

Pyle, Mills, Dye & Pittman

ATTORNEYS AT LAW

800 AVERY BOULEVARD NORTH, SUITE 101
RIDGELAND, MISSISSIPPI 39157

John P. Scanlon

Telephone:
(601) 957-2600
Telecopier:
(601) 957-7440

July 28, 2016

Via Email: Tony.Greer@madison-co.com

Mr. Tony Greer, County Administrator
Madison County Board of Supervisors
Post Office Box 608
Canton, MS 39046

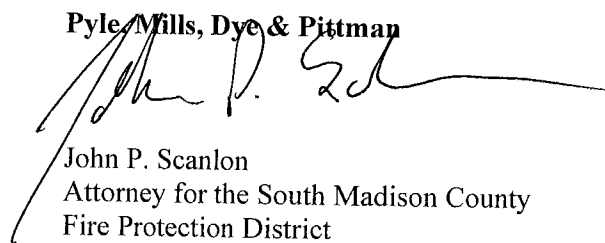
RE: South Madison County Fire Protection District

Dear Mr. Greer:

On July 21, 2016, at its regular monthly meeting, the Board of Commissioners for the South Madison County Fire Protection District voted to request an increase in the District's tax levy millage from 4 mills to 8 mills. The Board of Commissioners also voted to adopt an annual budget. Enclosed with this letter you will find supporting documentation to justify the requested increase, including a copy of the adopted budget, what the additional funds will be used for, and a brief plan for future spending needs.

Very truly yours,

Pyle, Mills, Dye & Pittman



John P. Scanlon
Attorney for the South Madison County
Fire Protection District

JPS/mmh
Enclosure(s)

CC: Katie Snell, Esq. (Via Email: Katie@katiebryantsnell.com)

**GLUCKSTADT FIRE DEPARTMENT
2015 / 2016 BUDGET**

STARTING BALANCE	\$813,428.24	MONEY REMAINING	(\$91,063.53)		
SUPPLIES	AMOUNT	OTHER SERVICE	AMOUNT	CAPITAL PROJECTS	AMOUNT
STATION / OFFICE SUPPLIES	\$20,000.00	ANNUAL TRUCK SERVICE	\$7,500.00	NEW PICK-UP	\$28,535.00
MAINTENANCE SUPPLIES	\$10,000.00	SCBA FLOW TEST	\$1,000.00	RADIO AND LIGHTS	\$5,000.00
EMS SUPPLIES	\$8,000.00	COMPRESSOR SERVICE X 2	\$1,500.00	LAWN MOWER	\$6,500.00
FIRE EQUIPMENT	\$10,000.00	BUILDING MAINTENANCE	\$5,000.00	NEW ENGINE (YEARLY)	\$70,302.41
TURN-OUT GEAR	\$40,000.00	EXTRICATION EQUIP. SERVICE	\$600.00	TRAILER (16')	\$5,000.00
UNIFORMS	\$18,000.00	PYSIO CONTROL	\$4,804.00		
TOTAL	\$106,000.00	AT&T STATION 2	\$3,372.00	TOTAL	\$115,337.41

ATMOS ENTERGY	\$2,855.76
C-SPIRE	\$8,747.88
C-SPIRE WIRELESS	\$720.00
CENTERPOINT ENTERGY	\$2,665.68
DIRECT TV BOTH STATIONS	\$4,939.44
ENTERGY BOTH STATIONS	\$19,933.44
LEGAL FEE'S	\$10,000.00
HARPER, RAINS, KNIGHT	\$4,000.00
WELLINGTON INSURANCE	\$20,000.00
ABC PEST CONTROL	\$480.00
TRAINING	\$15,000.00
PENQUIN MANAGEMENT	\$1,548.00
VEHICLE MAINTENANCE	\$15,000.00
FUEL MANN	\$21,600.00
MISC	\$20,000.00
TOTAL	\$171,266.20

PERSONNEL	
PERSONNEL	\$778,488.00
OVERTIME	\$10,000.00
RETIREMENT	\$122,611.86
HEALTH INSURANCE BCBS	\$62,731.20
WORKERS COMP.	\$20,000.00
TOTAL	\$993,831.06

OVERALL TOTALS	
SUPPLIES	\$106,000.00
OTHER SERVICE	\$171,266.20
CAPITAL PROJECTS	\$115,337.41
PERSONNEL	\$993,831.06
TOTAL	\$1,386,434.67

South Madison County Fire Protection District Budget
 October 1, 2016 - September 30, 2017

Starting Balance	\$1,171,884.00	6 mills	Remaining Balance	-\$382,178.11
Starting Balance	\$1,562,512.00	8 mills	Remaining Balance	\$8,449.89

Expenses

Supplies		Capital Outlay	
Station / Office Supplies	\$5,000.00	New Pick-up / Inspector	\$28,535.00
Maintenance Supplies	\$6,000.00	Radio / Light install	\$5,000.00
EMS Supplies	\$5,000.00	Lawn Mower (O-Turn)	\$5,500.00
Fire Equipment	\$17,199.00	Trailer (16')	\$2,500.00
Turn-out Gear	\$20,000.00	New Fire Engine (yearly)	\$70,302.41
Uniforms	\$18,000.00	Furnishing new station	\$16,000.00
Total	\$71,199.00	Total	\$127,837.41

