

HYGIENE FIRE PROTECTION DISTRICT

2021 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 City of Boulder, and with Boulder County to provide fire response services on Open Space land within the District. Funding for operations is generated mostly through a mill levy on District property. Revenues for 2021 will be calculated on 9.118 mills (9.099 mills plus .019 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 2021, the District will continue to provide the above mentioned services. Starting in 2021, the district will start a Shift Lieutenant program with the goal of providing greater shift coverage from more highly certified individuals to provide an increasing level of service to District members.

The budgetary basis of accounting is modified accrual.

A handwritten signature in blue ink that reads "Brian T Sanders". The signature is fluid and cursive, with a horizontal line underneath the name.

Brian T Sanders, Board Treasurer

January 11, 2021

**HYGIENE FIRE PROTECTION DISTRICT
2021 GENERAL FUND BUDGET**

Approved December 19, 2020

	Actual 2019	Projected 2020	Budget 2021
Beginning Fund Balance	712,514	884,314	506,366
Income			
Contract Services	2,908	2,704	-
Donations			
Fire Code	1,500	(250)	750
Grants		300	
Interest	522	342	
Miscellaneous Income	60	1,601	
Property Tax Revenue	714,363	756,852	746,824
Rental Income	7,500	7,500	7,500
Vehicle Sale			
Total Income	726,852	769,049	755,074
Operational Expense			
Administration & Overhead	2,305	4,588	5,725
Building	16,354	2,956	6,500
Community Outreach	651	988	2,000
Dues, Fees, Subscriptions	1,686	2,262	3,393
Elections	-	-	-
Equipment Lease Purchase	49,279	-	-
Equipment - Fire and Rescue	89,947	133,452	74,341
Equipment - Medical	7,562	10,256	20,250
Insurance	20,307	40,094	46,260
Interest	1,482	-	-
IT & Communic.- Hardware	10,233	11,365	6,318
IT & Communic.- Software	8,385	8,493	9,734
Miscellaneous (COVID)		4,917	
Payroll	68,981	77,163	84,952
Pension Fund	37,627	41,000	43,000
Personnel	10,991	1,522	17,950
Professional Services	1,712	8,793	11,000
Rental Property	22,421	20,182	20,500
Shift Program	159,517	211,648	288,421
Supplies	11,893	15,021	8,650
Training - Fire & Rescue	28,485	14,172	27,200
Training - Medical	9,474	8,221	15,000
Utilities	11,569	14,904	13,880
Wildland	(15,807)	-	-
Total Operational Expense	555,052	631,997	705,074
Capital/Contingency Paid from Operating Budget			
Vehicle Replacement Fund			25,000
Contingency**			25,000
Total Capital/Extraordinary	-	-	50,000
Total Budgeted Expenses	555,052	631,997	755,074
Net Income	171,800	137,052	0
To Be Paid from Funds on Hand			
Equipment Purchase		515,000	70,000
Ending Fund Balance	884,314	506,366	436,366

HYGIENE FIRE PROTECTION DISTRICT 2021 PENSION BUDGET

Approved December 19, 2020

	Actual	Projected	Budget
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Beginning Fund Balance*	1,387,561	1,545,019	1,620,640
REVENUE			
Member Contributions			
Employer Contributions	37,627	40,683	41,021
State Funding *	-	66,926	33,865
Direct Alloc Plan Int			
Interest	6,957	5,240	7,000
Dividends	9,102	7,694	8,000
Other Income	5,626	4,816	6,000
Unrealized Gain/Loss	62,423	25,140	20,000
Realized Gain/Loss	123,810	35,723	50,000
Net Change Accrued Income	312	(411)	100
TOTAL REVENUE	245,857	185,811	165,986
TOTAL AVAILABLE FUNDS	1,633,417	1,730,830	1,786,626
EXPENDITURES			
Net Benefits	62,363	91,862	93,000
Investment Expense	12,198	9,949	12,000
Direct Alloc Plan Expense	2,579	488	1,000
Other Fees and Expenses	11,258	7,891	12,000
TOTAL EXPENDITURES	88,398	110,190	118,000
TOTAL ENDING BALANCE	1,545,019	1,620,640	1,668,626

HYGIENE FIRE PROTECTION DISTRICT

**RESOLUTION 2020 – 03
A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR FISCAL YEAR 2021**

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 2021 AND ENDING ON THE LAST DAY OF DECEMBER 2021

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 20, 2020, 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 9, 2020 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 2021 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: \$746,785

Pension Fund: \$118,000

ADOPTED: December 19, 2020

HYGIENE FIRE PROTECTION DISTRICT

By: 
Scott Snyder, President

ATTEST:


Steve Brinkman, Secretary