verify that it is following operational and administrative requirements.

- **Training requirements.** Some district personnel responding to incidents may not be adequately trained and certified to provide some medical services or enter burning structures.
- **Communication.** Both district and sheriff’s office representatives stated that communication and collaboration between their agencies needs improvement.

The district has not taken steps to address stakeholder feedback or assess district performance. Moreover, the district has never been subjected to an external performance assessment, other than an incomplete safety compliance inspection by the Division of State Fire Marshal in November 2022. The fire marshal identified outstanding items for the district from the safety inspection but reported that because the inspection was not part of a formal investigation, the district was not issued notices of non-compliance. In addition, the district has not systematically compiled feedback from residents, conducted a needs assessment, evaluated alternate service delivery methods, or reviewed ISO reports. Further, the district does not perform self-assessments, and district representatives could not identify areas in which the district could improve.

Resource Management

Over the last four fiscal years, Argyle Fire District revenues totaled \$1.3 million and expenditures totaled \$984,695. During this period, the district received grants and county funds that accounted for 52% of the Fiscal Year 2022-23 budget. As revenues increased, the district also spent more on new facilities, utilities, apparatus, and new equipment. District representatives reported that the current budget is insufficient to meet future needs. Because district representatives reported not creating a budget for Fiscal Year 2019-20 and being unable to locate a copy of the Fiscal Year 2020-21 budget, the analyses below also rely on data from audits released to the Florida Auditor General.

During the Review Period, the District Had Total Revenues of \$1.3 Million and Total Expenditures of \$984,695

District revenues grew during the review period, as did district expenditures. The district currently obtains revenue through district taxes, impact fees, county funding, and grants. The district imposes an annual non-ad valorem special assessment on residences and businesses within the district.²⁷ The Walton County Tax Collector includes the fire fee for the district on annual property tax billing, which is remitted directly to the district by the tax collector’s office. Since Fiscal Year 2016, the district’s annual non-ad valorem special assessments range from \$100 per residential dwelling unit to \$300 per commercial or industrial unit over 5,000 square feet or \$300 per additional 5,000 square feet over 10,000 square feet.²⁸

On August 9, 2021, the district approved impact fees to fund the purchase of capital assets, such as facilities and apparatus. However, district representatives reported difficulties collecting these revenues. District representatives stated that impact fees were not collected from August through December 2022, because Walton County did not provide property owners, contractors, or builders with impact fee information or applications. Walton County staff confirmed that during that period, new mobile homes in the district did not pay impact fees. However, Walton County staff reported that they contacted the mobile home installer and that the district collected the fees on February 15, 2023. Walton County staff reported that impact fee requirements are currently listed on the county’s website

²⁷ District representatives reported that real and tangible property are not subject to taxes levied by the district.

²⁸ District representatives reported that there were no changes in taxes or fees during the review period.

and building permit checklist. District representatives reported that Walton County is taking measures to make sure the district does not miss any future revenue.

In addition, district representatives reported that the district receives grant funding from a variety of sources. During the review period, district representatives reported that the district was awarded a Federal Emergency Management Agency (FEMA) SAFER grant and Assistance to Firefighters Grant. District representatives also reported that the district received a Division of State Fire Marshal Florida Firefighter Assistance Grant. However, OPPAGA requested, but did not receive, documentation of all grant awards from the current and previous three fiscal years, so the number and types of grants awarded cannot be verified.

During the review period, the district’s largest revenue source was property tax assessments, which increased by 5% over the review period. (See Exhibit 11.) Overall revenues increased by 114% (\$212,129) during the review period. This growth is largely due to increases in grant and county funding within the past two fiscal years.

Exhibit 11

District Total Revenues Increased 114% From Fiscal Year 2019-20 Through Fiscal Year 2022-23

Receipt Type	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22	2022-23		Amount	Percent
Taxes	\$171,589	\$174,229	\$175,865	\$179,690	\$701,373	\$8,101	5%
County Funds	-	-	-	125,000	125,000	125,000	-
Grants ²	-	58,835	84,189	84,189	227,213	84,189	-
Other	15,161	202,428 ¹	5,000	10,000	232,589	-5,161	-34%
Total	\$186,750	\$435,492	\$265,054	\$398,879	\$1,286,175	\$212,129	114%

¹ In Fiscal Year 2020-21, Argyle Fire District representatives reported receiving \$195,518 from insurance as compensation for the loss of a general capital asset.