Other Services		Personnel	
Annual truck Service	\$7,500.00	Payroll	\$941,663.50
SCBA Flow Test	\$1,000.00	Retirement	\$148,312.00
Compressor Service	\$1,500.00	Health Insurance	\$62,731.20
Building Maintenance	\$5,000.00	Workers Comp.	\$31,995.00
Extrication Equip. Service	\$600.00	Total	\$1,184,701.70
Physio Control	\$4,804.00		
AT&T Station 2	\$3,372.00		
ATMOS Entergy	\$2,855.76		
C-Spire Station 1 & 3	\$8,747.88		
C-Spire Wireless	\$720.00		
Centerpoint Entergy	\$2,665.68		
Direct TV, Three Stations	\$4,939.44		
Entergy Three Stations	\$19,933.44		
Legal Fee's	\$10,000.00		
Harper, Rains & Knight	\$6,057.50		
Wellington Associates	\$20,000.00		
ABC Pest Control	\$480.00		
Training	\$10,000.00		
Penquin Management	\$1,548.00		
Vehicle Maintenance	\$17,000.30		
Fuel Man	\$21,600.00		
Misc.	\$20,000.00		
Total	\$170,324.00		

Overall Totals	
Supplies	\$71,199.00
Other Services	\$170,324.00
Capital Outlay	\$127,837.41
Personnel	\$1,184,701.70
Total	\$1,554,062.11

**Estimated Budget Needs for 1 Year Future Period
South Madison County Fire Protection District**

	<u>Fy 16-17</u>
Revenue	
Ad Valorem (4 mills)	\$781,256
Ad Valorem (4 additional mills)	\$781,256
	<u>\$1,562,512</u>
Expenses - Current Two Stations	
Personnel Services	\$627,775.66
Insurance / Workers Comp.	\$47,363.10
Supplies	\$30,674.00
Other Services	\$108,598.00
Capital Outlay	\$41,535.00
Total Expenses	<u>\$855,945.76</u>

Excess or (Deficit)
Without Millage Increase (\$74,690)

Expenses Associated with 3rd Sta.	
Personnel (9ff, 1 Dep. Chief)	\$313,887.83
1 Equipped Pumper (financed)	\$70,302.41
Furnishings	\$16,000.00
Turnout Gear	\$33,205.00
Uniforms	\$7,320.00
Insurance / Workers Comp.	\$47,363.10
Station operating expenses (utilities, repairs, maint., etc.)	<u>\$61,726.00</u>
Total Expenses (3rd. Sta.)	\$549,804.34

Total \$1,405,750.10

Excess or (Deficit)
With Millage Increase \$152,761.90

Total does not include retirement benefits of \$148,312.00

Note: Ad Valorem revenue computed based on 95% collection rate and assessed valuation provided by the Madison County Tax Assessor's office. Also assumes 2% growth in assessed value per year.

Any holdback in revenue due to the Fire District is unknown at the time of completion. Holdbacks may significantly impact the financial outlook for the District.

Assumes the Fire District takes over payment for fuel costs.

Land and Building to be paid by Madison County Board of Supervisors.

Pumper truck to be paid by the Fire District.

Fire District to enroll in state retirement system (15.75% contribution).

All additional employees associated with 3rd station assumed to enroll in health insurance.

Inflationary growth applied to expenses figures, but no significant repairs, improvements or enhancement of the District's capabilities are included, other than the 3rd station.

Estimated Budget Needs for 2 Year Future Period
 South Madison County Fire Protection District

	<u>Fy 16-17</u>	<u>FY 17-18</u>
Revenue		
Ad Valorem (4 mills)	\$781,256	\$796,201
Ad Valorem (4 additional mills)	\$781,256	\$796,201
	<u>\$1,562,512</u>	<u>\$1,592,402</u>
Expenses - Current Stations		
Personnel Services	\$774,657.51	\$793,290.51
Supplies	\$39,500.00	\$40,617.00
Other Services	\$129,546.12	\$132,260.12
Capital Outlay	<u>\$33,535.00</u>	<u>\$34,192.00</u>
Total Expenses	<u>\$977,238.63</u>	<u>\$1,000,359.63</u>
Excess or (Deficit)		
Without Millage Increase	(\$201,239)	(\$195,613)
Expenses Associated with 3rd Sta.		
Personnel (9ff, 1 Dep. Chief)	\$387,328.80	\$396,645.30
1 Equipped Pumper (financed)	\$70,302.41	\$70,302.41
Furnishings	\$16,000.00	\$0.00
Turnout Gear	\$33,205.00	\$0.00
Uniforms	\$7,320.00	\$7,503.00
Insurance	\$7,300.00	\$7,483.00
Staition operating expenses	<u>\$61,726.00</u>	<u>\$63,269.00</u>
(utilities, repairs, maint., etc.)		
Total Expenses (3rd. Sta.)	\$583,182.21	\$545,202.71
Excess or (Deficit)		
With Millage Increase	(\$51,190.53)	\$0.00

Note: Ad Valorem revenue computed based on 95% collection rate and assessed valuation provided by the Madison County Tax Assessor's office. Also assumes 2% growth in assessed value per year.

Any holdback in revenue due to the Fire District is unknown at the time of compliation. Holdbacks may significantly impact the financial outlook for the District.

Assumes the Fire District takes over payment for fuel costs.

Land and Building to be paid by Madison County Board of Supervisors.

Pumper truck to be pain by the Fire District.

Fire District to enroll in state retirement system (15.75% contribution).

All additional employees associated with 3rd station assumed to enroll in health insurance.

Inflationary growth applied to expenses figures, but no significant repairs, improvments or enhancement of the District's capabilities are included, other than the 3rd station.