

HYGIENE FIRE PROTECTION DISTRICT

2023 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. There is one station, in the town of Hygiene. 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 2023 will be calculated on 12.134 mills (12.099 mills plus 0.035 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 Bank of the West, and CSAFE - a State savings fund for Colorado local governments.

In 2023, 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 to provide an increasing level of service to District residents. Budget is allocated in 2023 to meet critical needs such as replacing aging vehicles.

The budgetary basis of accounting is modified accrual.

Brian Sanders

Brian T Sanders, Board Treasurer

December 14, 2022

HYGIENE FIRE PROTECTION DISTRICT

RESOLUTION 2022 – 04

**A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR FISCAL YEAR 2023**

**A. A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH
FUND AND ADOPTING THE BUDGET FOR THE HYGIENE FIRE PROTECTION DISTRICT
FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND
ENDING ON THE LAST DAY OF DECEMBER 2023**

WHEREAS, the Board of Directors (“Board”) of the Hygiene Fire Protection District (“District”) has appointed a budget committee to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the budget committee submitted a proposed budget to this governing body on October 13, 2022, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 14, 2022 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves so that the budgets remain in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THE HYGIENE FIRE
PROTECTION DISTRICT:**

Section 1. That the attached budget as submitted, amended, and summarized by fund is approved and adopted as the budget of the District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Secretary and made a part of the public records of the District.

**B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS
AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH
BELOW FOR THE HYGIENE FIRE PROTECTION DISTRICT FOR THE 2023 BUDGET YEAR.**

WHEREAS, the Board has adopted the District’s annual budget in accordance with the Local Government Budget Law; and

WHEREAS, the Board has made provision therein for revenues in an amount equal to, or greater than, the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenues and reserves provided in the budgets to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE HYGIENE FIRE PROTECTION DISTRICT:


That the following sums are hereby appropriated from the revenue of each Fund, to each Fund, for the purposes stated:

General Fund: \$1,212,921

Pension Fund: \$130,440

ADOPTED: December 14, 2022

HYGIENE FIRE PROTECTION DISTRICT

By: 

Scott Snyder, President

ATTEST:


Devon Martin, Secretary

HYGIENE FIRE PROTECTION DISTRICT 2023 GENERAL FUND BUDGET

Approved: December 14, 2022

	Actual 2021	Projected 2022	Budget 2023
Beginning Fund Balance	460,108	533,844	799,554
Income			
Contract Services	-	1,546	
Donations		-	
Fire Code and Fees	1,000	-	750
Grants	1,000	-	-
Interest	140	2,046	500
Miscellaneous Income	-	-	
Property Tax Revenue	770,444	978,000	1,040,450
Rental Income	16,540	27,000	31,900
Vehicle Sale		13,500	
Total Income	789,124	1,020,546	1,073,600
Operational Expense			
Administration & Overhead	6,251	7,000	5,675
Building	3,461	9,200	5,500
Community Outreach	271	1,000	804
Dues, Fees, Subscriptions	2,350	2,736	3,650
Elections	-	-	6,000
Equipment - Fire and Rescue	73,522	160,000	156,686
Equipment - Medical	2,103	1,600	12,800
Insurance	36,800	50,000	52,260
Interest	-	-	-
IT & Communic.- Hardware	879	2,200	2,000
IT & Communic.- Software	13,958	9,100	15,284
Miscellaneous (COVID)	-	-	-
Payroll	79,451	85,000	92,546
Pension Fund	40,951	45,500	45,000
Personnel	17,499	18,000	24,750
Professional Services	12,407	8,000	15,500
Rental Property	26,454	27,900	30,500
Shift Program	249,499	230,000	326,246
Supplies	12,855	17,000	18,900
Training - Fire & Rescue	36,917	41,000	48,275
Training - Medical	2,947	8,600	15,650
Utilities	8,833	16,000	16,350
Total Operational Expense	627,408	739,836	894,376
Capital Paid from Operating Budget			
Vehicle	87,980	-	179,223
Capital Equipment		90,000	
Total Capital/Extraordinary	87,980	90,000	179,223
Total Budgeted Expenses	715,388	829,836	1,073,599
Net Income	73,736	190,710	1
To Be Paid from Funds on Hand			
Capital Expenses			97,200
Wildland Program			
Revenue/Reimbursements	-	365,000	365,000
Expenses	-	290,000	290,000
Total Wildland Program	-	75,000	75,000
Ending Fund Balance	533,844	799,554	777,355

NOTES

- 1) Wildland expenses are reimbursed by the State or Federal Government. The Wildland program is not a net expense to the yearly budget and only affects the year end cash on hand until full reimbursements are received. Revenue is reimbursements from State or Federal governments for Wildland services. Expense are wages and associated people expenses such as Social Security and Apparatus fees. Any net proceeds from the Wildland are invested in vehicle replacement
- 2) Tabor Amendment requires 3% expenses contingency and this is held in reserve.
- 3) A part of the vehicle replacement costs will be paid from revenue and the balance from Cash on hand.
- 4) Cash on hand to cover capital expenses

HYGIENE FIRE PROTECTION DISTRICT

2023 PENSION BUDGET

Adopted - December 15, 2022

	Actual	Projected	Budget
	<u>2021</u>	<u>2022</u>	<u>2023</u>
Beginning Fund Balance*	1,714,421	1,931,436	1,644,265
REVENUE			
Member Contributions			
Employer Contributions	40,951	42,949	45,000
State Funding *	38,184	4,320	4,300
Direct Alloc Plan Int			
Interest	4,933	4,000	4,000
Dividends	8,784	7,500	7,500
Other Income	5,561	5,000	5,000
Unrealized Gain/Loss	105,477	(200,000)	90,000
Realized Gain/Loss	142,357	(20,000)	95,000
Net Change Accrued Income	47	(500)	(550)
TOTAL REVENUE	346,294	(156,731)	250,250
TOTAL AVAILABLE FUNDS	2,060,715	1,774,705	1,894,515
EXPENDITURES			
Net Benefits	103,945	102,440	102,440
Investment Expense	14,919	16,000	16,000
Direct Alloc Plan Expense	1,374	2,000	2,000
Other Fees and Expenses	9,041	10,000	10,000
TOTAL EXPENDITURES	129,279	130,440	130,440
TOTAL ENDING BALANCE	1,931,436	1,644,265	1,764,075

Notes:

Financial Markets lost substantial values over the past year, 2022, resulting in Unrealized loss