² Unverified amounts.

Note: the district did not include impact fees in any of the revenue categories presented above. Instead, the district collects impact fees in a different account from the general fund in order to separate and track expenditures from various income sources. District representatives reported that as of March 31, 2023, the impact fee account had a balance of \$13,251 and that no funds have been used from the account since the district started collecting impact fees.

Source: OPPAGA analysis of Fiscal Year 2019-20 and Fiscal Year 2020-21 Florida Auditor General data and Fiscal Year 2021-22 and Fiscal Year 2022-23 Argyle Fire District data.

District expenditures also generally increased during the review period. (See Exhibit 12.) From Fiscal Year 2019-20 to Fiscal Year 2022-23, district expenses increased by 84% (\$149,712). On average, the district’s biggest expenses throughout the four fiscal years included truck/equipment expenses, insurance, and volunteer coordinator pay. During the review period, new facility expenses and new equipment purchases increased more than other expenses. From Fiscal Years 2019-20 through 2022-23, the district’s new facility expenses increased by 8,233% and new equipment purchases increased by 641%. The equipment expenses included new extrication gear. OPPAGA requested, but the district did not provide, information on the nature of the facility expenses.

Exhibit 12

District Total Expenditures Increased 84% From Fiscal Year 2019-20 Through Fiscal Year 2022-23

Expenditures	Fiscal Year				Review Period Total	Change	
	2019-20	2020-21	2021-22	2022-23		Amount	Percent
Administrative Costs	\$47,644	\$67,441	\$53,740	\$56,920	\$225,745	\$9,276	19%
Direct Program Costs	131,564	210,386	145,000	272,000	758,950	140,436	107%
Total	\$179,208	\$277,827	\$198,740	\$328,920	\$984,695	\$149,712	84%

Source: OPPAGA analysis of Fiscal Year 2019-20 and Fiscal Year 2020-21 Florida Auditor General data and Fiscal Year 2021-22 and Fiscal Year 2022-23 Argyle Fire District data.

Overall, district revenues exceeded expenditures during the review period. The district's average ratio of expenses to revenues was 79%, which means that, on average, 79% of revenues were used for expenses each year. The district did not have any years within OPPAGA's review period in which expenditures exceeded revenues.

District administrative costs and direct costs also increased over the review period. District administrative costs totaled \$225,745 during the review period. These costs include, but are not limited to, costs associated with personnel, forms, supplies, fees, data processing, computer equipment, postage, and programming.²⁹ The majority of these costs, \$149,648, were for personnel. Administrative costs increased 19% overall during the review period, which district representatives attributed to new software for fire incident reporting and personnel costs. (See Appendix A for district administrative and direct costs.)

The district's direct program costs totaled \$140,436 and increased by 107% during the review period. Direct program costs are expenses identified specifically with implementing district services, such as labor, materials, or supplies. OPPAGA separated these costs into program expenses and capital outlay. Of these, capital outlay, which includes new equipment and facilities, had the largest increases during the review period. (See Appendix A for district administrative and direct costs.)

The district employs some mechanisms to manage costs. District representatives reported that it manages costs through regular financial reviews, obtaining cost estimates, and acquiring goods and services for no cost. According to district representatives, commissioners scrutinize expenses on a monthly basis, and the district presents a monthly financial statement to ensure finances align with expected expenditures. District representatives reported that they check prices and get estimates before making purchases. In addition, district representatives noted that, when possible, they acquire goods and services for no cost. For example, the district has a person who provides free electrical work, and district representatives noted that the district obtained two trucks at no cost from another agency through networking. Finally, district representatives reported a plan to utilize district gas tanks to purchase fuel more cheaply.

