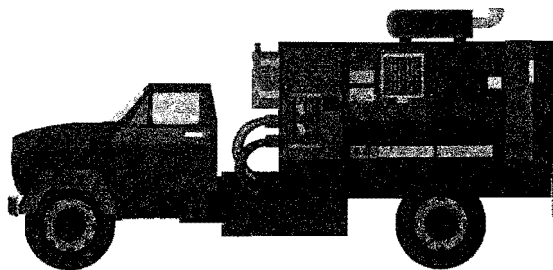


**Foothills Fire Service Area  
Post Office Box 231  
Landrum, South Carolina 29356**



September 12, 2013

John Hansley, Greenville Deputy County Administrator  
301 University Ridge  
Greenville, SC 29601-3660

Dear Mr. Hansley:

Upon receiving the July 1, 2012, to June 30, 2013, KREZ435 reports, the projected income for calendar year 2014 is \$38,909. In order to maintain the same payments as last year the expenses for the fiscal year 2014 will be \$43,996. To make this income a millage of 10.9 is needed which is an increase of 0.4 mills. This increase is 3.99 percent of last year's millage of 10.5, ( $10.5 \times 0.0399 = 0.419$ ). There was a deficit of \$1,139 in last year's tax collections which is why an increase in the millage is being requested. It has been over 4 years since this Board has asked for a millage increase and it was 3 years ago the Board recommended a millage decrease of 0.5 mills.

New 2014 budget:	<u>2013 Balance</u>	<u>\$31,061</u>
	Projected Income	
	Tax Collections	\$42,546
	Interest	\$250
		<u>\$42,796</u>
	Expenses	
	Tryon Fire Department	\$32,600
	Landrum Fire Department	\$9,196
	Administrative	\$2,200
		<u>\$43,996</u>
	Reserve in 2014	\$29,861

It was noticed that the tax calculations were \$1,139 less than calculated. This decrease is believed to be caused by a decrease in assessed values in the area. A proposed increase of 0.04 mills is requested to correct for this decrease. This budget leaves the FFSA with a reserve of \$29,861 which is 68% of the expenses.

This budget and proposed millage increase were presented in a public meeting on July 30, 2013, at the Landrum Fire Department and approved by all four members of the commission. There is one vacancy in the number of commissioners and a person is being considered to be appointed by Councilman Joe Dill.

These funds are to be distributed in the amounts of \$32,600 to the Tryon Fire Department in 4 quarterly increments of \$8,150; \$7,516 to the Landrum Fire Department in 4 quarterly increments of \$2,299 and \$2,200 to the FFSA in one payment.

Please let me know if you need any further information.

Very truly yours,

*Richard Locke*

Richard Locke, Chair Foothills Fire Service Area

Copy To: Joe Dill, Greenville County Council;  
Jill Kinitigh, Greenville County Treasurer;

*FOOTHILLS FIRE SERVICE AREA*

Landrum, South Carolina

AUDITED FINANCIAL STATEMENT

FOR THE YEAR ENDED

June 30, 2012

RICK ALLRED, CPA, PA  
Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Board of Fire Control  
Foothills Fire Service Area

I have audited the accompanying statement of cash receipts and disbursements of Foothills Fire Service Area for the year ended June 30, 2012. This financial statement is the responsibility of the Organization's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement of cash receipts and disbursements. I believe that my audit provides a reasonable basis for my opinion.

As described in note B, this financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the statement of cash receipts and disbursements referred to above presents fairly, in all material respects, the cash receipts and disbursements of Foothills Fire Service Area for the year ended June 30, 2012, on the basis of accounting described in note B.

