

HYGIENE FIRE PROTECTION DISTRICT

2024 BUDGET MESSAGE

The Hygiene Fire Protection District in Boulder County, Colorado includes a total of 50 square miles in the northeast quadrant of Boulder County. Services provided during the budget year include fire protection as well as support and medical response for motor vehicle, farm and other accidents, rescue and other emergencies within the District. The Department contracts with the City of Boulder, and with Boulder County to provide emergency response services on Open Space land within the District. Funding for operations is generated mostly through a mill levy on District property. Revenues for 2024 will be calculated on 13.137 mills (13.099 mills plus 0.038 mills for refunds and abatements).

The District functions with two funds, the General Fund and the Pension Fund, and a budget for each is attached. The General Fund supplies monies for day-to-day operations and for contingencies and reserves. The Pension Fund is administered by the FPPA and provides distributions to volunteers who have met certain criteria. The District's contribution to the Pension Fund comes from the General Fund; no separate mill levy is assessed. As provided by law, idle funds are currently invested in accounts with BMO, and CSAFE - a State savings fund for Colorado local governments.

In 2024, the District will continue to provide the above mentioned services. A mill levy increase was passed in 2021 by district residents which increases revenues to provide greater services. These funds will be allocated toward critical capital expenses and operations to provide an increasing level of service to District residents. A new command structure and staffing plan is implemented this year to provide better personnel coverage and department operational capabilities.

The budgetary basis of accounting is modified accrual.



Brian T Sanders, Board Treasurer

January 07, 2024

General Budget

**HYGIENE FIRE PROTECTION DISTRICT
2024 GENERAL FUND BUDGET**

Approved: January 10, 2024

	Actual 2022	Projected 2023	Budget 2024
Beginning Fund Balance	554,185	1,029,799	878,521
Income			
Contract Services	1,546	200	
Donations		-	
Fire Code and Fees		250	750
Grants		-	-
Interest	2,593	7,500	500
Miscellaneous Income	-	-	
Property Tax Revenue	980,830	1,042,319	1,434,607
Rental Income	27,115	30,000	31,900
Vehicle Sale	13,500		
Total Income	1,025,584	1,080,069	1,467,757
Operational Expense			
Administration & Overhead	6,435	6,501	8,125
Building	7,409	21,107	30,500
Community Outreach	788	860	200
Dues, Fees, Subscriptions	2,508	3,557	4,950
Elections	-	-	6,000
Equipment - Fire and Rescue	157,400	184,987	131,524
Equipment - Medical	1,657	1,388	12,800
Insurance	38,570	41,047	49,300
Interest	-	-	-
IT & Communic.- Hardware	1,400	1,739	1,800
IT & Communic.- Software	8,421	17,536	14,434
Payroll	85,931	90,855	234,679
Pension Fund	42,949	45,000	45,000
Personnel	18,726	18,000	28,500
Professional Services	6,794	18,684	82,500
Rental Property	27,338	33,638	30,900
Shift Program	219,486	294,950	502,408
Supplies	16,091	22,860	19,300
Training - Fire & Rescue	38,858	35,905	51,670
Training - Medical	7,875	2,189	15,150
Utilities	18,209	17,604	16,350
Total Operational Expense	706,845	858,407	1,286,090
Capital Paid from Operating Budget			
Vehicle	90,765	260,076	161,423
Capital Equipment		112,864	30,000
Total Capital/Extraordinary	90,765	372,940	191,423
Total Budgeted Expenses	797,610	1,231,347	1,477,513
Net Income	227,974	(151,278)	(9,756)
To Be Paid from Funds on Hand			
Capital Expenses		151,278	9,756
Wildland Program			
Revenue/Reimbursements	366,614	180,000	190,000
Expenses	118,974	180,000	190,000
Total Wildland Program	247,640	-	-
Ending Fund Balance	1,029,799	878,521	868,765

Pension Budget

HYGIENE FIRE PROTECTION DISTRICT				
2024 PENSION BUDGET				
<i>Approved : January 10, 2024</i>				
		Actual	Projected	Budget
		<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Fund Balance		1,931,341	1,708,317	1,721,104
REVENUE				
	Member Contributions			
	Employer Contributions	42,949	42,847	42,847
	State Funding	4,320	4,320	4,300
	Direct Alloc Plan Int			
	Interest	6,321	9,000	9,000
	Dividends	8,782	6,200	7,500
	Other Income	4,359	900	5,000
	Unrealized Gain/Loss	(188,449)	55,000	80,000
	Realized Gain/Loss	27,325	20,000	35,000
	Net Change Accrued Income	719	700	700
TOTAL REVENUE		(93,674)	138,967	184,347
TOTAL AVAILABLE FUNDS		1,837,667	1,847,284	1,905,451
EXPENDITURES				
	Net Benefits	102,093	103,080	128,850
	Investment Expense	13,787	9,000	9,000
	Direct Alloc Plan Expense	463	1,100	1,100
	Other Fees and Expenses	13,007	13,000	13,000
TOTAL EXPENDITURES		129,350	126,180	151,950
TOTAL ENDING BALANCE		1,708,317	1,721,104	1,753,501