During the Review Period, Staffing and Facilities Did Not Meet District Reported Needs

During the review period, the number of reported volunteers decreased, while the number of paid contractors remained the same. The district could not provide a roster to verify staffing numbers over the review period, but OPPAGA analysis of Division of State Fire Marshal data found that operational volunteers was the largest staffing category.³⁰ (See Exhibit 13.) Of an estimated 29 active volunteers, as of December 2022, 27 are classified as volunteer firefighters and 2 are classified as support volunteers. The district contracted for five services: auditing, bookkeeping, grant writing, secretarial services, and volunteer coordination. The number of contracted employees (3) remained the same throughout the review period.

²⁹ Section 197.3632, F.S.

³⁰ Without the district's roster, OPPAGA used Division of State Fire Marshal data to estimate the number of district volunteers.

Exhibit 13

During the Review Period, Most District Staff Appear to Have Been Volunteers but Counts Are Unverified

Staff	Fiscal Year				Change	
	2019-20	2020-21	2021-22	2022-23	Amount	Percent
Contractors	3	3	3	3	0	0%
<i>Full-Time</i>	1	1	1	1	0	0%
<i>Part-Time</i>	2	2	2	2	0	0%
Volunteer	33	34	31	29	-4	-12%
<i>Operational</i>	28	29	26	27	-1	-4%
<i>Admin/Support</i>	5	5	5	2	-3	-60%
Total	36	37	34	32	-4	-11%

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

District representatives reported that current personnel levels do not meet district needs.

District representatives indicated a need for more staff members to cover incidents at all hours of the day, reporting a desired increase of 25 additional firefighters. The district did not substantiate this need with data on coverage issues or provide OPPAGA with the methodology explaining how district representatives developed a target of 25 firefighters. District representatives stated that the additional volunteers are needed to allow the district to respond to the increasing incident volume, including mutual aid incidents, and to simultaneously respond to multiple incidents. District representatives noted that the 25 additional volunteers may be a low estimate of personnel needed to respond from all three stations. In addition, district representatives reported that they require an additional full-time staff member to complete paperwork and filing.

District representatives also reported that volunteer turnover is an issue. OPPAGA analysis of district data found a 12% turnover rate for volunteers during the review period. Most recently, according to Division of State Fire Marshal data, three volunteers left the district in Fiscal Year 2022-23. District representatives reported that leading causes of turnover include time, family, job, and life conflicts. To address turnover issues, the district attempts to keep all volunteers and staff members active and strives to create an environment where everyone feels at home and comfortable.

District staffing struggles are similar to a broader national pattern. Stakeholders from national organizations that OPPAGA interviewed reported that volunteer fire service in the United States is experiencing an overall decline. This has caused volunteer fire departments to struggle to meet staffing needs as incident volumes have tripled in the last 30 years, services provided by volunteer fire departments continue to expand, and training requirements have increased. In Florida, the percentage of registered volunteer-only fire departments is 34.9% of all fire departments in the state.

District representatives reported that the condition of some apparatus does not meet district needs.

The district owns 11 pieces of apparatus, but only 6 are in active use. (See Exhibit 14.) District representatives reported that the current level and condition of apparatus does not meet district needs and stated that some pieces of apparatus are currently inoperative due to difficulties finding parts and hiring mechanics. District representatives reported that funding has not been readily available to replace equipment on a regular schedule and that all apparatus and equipment are replaced when it is no longer economically viable to keep them in service. District representatives reported that FEMA declined the district’s request to obtain a grant for apparatus.

Exhibit 14

Some District Apparatus Were Inoperative in Fiscal Year 2022-23

Apparatus	Status				Total
	Active	Reserved	Inoperative	Unknown	
Brush Truck	1	1	1	-	3
Pumper	2	-	1	-	3
Service Vehicle	2	-	-	-	2
Tanker	1	-	1	-	2
Rescue Unit	-	-	-	1	1
Total	6	1	3	1	11

Source: OPPAGA analysis of Argyle Fire District data.

According to district representatives, most district facilities require major repairs. The number of facilities owned or leased by the district remained the same during the review period; however, district representatives noted that all stations require major maintenance. The district operates out of three stations, and district representatives reported that the stations are appropriately located to cover the district.