*Rick Allred, CPA, PA*

October 12, 2012

**FOOTHILLS FIRE SERVICE AREA**  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For the Year Ended June 30, 2012

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CASH RECEIPTS

Tax revenues	\$ 41,062
Interest income	342
	<u>41,404</u>

CASH DISBURSEMENTS

Contracted fire protection service	35,196
Professional services	2,000
Miscellaneous administrative expenses	47
	<u>37,243</u>

INCREASE (DECREASE) IN CASH 4,161

BEGINNING CASH 28,039

ENDING CASH \$ 32,200

**FOOTHILLS FIRE SERVICE AREA**  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2012

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NOTE A - NATURE OF ACTIVITIES

Nature of Activities

Foothills Fire Service Area was created by the Greenville City Council on June 18<sup>th</sup> of 1991 as a taxing district to establish, operate, and maintain a system of fire protection in the fire service area known as the Foothills Fire Service Area. Also created was a governing board called the "Foothills Board of Fire Control" consisting of five members who are elected by the registered voters of the Foothills Fire Service Area. Revenues for operation come from taxes imposed on the residents of the fire service area.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. The cash basis differs from generally accepted accounting principles primarily because the effects of delinquent tax revenue is not included in the financial statement.

NOTE C – DEBT

Foothills Fire Service Area did not incur any debt during the year and has no debt at year end.

NOTE D – EVALUATION OF SUBSEQUENT EVENTS

Subsequent events were evaluated through October 12, 2012, which is the date the financials were available to be issued. No subsequent events were noted.

**RICK ALLRED, CPA, PA**  
Certified Public Accountant

To the Board of Fire Control  
Foothills Fire Service Area  
Landrum, South Carolina

In planning and performing my audit of the financial statements of Foothills Fire Service Area as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, I considered the Organization's internal control over financial reporting (internal control) as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect, and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control that I consider to be material weaknesses, as defined above.

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

*Rick Allred, CPA, PA*

October 12, 2012

Five Year Tax Plan for the  
Foothills Fire Support Area

9/12/2013

The projected income was predicted on the district's taxable values in relation to the collected taxes for the past 4 years. An average factor of 0.0005 was as this relation. Using this relation of 0.0005 and a straight line projection of taxable values a predicted of collected taxes was obtained and the below chart was derived.

Tax Year	Taxable Value	Taxes Collected	Projected Taxable Value	Projected Collections
2010	67951075	39506		
2011	76494486	39737		
2012	76976950	37396		
2013	77456233	38922		
2014			77944763	38972
2015			78436374	39218
2016			78931086	39466
2017			79428918	39714
2018			79929890	39965

Very Respectfully;

Richard Locke



**Fire District Millage Request Application**  
**Contact Information**

District Name: FFSA – Lake Lanier – Tryon Fire Dept. State FDID Number 07506  
Fire Chief's Name Joey Davis Email: tfd@tryon-nc.com  
Mailing Address 301 North Trade Street City, State, Zip Tryon, NC 28782  
Contact Person's Name: Richard Locke, FFSA Chair Email: richlocke@rocketmail.com  
Address: \_\_\_\_\_ City, State, Zip \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

**Financial Operations**

***Please Check One of the Following Options:***

- Our district is seeking to maintain our current millage rate  
 Our district is seeking a millage rate increase  
 Our district is seeking bond approval

FD Annual Budget \$235,000 Value of One Mill \_\_\_\_\_  
FD Current Millage Rate \_\_\_\_\_ Value of Total Millage \_\_\_\_\_  
Taxes collected last fiscal year (July 1-June 30) \$235,000  
Supplemental non-tax income last fiscal year (grants, fundraisers, etc.) \$44,000  
Number of Paid Firefighters 1 Number of Volunteer Fire Fighters 35

***For the following financial measurements, please provide a dollar amount.  
(Any additional pertinent information can be detailed in an attached sheet.)***

Debt Service \$50,005  
(include annual amount of any/all payments on stations, apparatus, and equipment)

Operating Expenses \$161,704  
(include all normal operating expenses, including operational overhead and salary expenses)

Reserve/Savings \$3,039  
(include any/all reserve and/or savings currently on hand for breakdowns, purchases or replacements)

When did your district last request a millage increase? \_\_\_\_\_

Was your request granted? \_\_\_\_\_

If so, please detail your accomplishments with the additional revenue? (You may attach a separate sheet if necessary.)



