

2375 Jernigan Road
Fort Pierce, FL 34945

August 31, 2026

Mayor Linda Hudson (Fire Board Commissioner)
City of Fort Pierce City Hall
100 N. U.S. Highway 1
Fort Pierce, FL 34950

RE: Whistle-blower Complaint against the St. Lucie County Fire District – Chief Inspector
General Correspondence #2018-04-06-0001

Dear Mayor Hudson,

With the above submission, and reiterated today, I maintain that I invoked the protections afforded by the Whistle-blower Act more than 8 years ago. Therefore, enclosed you will find a copy of the documents and letter sent to two County Commissioners by my wife, Margaret Emerson, nearly a month ago. She asked for her letter and the Whistle-blower complaint to be conveyed to all Fire Board Members (appropriate local officials per the Act) as it is pertinent to what is currently happening at the St. Lucie County Fire District. If you have not received or had time to read them, I respectfully request that you do so now. We fully understand the complexities of the concerns raised therein and the efforts her requests entail. As she stated, however, these allegations cover 20 potential violations of Florida Law and 13 alleged or suspected acts of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, and gross neglect of duty, and reveal the hypocrisy of the Fire District's current actions. To be perfectly clear, I will succinctly restate the most significant potential violation of Florida Law:

I allege that the employees (including Jeff Lee) of the St. Lucie County Fire District who participated in the illegal meeting (identified and outlined in Chief Inspector General Correspondence #2018-04-06-0001) regarding the Fire District's pension contribution percentage committed fraud by intentionally altering the pension calculation methodology to provide financial gain to firefighters at the expense of the taxpayers. The employer's percentage of payroll was deliberately misrepresented as a lower percentage by using budgeted payroll including DROP participants rather than the amount rightfully and legally calculated by the pension plan's actuary (covered payroll). This willful act concealed the true actuarial percentage of payroll and, rather than the employees making contributions of roughly \$4 million, those costs were illegally shifted to the employer and taxpayers over the course of 4 years. That \$4 million has compounded to over \$10 million in subsequent years due to non-disclosure and lack of corrective action.

Again, In accordance with the provisions of the Whistle-blowers Act, I affirm that I will respond accurately and fully to any question, inquiry or request for information when legally requested by the uninvolved members of the St. Lucie County Fire Board of Commissioners, the State Attorney's Office, the Florida Department of Law Enforcement, or any of the named Agencies listed in the Office of the Chief Inspector General's response letter including the Florida Bar.

Sincerely,

A handwritten signature in black ink, appearing to read "Buddy Emerson", with a long horizontal flourish extending to the right.

George "Buddy" Emerson
SLCFD Fire Chief (retired)