Further, district representatives reported that two stations (Station 92 and Station 93) need renovations and that district representatives are currently working on plans to replace one station (Station 91). OPPAGA requested, but did not receive, documentation that supported the need for repairs or replacement but observed some facility limitations when visiting a district station. (See Appendix B for images of several district facilities.) The district does not have a formal five-year plan or new funding streams to address resource concerns or operational needs.

The district does not have a formal five-year plan but hopes to increase staffing levels and improve facilities over the next five fiscal years. As noted above, district representatives reported that the board has not developed or maintained the statutorily required five-year plan, which identifies facilities, equipment, personnel, and revenue needed by the district, because there has not been enough funding to accomplish related improvements. When OPPAGA asked about other five-year plan elements, the representatives reported that the board made no plans for staff adjustments or apparatus replacement during the review period. However, the district held its first workshop for developing such a plan on November 4, 2022. District representatives reported that receiving a FEMA SAFER Grant and the promise of receiving additional funding from Walton County allowed district representatives to hold the workshop and proceed with planning. District representatives reported that the district is currently trying to create 1-, 5-, and 10-year plans to account for growth in the area and address vehicle and infrastructure improvements as well as training needs.

To address future needs tied to population growth, the district wants to expand all aspects of its operations. Housing growth is expected in Walton County, and district representatives reported that the related increases to call volumes and road mileage are likely to affect future performance and costs. To enhance services, the district hopes to add and maintain the level of an additional six volunteer firefighters in each of the next five years to fully staff every station at all times. In addition, district representatives reported that they may seek to add one to two other contracted personnel to address state filing requirements and increased call volume. To recruit staff members, district representatives reported that the district holds recruitment drives and weekly trainings.

District representatives reported that the district also has several desired infrastructure improvements. These include acquiring additional property for Station 92 and Station 93, and building

a new four-bay Station 91. District representatives reported that Station 92 needs more property to create sleeping quarters and bathroom facilities, and Station 93 requires more land for maneuvering apparatus around the station. District representatives reported that these improvements would help district recruitment and retention and allow volunteers to stay overnight at the stations.

In addition to facility improvements, district representatives reported wanting to acquire additional apparatus, equipment, and services. The district hopes to purchase two engines or trucks, two additional vehicles, and additional lifesaving equipment, including ladders. District representatives reported that new apparatus is necessary because current trucks are outdated. District representatives also reported that having their own radio dispatch system would provide greater consistency. OPPAGA's interviews with district representatives did not indicate that the district had considered what resources the county can bring to incidents when developing this list of desired items. Further, the district did not indicate whether it had investigated if the desired dispatch system would duplicate current functions of Walton County.

The district's current revenue streams may not be sufficient to fund future spending needs. The district's revenue structure may affect the district's ability to provide services in a growing community and address infrastructure and apparatus needs. Specifically, the district tax structure is tied to housing growth, not property values; while district revenues are steadier than if tied to property value, they 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.

While district representatives estimate that current funding is sufficient to handle operational and maintenance expenses, they reported that any future infrastructure improvements or other large purchases, such as replacing one of the district's three stations, will require additional funding from another source. To fund future expenditures, district representatives reported that they are trying to acquire grants and donations from other agencies. The district has also begun to investigate charging assessment fees on camper trailers within the district.

CONCLUSIONS AND RECOMMENDATIONS

Challenges experienced by the Argyle Fire District are not unique. National studies show that call volumes are increasing, volunteer firefighter numbers are decreasing, and many volunteer fire departments continue to struggle financially.³¹ These studies show that expenses to maintain operations, recruit new members, train volunteers, provide equipment, and fulfill increased expectations of firefighter roles, such as providing emergency medical services, 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 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 operates in an efficient, transparent, and fiscally accountable manner. The district is not addressing administrative

³¹ The National Fire Protection Association, International Association of Fire Chiefs, U.S. Fire Administration, and the National Volunteer Fire Council have conducted recent studies.

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 recruitment difficulties, will become more difficult to manage as call volume in Walton County increases. Further, without a substantial change in the amount of revenue collected, the district will not be able to provide functioning apparatus for incidents or to respond from a new nearby station. 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 Statutory Compliance, Performance, and District Operations

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 be supported by the board.