**Performance Data**

ISO Rating _____ Class 5 _____	Year Rating Received _____ 2012 _____
Population Served (daytime) _____ 6,500 _____	Population Served (nighttime) _____ 6,500 _____
Number of Households _____ 2500 _____	Number of Businesses _____ 350 _____

Total Number of Calls Last Year (fiscal year?) \_01/01/12 – 12/31/12\_\_\_\_\_

Number of Structure Fires _____ 27 _____	Number of MVA's _____ 64 _____
Number of Medical Calls _____ 506 _____	Number of Brush Fires _____ 28 _____
Number of Vehicle Fires _____ 8 _____	Number of Mutual Aid Calls _____ 109 _____

*For the following questions, please circle or highlight "Y" for Yes or "N" for No.  
(Any additional pertinent information may be provided in a separate sheet.)*

- Is your district registered with the State Firefighter Mobilization?  / N
- Does your district participate in the South Carolina Fire Incident Reporting System?  / N
- Is your district in compliance with the SC Firefighter Registration Act?  / N
- Does your district meet requirements of OSHA Standard 1910.30 for Infectious Disease Control?  / N
- Does your district perform annual SCBA fit testing on all active personnel?  / N
- Do your district's firefighters meet minimum OSHA training requirements?  / N
- Does your district perform annual testing on all ground and aerial ladders to meet NFPA standard?  / N
- Does your district meet all NIMS requirements?  / N
- Does your district have a fire prevention program?  / N
- Does your district have a Fire Safety inspection program?  / N
- Does your district have a pre-fire plan program?  / N
- Does your district meet minimum hose testing requirements?  / N
- Does your district meet minimum pump testing requirements?  / N
- Does your department meet minimum apparatus requirements?  / N
- Does your district meet minimum equipment on apparatus requirements?  / N
- Does your district have a preventive maintenance program for your apparatus?  / N
- Does your district provide physicals to all members?  / N
- Do all of your members meet the minimum training requirements for their specific job titles?  / N
- Does your district meet minimum communication requirements?  / N
- Does your district meet Narrow Band Requirements?  / N
- Does your district house an EMS vehicle? Y

***For the following questions, please provide the more detailed information necessary to understand the complexities for your district. You may attach separate sheets as necessary to fully answer the questions.***

1. Please describe any businesses or structures which require special equipment or represent potentially dangerous calls.

For purposes of Greenville County the lake itself is a special requirement in terms of access of boat houses on the lake or rescue situations which occur on the lake. In the Town limits we have several tall commercial structures which require special equipment and present dangerous calls.

2. Please list any mutual aid agreements or operational or resource sharing agreements your district participates in with other fire districts.

Tryon has mutual aid agreements with all Polk County (NC) departments: Columbus, Saluda, Green Creek, Mill Spring, Sunny View. We also have a mutual aid agreement with Landrum (SC) Fire Department.

3. Please describe how, if at all, the requested millage increase will impact your district's ISO ratings.

As you are probably aware ISO is changing their rating system to become more difficult to meet. Thus all departments must meet new standards that require maintenance of existing equipment and potential purchase of new equipment. These costs continue to rise.

4. Please describe the tax-exempt properties in your district and the services you provide to these entities.

Non profit organizations – for example churches – are treated the exact same way – they get us for fire and EMS response.

Please assign a priority rating to your millage increase request from the following options: \_\_\_\_\_

**Priority 1:** Without the increase, we cannot continue to provide the level of service that we are giving currently. Our ISO ratings could be affected negatively. The need is dire.

**Priority 2:** Without the increase, we cannot purchase needed equipment to improve the level of service we are currently giving. ISO ratings may or may not be improved. This priority level also allows for needed specialty equipment to be acquired.

