

HYGIENE FIRE PROTECTION DISTRICT

2022 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 2022 will be calculated on 11.127 mills (11.099 mills plus .028 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 2022, the District will continue to provide the above mentioned services. A mill levy increase was passed in 2021 by district residents which will increase revenues starting in 2022. These funds will be allocated toward critical capital expenses to provide an increasing level of service to District residents. Budget is allocated in 2022 to meet critical needs such as radios and SCBAs however the District has put forth grant applications to fund these needs. If the grants are awarded, the funds will remain in the cash reserves.

The budgetary basis of accounting is modified accrual.

Brian Sanders

Brian T Sanders, Board Treasurer

December 17, 2021

HYGIENE FIRE PROTECTION DISTRICT

RESOLUTION 2021 – 06

**A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR FISCAL YEAR 2022**

**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 2022 AND
ENDING ON THE LAST DAY OF DECEMBER 2022**

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 16, 2021, 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 15, 2021 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 2022 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: \$1,280,727

Pension Fund: \$135,000

ADOPTED: December 19, 2021

HYGIENE FIRE PROTECTION DISTRICT

By: 

Scott Snyder, President

ATTEST:



Devon Martin, Secretary

HYGIENE FIRE PROTECTION DISTRICT 2022 GENERAL FUND BUDGET

Adopted: December 19, 2021

| | Actual 2020 | Projected 2021 | Budget 2022 |
|---|------------------|-------------------|------------------|
| Beginning Fund Balance | 882,618 | 445,647 | 535,199 |
| Income | | | |
| Contract Services | (1,204) | | |
| Donations | | | |
| Fire Code and Fees | 750 | 500 | 750 |
| Grants | 300 | (1,000) | - |
| Interest | 390 | 130 | 150 |
| Miscellaneous Income | 3,055 | | |
| Property Tax Revenue | 765,104 | 762,118 | 953,409 |
| Rental Income | 7,500 | 19,198 | 31,900 |
| Vehicle Sale | | | |
| Total Income | 775,895 | 780,946 | 986,209 |
| Operational Expense | | | |
| Administration & Overhead | 4,447 | 6,449 | 5,000 |
| Building | 2,494 | 727 | 11,500 |
| Community Outreach | 988 | - | 2,803 |
| Dues, Fees, Subscriptions | 1,885 | 2,550 | 4,250 |
| Elections | - | 13,000 | 6,750 |
| Equipment - Fire and Rescue | 166,646 | 77,849 | 119,573 |
| Equipment - Medical | 8,633 | 2,351 | 12,750 |
| Insurance | 36,446 | 35,045 | 52,260 |
| Interest | - | - | - |
| IT & Communic.- Hardware | 14,876 | 879 | 2,000 |
| IT & Communic.- Software | 7,983 | 15,673 | 11,584 |
| Miscellaneous (COVID) | 4,646 | - | - |
| Payroll | 76,910 | 79,394 | 88,150 |
| Pension Fund | 40,951 | 43,000 | 45,500 |
| Personnel | 3,211 | 4,008 | 19,755 |
| Professional Services | 7,328 | 6,258 | 10,500 |
| Rental Property | 20,069 | 24,157 | 27,500 |
| Shift Program | 212,577 | 251,479 | 296,932 |
| Supplies | 13,823 | 13,414 | 13,150 |
| Training - Fire & Rescue | 18,781 | 27,780 | 39,175 |
| Training - Medical | 6,751 | 2,655 | 15,650 |
| Utilities | 13,741 | 9,725 | 15,150 |
| Total Operational Expense | 663,186 | 616,394 | 799,932 |
| Capital Paid from Operating Budget | | | |
| Vehicle | 535,262 | | |
| Capital Equipment | | | 380,795 |
| Total Capital/Extraordinary | 535,262 | - | 380,795 |
| Total Budgeted Expenses | 1,198,448 | 616,394 | 1,180,727 |
| Net Income | (422,553) | 164,552 | (194,518) |
| To Be Paid from Funds on Hand | | | |
| Vehicle Downpayment | | | 100,000 |
| Wildland Program - Year End | 14,418 | 75,000 | (75,000) |
| Ending Fund Balance | 445,647 | 535,199 | 315,682 |

Note 1

Note 2

NOTES

1) \$75,000 is the projected end of year 2021 expenses paid balance for Wildland. The HFPD is due reimbursement early in 2022 which will cover these costs. Wildland expenses are reimbursed by the State or Federal Government. This value reflects the year Projected year end balance of the Wildland program. 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.

2) Tabor Amendment requires 3% expenses contingency and this is held in reserve.

HYGIENE FIRE PROTECTION DISTRICT

2022 PENSION BUDGET

Adopted - December 19, 2021

| | Actual | Projected | Budget |
|------------------------------|--------------------|--------------------|--------------------|
| | <u>2020</u> | <u>2021</u> | <u>2022</u> |
| Beginning Fund Balance* | 1,545,018 | 1,714,421 | 1,835,385 |
| REVENUE | | | |
| Member Contributions | | | |
| Employer Contributions | 40,951 | 40,951 | 42,949 |
| State Funding * | 33,061 | 4,320 | 4,300 |
| Direct Alloc Plan Int | | | |
| Interest | 5,065 | 4,000 | 4,000 |
| Dividends | 7,822 | 7,500 | 7,500 |
| Other Income | 6,055 | 5,000 | 5,000 |
| Unrealized Gain/Loss | 125,783 | 90,000 | 90,000 |
| Realized Gain/Loss | 65,826 | 95,000 | 95,000 |
| Net Change Accrued Income | (499) | (500) | (550) |
| TOTAL REVENUE | 284,064 | 246,271 | 248,199 |
| TOTAL AVAILABLE FUNDS | 1,829,082 | 1,960,692 | 2,083,584 |
| EXPENDITURES | | | |
| Net Benefits | 93,766 | 103,780 | 113,000 |
| Investment Expense | 12,160 | 12,816 | 12,000 |
| Direct Alloc Plan Expense | 469 | 488 | 1,000 |
| Other Fees and Expenses | 8,266 | 8,223 | 9,000 |
| TOTAL EXPENDITURES | 114,661 | 125,307 | 135,000 |
| TOTAL ENDING BALANCE | 1,714,421 | 1,835,385 | 1,948,584 |

*State Match Funding for 2020 was received in January 2021.