Achieve statutory compliance and improve transparency and accountability for 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 the website, budget development and approval, public meetings, meeting records, and five-year plan development, and develop processes to avoid code of ethics, nepotism, and voting conflict issues.
2. The board should consider seeking an opinion from the Commission on Ethics to determine whether volunteer stipends create ethical conflicts for board members.
3. The board should recruit administrative volunteers or prioritize funding staff to address statutory and administrative issues.

Improve the extent to which goals are achieved.

4. The board should adopt goals and objectives for the district to prioritize critical activities and the use of funds.
5. The board should formally establish and adopt specific performance standards and measures, particularly related to training, administration, and operations, to determine if goals and objectives have been achieved.
6. 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 reported ISO ratings, preferably electronically.

Improve efficiency and effectiveness of district operations.

7. The board should conduct analyses of community needs, determine the cost of increasing district service levels, and develop strategies to obtain funding.
8. The board should identify ways to support operational employees in receiving their Volunteer Firefighter Certificate of Completion to increase the number of available firefighters who are able to engage in services in the hot zone.
9. The board or the Legislature may wish to consider dissolving the district to potentially achieve service efficiencies for the taxpayers of Walton County.³² As an active independent special district created by special act, the district can only be dissolved by special act and referendum.^{33,34,35} 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.³⁶ 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.³⁷

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 Argyle Fire District and Walton County for review and response. The fire district's and county's written responses have been reproduced in Appendix C.

³² 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 guidelines for fire incidents or to be stationed in the district to timely address incidents.

³³ Inactive independent special districts may be dissolved by special act without a referendum (s. [189.072\(3\)](#), *F.S.*).

³⁴ Chapter [2006-354](#), *Laws of Florida*.

³⁵ Section 16, Ch. [2006-354](#), *Laws of Florida*; s. [189.072\(2\)](#), *F.S.*

³⁶ Section [189.072](#), *F.S.*

³⁷ Section [189.076\(2\)](#), *F.S.*

APPENDIX A

Argyle Fire District Administrative and Direct Costs

Personnel expenses accounted for the majority of Argyle Fire District’s administrative costs. During the review period, personnel expenses included contracted labor for secretarial services, grant writing, and volunteer coordination, and these costs comprised the majority of administrative costs. (See Exhibit A-1.) The district’s volunteer coordinator was the largest personnel expense. The job description for the volunteer coordinator lists a broad range of position duties, including managing federal grants, conducting new staff orientation, interacting with the public, maintaining training and other files, maintaining equipment, coordinating fundraising activities, assisting in training, and recruiting new personnel.

The district’s other administrative costs include fees, such as appraisal fees, professional fees, and bookkeeping fees. During the review period, professional fees were the district’s largest non-personnel administrative expense. District representatives reported that professional fees include their yearly audit, lawyer expenses, surveyors, and any other fees of that type. District representatives stated that auditor fees have been the main professional fee expense.

Exhibit A-1

The 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	2022-23		Amount	Percent
Personnel							
Volunteer Coordinator Pay	\$31,622	\$33,576	\$33,040	\$34,712	\$132,949	\$3,090	10%
Secretarial Fees	2,347	2,802	2,750	3,300	11,199	953	41%
Grant Writer Fee	500	500	1,500	3,000	5,500	2,500	500%
Total	\$34,469	\$36,878	\$37,290	\$41,012	\$149,648	\$6,543	19%
Other Fees							
Professional Fees	-	18,940	7,500	7,500	33,940	7,500	-
Bookkeeping Fees	5,774	5,400	4,950	5,400	21,524	-374	-6%
Annual Fees & Appraisal Fees	1,888	1,481	2,525	2,609	8,502	721	38%
Office Supplies	4,395	4,241	1,475	400	10,511	-3,995	-91%
Community Center	1,118	501	-	-	1,619	-1,118	-100%
Total	\$13,175	\$30,563	\$16,450	\$15,909	\$76,096	\$2,733.52	21%
Grand Total	\$47,644	\$67,441	\$53,740	\$56,920	\$225,745	\$9,276	19%

¹ The Argyle Community Center was the meeting place for the Fire Commission. The district was allowed to use this facility if they paid the electric and gas bills.