**Priority 3:** Without the increase, we can continue to provide excellent service to our district, but the increase will allow us to improve our operation in an exemplary way. ISO ratings may potentially be improved.

Opportunity for Council person(s) statement:

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

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Please include with your application the following documents:

- A formal letter from the Commission stating the intentions to either maintain or increase millage;
- Last year's financial audit;
- A five-year plan (spreadsheet) showing projected revenues as well as operating and capital expenditures;
- Any background information necessary to justify the need of a millage increase; and
- A signed resolution from the governing body approving the operating/capital plan and millage increase.

All applications should be mailed or emailed to:  
Greenville County Finance Committee  
Attn: John Hansley, Deputy County Administrator  
301 University Ridge, Suite 2400  
Greenville, SC 29601

or

[jhansley@greenvillecounty.org](mailto:jhansley@greenvillecounty.org)



## Fire District Millage Request Application

### Contact Information

District Name: Landrum Fire Department State FDID Number 42219  
Fire Chief's Name Jimmy Flynn Email: landrumfd@windstream.net  
Mailing Address P.O. Box 71 City, State, Zip Landrum, SC 29356  
Contact Person's Name: Jimmy Flynn Email: landrumfd@windstream.net  
Address: P.O. Box 71 City, State, Zip Landrum, SC 29356  
Phone: 864-457-3101 Fax: 864-457-4732

### Financial Operations

***Please Check One of the Following Options:***

- Our district is seeking to maintain our current millage rate  
 Our district is seeking a millage rate increase  
 Our district is seeking bond approval

FD Annual Budget 205,701.00 Value of One Mill approx. 10,000  
FD Current Millage Rate 10.5 (Spartanburg County only) Value of Total Millage approx. 105,000  
Taxes collected last fiscal year (July 1-June 30) 124,067.42 (Spartanburg County and Foothills Fire District)  
Supplemental non-tax income last fiscal year (grants, fundraisers, etc.) 2,100  
Number of Paid Firefighters 2 PT M-F 8-5 Number of Volunteer Fire Fighters 25

***For the following financial measurements, please provide a dollar amount.  
(Any additional pertinent information can be detailed in an attached sheet.)***

Debt Service 54,375.68  
(include annual amount of any/all payments on stations, apparatus, and equipment)

Operating Expenses 151,325.32  
(include all normal operating expenses, including operational overhead and salary expenses)

Reserve/Savings none  
(include any/all reserve and/or savings currently on hand for breakdowns, purchases or replacements)

When did your district last request a millage increase? 2013

Was your request granted? No per Spartanburg County

If so, please detail your accomplishments with the additional revenue? (You may attach a separate sheet if necessary.)

### Performance Data

ISO Rating _____ 4/9 _____	Year Rating Received _____ 2002 _____
Population Served (daytime) _____ 5510 _____	Population Served (nighttime) _____ 7071 _____
Number of Households _____	Number of Businesses _____ 110 _____
Total Number of Calls Last Year (fiscal year?) _____ 225 _____	
Number of Structure Fires _____ 50 _____	Number of MVA's _____ 44 _____
Number of Medical Calls _____ 29 _____	Number of Brush Fires _____ 16 _____
Number of Vehicle Fires _____ 6 _____	Number of Mutual Aid Calls _____ 18 _____

***For the following questions, please circle or highlight "Y" for Yes or "N" for No.  
(Any additional pertinent information may be provided in a separate sheet.)***

