Boulder Mountain Fire Protection District

General Operations and

Water Supply Sub-District

Final Budget – 65369

2024

Boulder Mountain Fire Protection District						
General Operations and						
Water Supply Sub-District						
Final Budget - 65369						
	2024			2023 Pre-Audit Prelim	2022 Audit	Written Budget Message
	General Operations	Water Supply	Totals	Totals		
Beginning Fund Balance			$ -	$ 761,341	$ 2,916,002	
Annual Revenues						
4100 - Property Tax						
Total 4100 Property Tax	$ 921,988	$ 94,030	$ 1,016,018	$ 840,396	$ 855,184	
4590 - Fee for Service						
4600 -Wildland Dispatch				$ 681,567	$ 736,988	Wildland Dispatch varies greatly by year
4640 -Contract Services	$ 851,600		$ 851,600	$ 795,870	$ 570,615	Includes ERT/Mitigation services
Total 4590 - Fee for Service	$ 851,600		$ 851,600	$ 1,477,437		
4650 - Contributions						
4655 -General contributions			$ -	$ 61,161		
4656 -Designated Contributions				$ 8,150		
Total 4650 - Contributions			$ -	$ 69,311	$ 220,953	Includes contributions for Station 2 replacement
Transfer from Equipment Replacement Reserves	$ -		$ -	$ 20,000		Replacement expenses for Station 2
Proceeds from Sale of Assets			$ -	$ -	$ 40,750	
Other Revenue			$ -	$ 48,288	$ 467,541	Includes Loan & Grant Revenue for Station 2 replacement
Total Annual Revenues	**$ 1,773,588**	**$ 94,030**	**$ 1,867,618**	**$ 2,455,431**	**$ 2,892,031**	
Annual Operation Expenses						
Total 5000 - Fire Chief Retention & Support	$ 158,935		$ 158,935	$ 150,140	$ 151,290	
Total 5100 -Compensation Expense-Gen Operations Office	$ 29,779		$ 29,779	$ 26,905	$ 25,036	
Total 5200 - Volunteer Retention & Support	$ 106,825		$ 106,825	$ 93,132	$ 102,094	
Total 5300 - Department Administration	$ 100,000		$ 100,000	$ 138,231	$ 97,162	
Total 5400 - Firefighting/Rescue Operations	$ 123,750	$ 13,500	$ 137,250	$ 158,372	$ 106,654	
5495 - Public Safety and Education	$ 2,500		$ 2,500	$ 2,403	$ 1,344	
Total 5500 - Building and Grounds	$ 258,277		$ 258,277	$ 298,588	$ 220,055	Includes loan expenses for Station 2
Total 5600 - Wildfire Dispatch Services			$ -	$ -	$ 120,333	
6000 - Contribution to ERT/Mitigation Services	$ 80,000		$ 80,000	$ 80,004	$ 80,004	
Total 8000 - ERT/Mitigation Services	$ 850,000		$ 850,000	$ 1,407,478	$ 1,146,727	
Capital Expenditures		$ 25,000	$ 25,000	$ 91,464	$ 2,996,193	
Total Annual Operating Expense	**$ 1,710,066**	**$ 38,500**	**$ 1,748,566**	**$ 2,446,717**	**$ 5,021,857**	
Contribution to General Fund	$ 63,522	$ 55,530	$ 119,052	$ 8,714	$ (2,129,826)	

Written Budget Message tor 2024 Budget

The attached 2024 budget, preliminary 2023 financials, and 2022 audited numbers, are all using modified accrual accounting. This set of books does not Include fixed assets nor depreciation, though our complete audit report, which Is submitted to the state each year, has all the required forms of presentation, including schedules that do include all the fixed assets and depreciation expenses related to the equipment and stations.

Revenues are primarily from our portion of district real estate taxes, based on the millage rates and total assessed valuations. Valuations rise and fall over time; rises Include both appreciation of properties and construction of new homes on vacant land.

We receive significant, but unpredictable wildland dispatch revenues and related expenses, when we send volunteer firefighters and sometimes equipment out-of-district to fight fires. Typically, revenues equal or slightly exceed related expenses. Revenues collected for firefighter activities are passed back to the individual firefighters involved; whereas, revenues collected for equipment usage are retained by the department.

The department Auxiliary (volunteers) conducts a variety of fund-raisers each year, raising contributions which fund unbudgeted equipment purchases, provisions for personnel during extended incidents, and resident education.

We have an Emergency Response Team (ERT) of paid personnel who are firefighters and EMT's. The district provides $80,000 from general tax revenues to support this function because of the benefit of having experienced medical and firefighting personnel on duty during daytime hours when many of our volunteer personnel are at work and out-of-district. When not responding to an incident, ERT members are available in-district to perform fire preparation and mitigation work funded by residents, state grants, and homeowner grants. For 2023, we assume the ERT revenues will be offset by current expenses and capital expenses.

Questions about the 2024 budget can be referred to:

Nicholas M. V. Molé

Treasurer
Boulder Mountain Fire Protection District
1905 Linden Drive
Boulder, CO 80304
mkmchaffie@comcast.net

I, Nicholas M. V. Molé, Treasurer for the Board, certify that this budget is a true and accurate copy of the 2024 budget adopted by the BMFPD.

BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT

1905 LINDEN DRIVE
BOULDER, CO 80304
303-440-0235

Resolution 2023 – 09

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB- DISTRICT**, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors of the Boulder Mountain Fire Protection Water Supply Sub-District has appointed Marcia McHaffie, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and
WHEREAS, Bob Loveman, Acting Treasurer has submitted a proposed budget to this governing body on November 13, 2023, 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 11, 2023, 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 so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT, BOULDER, COLORADO:
Section 1. That the budget as submitted, amended and summarized by fund as attached hereto, is hereby approved and adopted as the budget of the **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT** for the year stated above.
Section 2. That the budget hereby approved and adopted shall be signed by the Board President and Treasurer and made a part of the public records of the **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT**.

Adopted this 11th day of December, A.D. 2023

(signed) Robert B Loveman
Robert B. Loveman, President

Attest: (signed)
Nick Molè, Treasurer

BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT

1905 LINDEN DRIVE
BOULDER, CO 80304
303-440-0235

Resolution 2023 – 08

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT**, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board of Directors of the Boulder Mountain Fire Protection General Operating District has appointed Bob Loveman, acting Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and
WHEREAS, Bob Loveman has submitted a proposed budget to this governing body on November 13, 2023, 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 11, 2023, 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 so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT, BOULDER, COLORADO:
Section 1. That the budget as submitted, amended and summarized by fund as attached hereto, is hereby approved and adopted as the budget of the **BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT** for the year stated above.
Section 2. That the budget hereby approved and adopted shall be signed by the Board President and Treasurer and made a part of the public records of the **BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT**.

Adopted this 11th day of December, A.D. 2023

Robert B. Loveman, President

Attest:

Nick Molè, Treasurer