Source: OPPAGA analysis of Fiscal Year 2019-20 and Fiscal Year 2020-21 Florida Auditor General data and Fiscal Year 2021-22 and Fiscal Year 2022-23 Argyle Fire District data.

Apparatus and equipment purchases accounted for most of the district’s direct costs. OPPAGA categorized direct costs into program and capital outlay expenses. Program expenses included facility maintenance, insurance, and utilities. On average, for the entire review period, apparatus expenses were the largest program expense category for the district followed by insurance and facility maintenance. (See Exhibit A-2.)

Capital outlay costs included new facility expenses and equipment purchases. During the review period, the district's capital outlay costs were the largest cost increase, 2,239%. District representatives reported that these expenses were for extrication gear, turnout gear, air packs, and other equipment. OPPAGA requested, but the district did not provide, an explanation for expenses incurred related to new facilities.

Exhibit A-2

District Direct Program Costs Increased During Fiscal Years 2019-20 Through 2022-23

Direct Program Costs	Fiscal Year					Review Period Total	Change	
	2019-20	2020-21	2021-22	2022-23	Amount		Percent	
Direct Program Expenses								
Apparatus	\$25,950	\$39,439	\$55,000	\$100,000	\$220,389	\$74,050	285%	
Insurance	35,573	33,625	26,000	30,000	125,198	-5,573	-16%	
Facility Maintenance	31,813	32,597	8,000	20,000	92,410	-11,813	-37%	
Utilities	3,504	4,158	9,000	12,000	28,662	8,496	242%	
Promotional	30,449	29,422	7,000	10,000	76,871	-20,449	-67%	
Total	\$127,289	\$139,241	\$105,000	\$172,000	\$543,530	\$44,711	35%	
Capital Outlay Expenses								
New Facility	900	-	20,000	75,000	95,900	74,100	8233%	
New Equipment	3,375	71,145	20,000	25,000	119,520	21,625	641%	
Total	\$4,275	\$71,145	\$40,000	\$100,000	\$215,420	\$95,725	2239%	
Grand Total	\$131,564	\$210,386	\$145,000	\$272,000	\$758,950	\$140,436	107%	

Source: OPPAGA analysis of Fiscal Year 2019-20 and Fiscal Year 2020-21 Florida Auditor General data and Fiscal Year 2021-22 and Fiscal Year 2022-23 Argyle Fire District data.

APPENDIX B

Argyle Fire District Facilities

Station 91
(Headquarters)
67 Fire Department
Avenue
Argyle, FL



Station 92
6268 County
Highway 280 East
DeFuniak Springs, FL



Station 93
2548 State Highway
83
DeFuniak Springs, FL



Source: OPPAGA photographs from site visits.

APPENDIX C

District and County Responses

Argyle Response

To: PK Jameson , Coordinator

Argyle Fire District has had a long history of providing fire service to the community and Walton County. When Argyle Fire District was formed there was no fire service in the Argyle 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 apparatus and equipment were ready to respond when called. Unfortunately, this did not leave funding for other District needs such as acquiring the equipment and personnel necessary for administrative and record keeping purposes.

Argyle Fire District Board acknowledges the Findings and the need to make improvements to our operations, administrative reporting, and record keeping capabilities. Argyle 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 has become functional once again. We have also recently purchased new Incident Reporting software that contains many additional 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 District personnel, equipment and performance records. We also will investigate options of adding more personnel to help maintain the needed records and documentation. Argyle also hopes to employ an Internal Auditor to help us stay on track and complete our improvements. The Argyle 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 up-to-date 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 Argyle 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.

Argyle wishes to thank the OPPAGA Team for their professionalism and patience through this process. We also look forward to working with them once again on the next project.

Argyle Fire District Commission
Chairman



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

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.

- Reported 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 reported, conferences, and other resources of interest for Florida's policy research and program evaluation community.
- Visit OPPAGA's website.

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