Is your district registered with the State Firefighter Mobilization?	Y / N
Does your district participate in the South Carolina Fire Incident Reporting System?	Y / N
Is your district in compliance with the SC Firefighter Registration Act?	Y / N
Does your district meet requirements of OSHA Standard 1910.30 for Infectious Disease Control?	Y / N
Does your district perform annual SCBA fit testing on all active personnel?	Y / N
Do your district's firefighters meet minimum OSHA training requirements?	Y / N
Does your district perform annual testing on all ground and aerial ladders to meet NFPA standard?	Y / N
Does your district meet all NIMS requirements?	Y / N
Does your district have a fire prevention program?	Y / N
Does your district have a Fire Safety inspection program?	Y / N
Does your district have a pre-fire plan program?	Y / N
Does your district meet minimum hose testing requirements?	Y / N
Does your district meet minimum pump testing requirements?	Y / N
Does your department meet minimum apparatus requirements?	Y / N
Does your district meet minimum equipment on apparatus requirements?	Y / N
Does your district have a preventive maintenance program for your apparatus?	Y / N
Does your district provide physicals to all members?	Y / N
Do all of your members meet the minimum training requirements for their specific job titles?	Y / N
Does your district meet minimum communication requirements?	Y / N
Does your district meet Narrow Band Requirements?	Y / N
Does your district house an EMS vehicle?	Y / N

*For the following questions, please provide the more detailed information necessary to understand the complexities for your district. You may attach separate sheets as necessary to fully answer the questions.*

1. Please describe any businesses or structures which require special equipment or represent potentially dangerous calls.
  - Natural Gas transmission pipeline including pump station is located in the fire district which could pose potentially dangerous situation should it become compromised.
  - Five-miles of interstate roadway which could pose potentially hazardous situations related to chemical spills and/or motor vehicle accidents.
  - Several manufacturing companies that utilize hazardous chemicals and could cause a dangerous situation in the event of a spill, fire or explosion.
  - Freshwater and wastewater treatment plants are located in the fire district and utilize chlorine.
  
2. Please list any mutual aid agreements or operational or resource sharing agreements your district participates in with other fire districts.
  - Mutual aid agreement with all 38 fire departments in Spartanburg County
  - Mutual aid agreement with Polk County, North Carolina fire departments
  - Mutual aid agreement with Glassy Mountain and Gowensville Fire Departments in Greenville County, South Carolina
  - Spartanburg SART (Spartanburg Advance Rescue Team)
  - Greenville County ERT (Emergency Response Team)
  - South Carolina Forestry Commission
  
3. Please describe how, if at all, the requested millage increase will impact your district's ISO ratings.
  - It will allow our district to update equipment as well as increase manpower which will impact ISO ratings in a positive manner.
  
4. Please describe the tax-exempt properties in your district and the services you provide to these entities.
  - Several churches (20) and schools (2) in our district that are tax-exempt
  - Services provided to these properties include: Fire protection, fire prevention training, rescue services, First Response/AED as requested by EMS

*Please assign a priority rating to your millage increase request from the following options:  
\_\_\_ Priority One \_\_\_*

**Priority 1:** Without the increase, we cannot continue to provide the level of service that we are giving currently. Our ISO ratings could be affected negatively. The need is dire.

**Priority 2:** Without the increase, we cannot purchase needed equipment to improve the level of service we are currently giving. ISO ratings may or may not be improved. This priority level also allows for needed specialty equipment to be acquired.

**Priority 3:** Without the increase, we can continue to provide excellent service to our district, but the increase will allow us to improve our operation in an exemplary way. ISO ratings may potentially be improved.

Opportunity for Council person(s) statement:

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

I, \_\_\_\_\_, County Council representative to this fire district, **Support / Do Not Support** this request.

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**Please include with your application the following documents:**

- **A formal letter from the Commission stating the intentions to either maintain or increase millage;**
- **Last year's financial audit;**
- **A five-year plan (spreadsheet) showing projected revenues as well as operating and capital expenditures;**
- **Any background information necessary to justify the need of a millage increase; and**
- **A signed resolution from the governing body approving the operating/capital plan and millage increase.**

**All applications should be mailed or emailed to:**

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**Attn: John Hansley, Deputy County Administrator**

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**Greenville, SC 29601**

**or**

**[jhansley@greenvillecounty.org](mailto:jhansley@greenvillecounty.org)**